



Warrant Committee Meeting  
Meeting Packet  
September 9, 2025



## TOWN OF MEDFIELD MEETING NOTICE

Posted:

Town Clerk

Posted in accordance with the provisions of M.G.L. c. 30A, §§18-25

This meeting will be held in a hybrid format. Members of the public who wish to participate to the meeting may do so in person or via Zoom by one of the following options:

1. To join online, use this link:  
<https://medfield-net.zoom.us/j/88938558052?pwd=h5gJX1LK1u5f4Ol8wFNODQjqnaKSg1.1>
  - a. Webinar ID: 889 3855 8052
  - b. Password: 000260
2. To join through a conference call, dial 309-205-3325 or 312-626-6799 or 646-931-3860 or 929-436-2866 or 301-715-8592 or 386-347-5053 or 564-217-2000 or 669-444-9171 or 669-900-6833 or 719-359-4580 or 253-215-8782 or 346-248-7799
  - a. Enter the Webinar ID: 889 3855 8052
  - b. Enter the password: 000260

### **Warrant Committee Board or Committee**

| PLACE OF MEETING   | DAY, DATE, AND TIME                   |
|--|---------------------------------------|
| Chenery Hall, Medfield Town House<br>Also available remotely on Zoom | Tuesday, September 9, 2025 at 7:00 pm |

### **Agenda (Subject to Change)**

#### Call to Order and Disclosure of Video Recording

- Welcome to Joe Hunt - New Committee Member
- Approval of June 18, 2025, and July 15, 2025, Minutes
- Preliminary 2025-2026 Calendar and Meeting Minute Assignments
- Debrief and Discussion of Prior Year Warrant Committee Activities
- Discussion of June 2025 School Committee Workshop
- Discussion of Budget Process for Upcoming Two Fiscal Years (FY 2027 & FY 2028 Budgets)
- Discussion of Potential 2026 Warrant Articles

- Committee Updates
  - School Building Committee
  - Capital Budget Committee
- Informational Items
- Other Topics Not Reasonably Anticipated 48 Hours Prior to Meeting

## **Warrant Committee**

### **Meeting Minutes**

Date: June 18, 2025

Time: 7:00 p.m.

Location: Remote (Zoom)

## **Call to Order**

Mr. Steve Callahan opened the meeting at 7:00 p.m. and called the Warrant Committee to order. He stated that the meeting was being held remotely. Mr. Callahan confirmed that a quorum was present.

## **Attendance**

Mr. Callahan conducted a roll call. Each member confirmed their participation remotely:

- Mr. Steve Callahan - participating remotely
- Ms. Ashley Leduc - participating remotely
- Mr. Peter Michelson - participating remotely
- Mr. Ed Vozzella - participating remotely
- Ms. Emily McCabe - participating remotely

## **Agenda**

Mr. Callahan stated the meeting would address a series of appropriation transfers followed by two reserve fund transfers. He invited Ms. Trierweiler to walk through the requests.

## **Appropriation Transfers**

1. Town Accountant Office Supplies/Regional School Assessment - \$.38

Ms. Trierweiler began by presenting a request from the Town Accountant to transfer thirty-eight cents from Office Supplies to Regional School Assessment, explaining that this was necessary due to rounding in the Tri-County assessment. Mr. Callahan observed there was little to discuss on such a small adjustment

2. Cemetery Salaries/Cemetery Contract Services - \$10,000

She then described a transfer from Cemetery Salaries to Cemetery Contract Services in the amount of \$10,000. This was needed due to increased internments. Mr. Michelson asked whether this meant an employee had left, thereby freeing up money. Ms. Trierweiler explained that it generally reflected reduced overtime in the Department of Public Works.

3. Equipment Repair and Maintenance/Solid Waste Disposal - \$35,000



A further transfer from DPW Equipment Repair Services to Solid Waste Disposal Grounds and Building Maintenance was brought forward in the amount of \$35,000. This was required to fix the electrical system for recycling equipment at the transfer station.

4. Professional Development/Town Planner Dept Salary - \$660.02

The Land Use Department requested \$660.02 be moved from Professional Development to Department Salaries to cover additional staff hours for moving, filing, and catching up on minutes during carpet replacement.

5. Town Accountant Salary/Town Administrator Salary - \$1,213.60

A transfer of \$1,213.60 was then proposed from the Town Accountant's Salary to the Town Administrator's Salary line. Ms. Trierweiler explained that following the resignation of a part-time vendor warrant employee, duties were reassigned within the accounting office, freeing salary capacity. These funds were redirected to support the hiring of Ms. Tracy Clank, the Assistant Town Clerk, as a full-time customer service floater. Mr. Michelson confirmed her identity, and Ms. Trierweiler praised her contributions, including restoring live telephone answering at Town Hall.

6. Inspections Salary/Sealer-Contract - \$6,500

The committee next heard a transfer of \$6,500 from Inspection Salary to the Sealer Contract with the Town of Medway, correcting a prior budgeting line item error.

7. Workers Compensation Insurance/Property and Liability Insurance - \$3,342

Another transfer involved \$3,342 from Workers Compensation Insurance to Property and Liability Insurance. Ms. Trierweiler explained this was needed because insurance credits had been distributed unevenly.

8. Emergency Management Equipment/Fire Operations Salary - \$77.74

9. Emergency Management Stipend/Fire Operations Salary - \$463.75

Chief DeKing requested two fire department transfers to address salary overages caused by Chief Carrico's retirement and transition: \$77.74 from Emergency Management Equipment and \$463.75 from Emergency Management Stipend, both into Fire Operation Salary.

10. Facilities Salaries/Town Hall Building Contracts - \$10,000

Mr. Rob Quinn requested \$10,000 be moved from Facilities Maintenance Salaries to Town Hall Building Contracts. Because he had been hired mid-year, there were salary savings, which he had applied toward numerous overdue maintenance projects. Mr. Callahan praised the productivity.

11. Parks and Recreation Salaries/Parks and Recreation Operations - \$57,419

Finally, Ms. Katie of Parks and Recreation requested \$57,419 be moved from Salaries to Grounds and Building Maintenance. This supported permitting and stormwater review for a modular building project and contracted landscaping following a staff injury. Discussion followed concerning the modular bids, which were more than triple the amount approved at Town Meeting. Ms. Trierweiler added that Parks and Recreation would regroup and seek temporary solutions. Mr. Michelson expressed concern about overlapping capital needs with the school project. Ms. Trierweiler assured him that the schools remained the town's priority.

## **Vote on Appropriation Transfers**

MOTION: Mr. Michelson made a motion to approve all eleven appropriation transfers as presented.

SECONDED: Mr. Vozzella seconded.

ROLL CALL:

- Mr. Callahan, aye
- Ms. Leduc, aye
- Mr. Vozzella, aye
- Mr. Michelson, aye
- Ms. McCabe, aye

MOTION CARRIES: 5-0.

## **Reserve Fund Transfers**

1. Town Administrator Salaries - \$5,619.64

Ms. Trierweiler presented a reserve fund transfer of \$5,619.64 to Town Administrator Salaries to cover overlap during the transition between Assistant Town Administrators Frank Gervasio and Britney Franklin.

MOTION: Mr. Michelson made a motion to approve the reserve fund transfer of \$5,619.64.

SECONDED: Mr. Vozzella seconded.

ROLL CALL:

- Mr. Callahan, aye
- Ms. Leduc, aye

- Mr. Michelson, aye
- Mr. Vozzella, aye
- Ms. McCabe, aye

MOTION CARRIES: 5-0.

## 2. Town Counsel - \$50,000

Ms. Trierweiler then presented a transfer of \$50,000 to Town Counsel to cover unanticipated legal fees. She explained that the town's environmental attorney had returned to the Department of Environmental Protection, necessitating new representation at higher rates, and that multiple HR investigations across different departments required outside labor counsel. Mr. Callahan confirmed he had privately reviewed the HR issues with Ms. Trierweiler and could attest to their nature.

MOTION: Mr. Michelson made a motion to approve the reserve fund transfer of \$50,000 to Town Counsel for legal expenses.

SECONDED: Mr. Vozzella seconded.

ROLL CALL:

- Mr. Callahan, aye
- Ms. Leduc, aye
- Mr. Michelson, aye
- Mr. Vozzella, aye
- Ms. McCabe, aye

MOTION CARRIES: 5-0.

## Adjournment

With all business completed, Mr. Callahan wished the members a good summer, encouraging them to enjoy golf, travel, beaches, or vacations. Mr. Michelson added he would be on the new tennis courts. Ms. Trierweiler and the members thanked one another, and the committee agreed to reconvene in September.

Respectfully Submitted by: Stephen Callahan

## **Warrant Committee**

### **Meeting Minutes**

Date: July 15, 2025

Time: 2:00 p.m.

Location: Remote (Zoom)

## **Call to Order**

Mr. Steve Callahan opened the meeting at 2:00 p.m. and called the Warrant Committee to order. He stated that the meeting was being held remotely. Mr. Callahan confirmed that a quorum was present.

## **Roll Call**

Mr. Callahan conducted a roll call. Each member confirmed their participation remotely:

- Mr. Steve Callahan – participating remotely
- Ms. Ashley Leduc – participating remotely
- Mr. Bob Siney – participating remotely
- Ms. Emily McCabe – participating remotely
- Mr. Peter Michelson – participating remotely
- Ms. Jill Rafter – participating remotely

## **Agenda**

Mr. Callahan stated that there was one item on the agenda, which was the review of a reserve fund transfer request. He introduced Ms. Kristine Trierweiler to provide background and detail on the request.

## **Reserve Fund Transfer Request**

Ms. Trierweiler began by thanking members for convening and noted that she had previously told the committee their work had concluded at the end of June. She expressed appreciation for their willingness to attend one additional session.

She explained that the request was for a **reserve fund transfer of \$10,000 into the Facilities Department from the reserve fund**. She emphasized that this was the first time the Facilities budget had run over.

Ms. Trierweiler described two reasons for the overage:

**1. Dog Waste Pickup at Medfield State Hospital.**

She explained that the Select Board voted in January 2025 to begin providing dog waste pickup services at the State Hospital. This decision was made midyear and therefore had not been included in the Fiscal Year 2025 budget. The cost of the service was estimated at approximately \$7,500 to \$10,000 annually.

**2. Green Communities Grant Allocation.**

Typically, \$10,000 from the Green Communities grant was set aside to offset the contract for the town's energy manager. However, because of the significant cost of the Town Hall heat pump project, that \$10,000 administrative fee was reallocated to cover project expenses instead of being placed in the Facilities budget.

Ms. Trierweiler emphasized that in prior years, the Facilities Department had consistently turned back surplus funds, ranging from \$30,000 to \$90,000, and that the shortfall this year was unusual. She credited the department's new Facilities Director, Rob Quinn who had been in place for six months, for completing an unusually high number of projects.

Mr. Michelson asked whether both expenses were for Fiscal Year 2025. Ms. Trierweiler confirmed that they were. Mr. Michelson further asked if the timing of the vote—July 15—was permissible. Ms. Trierweiler explained that Massachusetts General Law allowed reserve fund transfers through July 15, and that the request was therefore timely, though it came “down to the wire.”

Mr. Callahan asked about the \$7,500 cost for dog waste disposal, noting that it struck him as a large amount. Ms. Trierweiler explained that the estimate had always been between \$8,000 and \$10,000 annually. She expressed her personal view that the town should not have to provide this service, but said that due to significant public health and safety concerns, the Select Board had voted to implement it.

Ms. McCabe asked where the waste stations were located and whether the contractor was responsible for picking up uncollected waste or just emptying stations. Ms. Trierweiler explained that there were nine stations located around the State Hospital, and the contractor emptied them weekly. She confirmed that the stations had been purchased by the town and could be reused in the future. The contractor was only responsible for emptying the stations, not collecting waste left on the ground.

Ms. McCabe commented that where dogs are allowed off-leash, it was inevitable that waste would be missed by owners, as dogs often move out of sight. She said it was positive that the program had reduced waste in on-leash areas, but noted that issues would remain in off-leash areas.

Mr. Callahan asked whether the expense had been included in the Fiscal Year 2026 budget. Ms. Trierweiler confirmed that it had, and no reserve fund transfer would be needed in the future for this item. She also noted that the town had received an energy manager grant and was preparing to transition from contracted services to an employee position for energy management.

Ms. Leduc asked what would happen if the deadline for transfer had been missed. Ms. Trierweiler explained that unpaid bills would have to be carried forward to the following year's Town Meeting under a "prior year bill" article, and vendors would not be paid until then. She described past instances of this occurring, usually involving invoices received after the books had closed or misdirected invoices.

After confirming that no members had further questions, Mr. Callahan stated he would entertain a motion.

### **Motion on Reserve Fund Transfer**

MOTION: Mr. Bob Siney made a motion to approve the transfer of \$10,000 from the Reserve Fund into the Facilities Department operating budget for Fiscal Year 2025, to cover expenses related to dog waste pickup at Medfield State Hospital and reallocation of Green Communities administrative funds.

SECONDED: Mr. Peter Michelson seconded the motion.

ROLL CALL VOTE:

- Mr. Steve Callahan – Yes
- Mr. Bob Siney – Yes
- Ms. Ashley Leduc – Yes
- Ms. Emily McCabe – Yes
- Mr. Peter Michelson – Yes
- Ms. Jill Rafter – Yes

MOTION CARRIES: 6-0.

### **Adjournment**

Mr. Callahan asked if there was any further business. Hearing none, he entertained a motion to adjourn.

MOTION: Mr. Bob Siney made a motion to adjourn.

SECONDED: Ms. Emily McCabe seconded the motion.

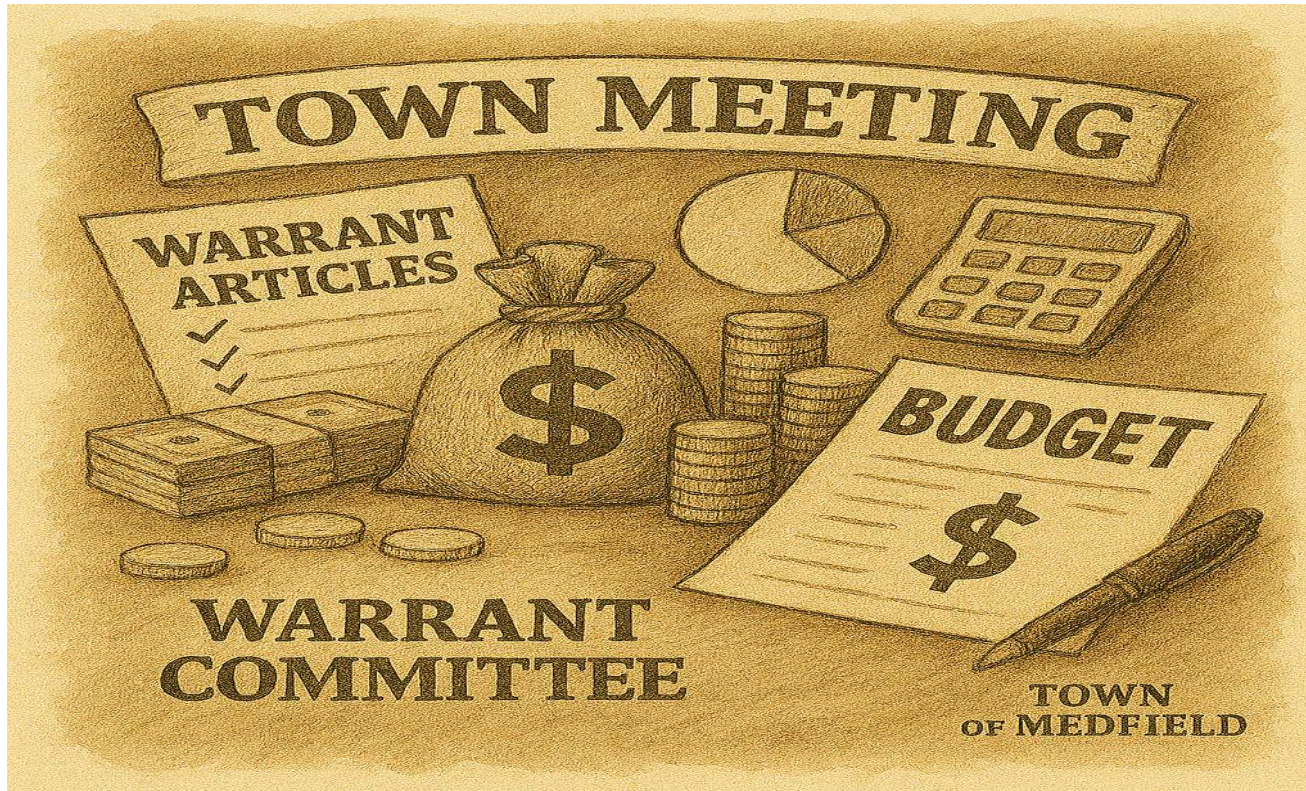
ROLL CALL VOTE:

- Mr. Steve Callahan – Yes
- Mr. Bob Siney – Yes
- Ms. Ashley Leduc – Yes
- Ms. Emily McCabe – Yes
- Mr. Peter Michelson – Yes
- Ms. Jill Rafter – Yes

MOTION CARRIES: 5-0.

