



**Fiscal Year 2025 Operational
Budget Michael A. Maresco
Town Administrator**

APRIL 22, 2024 TOWN MEETING



BUDGETARY ACHIEVEMENTS OVERVIEW

- The FY2025 Budget will provide \$1,673,368 in new revenue for the School Department, a 3.0% increase overall.
- General Government has increased by 5.31% and we have maintained our work force, while repositioning resources to achieve this goal.
- We have accounted for COLAs and contracts in all divisions without using free cash
- We continue our cost share agreement with the Schools for the Human Resources Division
- We have recommended an increase to Public Safety of \$589,693 over FY2024 to continue to provide the best resources for the Police Department, Fire Department, and Ambulance Services for our residents.
- We continue to fund CTG Ball Field accounts by approximately \$100,000 and have provided DPW with department flexibility to move overtime cost around their various divisions
- We have not reduced any senior or veteran services
- We continue to keep all municipal full-time and part-time positions funded at this time, all while managing continual increases in our pension cost, healthcare contributions, utility costs, and gas and diesel fuel cost to run our town fleet.



REVENUES EXPLANATION

- Revenues are being recommended at a 3.81% overall increase over FY24 Revenues.
- Our State Aid figures is anticipated to be \$18,657,095 or 2.5% increase over FY24's aid.

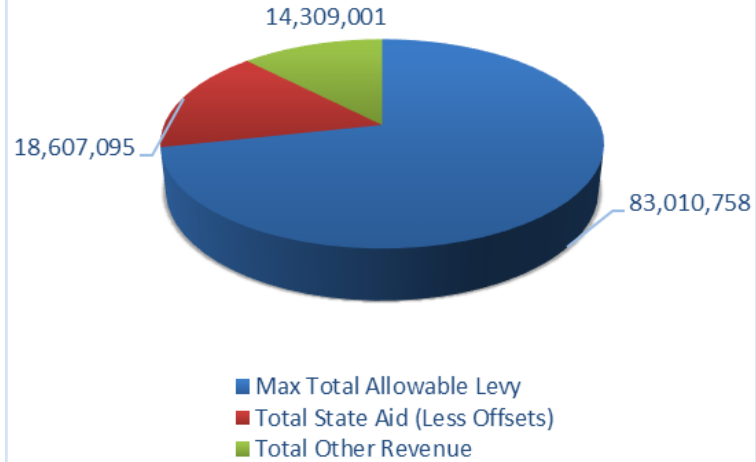
**TOTAL REVENUE PROJECTION for FY25
\$115,926,854 an increase of \$4,257,897.45 or
3.81%**