Mr. Callahan thanked members for their attendance and stated the committee would reconvene in September. The meeting adjourned at approximately 2:15 p.m.

Respectfully Submitted by: Stephen Callahan



## Warrant Committee 2025/2026 Organizational Meeting

September 9, 2025



## Agenda

- **Call to Order and Disclosure of Video Recording**
- **Welcome to Joe Hunt - New Committee Member**
- **Approval of June 18, 2025, and July 15, 2025, Minutes**
- **Preliminary 2025-2026 Calendar and Meeting Minute Assignments**
- **Debrief and Discussion of Prior Year Warrant Committee Activities**
- **Discussion of June 2025 School Committee Workshop**
- **Discussion of Budget Process for Upcoming Two Fiscal Years (FY 2027 and FY 2028 Budgets)**
- **Discussion of Potential 2026 Warrant Articles**
- **Committee Updates**
- **Informational Items**

**PRELIMINARY  
2025/2026  
WARRANT  
COMMITTEE  
CALENDAR AND  
MINUTE  
RESPONSIBILITY**

| <b>WC 2025 -2026 CALENDAR AND MINUTE RESPONSIBILITY</b> |  |  |
|---|--|--|
| <b>MEETING DATE</b>                                     | <b>PRELIMINARY AGENDA</b>  | <b>MEETING<br/>MINUTE<br/>RESPONSIBILITY</b> |
| <b>September 9, 2025</b>                                | Organizational Meeting, Discussion of Town Finances, FY 2027 & FY 2028 Budget Process and Potential Articles for 2026 Town Meeting | Steve Callahan                               |
| <b>October 28, 2025</b>                                 | Review of Five-Year Financial Projection, Preliminary Free Cash Use and Preliminary FY 2027 Budget Guidance to Departments         | Ashley Leduc                                 |
| <b>November 17, 2025*</b>                               | Review Revenue Forecast and Fixed Costs for FY 2027 and FY 2028  | Emily McCabe                                 |
| <b>December 9, 2025</b>                                 | Review and Vote on Final FY 26 Guidance to Departments and Capital Budgets   | Brent Nelson                                 |
| <b>January __, 2026</b>                                 | Town Departments Budget Briefings  | Pete Michelson                               |
| <b>January __, 2026</b>                                 | Town Departments Budget Briefings  | Jill Rafter                                  |
| <b>February __, 2026</b>                                | School Department Budget Briefing  | Pete Saladino                                |
| <b>February __, 2026</b>                                | Warrant Articles   | Ed Vozella                                   |
| <b>March __, 2026</b>                                   | Warrant Articles   | Joe Hunt                                     |
| <b>March __, 2026</b>                                   | Warrant Articles   | Steve Callahan                               |
| <b>April __, 2026</b>                                   | Warrant Committee Hearing  | Ashley Leduc                                 |
| <b>May 4, 2026</b>                                      | Annual Town Meeting  |  |

\* This November meeting is planned to be held on a Monday. All other meetings are scheduled for Tuesday.

9/3/2025

Warrant Committee Preliminary & Tentative - Draft for discussion purposes only

# **BUDGET PROCESS**

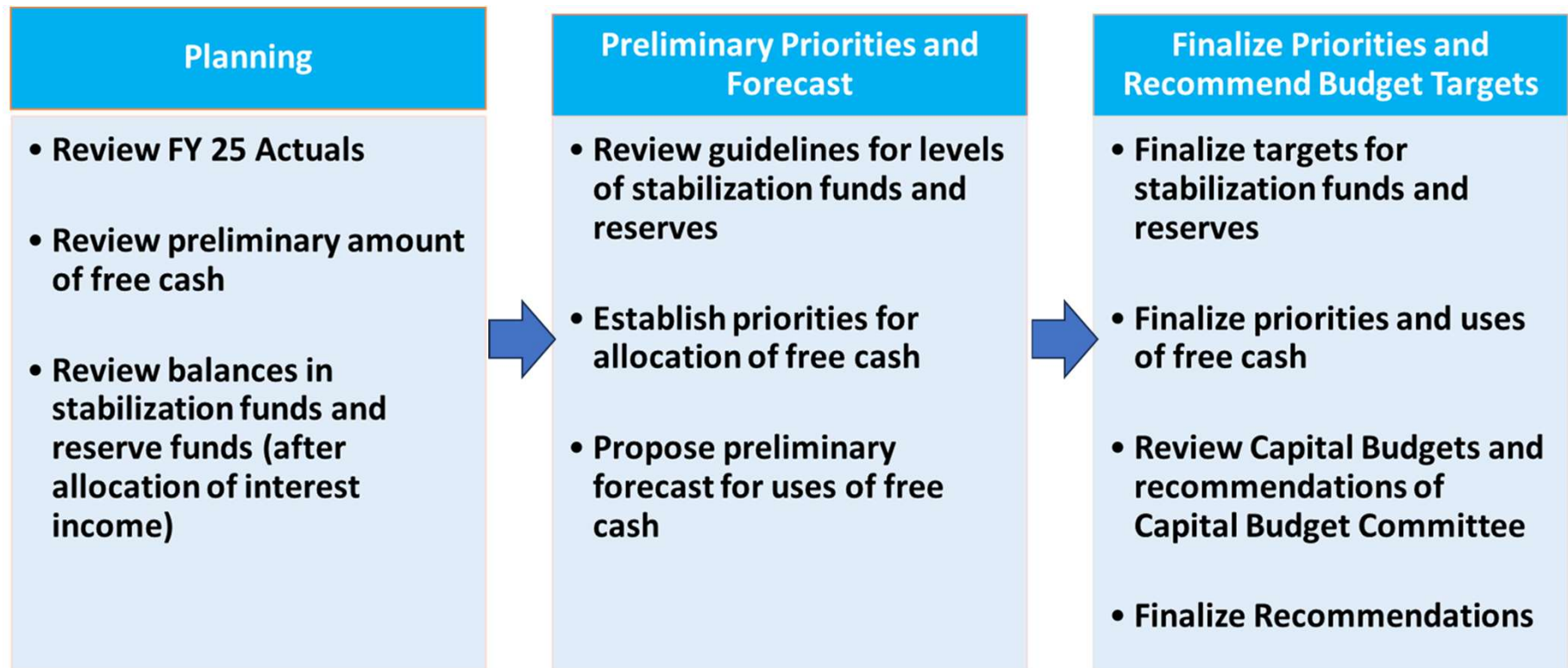
9/3/2025

Warrant Committee Preliminary & Tentative - Draft for discussion purposes only

## Budgeting Principles for Comprehensive Sustainable Budgets



## TOWN MEETING RECOMMENDATIONS FOR FY 27 CAPITAL BUDGET, FREE CASH UTILIZATION AND STABILIZATION FUNDS TRANSFERS



9/3/2025

Warrant Committee Preliminary & Tentative - Draft for discussion purposes only

## TOWN MEETING RECOMMENDATIONS FOR FY 27 OPERATING BUDGET

### Planning

#### Preliminary Budget Forecast and Review

October 28, 2025 ,and  
November 17, 2025

- Review Budget Forecast and Town Revenue and Fixed Costs
- Identify budgets and assumptions requiring follow-up.
- Communicate to School and Town Departments Expectations for the Preliminary Forecast.

### Within Prop 2 1/2

#### Finalize Operating Budget Guidelines and Targets

December 9 , 2025

- Finalize Revenue and Fixed Costs Budgets and any Open Areas.
- Communicate to School and Town Departments Expectations for Operating Budget Targets Within Prop 2 ½ Guidelines based on a sharing ratio (75% -School/ 25% -Town).

### If Needed -Prop 2 ½ Override

#### Review Prop 2 ½ Override Operating Budget, If Needed

March 2026

- If there is a request for a Prop 2 ½ override, review alternative budgets and make recommendations to Town Meeting on a separate Prop 2 ½ override Budget.

## Review and Development of FY 2028 Operating Budget Forecast

**OBJECTIVE:** Provide a clear understanding of the potential challenges associated with the FY 2028 Operating Budget Forecast

**ASK:** While developing the FY 2027 Operating Budget for Town Meeting, provide a comprehensive review and forecast of FY 2028 Revenues, Shared Costs and Department Expenditures. This should include:

- **Revenues**

Consider the impact of potential new developments including Trinity Project. Forecast local receipts and identify any significant one-time revenues.

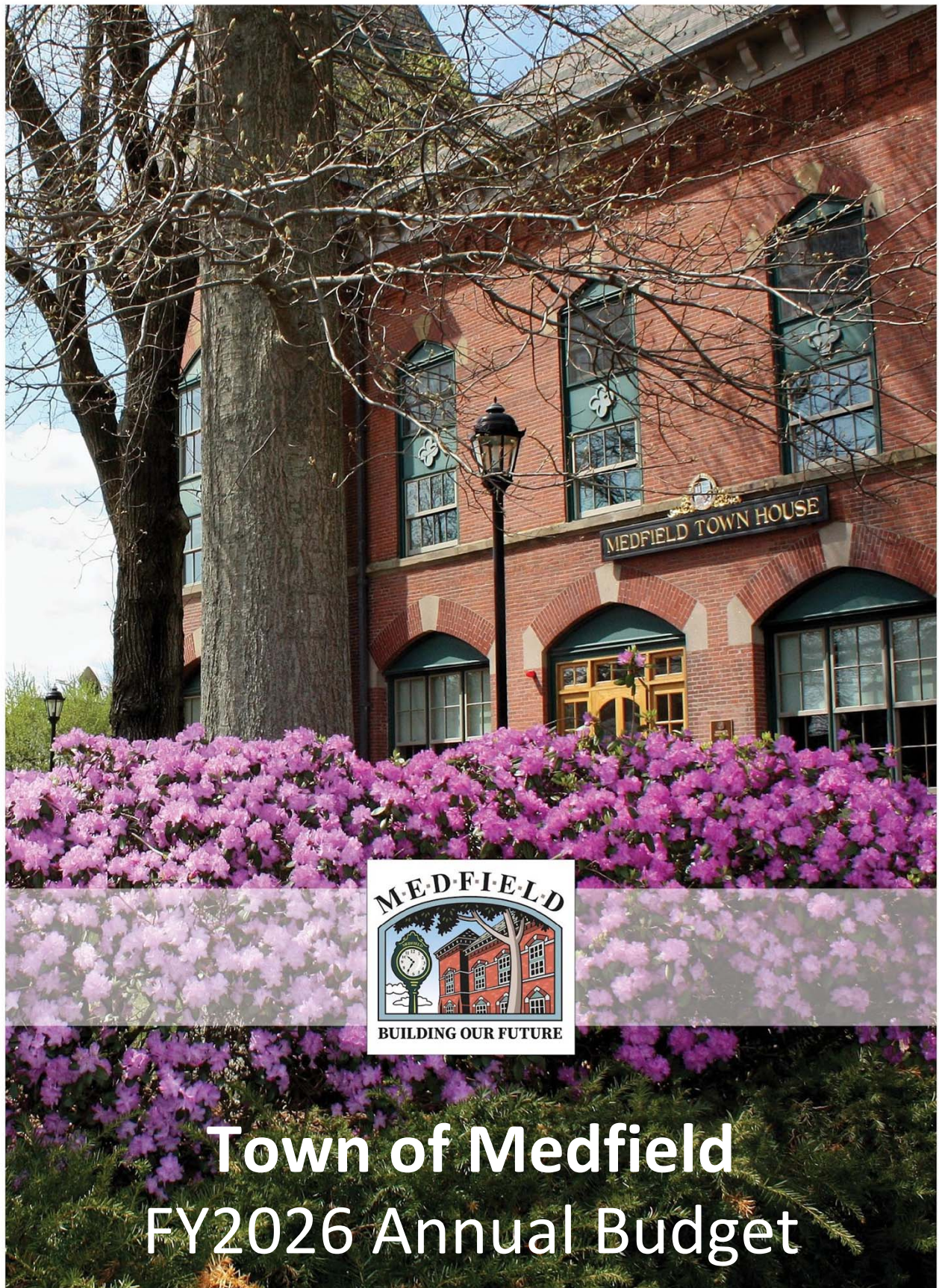
- **Shared Costs**

Provide the best estimate of shared costs such as health insurance and pension assessments

- **Department Expenditures**

Ask departments to estimate expenditures considering potential impacts from collective bargaining agreements, the known expiration of federal funds and the best estimate for inflation or anticipated cost increases.





# Town of Medfield

## FY2026 Annual Budget





## TABLE OF CONTENTS

|   |               |
|---|---------------|
| <b>Section 1 – Introductory Information</b> | <b>1</b>      |
| Budget Message                              | 2             |
| Strategic Town Goals                        | 11            |
| Town Organization Charts                    | 22            |
| Position Summary Schedule                   | 25            |
| Budget Process & Calendar                   | 28            |
| <br><b>Section 2 – Financial Overview</b>   | <br><b>31</b> |
| Revenue Overview                            | 32            |
| Three-Year Consolidated Financial Schedule  | 45            |
| Fund Balance/Free Cash Summary              | 50            |
| Stabilization Funds                         | 55            |
| Financial Forecast                          | 59            |
| Revenue Forecast Detail                     | 66            |
| Expenditure Forecast Detail                 | 68            |
| <br><b>Section 3 – Departmental Budgets</b> | <br><b>72</b> |
| Departmental Budget Summary                 | 73            |
| Administration                              | 74            |
| Accounting                                  | 83            |
| Assessor                                    | 88            |
| Treasurer/Collector                         | 94            |
| Town Clerk                                  | 99            |
| Planning & Zoning                           | 103           |
| Facilities                                  | 110           |
| Police                                      | 116           |
| Fire  | 124           |
| Building Inspections                        | 130           |
| Department of Public Works                  | 134           |



|  |            |
|--|------------|
| Health   | 147        |
| Council on Aging                               | 152        |
| Outreach                                       | 159        |
| Library  | 171        |
| Parks & Recreation                             | 177        |
| <br>   |            |
| <b>Section 4 – Medfield Public Schools</b>     | <b>183</b> |
| Budget Summary                                 | 184        |
| Budget Development Process                     | 186        |
| Major Budget Components                        | 187        |
| Distribution of Budget Expenditure             | 188        |
| Budget Distribution by Function                | 190        |
| Circuit Breaker Summary                        | 192        |
| Enrollment                                     | 193        |
| Budget vs. Actual                              | 195        |
| <br>   |            |
| <b>Section 5 – Non-Departmental Budgets</b>    | <b>210</b> |
| Non-Departmental Budget Summary                | 211        |
| Debt Service                                   | 212        |
| Pension, Benefits & Insurance                  | 218        |
| Other Non-Departmental Budgets                 | 223        |
| <br>   |            |
| <b>Section 6 – Capital Budget</b>              | <b>225</b> |
| Capital Budget Overview                        | 226        |
| FY2026-FY2030 Capital Improvement Plan         | 238        |
| FY2026-FY2030 CIP Projects by Funding Source   | 239        |
| Municipal Buildings Capital Stabilization Fund | 240        |
| <br>   |            |
| <b>Section 7 - Appendices</b>                  | <b>242</b> |
| Community Profile                              | 243        |
| Financial Policies                             | 249        |



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|                                    |     |
|------------------------------------|-----|
| Capital Request Forms              | 275 |
| Glossary                           | 210 |
| Moody’s Annual Comment on Medfield | 299 |



# Introductory Information

# Budget Message

## Introduction and Budget Overview

On May 5th, 2025 our Annual Town Meeting will take place so that residents can consider financial appropriations for the upcoming fiscal year. In doing so, our community will collectively decide how to fund the day-to-day operations of Municipal and School Departments while also taking part in the long-term financial planning for future fiscal needs. Preparing the Fiscal Year 2026 budget was not without its challenges. For instance, mid-way through the process, the Town was notified of significant increases in health insurance costs, leading to a downward revision of the funds available to school and town departments. However, the Select Board is confident that the proposed budget is a responsible spending plan to fund services for residents and achieve other goals of the Town.

| Category                                    | Fiscal Year 2025    | Fiscal Year 2026    | \$ change          | % change     |
|---|---------------------|---------------------|--------------------|--------------|
| Insurance and School/Town Employee Benefits | \$10,384,831        | \$11,043,394        | \$658,563          | 6.34%        |
| Debt Payments                               | \$4,015,328         | \$3,549,204         | -\$466,124         | -11.61%      |
| General Government Departments              | \$2,941,886         | \$3,132,996         | \$191,110          | 6.50%        |
| Public Safety                               | \$5,073,374         | \$5,109,332         | \$35,958           | 0.71%        |
| Public Works                                | \$3,378,732         | \$3,532,325         | \$153,593          | 4.55%        |
| Health and Human Services                   | \$2,079,237         | \$2,168,047         | \$88,810           | 4.27%        |
| Land Use & Inspections                      | \$515,514           | \$541,482           | \$25,968           | 5.04%        |
| School Department                           | \$43,240,335        | \$44,744,508        | \$1,504,173        | 3.48%        |
| General Stabilization Fund                  | \$0                 | \$175,000           | \$175,000          | -            |
| <b>Total</b>                                | <b>\$71,629,237</b> | <b>\$73,996,288</b> | <b>\$2,367,051</b> | <b>3.30%</b> |