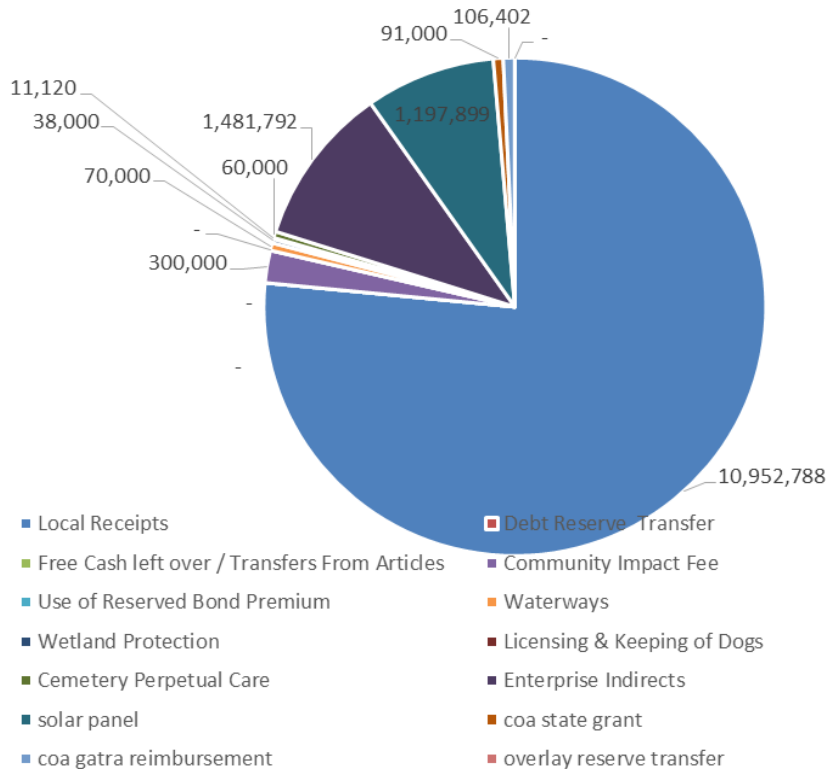
REVENUES

The charts on this slide identify total revenues on the right-hand side and break out by type our other revenues to fund our municipal budget. Revenues increased 3.81% overall or \$4,257,897.45

Estimated FY25 Revenues



Estimated FY25 Other Revenues





EXPENSE EXPLANATION

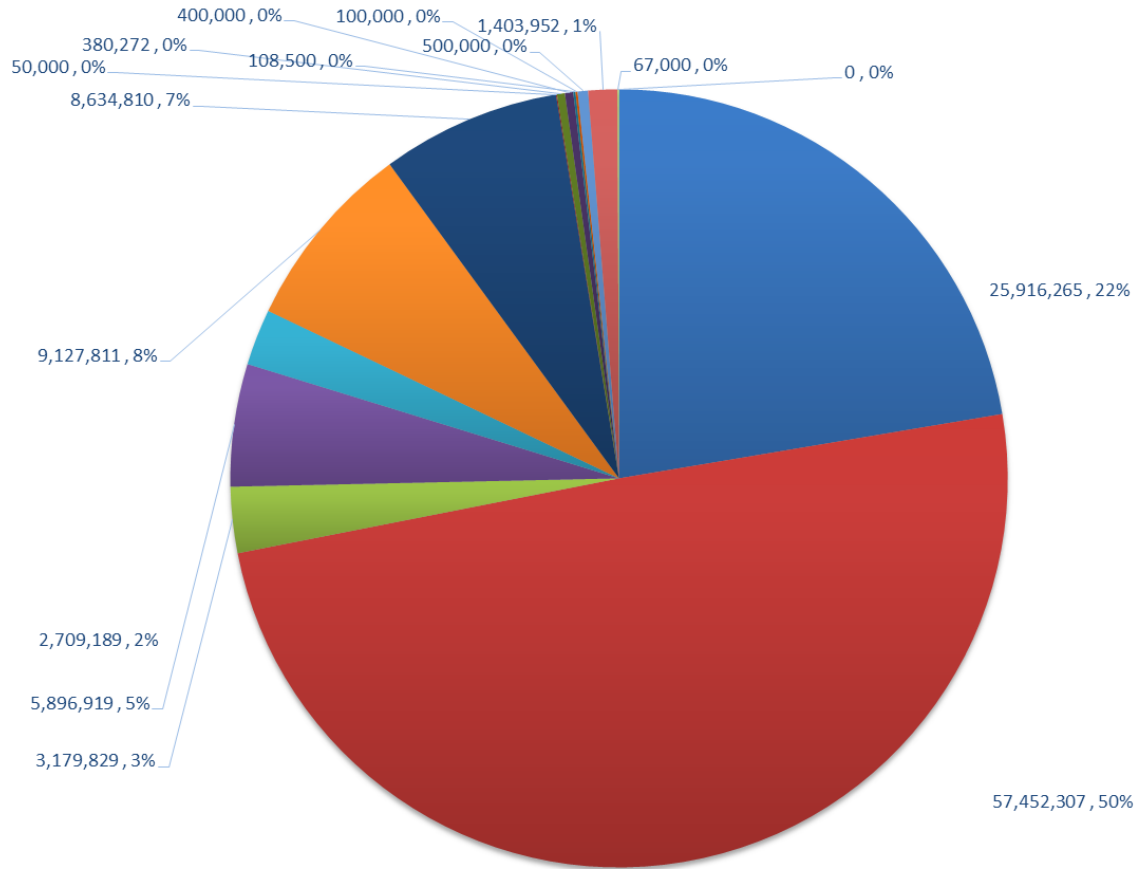
- The Town's Department Heads have put in requests only for what is truly needed to keep providing services to our Town during these challenging times while dealing with rising inflation, utility costs, fuel costs, pension costs, and healthcare contributions.
- The Centralized Budget process we now have allows the Town Administrator and Select Board to have the flexibility to reposition resources, based on the needs presented during the budget hearings.
- The Town has overcome last year's challenges with the hiring of a new Town Treasurer Collector Shaun Strobel and through the process there has been a wonderful collaboration between Department Heads and Staff!
- The Treasurer Collector and I have met with all Department Heads and reviewed their financial requests needed to achieve the goals of the departments for our residents. We have again not had to implement any layoffs or furloughs, as many of our neighbors have, thanks to the support and recommendations of the Select Board.
- The following charts and department reviews will provide additional information