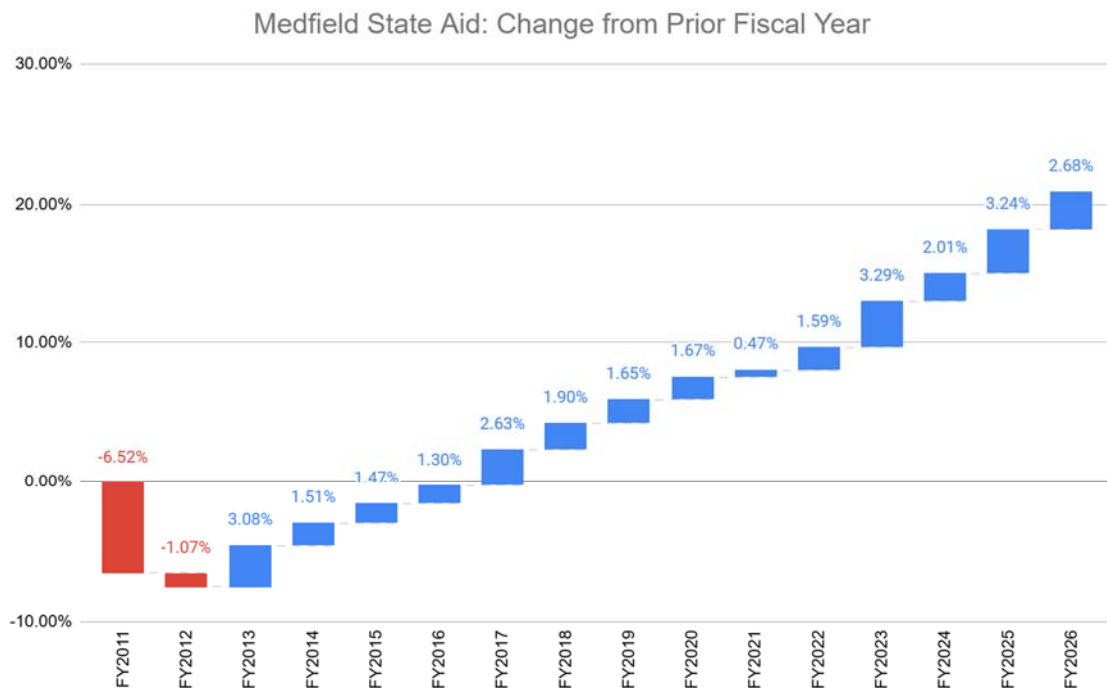
## How Do We Build the Budget?

To ensure that a responsible and effective spending plan is presented to Town Meeting each year, the Warrant Committee begins the budget development process by determining what revenues are available for expenditure and how other nondiscretionary costs, such as health insurance coverage and debt service obligations, must be addressed. The result is a financial forecast that the Warrant Committee uses to guide how operating budgets can grow sustainably. From there, the Select Board works to develop a spending plan for general government departments with a commitment to goals-based budgeting, aiming to achieve strategic objectives set out by the Board and in the Master Plan within a responsible financial framework that balances town needs against the tax burden being placed on taxpayers.

## Revenue Outlook

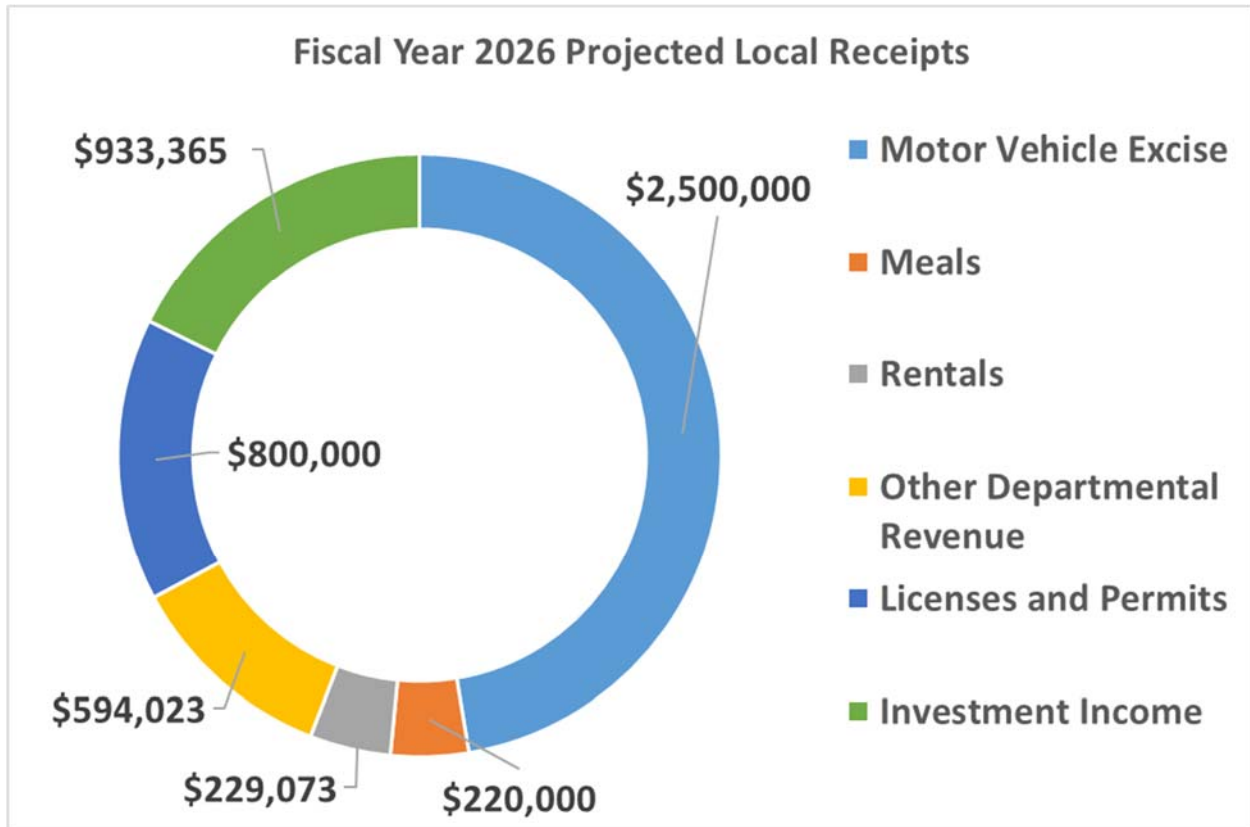
The property tax levy is estimated to account for over 70% of total revenues, of which approximately 95% comes from residential tax bills. The Select Board is increasingly aware of the financial burden placed on residents, especially as the costs of providing core services and investing in new assets continue to rise. One of the Select Board's strategic goals, also identified in the Town-wide Master Plan, is to diversify the tax base to reduce the financial impact felt by our residents as our community weighs a new elementary school project, the future of a Parks and Recreation facility, and continuing wage pressures. The Town also continues to look for new revenue sources to offset these and other cost increases.

The Town's second-largest revenue source is state aid. In January 2025, the Healey-Driscoll Administration released proposed state aid allocations for Fiscal Year 2026 that will provide for a 2.7% net increase over last year's amount, growth that is typical of recent years. Given that this rate of increase tends not to match growing budgetary pressures, the town must also rely on local receipts and other available general funds.



The Town must conservatively estimate local receipt revenues, which are comprised of motor vehicle excise, meals tax, building and permit fees, and other fees to prevent overextending financial resources and the need for mid-year budget cuts. Looking ahead, we expect that the motor vehicle excise tax will account for about half of the local receipts. The most significant projected increase in local receipts categories is expected to come from motor vehicle excise and investment income. While the interest rate environment has caused economic uncertainty, continued higher rates have led to increases in the

interest earned in the Town's general fund and other accounts and deposits housed at various financial institutions.

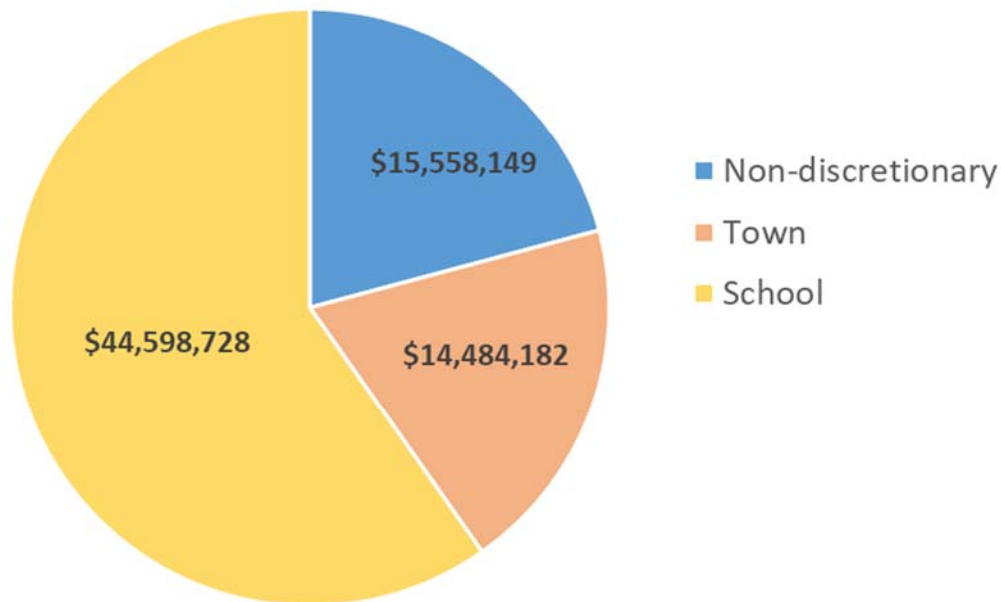


### Fixed and Shared Expenditure Outlook

Before considering increases in departmental budgets, the Town must consider what funding will be needed to address changes in “nondiscretionary” spending categories for the upcoming fiscal year. These expenditures, which are shared across Municipal and School Departments, include debt service obligations, regional school district, state, and county assessments, health insurance for current and retired employees, and other similar costs. The budget forecasts that these costs will account for about 20% of operating spending in Fiscal Year 2026.

After considering forecasted revenues and shared expenditures of this nature the additional remaining revenues are allocated 75% to the School Department and 25% to the Town Departments. Accordingly, Municipal and School departments were requested to submit their Fiscal Year 2026 operating budget proposals with increases no greater than 3.5% (\$495,439) and 3.4% (\$1,486,317) from Fiscal Year 2025, respectively. This is a 23% decrease in available revenues for operating budget increases compared to Fiscal Year 2025.

### Comparison: Non-discretionary vs. Departmental Costs



Medfield is not immune to the ongoing crisis of the cost of healthcare in Massachusetts and across the nation. The result is a \$720,550, or 14.56%, increase in this budget line item for Fiscal Year 2026 compared to Fiscal Year 2025 - a dollar amount greater than the proposed increase for all Municipal Departments combined for next fiscal year. While Medfield is not alone in receiving these substantial increases, it has placed substantial pressure on the Town's ability to fund other pressing needs.

### Expenditure Outlook

The FY26 School budget reflects a 3.45% increase—or \$1,486,317—over the FY25 budget, bringing the total to \$44,598,728. This increase addresses all contractual obligations for both payroll and non-payroll areas, as well as anticipated rises in costs for supplies and services. It aligns with the Town's financial guidelines while upholding the quality of education. The School Committee remains committed to working collaboratively with the community to manage these budget challenges thoughtfully and responsibly, and is appreciative of the community's support.

The Municipal budget lays the foundation for a Grounds Division within the Department of Public Works. Throughout the next year, work will continue to consolidate municipal grounds and maintenance operations. We will continue to work with the Parks and Recreation Commission and the School Department to further identify overlaps and opportunities for consolidation.

The Fiscal Year 2026 budget also addresses the wage pressures that have impacted the recruitment and retention of personnel. The Town began a wage and compensation salary study of these positions with





the assistance of a third-party consultant in 2023. The study was completed in fall 2024, when work began to determine how financial resources could be allocated to address areas where Medfield's salary offerings were below market. Based on the results of this market analysis, the Personnel Board and the Select Board have voted to recommend a new class and compensation structure. The budget also funds new collective bargaining agreements with Police and Fire Departments scheduled to take effect July 1, 2025. The Town extends its appreciation to the Medfield Permanent Firefighters Association and Medfield Police League for working with our collective bargaining team to reach these agreements in a timely manner. Proposed salary adjustments are a fiscally responsible way to ensure Medfield is competitive in an environment where it is increasingly difficult to retain and recruit highly qualified municipal staff.

## Capital Investments

At the 2018 Annual Town Meeting, the Town approved the creation of a Municipal Buildings Stabilization Fund to provide funding for facilities repair and improvement projects. This account was funded by a Proposition 2 ½ override in 2018, which to date has increased 2.5% annually from its initial \$1,000,000 total at the approval of the Select Board. The Fiscal Year 2026 appropriation out of the fund will total \$1,523,634. This total excludes an additional proposed appropriation for a leased modular structure for the Parks and Recreation Department, which will be detailed further in this report.

This year's capital investments in buildings, proposed in Article 12, will allow the Town to continue to address maintenance needs for some of its largest assets. The proposed funding will go towards repairs and improvements at school and municipal buildings. The Town is also in the midst of updating its 20-Year Facilities Capital Plan, which is due to be finalized in summer 2025. This assessment of capital needs will allow for a strategic approach to investing our tax dollars and maintaining these all-important assets that house our students, seniors, employees, and other town resources and programming.

Aside from these assets, the town must annually address other capital needs and infrastructure that are a key part of ensuring services are delivered to Medfield residents. Article 10 lays out these proposed investments, drawing from the town's Capital Stabilization Fund, Water & Sewer Enterprise funds, and Town department revolving funds. These investments include a new ambulance, firefighter gear, information technology upgrades for our schools and town departments, and the resurfacing of the Metacomet Tennis Courts.

Fiscal Year 2026 will be the first time in several years that American Rescue Plan Act funding will not be available to defray costs borne by the Capital Stabilization Fund and other funding sources. The Town will need to rely on Free Cash and its other funding sources for these investments moving forward, which the Capital Budget Committee and Warrant Committee have kept in mind when reviewing capital requests and expenditures.

## Financial Policy & Compliance

In January 2025, the Warrant Committee and Select Board approved updates to the Town's Financial Management Policies and Objectives, first adopted in 2018. The policies are posted to the Town's website for review. As required in the financial policy, the Select Board certified that the Fiscal Year 2025 budget satisfied the measures of compliance specified in the policy. The Fiscal Year 2026 budget proposed by the Warrant Committee, if adopted as presented by the Town Meeting, will again comply with the Town's financial policies.

|   |             | FY25   | FY26     |
|---|-------------|--------|----------|
| Financial Policy Compliance Standard  | Policy      | Actual | Proposed |
| The minimum annual appropriation of the reserve fund should be x% of the total General Fund Operating Expenditure Budget                    | 0.20%-0.30% | 0.23%  | 0.23%    |
| The appropriations and transfers into this reserve fund are limited by x% of the preceding years tax levy                                   | <5.00%      | 0.32%  | 0.31%    |
| The Town shall strive to maintain free cash at x% of the General Fund Operating Expenditure Budgets, net of debt service*                   | 3.00%       | 2.67%  | 3.38%    |
| The Town shall strive to maintain General Stabilization Account at a minimum balance of x% of the General Fund Operating Expenditure Budget | 5%-7%       | 5.42%  | 5.51%    |
| The Town shall strive to maintain General Reserve Accounts at a minimum balance of x% of the General Fund Operating Expenditure Budget      | >8.00%      | 8.22%  | 9.02%    |
| The Balance in the Special Education Reserve Fund cannot exceed x% of the annual net school spending of the school district                 | <2.00%      | 0.43%  | 0.43%    |
| General Fund non-exempt debt service should not exceed x% of annual General Fund Operating Revenues   | <0.50%      | 0.39%  | 0.32%    |
| Total General Fund debt service, should be maintained at no greater than x% of the annual General Fund Operating Revenues                   | <10.00%     | 3.68%  | 2.87%    |

*\*As part of the financial policy updates that were approved in January 2025, this standard was updated from 2.5% to 3%, meaning the FY25 budget complied with the financial policies in place at the time that budget was developed*



|  |                 | FY25        | FY26        |
|--|-----------------|-------------|-------------|
| Financial Policy Compliance Objective  | Goal            | Actual      | Proposed    |
| Build balance to provide future tax relief to be utilized during the first three fiscal years after the debt issuance for the school project** | \$4-\$5 million | \$1,386,489 | \$2,286,489 |
| **This balance includes the Sale of Land Proceeds  |                 |             |             |

## Free Cash

Free cash is a term used for the Town's remaining, unrestricted funds at the close of the prior fiscal year. The state's Division of Local Services (DLS) recommends that free cash only be used for one-time, nonrecurring expenses. The Town's financial policies require the Town budget to maintain a balance in free cash equal to at least 3% of the general fund expenditures, net of debt service, after free cash appropriations from Town Meeting.

In October 2024, DLS certified the Town of Medfield's Free Cash balance of \$5,625,563 for Fiscal Year 2024. This year's warrant proposes the following uses of free cash, which are in line with best practices and the town's financial policy:

| Certified Free Cash                                   | \$5,625,562 |
|---|-------------|
| Other Post-Employment Benefits Liability Contribution | \$578,813   |
| General Stabilization                                 | \$175,000   |
| Capital Stabilization                                 | \$850,000   |
| Danielson Pond  | \$50,000    |
| Elementary Tax Mitigation Fund                        | \$900,000   |
| SBC Feasibility                                       | \$400,000   |
| MSH/Overlook Environmental Review                     | \$25,000    |
| Conservation Land Trust                               | \$5,000     |
| Metacomet Tennis Courts Resurfacing                   | \$190,000   |
| Total   | \$3,173,813 |

## Discussion of Warrant Articles

This year's warrant includes thirty articles proposed for Town Meeting approval, many of which include operating and capital budgets, the personnel administration plan, and standard fund transfers. However, there are a number of non-routine warrant articles the Select Board would like to draw your attention to.

### *Tax Relief for Seniors and Veterans*

One goal the Select Board has focused on in the past year has been developing tax relief proposals for our community's senior citizens. Articles 15, 16, and 17 relate to property tax exemptions allowed under certain circumstances for senior citizens, surviving spouses, or surviving minor children. The proposed changes under Massachusetts General Law allow for increases in either the property tax exemption amount or certain income and whole estate qualification tests based on changes in the Consumer Price Index (CPI). Article 18 increases tax reductions available through the Medfield Senior Tax Work Off to the maximum allowed by the state. Finally, Article 19 also links the exemption amounts available to disabled veterans to inflation.

In May 2024, Town Meeting approved the creation of the Elementary School Tax Mitigation Stabilization Fund. The purpose of this fund is to provide future tax relief to offset the cost of debt issuance for the school project. The Fiscal Year 2026 appropriation into this account, when combined with the remaining funds from the sale of the "Hinkley South" parcel, brings the balance available for this purpose roughly *halfway to the Financial Policy's goal of \$4 to \$5 million. See this review's prior section on Financial Policy and Compliance for additional details.*

### *Sewer Enterprise Fund Costs*

Unlike many surrounding towns, Medfield owns, operates and maintains its own wastewater treatment plant located off West Street. In recent years, the costs and quantity of sewage treatment have increased drastically. These costs have been compounded by aging sewer mains and other infrastructure and equipment at the wastewater treatment plant itself. These issues now present themselves in two different warrant articles at this year's Annual Town Meeting - Article 8 and Article 14. Article 8 requests the release of additional funding from the Department's reserves, referred to as "retained earnings", to fund operations through the remainder of Fiscal Year 2025. This transfer requires Town Meeting approval as the department operates as an Enterprise Fund under Massachusetts General Law Chapter 44, Section 53F ½ and is managed as a standalone entity.

Article 14 sets out the operating budgets for the Water and Sewer Enterprise Funds. The Board of Water and Sewerage's proposed Fiscal Year 2026 Sewer Department budget is a 19% increase in expenditures compared to Fiscal Year 2025. The primary drivers are a 74% increase in on-site waste removal and a 65% increase in chemical usage line items.

As a reminder, the Water and Sewer Department Enterprise Funds are independent entities from the Town's General Fund, and rely exclusively on usage charges on rate payers. After the Town Meeting, the Board of Water and Sewerage will begin the rate-setting process for FY26 with these operational needs and future capital investments as significant factors to consider. As with prior years, the Board invites public input as the rate-setting process progresses.



### *Leased Modular and Hinkley Pond*

With the closure of the Pfaff Center in December 2024, the Parks and Recreation Commission is tasked with finding space for summer camp programming and beyond. A one-year lease of a 2,880-square-foot modular unit to be located at Hinkley Pond is recommended by the Select Board, Parks and Recreation Commission, Warrant Committee, Capital Budget Committee, and Permanent Planning and Building Committee to meet this demand. After the first year of the lease, a determination will be made on the best next steps for future years. This is viewed as a temporary solution to a problem that the above-mentioned groups and other stakeholders will work to determine a long-term solution for.

## **Looking Forward**

The Warrant articles and operating budgets set out a financial framework for the next fiscal year with an eye on the anticipated fiscal challenges on the horizon. Building the Town's Reserves, long-term capital planning, and proposing responsible growth in operating budgets are all balanced with the need to maintain services for our residents and the cost of providing those services. Looking to Fiscal Year 2027 and beyond, the scope of the elementary school project will come closer into view, teacher collective bargaining agreements are set to expire, and conversations about needs for sidewalk infrastructure and school roof replacements are expected to continue.

We look forward to continuing these conversations and engaging with residents as we address these challenges as a community. As always, we express our sincere gratitude to the Town's elected and appointed board members and other volunteers who assist with achieving our community's goals. By attending Town Meeting, all residents can take part in addressing these goals and challenges.

We look forward to seeing you at the Annual Town Meeting on Monday, May 5, 2025, at 7:00 PM at the High School Gymnasium.

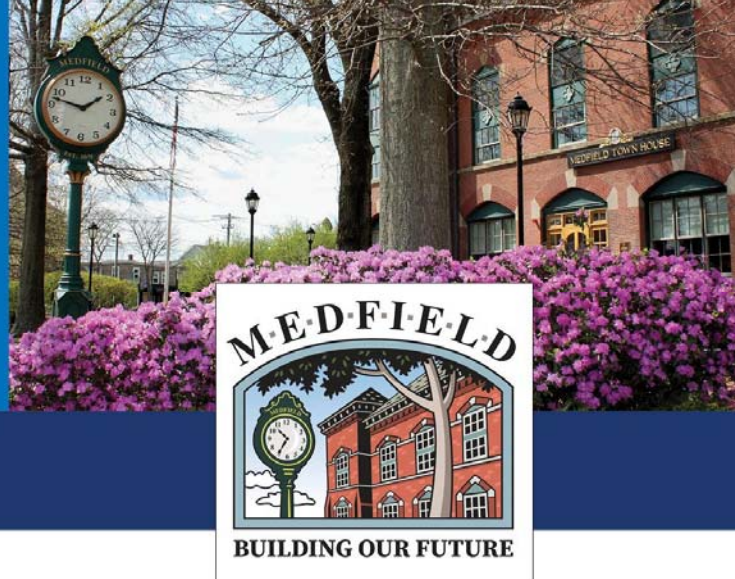
## **Select Board**

Gustave H. Murby, Chair

Osler L. Peterson, Clerk

Eileen M. Murphy, Third Member

# Town of Medfield Strategic Town Goals

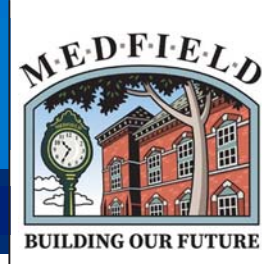


The goals described herein are intended to reflect what we believe to be the consensus of the Town on the most important priorities that should guide decision-making on important Town issues. These goals will undoubtedly be of great value to the Select Board, but they are not goals that only involve the Select Board or Town staff. You will see that some of these goals are probably more effectively addressed by individual Town departments, public groups, or even individuals. They are intended to be a statement by the Town about what is most important to Medfield. While it is impossible to give every Medfield citizen exactly what they might want, we hope that this articulation of goals in its final form will provide Medfield citizens with an overall picture that they are happy with.

These goals, drawn from the themes included in the Town's [Master Plan](#), were developed over the course of several regularly scheduled Select Board meetings. This process allowed for Select Board members to not only discuss their long and short term goals, but to also hear directly from residents not only about the Select Board's priorities but also those of other community members and stakeholders.

Beginning next fiscal year, the Select Board will hold a public workshop dedicated to goal setting, with additional opportunities for public feedback at regularly scheduled Select Board meetings. From these broader goals, the Town Administrator's goals for the year will be set. These objectives will be measurable and have deadlines. Departmental goals and objectives will flow down from these strategic goals and be linked. Performance measure will be identified and used to monitor the success of these goals and objectives.

Community stakeholders can also submit comments and suggestions by email to [towngoals@medfield.net](mailto:towngoals@medfield.net).



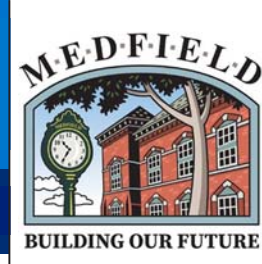
# Manage Town Finances in a Fiscally Prudent Manner that Strikes a Proper Balance Between Funding of Important Town Services and Affordability for Taxpayers

## GOAL #1 Financial Stewardship

*Charting a course for the town calls for an unwavering commitment to prudently impose financial burdens on taxpayers, while also ensuring that essential, or, in some cases, highly desired services are provided to the town's residents and businesses. The natural tension between these two imperatives requires that a thoughtful balance between the two be maintained.*

| KEY FOCUS AREAS  | 2023-2024 GOALS  | LONG-TERM<br>(5–10 YEAR TIMEFRAME)   |
|--|--|--|
| Maintain a Responsible/Fiscally Prudent Financial Position | <p>Work with Town Planner to identify parcels of land that could be rezoned as commercial. Present recommendations to the Planning Board</p> <ol style="list-style-type: none"> <li>1. Identify at least 1 parcel of land, not town-owned, even if zoned residential, that could be commercially developed. Work with Town Planner/Planning Board and neighbors to evaluate potential to be re-zoned</li> <li>2. Rezone the business district in the downtown to provide more business/retail spaces. Find ways to extend the downtown business district to enhance areas like Park Street as integral components of the downtown business district</li> <li>3. Pursue reuse of the Town Landfill for solar energy generation</li> <li>4. Explore opportunities to build a Prop 2 ½ taxation buffer in anticipation of the impact the new school project will have on real estate taxes (e.g., reserve account contributions)</li> </ol> | <p>Keep the Town's operating budgets within the limits imposed by Prop 2 ½ and overall Town debt at or below the size of the Town budget</p> |





|   |  |   |
|---|--|---|
| <p><b>Reduce reliance on the residential tax base for revenues by either diversifying the tax base and/or building revenue positive housing</b></p> | <p>Explore the feasibility/ attractiveness of introducing senior tax relief options</p> <p>Identify opportunities to generate sustained (i.e., not primarily one-time) town revenues that will reduce tax pressure on “typical” homeowners</p>   | <p>Generate 10% of the Town’s tax revenue from non-residential sources and/or the net gain on revenue positive housing (i.e., tax revenue — added cost to town)</p> |
| <p><b>Promote a "Business Friendly" Atmosphere to Retain Current and Attract Potential New Businesses</b></p>                                       | <p>Reestablish an Economic Development Committee to promote business development, primarily in the downtown area</p> <p>Explore ideas for making the downtown area more attractive for people to come to in the wintertime. (e.g., look at building a “greenhouse”-type structure in the area of the gazebo)</p> |   |

## GOAL #2 Investment in Employees and Infrastructure

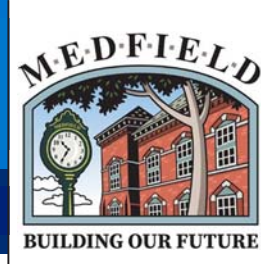
*Many decisions made by the town carry long-term financial implications that can easily be missed, if they are not consciously taken into account. Hiring decisions; major capital acquisitions; program expansions; and even public or state "seed money" contributions in support of new initiatives can all introduce long-term financial ramifications for the town that should be recognized up front before an initial financial decision is made. Unexpected major capital requirements; significant structural budget deficits; and unfunded long-term financial liabilities should rarely, if ever, arise.*

| KEY FOCUS AREAS  | 2023-2024 GOALS  | LONG-TERM (5–10 YEAR TIMEFRAME)   |
|--|--|---|
| <p><b>Proactively plan for the maintenance and upgrade of town buildings</b></p> | <p>Update the plan to fund those building improvements/repairs deemed necessary and appropriate for funding from the 20-year capital plan</p> <p>Update/ revise the Capital Maintenance Plan</p> | <p>Maintain and update a 20-year plan for building maintenance expenditures</p> |





|  |  |  |
|--|--|--|
| <p><b>Ensure adequate funding for the ongoing maintenance and upkeep of the town's transportation, water, and sewer infrastructure</b></p> | <p>Meet with W &amp; S board/town administration and determine solutions for issues identified by W &amp; S Board, develop plan going forward</p> <p>Develop a sidewalk development plan for the town that lays out specific plans, priorities, and sequencing to increase the extent and quality of the sidewalks in town</p> | <p>Establish and annually update a 20-year capital plan for Water &amp; Sewer System</p> <p>Establish and annually update a road maintenance plan</p> <p>Align long-range plans with financing policies that are capable of supporting those plans</p>   |
| <p><b>Recognize and plan for the full costs associated with expansions of town staff, programs, and services</b></p>                       | <p>Establish procedures to ensure that full long-term financial obligations of the town are taken into account when hiring staff. Increase public visibility into the full financial implications associated with staff hiring decisions</p>   | <p>Maintain a steady increase in the level of funding for the Town's OPEB obligation until the OPEB Trust Fund is sufficient to cover annual benefits costs.</p> <p>Apply funds obtained through major capital sales of town assets to the town's long-term financial obligations</p> <p>Restructure department budgets to reflect the full costs of staff, programs, and services, including benefits costs that are currently consolidated in separate town-wide budgets</p> |



# Pursue Community Housing Goals to Maintain an Economically Stable and Social Balanced Town Population That Allows Medfield to Be a Self-Sufficient and Accessible Community

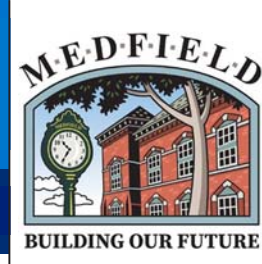
## GOAL #3 Economic Health

*Medfield does a good job of producing responsible citizens who live with confidence in the safety and support of their community, regardless of economic or social status. Medfield residents can be confident that the town cares about them and will support them where possible. One of the most visible ways for the town to demonstrate its commitment to its residents is to work to address specific housing needs of long-standing town residents and other residents with particular needs that the town is in a position to help address.*

| KEY FOCUS AREAS  | 2023-2024 GOALS   | LONG-TERM<br>(5–10 YEAR TIMEFRAME)   |
|--|---|--|
| <b>Achieve 40B Affordable Housing Goals to enable Medfield to control its development path</b> | Complete construction of all SHI-eligible housing required to achieve the town's 40B goal. Figure out the best way to get the remaining units required to meet the town's 10% affordable housing goal on a timely basis that minimizes any time the town spends out of "Safe Harbor" status | Achieve 10% Affordable Housing mandate imposed by Chapter 40B within the next 8 years                          |
| <b>Provide housing for Medfield's adults who can live independently with assistance</b>        | Work with the AHT to identify the best way to do this. Explore alternative financing approaches for supporting group home development (i.e., state funding, private funding, etc.)<br><br>Identify one or more sites in town that are capable of supporting a group home                    | Develop 8 units of housing for adults with intellectual disabilities   |
| <b>Increase availability of senior housing to enable seniors to afford to live in Medfield</b> |   | Provide a minimum of 120 additional units of senior housing across the economic spectrum over the next 6 years |



|  |   |  |
|--|---|--|
| <p><b>Promote the timely redevelopment of the State Hospital campus</b></p>  | <p>Drive/ support state actions to address the noise issue from the current police gun range on North Meadows Road. (This is a “show-stopper” issue for the Trinity project)</p> <p>Support the pursuit of MassWorks funding to cover infrastructure development costs on the State Hospital property</p> | <p>Promote the timely completion of the redevelopment project being undertaken by Trinity (projected completion date – 2026)</p> |
| <p><b>Work to keep Medfield’s available housing stock in line with the town’s demand for housing to meet the town’s changing needs over time</b></p> | <p>Explore the feasibility/attractiveness of allowing ADU’s (Accessory Dwelling Units) to be built as allowed modifications to existing houses</p>  | <p>Explore innovative housing concepts to improve current housing options in town</p>  |



# Promote the Healthy and Responsible Development of Medfield's Youth

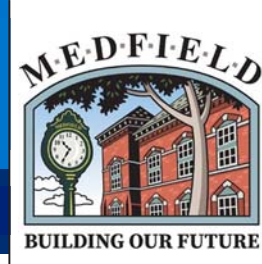
## GOAL #4 Vibrant and Inclusive Community