**TOTAL EXPENSE PROJECTION FOR FY25 of
\$115,926,854 an increase of \$3,697,608.99 or 3.29%**



EXPENSES

Estimated FY25 Expenses



- Town Government
- School Department
- Debt Service-Non excluded
- Debt Service-Excluded
- General Insurance/Medicare
- Pension Total
- Employee Health/Life Insurance
- Unemployment
- Facilities
- Snow & Ice
- Audit/OPEB/Payroll / MUNIS
- Reserve Fund
- Overlay
- State & County Assessments
- Town Meeting Appropriation
- Raised on Recap



FIXED COSTS SUMMARY FY 2025

FIXED COST EXPENSE	FY23 Actual	FY24 Appropriated	FY25 Request
DEBT SERVICE- NON EXCLUDED	3,352,670	3,078,781	3,079,829
DEBT SERVICE - EXCLUDED	6,017,958	5,868,297	5,896,919
GENERAL INSURANCE / MEDICARE	2,156,968	2,300,116	2,709,189
PENSION TOTAL	7,507,920	8,453,323	9,127,811
EMPLOYEE HEALTH/LIFE INSURANCE	7,797,745	8,181,912	8,634,810
UNEMPLOYMENT	0	50,000	50,000
FACILITIES	394,648	1,019,235	380,272
AUDIT/OPEB/PAYROLL	267,764	127,500	173,000
OTHER FIXED COST EXPENSE			
RESERVE FUND	100,000	100,000	100,000
OVERLAY	300,000	300,000	500,000
STATE & COUNTY ASSESSEMENTS	1,346,593	1,387,777	1,403,952
TOWN MEETING APPROPRIATION	114,204	46,300	91,188