*Medfield has a long-standing tradition of consciously working to instill in Medfield's youth an appreciation for what it takes to form a vibrant, respectful, and supportive community to provide the best life possible for all who live in it. This appreciation doesn't arise on its own. It is the result of conscious action by teachers, adult leaders, community leaders, neighbors, and youth organizations to introduce the town's youth to town history, principles of democracy in action, public events and activities that encourage reflection and involvement in actions to bring a community together. Town government isn't always the initiator or driver of these activities, but town government should always remain cognizant of them and should work to support these activities where needed and feasible.*

| KEY FOCUS AREAS  | 2023-2024 GOALS   | LONG-TERM (5–10 YEAR TIMEFRAME)  |
|--|---|--|
| Maintain/ Improve the School System's Solid Academic Performance             | Update the Feasibility Study for the replacement of the Dale Street School/<br>Develop a revised concept for the new school   | Plan for the replacement of the Dale Street School   |
| Support the Cultural/ Physical/ Emotional/ Civic Development of Our Children | <p>Implement the Connections program to enhance contact between the town's seniors and the town's youth (grant funded)</p> <p>Increase awareness of Medfield Outreach's mission, services, and how to access help</p> <p>Continue to provide high-quality services to Medfield residents, including youth</p> <p>Continue to collaborate with town and school departments and other key community partners to increase awareness and utilization of Outreach services</p> <p>Create spaces and opportunities for youth to promote mental and emotional wellness</p> | <p>Develop and implement a thoughtful framework for addressing the full range of challenges confronting the town's young people</p> <p>Support and strengthen the opportunities available to the town's young people to help them realize their full potential in life</p> <p>Increase prevention services in order to build a healthy community</p> |



|   |  |  |
|---|--|--|
| <p><b>Support the Cultural/ Physical/ Emotional/ Civic Development of Our Children</b><br/><i>(continued)</i></p>         | <p>Extend mental health and substance misuse prevention programming across the community, including into lower grades, in collaboration with the schools and other community partners.</p> <p>Increase protective factors and reduce risk for youth substance use in Medfield.</p> <p>Broaden Medfield residents' understanding of the scope of Outreach prevention programming to include promoting wellness in the community</p> <p>Prevention coordinators through Medfield Outreach will engage Medfield youth in programming to educate on substance use risks to promote mental health</p> |  |
| <p><b>Provide Appropriate Opportunities for the Town's Young People to Observe and Participate in Town Governance</b></p> | <p>Work with the School Department and the Town Departments to assess the potential for identifying opportunities for town youth to get involved with town operations with a goal of promoting a deeper appreciation of the importance of a citizen-led local government</p>   |  |



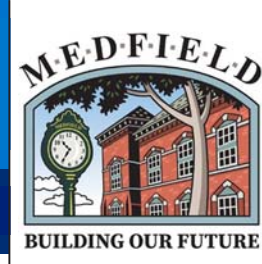
# Maintain Medfield’s Town Character

## GOAL #5 Ensure Medfield Retains its Unique Identity and Character

*Medfield is a unique town because of its character, history and heritage. Built upon the principles, ideals and values of our country, Medfield has taken that foundation and refined it to build a town that recognizes the importance of preserving the heritage, values, and culture that have made Medfield the community that it has become. This goal focuses on ensuring that the best parts of Medfield are preserved for future generations and that Medfield retains its unique identity and character.*

| KEY FOCUS AREAS   | 2023-2024 GOALS   | LONG-TERM (5–10 YEAR TIMEFRAME) |
|---|---|---------------------------------|
| Preserve/ Protect the Town’s Character, Understanding of its History, and its Historic/ Cultural Resources  | Rationalize responsibilities between DPW, Parks & Recreation, and the School Department for maintaining natural town assets, including parks, athletic fields, building grounds, and other maintained open space. Make appropriate adjustments to department maintenance budgets to reflect adjustments in responsibilities |                                 |
| Support Environmental Protection Efforts and Promote the Public’s Responsible Use of Our Natural Resources  | Town Administrator will coordinate with the DPW Head to develop a public tree inventory and tree planting plan  |                                 |
| Support and Protect/ Maintain Attractive Open Space Acquisitions to Enhance Recreational Opportunities and to Maintain the Open Character of the Town | The prerequisite action here is to answer the maintenance question – (CORPS Plan – Conservation, Open-Space, Recreation, Public Spaces Plan)  |                                 |



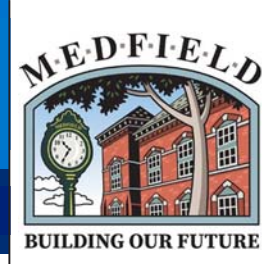


# Maintain Environmental Quality and the Sustainability of Our Community

## GOAL #6 Environmental Stewardship

*Medfield has historically been closely tied to the natural environment. From the earliest point in its history, Medfield has taken advantage of its natural habitat to support agriculture, the arts, and recreation. More recently, as the importance of maintaining a healthy, resilient, and sustainable has become more apparent to all, Medfield's commitment to preserving and protecting its natural environment has only grown stronger. Medfield's open space, as a percentage of its total land area, is among the highest of any town in Massachusetts. The town's residents are strongly committed to conscientious environmental stewardship of the town's open spaces and natural habitats to ensure the sustained health and vibrancy of the town's residents and natural environment.*

| KEY FOCUS AREAS                             | 2023-2024 GOALS   | LONG-TERM (5–10 YEAR TIMEFRAME)  |
|---|---|--|
| Environmental Sustainability and Resilience | <p>TSARC and DPW develop a plan to reduce waste in town</p> <p>Secure grant funding to conduct financial analysis of climate adaptation and resiliency measures as outlined in Municipal Vulnerability Plan, and estimation of future climate risk costs</p>  | <p>Maintain and Update the Town's Environmental Resiliency Plans</p> <p>Achieve Zero Waste</p>   |
| Climate Action                              | <p>Work to make progress toward the town's Climate Action Plan (TOMCAP) goals</p> <p>Develop an effective tracking system for monitoring progress toward the achievement of the town's climate goals</p> <p>Secure grant funding for high priority climate mitigation measures from existing and upcoming funding sources (to support Net Zero 2050 goal)</p> | <p>Support the State 2030 Climate Goals</p> <p>Ensure that Medfield is on a track to pursue the 2050 Net Zero goals using feasible strategies</p> <p>Create internal capacity to support Town Boards, Departments, Committees and residents to work toward the town's climate goals, coordinate project development and grant writing.</p> <p>Make climate considerations part of all relevant decision making</p> |

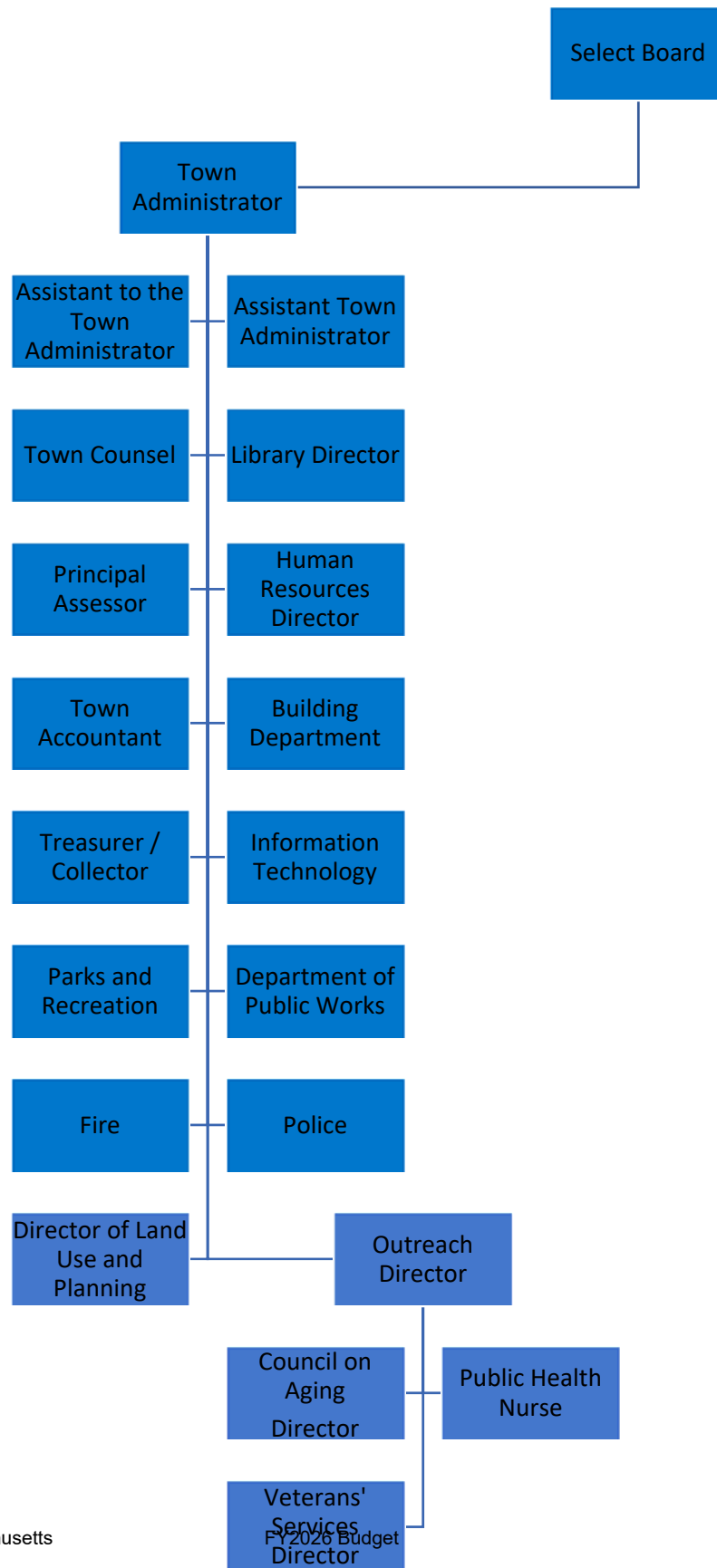


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|---|---|--|
| <b>Preservation and Protection of Water Resources</b> | <p>Require private well compliance with drought restrictions imposed on town residents using town water</p>   | <p>Identify and Assess Long-Term Threats to the Town's Water Purity<br/>Develop Adequate Long-Term Capital Plans to Ensure the Adequacy of the Town's Water and Sewer Systems – to Include Well Field Capacity</p> <p>Improve Wildlife Habitats to Support the Health and Growth of the Town's Native Wildlife</p> <p>Manage use of pesticides – mosquito and tick control (when and how to spray), lawn care products to minimize adverse environmental impacts to the town</p> |
| <b>Open Space Protection and Management</b>           | <p>Work with DPW to designate and plant or seed pollinator perennial and annual (wildflower) areas with delayed mowing schedule, as appropriate</p> <p>Promote sustainable landscaping and gardening by residents, including reduced use of pesticides and fertilizers, of non-native plant species, and of lawns.</p> <p>Support ConCom in highlighting Medfield's natural resources, increasing accessibility, and maintenance of existing natural spaces</p> | <p>Develop a Comprehensive Plan for the Ongoing Maintenance and Improvement of Open Spaces, including a plan to combat invasive species on public, and private, property</p> <p>Improve Public Access to Information About the Town's Open Spaces</p> <p>Continue/ expand efforts to limit the use of plastics</p> <p>Adopt "No Mow May" for appropriate public spaces – and encourage adoption with appropriate private property in town</p>                                    |
| <b>Forest/ Wildlife Management</b>                    |   | <p>Maintain and enhance the town's forests, wetlands and soils to support carbon sequestration and the development of saleable carbon offsets</p> <p>Raise awareness of non-native pests and diseases that harm our natural environment, such as Crazy Worms, Spotted Lanternfly, and others</p>   |



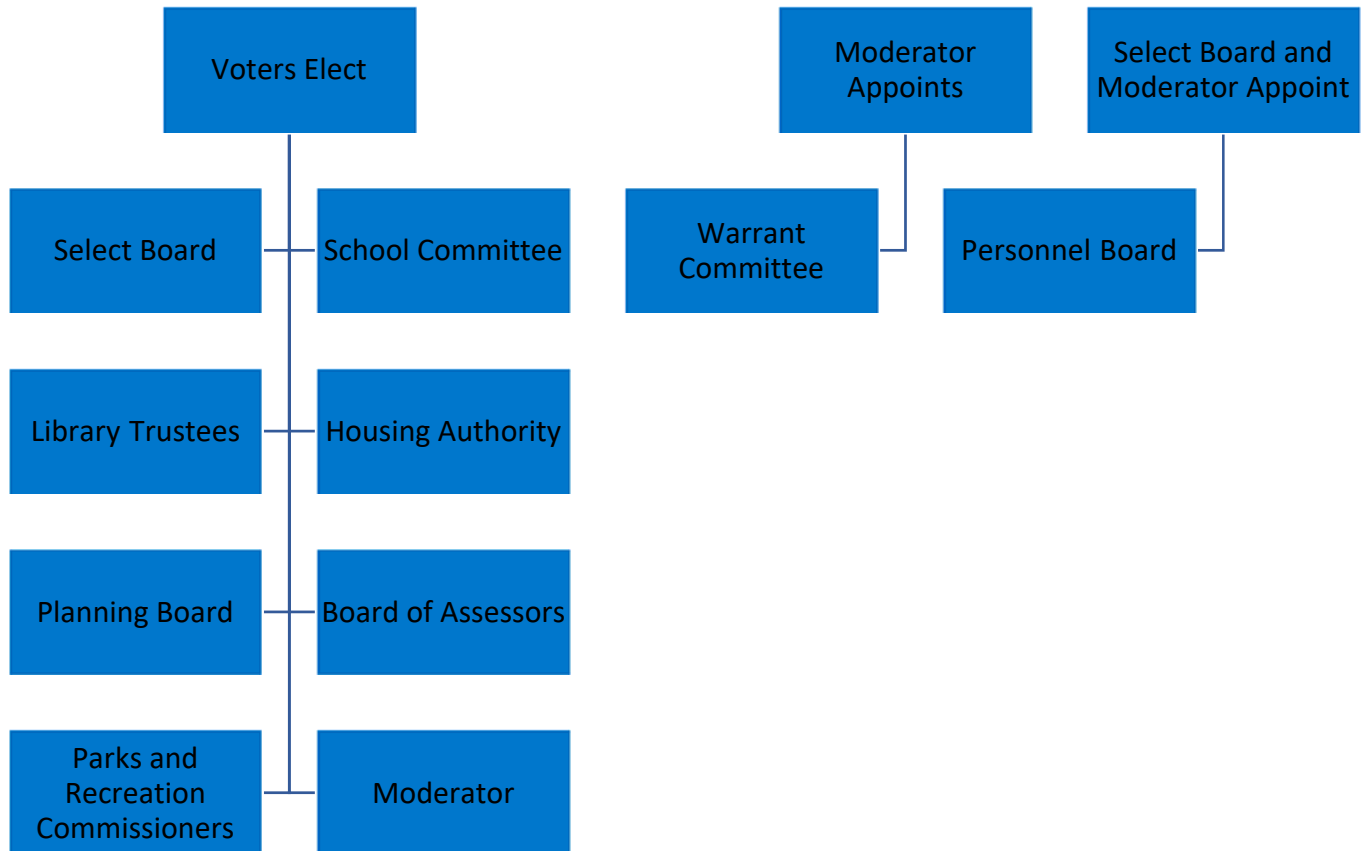


## Organizational Chart - Departments



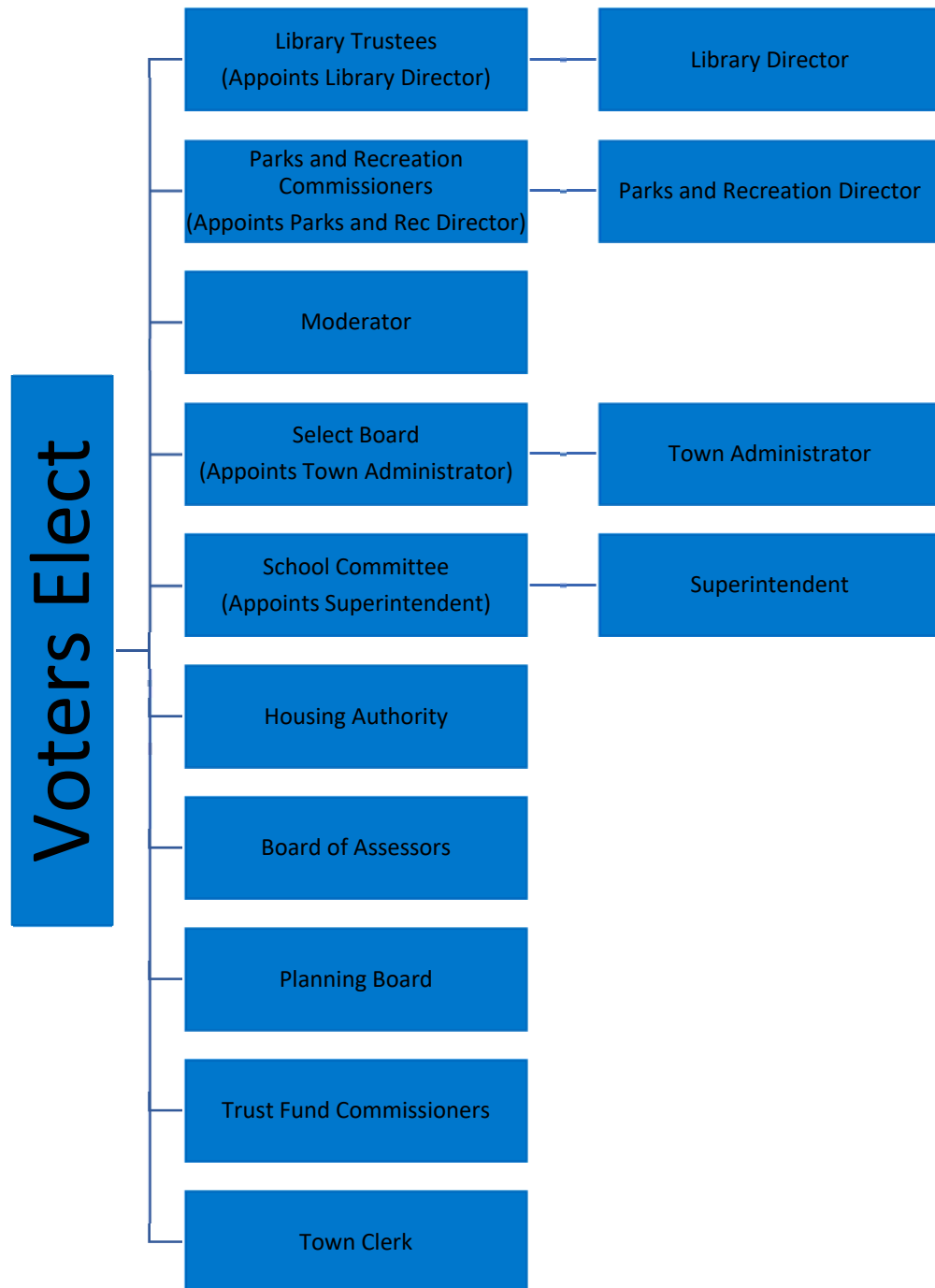


## Organizational Chart – Boards & Committees





## Organizational Chart – Elected Boards, Committees & Appointments





## Position Summary

### FTE Positions – Fiscal Years 2024, 2025, and 2026 (Budget)

|                                     | FY2024 | FY2025 | FY2026 | Notes   |
|-------------------------------------|--------|--------|--------|---|
| <b>Town Administrator</b>           | 3      | 3      | 3      |   |
| <b>Information Technology</b>       | 1      | 1      | 1      |   |
| <b>Human Resources</b>              | 0.3    | 0.3    | 1      |   |
| <b>Town Accountant</b>              | 2.5    | 2.5    | 2.5    |   |
| <b>Assessors</b>                    | 2.5    | 2.5    | 2.5    |   |
| <b>Treasurer/Collector</b>          | 2.5    | 2.5    | 2.5    |   |
| <b>Town Clerk</b>                   | 1.5    | 1.5    | 1.5    | Not Including Poll Workers  |
| <b>Conservation</b>                 | 0.5    | 0.75   | 1      | Full-time Conservation Agent funded beginning 9/1/2024, funded fully in FY26                    |
| <b>Planning &amp; Zoning</b>        | 1.5    | 1.5    | 1.5    |   |
| <b>Facilities/Building</b>          | 2.3    | 2.3    | 2.3    | New Facilities Project Manager funded in FY24 budget  |
| <b>Police Department</b>            | 24     | 24     | 24     |   |
| <b>School Traffic</b>               | 1.8    | 1.8    | 1.8    |   |
| <b>Animal Control</b>               | 1.5    | 1.5    | 1.5    |   |
| <b>Fire &amp; Rescue Department</b> | 13     | 13     | 17     | Not Including Call Firefighters; Increase in FY26 headcount due to SAFER grant-funded positions |
| <b>Emergency Management</b>         | 0      | 0      | 0      | 1 Stipend Position  |
| <b>Inspections</b>                  | 2.2    | 2.2    | 2      | Not Including Inspectors or Stipend Positions   |



|                                     | FY2024 | FY2025 | FY2026 | Notes  |
|-------------------------------------|--------|--------|--------|--|
| <b>Department of Public Works</b>   |        |        |        |  |
| Trees                               | 0.4    | 0.4    | 0      | For FY26, interim warden appointed as a stipend position |
| Highway                             | 12.5   | 13     | 13     |  |
| Equipment Repair & Maintenance      | 2      | 2      | 2      |  |
| Solid Waste Disposal                | 2.3    | 2.3    | 2.3    |  |
| Cemetery                            | 2      | 2      | 2      |  |
| Water Division<br>(Enterprise Fund) | 5.5    | 5.5    | 5.5    |  |
| Sewer Division<br>(Enterprise Fund) | 4.5    | 4.5    | 4.5    |  |



|                                | FY2024       | FY2025       | FY2026        | Notes   |
|--------------------------------|--------------|--------------|---------------|---|
| <b>Health</b>                  | 1.75         | 1.75         | 2.75          | New structure for FY26: health inspections no longer performed by hired consultants   |
| <b>Council on Aging</b>        | 4.3          | 4.3          | 4.3           | Includes (0.5) Grant Funded Position  |
| <b>Veterans' Services</b>      | 0.3          | 0.3          | 0.3           | Shared Veteran' Services agent with the Town of Walpole and Sherborn  |
| <b>Outreach</b>                | 4            | 4            | 4             | Includes (2) Grant Funded Positions; Additional position funded in FY24 with opioid settlement funding                            |
| <b>Library</b>                 | 10.6         | 10.6         | 10.6          |   |
| <b>Parks &amp; Recreation</b>  | 3            | 3.5          | 4             | Not Including Seasonal Employees<br><br>New Assistant Director budgeted to start 1/1/2025, fully funded for FY26                  |
| <b>Town Departments</b>        | 113.25       | 114.50       | 120.35        |   |
| <b>Medfield Public Schools</b> | 378.2        | 381.7        | 383.7         | Positions funded by ESSER grant (teaching assistants, guidance staff, assistant athletic director) now funded by operating budget |
| <b>Total FTEs</b>              | <b>494.5</b> | <b>495.2</b> | <b>504.05</b> |   |



## Budget Process and Calendar

### Overview

The Town operates under a Select Board/Open Town Meeting/Town Administrator form of government. The three-member Select Board, one member elected annually, makes policy decisions. The Town Administrator is responsible for carrying out the policies and direction of the Select Board and for managing the day-to-day operations of the Town.

Per the Town Charter, the Town Administrator shall assist the Select Board in preparing a budget proposal. The proposed budget must be delivered to the Warrant Committee no later than 90 days before the Annual Town Meeting. In addition, the School Committee prepares the school department budget and is required by the Town Charter to submit the School Department budget to the Select Board by January 31 each year for inclusion in the annual Town budget.

The nine-member Warrant Committee, at-large residents appointed by the Town Moderator, performs the duties of a finance committee under Massachusetts General Laws. The Warrant Committee plays a central role in the budget process and is responsible for presenting a budget to the Annual Town Meeting for consideration. In addition to serving as Medfield's finance committee, the Warrant Committee is required by Charter to review all Warrant Articles prior to Town Meeting.

The Town's budget season generally kicks-off in October when the Town Administrator's Financial Team develops its initial revenue projections along with reviewing fixed and other shared costs between municipal and school departments, including debt service obligations, state, county, and regional school district assessments, health insurance for current and retired employees, potential areas of major change, such as increases to the health insurance budget, retirement budget, and other larger budget accounts. Following review and analysis of the forecast, the Warrant Committee issues guidance to School and Town departments on the permissible levels of growth in their respective budgets for the upcoming fiscal year.

Based on the Warrant Committee's guidance, the Town Administrator subsequently meets with Department Heads to discuss their budget requests for the new fiscal year. Department Heads return their budget requests to the Town Administrator prior to the end of the calendar year. After receiving and reviewing budget requests, the Town Administrator consolidates the requests and provides a recommended budget to the Warrant Committee for consideration, along with any updates to revenue or shared and fixed cost projections. Concurrently, the School Committee and Superintendent manage the budget development process for the School Committee and hold an annual public hearing in January, prior to delivering the budget to the Select Board in accordance with the Town Charter.



The Warrant Committee appoints budget liaisons for each municipal department, who work with the department heads throughout the budget season, along with relevant oversight boards and committees to set fiscally responsible and appropriate departmental budgets.

After the Warrant Committee budget liaisons meet with their assigned departments, boards, and committees, the liaisons report back to the Warrant Committee. Some departments are requested to attend a Warrant Committee meeting to review their budget requests.

Throughout January, February, and March, the Town Administrator, Financial Team, Warrant Committee, and School Committee collaborate to revise budget requests and reach a balanced budget for consideration at Town Meeting. Should the budget adopted require amendments prior to the next Annual Town Meeting the following May, a Special Town Meeting would be necessary. Special Town Meetings may be called by the Select Board in response to a petition signed by 200 voters, or at any time the Select Board deems necessary.





## FY26 Budget Calendar

### **2025**

|            |   |
|------------|---|
| July 1     | Fiscal year begins July 1 <sup>st</sup>   |
| August     | Departments are requested to review the capital improvement plan and submit capital project requests          |
| October    | Financial forecast updated, and the Town Administrator provides budgetary guidance to departments             |
| October 15 | Capital Budget Committee completes the annual capital budget process, in accordance with the Financial Policy |
| November   | Town Administrator meets to discuss budget requests with departments  |
| December   | Departmental budget requests submitted to the Town Administrator / Town Accountant                            |

### **2026**

|                  |  |
|------------------|--|
| January          | School Committee's Annual Budget Public Hearing and submits budget request to the Select Board                                 |
| January          | Town Administrator submits budget requests to the Warrant Committee and reviews revenue projections with the Warrant Committee |
| January to March | Warrant Committee liaisons meet with departments to review budget requests   |
| March            | Warrant Committee reviews all departmental budget requests   |
| April 1          | Town Meeting Warrant Hearing   |
| May 5            | Town Meeting reviews and votes on the Operating and Capital budgets  |
| June 30          | Fiscal Year ends   |



# Financial Overview



## Revenue Overview

### How is the Fiscal Year 2026 Budget Funded?

The Town of Medfield receives revenue from various sources, including taxes, user fees, charges, licenses, permits, and state aid. To estimate future revenues, the Town uses a historical analysis and considers any outside factors that may affect the overall environment of the upcoming fiscal year. These can include changes in state laws, policies, or general economic growth or contraction. By analyzing historical trends along with foreseeable changes, the financial team tries to ensure stability in the Town's finances while avoiding budgetary shortfalls. Further information and analysis of performance as part of the financial forecast are detailed in a separate section of this budget document.

The table below shows the funds available to support the FY2026 general fund operating and capital budgets.

|                                    | <b>FY2024 Recap</b> | <b>FY2025 Recap</b> | <b>FY2026 Budget</b> |
|------------------------------------|---------------------|---------------------|----------------------|
| Total Property Tax Levy            | \$55,007,078        | \$56,629,159        | \$57,898,572         |
| State Aid                          | \$8,552,764         | \$8,830,186         | \$9,066,320          |
| Local Receipts                     | \$4,307,337         | \$4,872,307         | \$5,276,461          |
| Other Available Funds*             | \$3,571,567         | \$4,893,443         | \$5,117,823          |
| Free Cash                          | \$2,237,139         | \$3,277,817         | \$3,173,813          |
| Enterprise Fund Allocated Expenses | \$2,263,466         | \$2,280,968         | \$2,206,095          |
| <b>Total Revenue</b>               | <b>\$75,939,351</b> | <b>\$80,783,871</b> | <b>\$82,739,084</b>  |

*\*Includes appropriations out of Municipal Building and Capital Stabilization Funds*

## Major Revenue Sources

### Overview of Property Taxes

In FY2026, property taxes are estimated to be approximately 71% of the Town's annual revenue. This percentage is typical of many cities and towns in Massachusetts. Property taxes are assessed on real property as well as business personal property. An individual's personal effects within their main domicile



are exempt from the personal property tax. The Board of Assessors and assessing staff are responsible for assessing the full and fair cash value of real and personal property in Medfield. Every five years, a full recertification of values must be performed in accordance with Massachusetts General Laws. A full recertification review by the Department of Revenue was recently completed in October 2024 for Fiscal Year 2025.

### Proposition 2 ½

Annual tax levy growth is limited by [Proposition 2 ½](#). This Massachusetts General Law limits the annual growth in a municipality's total tax levy (i.e., revenue generated by property taxes) to 2.5%, plus an allowance for new growth. New growth is the new development or physical changes to properties that result in higher assessed values. New growth does not include increased value due to market adjustments. A second, overarching constraint of Proposition 2 ½ limits the total tax levy to no more than 2.5% of the municipality's total assessed valuation. This limit is referred to as the "levy ceiling." A municipality is allowed to increase taxes beyond the levy limit with voter approval, either for an override which becomes a permanent part of the tax levy calculation, or through a debt exclusion which is a temporary increase used to pay for the debt service of a capital project (i.e. new school or other municipal facility). The most recent operating overrides in Medfield were approved in FY2019. The most recent debt exclusion in Medfield was approved in 2016 for the Public Safety Building.

|   | Fiscal Year 2024<br>Recap | Fiscal Year 2025<br>Recap | Fiscal Year 2026<br>Budget |
|---|---------------------------|---------------------------|----------------------------|
| Prior Year Levy Limit                               | \$49,521,862              | \$51,283,621              | \$53,088,030               |
| 2.5 % Increase                                      | \$1,238,047               | \$1,282,091               | \$1,327,201                |
| New Growth  | \$523,712                 | \$522,319                 | \$400,000                  |
| Debt Exclusions                                     | \$2,592,050               | \$2,381,436               | \$1,894,656                |
| Override for Municipal Buildings Stabilization Fund | \$1,131,407               | \$1,159,692               | \$1,188,685                |
| Less Unexpended Levy Capacity                       | \$(235,826)               | \$(211,811)               | \$0                        |
| <b>Total Property Tax Levy</b>                      | <b>\$54,771,252</b>       | <b>\$56,417,348</b>       | <b>\$57,898,572</b>        |

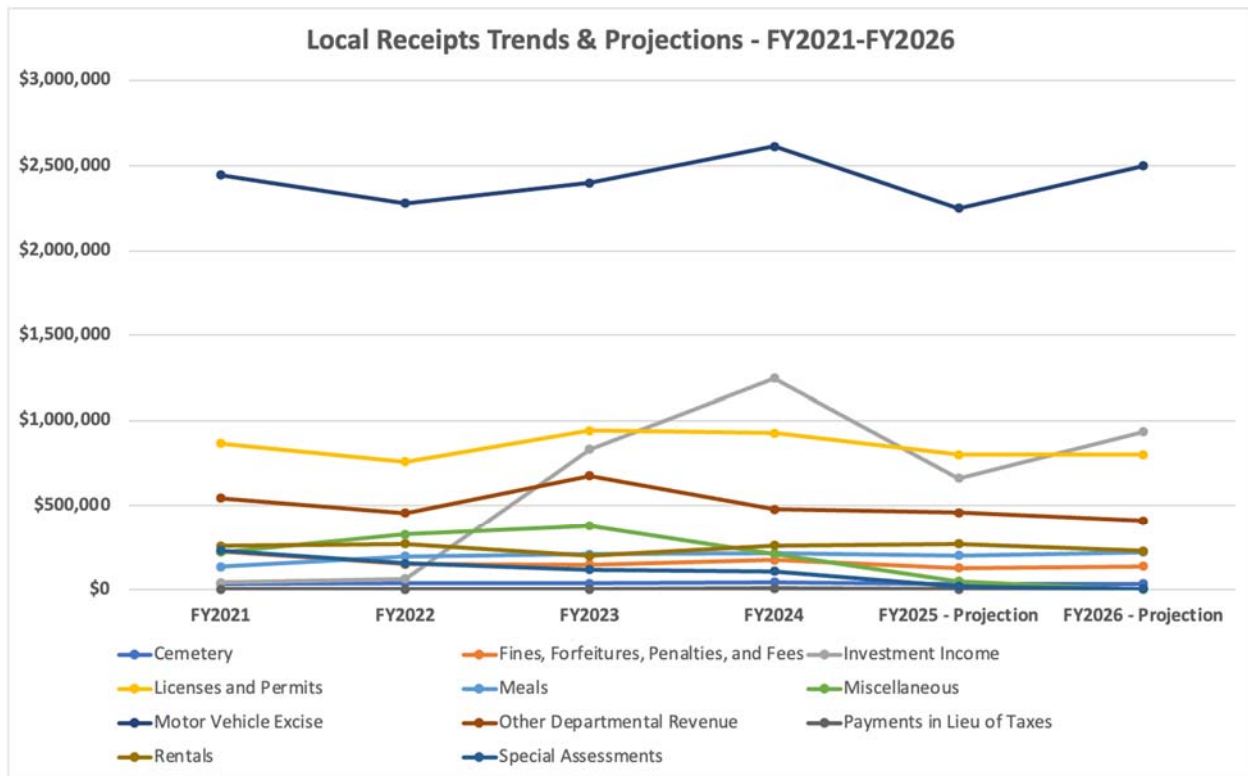


## State Aid

State aid represents about 11% of the Town's anticipated revenues in FY2026. State aid is broken down into several categories, the majority of which are Chapter 70 Education Aid and Unrestricted General Government Aid (UGGA). Chapter 70 is approximately 78% of all state aid to Medfield, and UGGA is 20%. While state aid is a significant source of revenue for Medfield, its purchasing power has declined over time as state aid growth has stagnated. State aid was drastically cut during the Great Recession of 2008, and it took many years to return to pre-Great Recession levels. Since then, state aid to Medfield has typically increased less than 2 percent per year, shifting more of the budgetary burden onto Medfield taxpayers. In addition to state aid, the state charges assessments to municipalities for various expenses. These include MBTA services, county government expenses, as well as school choice and charter school tuition.

|                                     | <b>FY2024 Recap</b> | <b>FY2025 Recap</b> | <b>FY2026 Budget</b> |
|-------------------------------------|---------------------|---------------------|----------------------|
| Chapter 70                          | \$6,653,094         | \$6,899,678         | \$7,077,728          |
| Charter Tuition Reimbursement       | \$23,186            | \$0                 | \$0                  |
| Unrestricted General Government Aid | \$1,732,919         | \$1,784,906         | \$1,824,174          |
| Veterans Benefits                   | \$3,797             | \$6,310             | \$8,750              |
| Exempt: VBS and Elderly             | \$33,745            | \$26,712            | \$43,308             |
| State-Owned Land                    | \$75,891            | \$77,714            | \$77,714             |
| Public Libraries                    | \$30,132            | \$34,866            | \$34,646             |
| <b>Total</b>                        | <b>\$8,552,764</b>  | <b>\$8,830,186</b>  | <b>\$9,066,320</b>   |

## Local Receipts



Local receipts are locally generated revenues, other than real and personal property taxes. These are estimated to comprise approximately 6.5% of revenue in FY2026. Examples include motor vehicle excise taxes, investment income, penalties and interest on taxes, departmental revenue, fines, and license and permit fees. Local receipts in excess of estimates help contribute to the Town's positive year-end results and free cash certifications. Motor vehicle excise revenue projected for FY2026 is \$2.5 million, while FY2024 actual collections were nearly \$2.6 million. This is the Town's largest local receipt and is approximately half of the total local receipts.