Total Fixed Cost Projected Increase over FY24 of \$1,233,729 or 3.99%



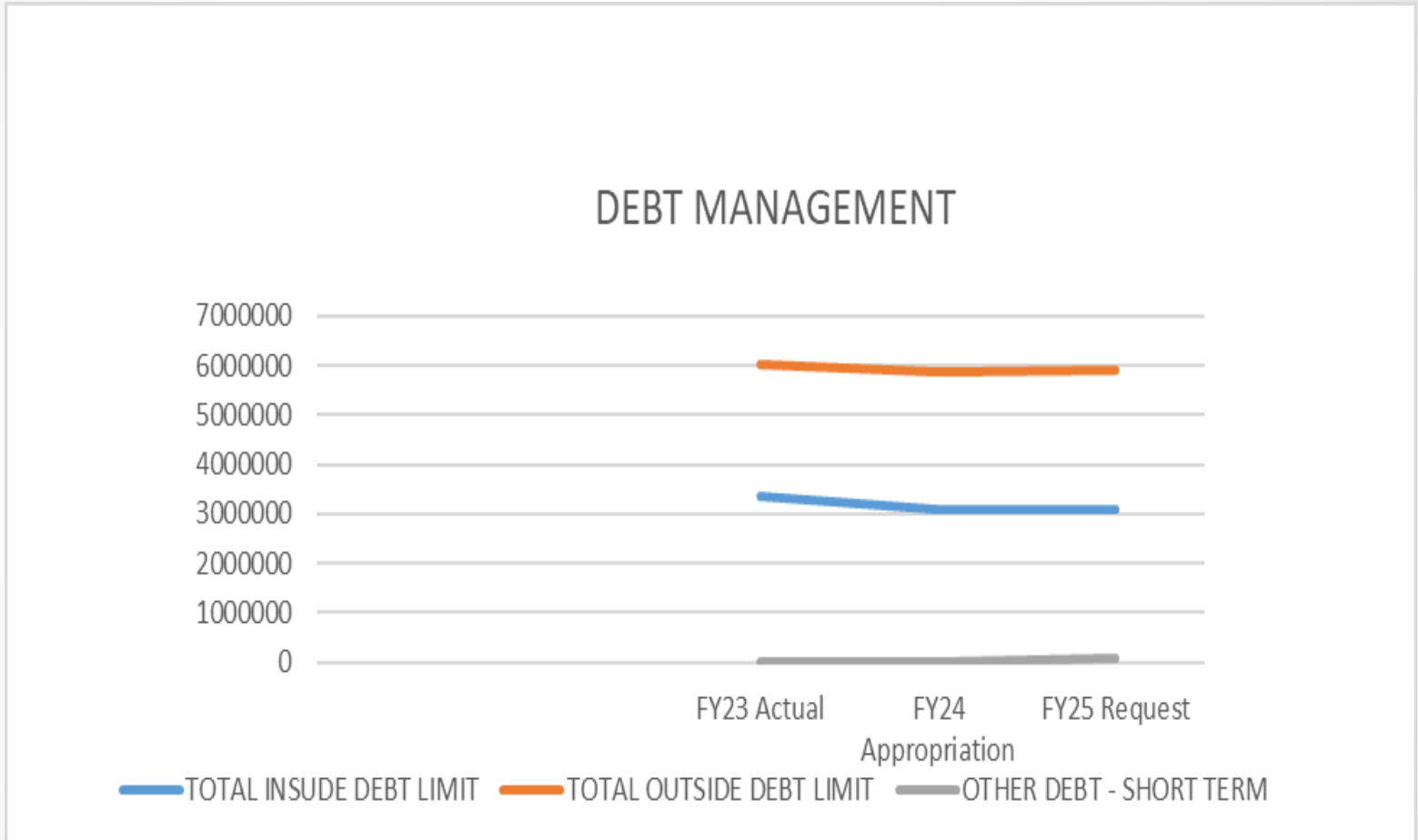
DEBT MANAGEMENT

- Capital funds appropriated by borrowing or any other financing source may not be used for operational expenditures in any capacity. The Town makes certain these funds are kept separate and only used for the project for which it was appropriated by Town Meeting
- The Finance Team with guidance from the Board has a policy that does not allow Inside Debt Costs to exceed 5% of our operating budget in total, nor Excluded Debt to exceed 10% of our operating budget in total. We have achieved both of those goals
- In total Debt Service has been reduced by \$113,353.36 due to interest reduction because debt is being paid down all while bonding our capital projects (Debt Exclusion passed on 11-19-20 for Police Station, DPW Facility, Senior Center addition, and seawalls)
- Because of our conservative plan of debt management and uniform annual payments, we have minimized our tax impact and will see the benefits of our conservative plan now and in the future.

	FY23 Actual	FY24 Appropriation	FY25 Request	Diff \$	Diff %
TOTAL INSIDE DEBT LIMIT	3,352,670.00	3,078,781.00	3,079,828.94	1,047.94	0.000
TOTAL OUTSIDE DEBT LIMIT	6,017,958.00	5,868,297.00	5,896,919.20	(113,353.36)	-0.019
OTHER DEBT - SHORT TERM	14,655.32	24,931.00	100,000.00	85,344.68	3.423



DEBT FY 2025 \$8,976,748



Total Inside Debt \$3,079,828

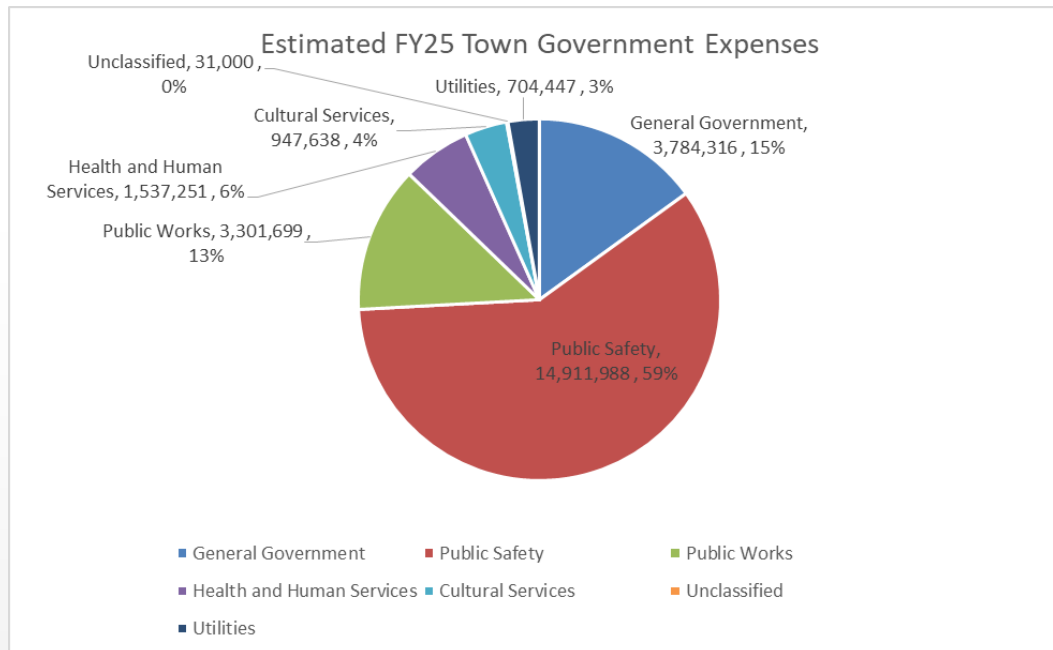
Total Excluded Debt \$5,896,919



FY 2025 General Government

- Total General Government Number is \$3,784,316.
- The General government:
 - Has reduced discretionary spending and IT costs due to the purchase of MUNIS
 - Built in a 2% projected contractual increases to the salary line items for Union and By-law employees
- The Town began converting the financials to MUNIS on December 1, 2022. The conversion has had its challenges especially with being able to pull financial data in from our old software systems into MUNIS. This was the main reason for the delay in closing the FY23 books with the state. The full conversion to MUNIS won't be completed until FY26.

Total \$3,784,316 an increase of \$376,704 or 11.05% over FY24





FY 2025 Public Safety

- The Town continues to promote and provide funding for its Public Safety Personnel including full funding for school resource officers at the High School, FBMS, and Elementary Schools.
- The FY25 Budget increased public safety by 4.12%.
- ARPA Funds have been allocated to purchase (2) ambulances and (1) fire truck.
- The Fire Department will be utilizing a grant to purchase an Off-Road Fire Truck.
- The Police and Fire Departments continue to receive support through the Capital Budget process to purchase safety equipment and police vehicles.