## Other

|                                 | FY2024 Actual      | FY2025 Budget      | FY2026 Budget      |
|---------------------------------|--------------------|--------------------|--------------------|
| Motor Vehicle Excise            | \$2,150,000        | \$2,250,000        | \$2,500,000        |
| Meals                           | \$175,000          | \$200,000          | \$220,000          |
| Penalties and Interest on Taxes | \$70,000           | \$75,000           | \$80,000           |
| Payments in Lieu of Taxes       | \$4,642            | \$2,624            | \$5,000            |
| Fees                            | \$50,000           | \$50,000           | \$50,000           |
| Rentals                         | \$230,377          | \$269,183          | \$229,073          |
| Schools                         | \$500              | \$500              | \$500              |
| Library                         | -                  | -                  | -                  |
| Cemetery                        | \$35,000           | \$35,000           | \$35,000           |
| Recreation                      | -                  | -                  | -                  |
| Other Departmental Revenue      | \$308,250          | \$456,500          | \$409,000          |
| Licenses and Permits            | \$688,100          | \$800,000          | \$800,000          |
| Special Assessments             | \$103,718          | \$20,000           | \$6,523            |
| Fines and Forfeitures           | \$3,750            | \$3,500            | \$8,000            |
| Investment Income               | \$460,000          | \$660,000          | \$933,365          |
| Medicaid Reimbursement          | \$20,000           | \$50,000           | -                  |
| MSBA Reimbursements             | -                  | -                  | -                  |
| Misc. Non-Recurring             | -                  | -                  | -                  |
| <b>Total Local Receipts</b>     | <b>\$4,307,337</b> | <b>\$4,872,307</b> | <b>\$5,276,461</b> |

## Available Funds

Available Funds consolidate the other sources of revenue that are used to offset the budget. The FY2026 Budget includes \$779,000 from the Advanced Life Support ("ALS") Revolving Fund and Ambulance Revolving Fund, which are used to offset the Fire Department Budget. The department generates ALS revenue by providing ALS services to patients in Medfield and mutual aid communities. Of that total,





\$414,000 will be appropriated for a replacement ambulance, per the recommendation of the Fire Department and the Capital Budget Committee.

The Pension Reserve Fund is another fund utilized for the operating budget, \$305,209 in FY2026, to offset the pension assessment from the Norfolk County Retirement Board.

Also included in available funds are the appropriations for Medfield's buildings-related capital expenditures, part of the five-year capital improvement plan managed by the Capital Budget Committee, which are appropriated out of the Municipal Building Stabilization Fund. In FY2026, the Town will utilize the Municipal Buildings Capital Stabilization Fund to make repairs and improvements to both School and Town facilities. Following the approval by Medfield voters of a stabilization fund override to fund this account, the Select Board has annually voted to increase the override amount by 2.5%, as permitted by Massachusetts General Law. The FY2026 Budget provides \$1,588,634 from the fund for town and school facilities projects. A project-level breakdown of this appropriation is provided in the capital budget section of this budget document.

In addition to these capital expenditures, non-municipal building projects are funded as part of the budget. This includes \$988,000 from the Capital Stabilization Fund, \$150,000 from the overlay surplus, and \$129,835 in Parks and Recreation Revolving Fund appropriations. A full listing of all funding sources and capital projects is also included in the capital budget section.

The budget also includes \$68,000 in opioid settlement funds that are used to hire a clinician within the Medfield Outreach Department. These funds were awarded through settlement agreements entered into by the Commonwealth with opioid distributors and opioid manufacturers for prevention, harm reduction, treatment, and recovery. These funds must be used for specific purposes, per the terms of the settlement.

As with every year, the budget distributes funds received in connection with the franchise agreement between the Town and cable television operators. These fees must be used to provide Public, Educational, and Governmental (PEG) access services and programming. This budget accounts for those funds collected by the Town and transfers them to Medfield TV. This year's appropriation is \$277,318.

The FY2026 budget also appropriates funding from the Sale of Cemetery Lots Fund for the expansion of Vine Lake Cemetery. The 2023 Annual Town Meeting approved \$80,000 from the Sale of Lots Fund to develop and lay out a master plan for the expansion of the Vine Lake Cemetery. The master plan has been completed, and the next step is to carry out the expansion work. The construction costs are \$701,000 and include grading, drainage, and infrastructure improvements, including new roadways. The cost of the retaining walls is outside the budget scope and will be addressed in the future. The expansion will include 1,200 additional cemetery plots at Vine Lake Cemetery.

When a Vine Lake Cemetery plot is purchased, 50% of the sale goes to the Cemetery Perpetual Care Fund, and the remaining 50% goes to the Sale of Lots Fund to support capital improvements or expansion of the



cemetery. The current balance of the Sale of Lots Fund is \$772,878, and approval of this project will reduce the balance to \$71,878.

| Category  | FY2026 Budget      |
|---|--------------------|
| Bond Premiums   | \$4,277            |
| Pension Reserve Fund  | \$305,209          |
| School Property Revolving Fund  | \$30,000           |
| Transportation Receipts Reserved for Appropriation                                    | \$1,000            |
| Advanced Life Support Revolving Fund/Ambulance Revolving Fund                         | \$779,000          |
| From Capital Stabilization Fund   | \$988,000          |
| From Municipal Building Capital Stabilization Fund                                    | \$1,588,634        |
| Respite Care Revolving Fund   | \$30,000           |
| Opioid Settlement Funds   | \$68,000           |
| Cemetery Perpetual Care Trust Fund Interest   | \$15,000           |
| Cemetery Perpetual Care Revolving Fund  | \$50,550           |
| PEG Access Grant  | \$277,318          |
| Sale of Cemetery Lots Fund  | \$701,000          |
| Parks and Recreation Revolving (including reappropriated prior year capital articles) | \$129,835          |
| Overlay Surplus   | \$150,000          |
| <b>Total</b>  | <b>\$5,117,823</b> |

### Free Cash

Free cash is the remaining, unrestricted balance from operations of the previous fiscal year. This includes unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budgets.



Historically, the Town has relied on Free Cash to balance the operating budget. Free Cash was used instead of reducing operating budget requests or seeking operating overrides. Typically, the Town utilized \$500,000 on an annual basis, although greater amounts of Free Cash had been used in previous fiscal years. In 2018, the Board of Selectmen adopted a Financial Policy that stipulated requirements for what the Town would hold in reserves and Free Cash. The impact of COVID-19 on revenue projections in FY2021 resulted in the use of \$790,000 in Free Cash for the operating budget. In FY2022, Free Cash use for the operating budget was limited to \$210,000. The enacted budgets from FY2023 through FY2025 did not utilize Free Cash to balance the operating budget.

The FY2026 Budget includes the use of Free Cash for the following purposes, none of which serve to balance the operating budget, per the Town's approved financial policies:

- Transfer to School Tax Impact Mitigation Fund: \$900,000
  - The approval of a debt exclusion for a new elementary school has been a core part of the Town's capital project strategy for over a decade. It has been the Town's largest capital need for many years. The Select Board, School Committee, and the School Building Committee (SBC) have stated their support for an Elementary School Building Project and for the need to find ways to reduce the financial burden on residents. The Select Board supports proactive fiscal planning and is serious about reducing the financial burden on residents. The goal of this new fund is to identify an additional \$4 to \$5 million of future tax relief to be utilized during the first three fiscal years after the debt issuance for the school project. More information on the balance and history of this fund is available in the Stabilization Fund section of this budget document.
- Transfer to Capital Stabilization Fund: \$850,000
  - The 2021 Annual Town Meeting approved the creation of a special purpose stabilization fund entitled "Capital Stabilization Fund." This fund can only be used to fund capital projects and debt service related to capital projects, including equipment, vehicles, repairs to equipment and vehicles, public works improvements, and other non-municipal building and non-school building capital projects. At this time, the Capital Stabilization Fund does not have a dedicated revenue or funding source.
- Transfer to OPEB Trust: \$578,813
  - This amount is determined by the Town's financial policy and increases by 5% each year.
- School Building Committee - Feasibility Study Funding: \$400,000
  - The Medfield School Building Committee (SBC) was reconstituted in early 2023 to study and evaluate options for the renovation and/or replacement of the current Dale Street School. To date, the Town has appropriated \$1,150,000 for the SBC to pay for the costs of a feasibility study, including but not limited to the various studies mentioned in the above article. While some of the prior feasibility studies may be available to be reused, there will be changes to project costs, building design, space requirements, etc., necessitating a new feasibility study. The Town, through the School Committee and Select Board, reapplied to the Massachusetts School Building Authority (MSBA) program and was notified in December 2024 that



the Town has been invited back into the program. Full funding for a feasibility study is required to be in place to move forward in the MSBA program. The feasibility study is not eligible for reimbursement from the MSBA. This appropriation and prior appropriations from Certified Free Cash will bring us to full funding for the estimated cost of a feasibility study at \$1,550,000.

- Metacomet Tennis Courts Resurfacing: \$190,000
  - Funds will go towards this capital project, which is detailed further in the capital budget section of this document.
- General Stabilization Fund: \$175,000
  - This deposit will be used to build the balance of the General Stabilization Fund to a projected \$4,109,294. This total represents an amount equal to 5.51% of the General Fund operating expenditure budget, with the goal of reaching 7% per the Town's approved financial policies. Additional information on reserves balances and compliance with financial policies can be found in the Budget Message and Stabilization Funds sections of this document.
- Danielson Pond Dam: \$50,000
  - The Medfield Conservation Commission has care, custody, and control of the Danielson Pond Dam. In 2018, the Department of Conservation and Recreation (DCR) issued the Town a Certificate of Non-Compliance due to the Danielson Mill Pond not meeting dam safety standards. The 2019 Annual Town Meeting appropriated \$90,000 (\$30,000 from the Conservation Trust Fund) to undertake the required dam related work. In 2024, DCR requested a status update on bringing the dam into compliance. The Conservation Commission is seeking additional funding to continue the dam safety related work including tree removal, dam inspections and to employ consultants to review safety related work in accordance with 2019 DCR Consent Order. The unexpended balance in the funding from 2019 is \$26,887, this article seeks an additional appropriation of \$50,000 bringing the total amount of funding available for this work to \$76,887.
- Medfield State Hospital Environmental Review - Overlook and Laundry Parcel: \$25,000
  - This article is not related to the Trinity Financial Project for the redevelopment of the Medfield State Hospital. In 2013, the Town reached a settlement agreement with the Division of Capital and Asset Management and Maintenance (DCAMM), which outlined the Commonwealth's obligations for the former landfill, now remediated and capped, and called the Medfield State Hospital Overlook, and the laundry parcel. The Commonwealth retains the Overlook area in perpetuity and is responsible for long term monitoring and maintenance of the site. In 2024 the settlement agreement was modified and amended to identify and further define DCAMM's obligations for the former landfill area. When the Town purchased the Medfield State Hospital in 2014, the laundry parcel could not be conveyed to the Town until remediation of the site was completed. The remediation of the laundry parcel is ongoing and we are now in the groundwater monitoring phase of the remediation. The funds requested will continue to provide for environmental and legal consultants to assist the Town in reviewing DCAMM's progress on the laundry parcel so that we can ensure conveyance to the Town and assist in the review of the



required reports including the quarterly groundwater sampling, semi-annual Overlook cover integrity, stormwater structure management, viewscape mowing and wetland invasive control. The Town last requested funds for this ongoing review in 2019.

- Conservation Trust Fund: \$5,000
  - The Conservation Trust Fund is authorized by Chapter 40, Section 8C of the Massachusetts General Laws. The fund can be used for the protection of watershed resources, preparing Open Space and Recreation Plans, acquiring and protecting open space, and capital improvements on conservation properties. In the past a \$5,000 annual appropriation to the Conservation Trust Fund was made through the capital budget. In 2019 the capital budget process was formalized and it is no longer the appropriate mechanism to which a transfer can be made to this fund. In 2016, the Conservation Trust Fund assisted with the \$1.4 million purchase of Red Gate Farm with a \$40,000 contribution. In 2019, the Conservation Trust Fund provided \$30,000 to assist with the costs of the Danielson pond consent order, including engineering and inspection work. The fund has not received an appropriation from Town Meeting since 2018, and the current balance of the fund is \$16,580.

### Enterprise Fund Offset

Medfield operates two enterprise funds: a water enterprise fund and a sewer enterprise fund. An enterprise fund is an accounting and financial reporting mechanism whereby all expenditures and revenues for a particular business-type activity are segregated into a special fund. However, an enterprise fund does not establish a separate, autonomous entity from the municipal government. The principal revenues for the enterprise funds are the fees for services provided and connection charges. Both the water and sewer enterprise funds are designed to be self-supporting.

Each fiscal year, the enterprise funds are charged for their portion of costs that are allocated in the general fund, including a portion of salaries for shared employees (for example, the Director of Public Works), shared facilities, insurance, employee benefits, and debt service. This revenue represents a “reimbursement” to the general fund for these costs incurred on behalf of the enterprise.