Public Safety Increase of \$589,693 or 4.12%



FY 2025 Education

- The School Department will receive a full 3% increase on their operational budget over FY 2025 for a total projected budget of \$57,452,307 or a 3.00% increase.
- The Schools have worked to improve handicapped accessibility and increased security for all Schools.
- The School Department opened their new Pre-K facility at 255 Furnace Street in September.
- Capital Budget funding and Free Cash have continued to assist the Schools in maintenance, IT, and security related issues.



FY 2025 Public Works

- The Town continues to support our Public Works Departments to provide the best services to our citizens
- The Public Works Division will see a 2.83% increase overall for FY25. We have worked with the Superintendent of Public Works to reposition resources to provide additional funding for maintenance of the fleet.
- We continue to support and maintain the Ball Field and Parks Account keeping our fields and play spaces in the best possible shape that our community and sports teams deserve.
- Public Works also receives support for their capital needs through the Capital Budget process for General Fund and through retained earnings for Wastewater, Water, and Solid Waste.
- The Select Board gave the DPW \$4 million dollars of the County ARPA Funds for two (2) projects: Surf Ave (\$1.7 million) and Plymouth Ave Pump Station (\$2.3 million)

Total Commitment to General Fund Public Works \$3,301,699 an increase of \$90,914 or 2.83%



HEALTH AND HUMAN SERVICES FY 2025

The Town has:

- provided additional COA funding for goods and services allowing our senior population to be active in educational and social activities
- created a revolving fund for the Seaflower Café at the Senior Center
- increased funding for the Board of Health agents and continued to fund (1) part-time Nurse to keep the Town healthy during the aftermath of COVID and SRV.

**Total Health and Human Services budget increased by
\$6,608.00 or 0.43%**



CULTURAL SERVICES FY25

- The Library has taken on the task of increasing services by opening on Sunday to allow greater access to Library Resources during the weekend including a book drop off and pickup program, public Wi-Fi, and many cultural programs for students and the general public.
- The Library rug was replaced during the winter of FY23. A great improvement for our residents.
- The Town continues to support our Library and fund other cultural services, including clam flats, veteran memorials, and the Historic Commissions efforts.
- These cultural services benefit us all!

Total Commitment to our Library and Cultural Services is \$1,645,564, an increase of \$26,026 or 1.61% for FY25



UTILITIES

- The Town of Marshfield is committed to going green with a very aggressive investment in PV, battery storage, charging stations, electric vehicles, LED lighting, and building enhancements
- The Town will be receiving additional energy credits with the most recent power purchase agreement as well as placing a solar array field on our capped landfill, PV on Municipal Buildings and carports in parking lots including Schools, Police, COA and DPW. We will be adding electric charging stations at the Police, COA, and DPW facilities to eliminate a single point failure and battery storage to hold PV
- The Town implemented Aggregate Electric with approval from Massachusetts Department of Public Utilities in FY23.
- We have invested in LED lighting for school buildings and the fire station, boiler replacements at Central Fire, and FBMS with Green Community grant funding
- The Utility budget covers all Town building costs for heat, electricity, and communications
- The current funding level is \$704,447, an increase of 215,886 or a 44.19% increase, with the expectation that this will be decreased by energy credit offsets.



REVENUE

<u>FY 2025 OPERATING BUDGET</u>	Actual FY 2022	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Request	Advisory Board and Town Admin	Increase over FY24	Percent Increase
Base Tax Levy	67,548,102	70,082,292	72,434,349	74,745,208	74,745,208	\$ 2,310,858.74	3.19%
Statutory 2 1/2 Increase	1,688,703	1,752,057	1,810,859	1,868,630	1,868,630	\$ 57,771.47	3.19%
New Growth	700,000	600,000	500,000	500,000	500,000	\$ -	0.00%
Levy Limit	69,936,804	72,434,349	74,745,208	77,113,838	77,113,838	\$ 2,368,630.20	3.17%
FB/Martinson & MHS Debt							
Exclusion and Town	6,178,109	6,017,958	5,868,297	5,896,919	5,896,919	\$ 28,622.20	0.49%
Max Total Allowable Levy	76,114,913	78,452,307	80,613,505	83,010,758	83,010,758	\$ 2,397,252.40	2.97%
State Aid	17,220,000	17,660,531	18,202,044	18,657,095	18,657,095	\$ 455,051.00	2.50%
Less Offsets	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	\$ -	0.00%
Total State Aid (Less Offsets)	17,170,000	17,610,531	18,152,044	18,607,095	18,607,095	\$ 455,051.00	2.51%
Local Receipts	7,578,000	8,467,828	9,487,245	10,952,788	10,952,788 *	\$ 1,465,543.00	15.45%
Debt Reserve Transfer	-	-	-	-	0	\$ -	0.00%
Free Cash left over / Transfers							
From Articles	-	-	1,112,500.00	-	0	\$ (1,112,500.00)	-100.00%
Community Impact Fee	-	100,000	250,000	300,000	300,000	\$ 50,000.00	20.00%
Use of Reserved Bond Premium	-	-	-	-	0	\$ -	0.00%
Waterways	30,000	70,680	30,000	70,000	70,000	\$ 40,000.00	133.33%
Wetland Protection	30,000	37,788	45,000	38,000	38,000	\$ (7,000.00)	-15.56%
Licensing & Keeping of Dogs	25,000	12,000	12,000	11,120	11,120	\$ (880.00)	-7.33%
Cemetery Perpetual Care	60,000	61,800	60,000	60,000	60,000	\$ -	0.00%
Enterprise Indirects	1,496,207	1,496,207	1,461,534	1,481,792	1,481,792	\$ 20,258.47	1.39%
solar panel	400,000	450,000	250,000	1,197,899	1,197,899	\$ 947,899.00	379.16%
coa state grant	67,190	88,891	89,780	91,000	91,000	\$ 1,220.09	1.36%
coa gatra reimbursement	103,273	104,305	105,348	106,402	106,402	\$ 1,053.48	1.00%
overlay reserve transfer	100,000	150,000	-	-	0	\$ -	
Total Other Revenue	9,889,669	11,039,499	12,903,407	14,309,001	14,309,001	\$ 1,405,594.04	10.89%
Total Revenue	103,174,582	107,102,338	111,668,956	115,926,854	115,926,854	\$ 4,257,897.45	3.81%



EXPENSE

Expenses	Actual FY 2022	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Request	Advisory Board and Town Admin	Increase over FY24	Percent Increase
Town Government							
General Government	3,077,984	3,463,809	3,407,612	3,784,316	3,784,316	\$ 376,704.00	11.05%
Public Safety	13,521,937	13,542,909	14,322,295	14,911,988	14,911,988	\$ 589,693.00	4.12%
Public Works	3,103,795	3,088,250	3,210,785	3,301,699	3,301,699	\$ 90,914.00	2.83%
Health and Human Services	1,135,128	1,205,931	1,530,643	1,537,251	1,537,251	\$ 6,608.00	0.43%
Cultural Services	791,396	1,593,270	1,619,538	1,645,564	1,645,564	\$ 26,026.00	1.61%
Unclassified	31,634	31,000	31,000	31,000	31,000	\$ -	0.00%
Utilities	533,906	669,813	488,561	704,447	704,447	\$ 215,886.29	44.19%
Totals	22,195,780	23,594,982	24,610,434	25,916,265	25,916,265	\$ 1,305,831.29	5.31%
School Department	52,577,000	54,154,310	55,778,939	57,452,307	57,452,307	\$ 1,673,368.00	3.00%
Debt Service-Non excluded	4,084,744	3,367,325	3,103,712	3,179,829	3,179,829	\$ 76,116.94	2.45%
Debt Service-Excluded	5,885,498	6,017,958	5,868,297	5,896,919	5,896,919	\$ 28,622.20	0.49%
General Insurance/Medicare	2,211,660	2,156,968	2,300,116	2,709,189	2,709,189	\$ 409,073.00	17.78%
Pension Total	6,956,438	7,507,920	8,453,323	9,127,811	9,127,811	\$ 674,488.00	7.98%
Employee Health/Life Insurance	6,835,621	7,797,745	8,181,912	8,634,810	8,634,810	\$ 452,897.56	5.54%
Unemployment	0	0	50,000	50,000	50,000	\$ -	0.00%
Facilities	492,907	394,648	1,519,235	380,272	380,272	\$ (1,138,963.00)	-74.97%
Snow & Ice	771,628	298,824	400,000	400,000	400,000	\$ -	0.00%
Audit/OPEB/Payroll / MUNIS	103,704	117,000	108,500	108,500	108,500	\$ -	0.00%
Other Expense						\$ -	
Reserve Fund	50,000	100,000	100,000	100,000	100,000	\$ -	0.00%
Overlay	300,000	300,000	300,000	500,000	500,000	\$ 200,000.00	66.67%
State & County Assessments	1,166,201	1,346,593	1,387,777	1,403,952	1,403,952	\$ 16,175.00	1.17%
Town Meeting Appropriation	5,000	66,000	67,000	67,000	67,000	\$ -	0.00%
Raised on Recap	0	0	0	0	0	\$ -	
	103,636,181	107,220,274	112,229,245	115,926,854	115,926,854	\$ 3,697,608.99	3.29%
Revenue-Expense Surplus/(Deficit)	(461,598)	(117,936)	(560,289)	(0)	(0)		



CLOSING SUMMARY

- The FY2025 Budget as presented is balanced
- The tax rate was reduced to \$10.39 per thousand
- The Schools received a 3% increase of their FY25 Budget
- The School Resources Officers will be funded through the General Fund (SROs at the MHS, FBMS and the elementary schools).
- The General Government Budget has increased by 11.05%
- The Town Hall elevator continues creating better access for our citizens who struggle with mobility issues along with our newly renovated bathrooms.
- We continue to fund one part-time nurse for the Board of Health.
- We are continuing to fund a full-time Assistant Planner and Assistant Conservation Agent to manage the very large case load demands of those departments.
- We have funded COLAs and contracts without Free Cash usage.
- We continue to cost share with the Schools for Human Resources
- We have increased public safety funding by \$589,693 for Fire and Police to ensure our residents are safe and secure.
- We continue funding CTG Ball Field accounts and have provided the DPW with flexibility to manage overtime costs.
- FY25 budget will fund Robert Egan who serves as the Town's Weights and Measures Consultant responsible for making sure all scales in our town businesses are fair and accurate.



CLOSING SUMMARY

- The new DPW building capital project is completed. The new Police Station capital project is completed, the Senior Center renovation/addition is completed and our seawalls; Brant Rock one and two have been completed with other section of Ocean Street in Brant Rock has been repaired.
- Fire and Ambulance supplies will be funded by the General Fund.
- We will continue to look for ways to reduce costs on these projects as we move forward
- The DPW is investing in repairs and upgrades in our water and sewer infrastructure with \$4 million in ARPA Funding being used on Surf Avenue (1.7 million) and the Plymouth Avenue Pump Station (2.3 million) that will get under way this Spring.
- The Dog Park opened in June of 2023 and is being enjoyed by many of our four-legged friends thanks to the Stanton Foundation, the CPC Fund, Friends of the Marshfield Dog Park and the support of the Select Board.
- Modernization of Town Hall is underway with six (6) new bathrooms, a new chamber, select board offices, TA's Office and repositioning and upgrades to other offices including Veterans, Building, IT, Town Clerk just to name a few. These improvements were funded with no additional cost to Taxpayers by using the unspent capital funds from the Senior Center Project.
- Finally, we continue to make up ground on the maintenance of our public buildings, thanks to the great work of our Facilities Department and the support by Town Meeting, for the funding from Free Cash



FY 2025 Budget

THANK YOU !