#### Water Enterprise Fund Indirect Costs

| Expense  | FY2026 Amount      |
|--|--------------------|
| Debt Service   | \$1,264,763        |
| Salaries, Benefits, Facilities, OPEB, and other indirect costs | \$454,220          |
| <b>Total</b>   | <b>\$1,718,983</b> |

#### Sewer Enterprise Fund Indirect Costs

| Expense  | FY2026 Amount    |
|--|------------------|
| Debt Service   | \$107,189        |
| Salaries, Benefits, Facilities, and other indirect costs | \$379,923        |
| <b>Total</b>   | <b>\$487,112</b> |



## Revenue Fund Structure

The Town's General Fund is the primary funding source of the operating budget. However, additional funding sources are utilized to fund operations and capital projects. These are the funds detailed in the "Other Available Funds" and "Enterprise Fund Offset" sections of the above narrative. The "Other Available Funds" typically fall into the two categories:

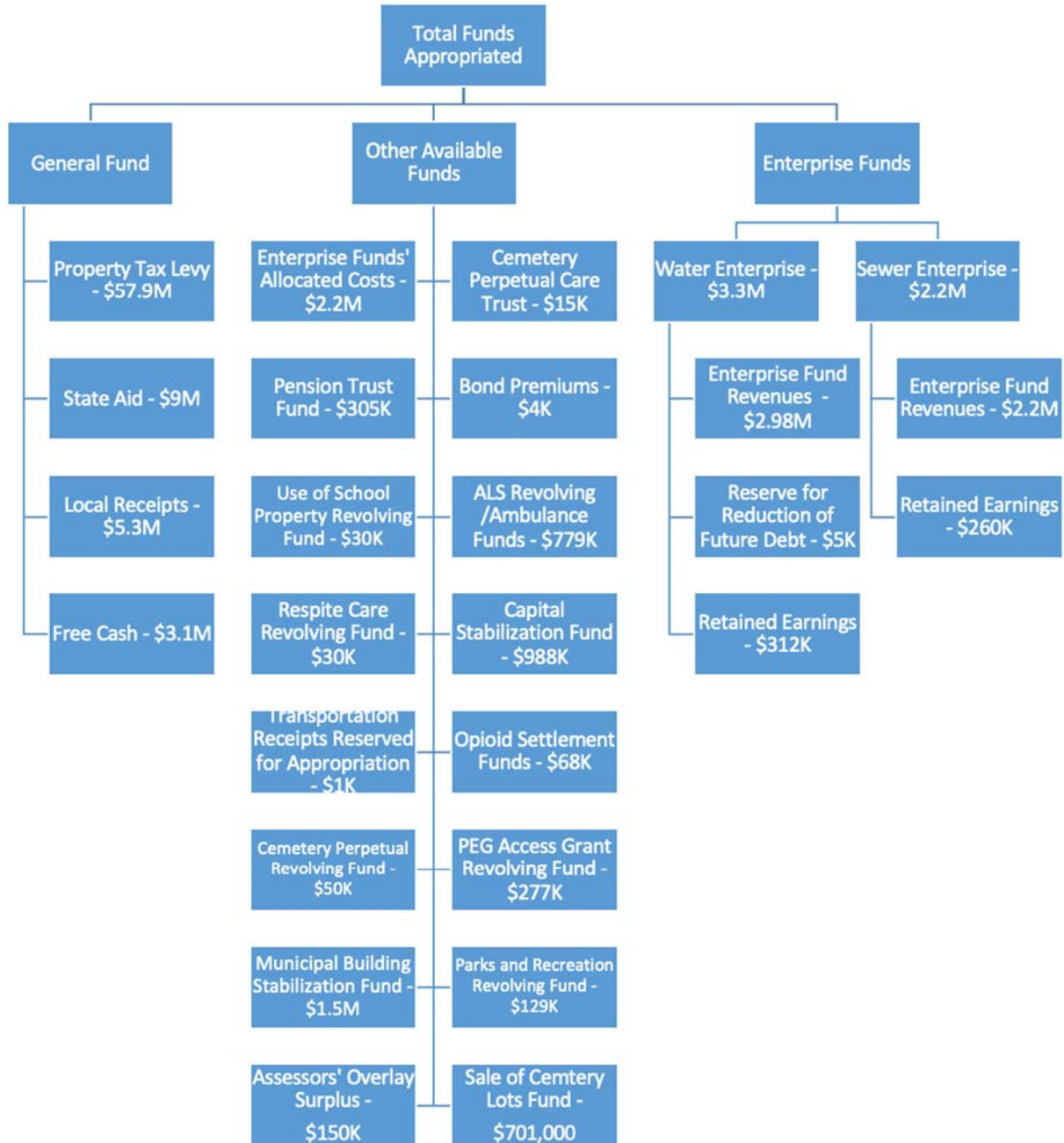
- **Trust Fund** – In general, a fund held for a specific purpose stipulated by a trust agreement. The Treasurer acts as custodian of trust funds and invests and expends such funds as stipulated by trust agreements or as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, interest but not principal may be expended as directed.

As detailed above, the Pension Reserve Trust Fund is utilized as a funding source for the FY2026 budget. As a non-expendable trust fund, interest earned on the Cemetery Perpetual Care Trust is appropriated to support the FY2026 budget as well.

- **Revolving Fund** – Allows a community to raise revenues from a specific service and use those revenues to support the service without appropriation. For departmental revolving funds, Chapter 44, § 53E stipulates that each fund must be reauthorized each year at an annual town meeting or by city council action, and that a limit on the total amount which may be spent from each fund must be established at that time.

The monies appropriated out of these funds can be used for both operating and capital expenditures. The ALS, Parks and Recreation, and Use of School Property Revolving Funds are examples of revolving funds utilized as funding sources for FY2026 for different purposes. The Parks and Recreation Revolving is supported by fees collected for participation in the department's programming, and in turn is used for running those programs. These programmatic expenditures are outside of the general fund operating budget approved by Town Meeting. However, the FY2026 budget utilizes this fund for the department's expenditures included in the FY26 capital budget. The ALS Revolving Fund is being used to offset general fund expenditures related to providing that service and also for funding the purchase of a new ambulance. The Use of School Property Revolving Fund collects fees for renting school fields and other facilities, and is used to partially offset debt service issued for renovation of High School fields.

The Town's Water and Sewer Enterprise Funds are separate, self-sustaining entities that are funded through fees charged for services provided. This structure is illustrated in the chart on the following page.



*Municipal and School Departments Operating and Capital Budgets  
(excluding Water and Sewer Departments)*

*Water and Sewer Departments  
Operating and Capital Budgets*

*Note: All funds are budgeted and accounted for based on the Commonwealth's Uniform Massachusetts Accounting System (UMAS), which uses the modified accrual basis of accounting. Modified accrual recognizes revenue when it becomes available and measurable, as opposed to unmodified accrual, which is when revenue is earned, and cash basis, where revenue is recognized when collected. As an example,*





*the Town's financial statements include an adjustment to recognize prior-year property tax revenues collected within 60 days of fiscal year end.*

*The General Fund, a major fund of the town, is the primary operating fund of the Town. It is used to account for all financial resources, except those that are required to be accounted for in another fund. The Water and Sewer Enterprise Fund are also each major proprietary funds. Additional information can be found in the Town's [audited financial statements](#).*

*Assumptions and balances reported through statutorily mandated UMAS may differ from those used to produce the Town's Annual Certified Financial Report published by independent, third-party auditors. The audited financial statements include GAAP adjustments, recommended by GASB (Governmental Accounting Standards Board), which are not reflected on the town's internal bookkeeping or budgeting documents. This includes accounts such as deferred inflows and outflows of resources, and certain receivables and liabilities*



## Three-Year Consolidated Financial Schedule

| General Fund                                    | FY2024 Recap     | FY2025 Recap     | FY2026 Budget    | \$ Change from FY25 | % Change from FY25 |
|---|------------------|------------------|------------------|---------------------|--------------------|
| <b>REVENUES</b>                                 |                  |                  |                  |                     |                    |
| <b>Property Tax Revenue</b>                     | 55,007,078       | 56,629,159       | 57,898,572       | 1,269,413           | 2.24%              |
| <b>State Aid</b>                                |                  |                  |                  |                     |                    |
| Chapter 70 Education Aid                        | 6,653,094        | 6,899,678        | 7,077,728        | 178,050             | 2.58%              |
| Charter School Tuition Reimbursement            | 23,186           | -                | -                | -                   | n/a                |
| Unrestricted General Government Aid             | 1,732,919        | 1,784,906        | 1,824,174        | 39,268              | 2.20%              |
| Veteran's Benefits                              | 3,797            | 6,310            | 8,750            | 2,440               | 38.67%             |
| Exemptions VBS and Elderly                      | 33,745           | 26,712           | 43,308           | 16,596              | 62.13%             |
| State Owned Land                                | 75,891           | 77,714           | 77,714           | -                   | 0.00%              |
| Public Libraries (offset)                       | 30,132           | 34,866           | 34,646           | (220)               | -0.63%             |
| State Aid - Total                               | 8,552,764        | 8,830,186        | 9,066,320        | 236,134             | 2.67%              |
| <b>Local Receipts</b>                           |                  |                  |                  |                     |                    |
| Motor Vehicle Excise                            | 2,150,000        | 2,250,000        | 2,500,000        | 250,000             | 11.11%             |
| Meals Tax                                       | 175,000          | 200,000          | 220,000          | 20,000              | 10.00%             |
| Penalties and Interest on Taxes                 | 70,000           | 75,000           | 80,000           | 5,000               | 6.67%              |
| Payments in Lieu of Taxes                       | 4,642            | 2,624            | 5,000            | 2,376               | 90.55%             |
| Fees  | 50,000           | 50,000           | 50,000           | -                   | 0.00%              |
| Rentals   | 238,377          | 269,183          | 229,073          | (40,110)            | -14.90%            |
| Dept. Revenue-Schools                           | 500              | 500              | 500              | -                   | 0.00%              |
| Dept. Revenue-Cemeteries                        | 35,000           | 35,000           | 35,000           | -                   | 0.00%              |
| Other Departmental Revenue                      | 308,250          | 456,500          | 409,000          | (47,500)            | -10.41%            |
| Licenses and Permits                            | 688,100          | 800,000          | 800,000          | -                   | 0.00%              |
| Special Assessments                             | 103,718          | 20,000           | 6,523            | (13,477)            | -67.39%            |
| Fines and Forfeitures                           | 3,750            | 3,500            | 8,000            | 4,500               | 128.57%            |
| Investment Income                               | 460,000          | 660,000          | 933,365          | 273,365             | 41.42%             |
| Medicaid Reimbursement                          | 20,000           | 50,000           | -                | (50,000)            | -100.00%           |
| Misc. Non Recurring MSBA                        | -                | -                | -                | -                   | n/a                |
| Misc. Non Recurring                             | -                | -                | -                | -                   | n/a                |
| Local Receipts - Total                          | 4,307,337        | 4,872,307        | 5,276,461        | 404,154             | 8.29%              |
| <b>Enterprise Fund Offset</b>                   | <b>2,263,467</b> | <b>2,280,969</b> | <b>2,206,095</b> | <b>(74,874)</b>     | <b>-3.28%</b>      |
| <b>Use of Free Cash</b>                         | <b>2,237,139</b> | <b>3,277,817</b> | <b>3,173,813</b> | <b>(104,004)</b>    | <b>-3.17%</b>      |
| <b>Other Available Funds</b>                    |                  |                  |                  |                     |                    |
| Transfers from Municipal Building Stabilization | 1,405,500        | 1,776,147        | 1,588,634        | (187,513)           | -10.56%            |
| Transfers from Capital Stabilization            | 796,000          | 1,270,000        | 988,000          | (282,000)           | -22.20%            |
| Capital Budget                                  | -                | 411,000          | 708,835          | 297,835             | 72.47%             |
| Operating Budget                                | 730,772          | 785,152          | 803,486          | 18,334              | 2.34%              |
| Trust, Revolving, and Other Available Funds     | 639,295          | 651,134          | 1,028,868        | 377,734             | 58.01%             |
| Other Available Funds - Total                   | 3,571,567        | 4,893,433        | 5,117,823        | 224,390             | 4.59%              |



## Three-Year Consolidated Financial Schedule (continued)

| General Fund                             | FY2024 Recap      | FY2025 Recap      | FY2026 Budget     | \$ Change from FY25 | % Change from FY25 |
|--|-------------------|-------------------|-------------------|---------------------|--------------------|
| Total Receipts and Other Revenue Sources | 20,932,274        | 24,154,712        | 24,840,512        | 685,800             | 2.84%              |
| <b>TOTAL REVENUES</b>                    | <b>75,939,352</b> | <b>80,783,871</b> | <b>82,739,084</b> | <b>1,955,213</b>    | <b>2.6%</b>        |
| <b>EXPENDITURES</b>                      |                   |                   |                   |                     |                    |
| <u>General Government</u>                |                   |                   |                   |                     |                    |
| Board of Selectmen                       | 15,859            | 15,859            | 15,859            | -                   | 0.00%              |
| Town Administrator                       | 453,052           | 477,790           | 506,381           | 28,591              | 5.98%              |
| Town Accountant                          | 250,337           | 278,685           | 285,608           | 6,923               | 2.48%              |
| Assessor                                 | 252,468           | 266,021           | 277,550           | 11,529              | 4.33%              |
| Treasurer/Collector                      | 313,712           | 332,027           | 337,521           | 5,494               | 1.65%              |
| Town Counsel                             | 124,944           | 114,944           | 114,944           | -                   | 0.00%              |
| Human Resources                          | 100,416           | 104,357           | 102,378           | (1,979)             | -1.90%             |
| Information Technology                   | 238,867           | 243,428           | 313,953           | 70,525              | 28.97%             |
| Town Clerk                               | 164,396           | 169,546           | 188,571           | 19,025              | 11.22%             |
| Conservation Commission                  | 43,990            | 63,333            | 91,165            | 27,832              | 43.95%             |
| Planning & Zoning                        | 146,636           | 146,686           | 152,141           | 5,455               | 3.72%              |
| Facilities                               | 755,727           | 740,380           | 787,681           | 47,301              | 6.39%              |
| Town Report/Meeting                      | 16,750            | 18,250            | 21,750            | 3,500               | 19.18%             |
| General Government - Total               | 2,877,154         | 2,971,306         | 3,195,502         | 224,196             | 7.55%              |
| <u>Public Safety</u>                     |                   |                   |                   |                     |                    |
| Police Operations                        | 2,905,942         | 3,177,028         | 3,219,193         | 42,165              | 1.33%              |
| Traffic Markings/Signs                   | 37,007            | 52,007            | 62,524            | 10,517              | 20.22%             |
| Fire & Rescue Operations                 | 1,664,832         | 1,712,224         | 1,692,343         | (19,881)            | -1.16%             |
| Inspection Dept                          | 297,407           | 297,495           | 290,176           | (7,319)             | -2.46%             |
| Sealer                                   | 3,200             | 8,000             | 8,000             | -                   | 0.00%              |
| Emergency Management                     | 11,500            | 11,500            | 11,500            | -                   | 0.00%              |
| Animal Control Officer                   | 117,556           | 120,615           | 123,772           | 3,157               | 2.62%              |
| Tree Care                                | 74,326            | 75,083            | 75,602            | 519                 | 0.69%              |
| Public Safety - Total                    | 5,111,770         | 5,453,952         | 5,483,110         | 29,158              | 0.53%              |
| <u>Education</u>                         |                   |                   |                   |                     |                    |
| Schools                                  | 41,176,784        | 43,112,410        | 44,598,728        | 1,486,318           | 3.45%              |
| Vocational School                        | 107,355           | 127,924           | 145,780           | 17,856              | 13.96%             |
| Education - Total                        | 41,284,139        | 43,240,334        | 44,744,508        | 1,504,174           | 3.48%              |
| <u>Public Works</u>                      |                   |                   |                   |                     |                    |
| Highway                                  | 1,555,811         | 1,610,605         | 1,728,228         | 117,623             | 7.30%              |
| Snow & Ice                               | 293,437           | 293,438           | 293,439           | 1                   | 0.00%              |
| Street Lights                            | 12,500            | 12,500            | 12,500            | -                   | 0.00%              |
| Equip. Repair/Main.                      | 472,004           | 479,468           | 490,752           | 11,284              | 2.35%              |
| Sidewalks                                | 35,000            | 35,000            | 35,000            | -                   | 0.00%              |
| Solid Waste Disposal                     | 638,848           | 652,340           | 666,887           | 14,547              | 2.23%              |
| Cemetery                                 | 200,156           | 220,298           | 229,917           | 9,619               | 4.37%              |
| Public Works - Total                     | 3,207,756         | 3,303,649         | 3,456,723         | 153,074             | 4.63%              |



## Three-Year Consolidated Financial Schedule (continued)

| General Fund                                       | FY2024 Recap      | FY2025 Recap      | FY2026 Budget     | \$ Change from FY25 | % Change from FY25 |
|--|-------------------|-------------------|-------------------|---------------------|--------------------|
| <u>Human Services</u>                              |                   |                   |                   |                     |                    |
| Health   | 204,896           | 211,334           | 226,861           | 15,527              | 7.35%              |
| Council on Aging                                   | 256,925           | 268,183           | 268,941           | 758                 | 0.28%              |
| Veterans   | 59,831            | 49,831            | 47,665            | (2,166)             | -4.35%             |
| Outreach   | 271,065           | 280,579           | 286,940           | 6,361               | 2.27%              |
| Human Services - Total                             | 792,717           | 809,927           | 830,407           | 20,480              | 2.53%              |
| <u>Culture and Recreation</u>                      |                   |                   |                   |                     |                    |
| Library  | 839,283           | 881,207           | 912,563           | 31,356              | 3.56%              |
| Park & Recreation                                  | 334,255           | 388,103           | 425,077           | 36,974              | 9.53%              |
| Historical Commission                              | 1,500             | 1,500             | 1,500             | -                   | 0.00%              |
| Memorial Day                                       | 1,800             | 1,800             | 1,800             | -                   | 0.00%              |
| Arts/Cultural Council                              | 7,300             | 7,300             | 7,500             | 200                 | 2.74%              |
| Culture and Recreation - Total                     | 1,184,138         | 1,279,910         | 1,348,440         | 68,530              | 5.35%              |
| Reserve Fund                                       | 170,000           | 170,000           | 170,000           | -                   | 0.00%              |
| Debt Payments                                      | 4,075,283         | 3,967,233         | 3,501,109         | (466,124)           | -11.75%            |
| General Stabilization                              | 500,000           | -                 | 175,000           | 175,000             | n/a                |
| <u>Insurance and School/Town Employee Benefits</u> |                   |                   |                   |                     |                    |
| Workers Compensation Insurance                     | 280,878           | 293,518           | 279,997           | (13,521)            | -4.61%             |
| Life Insurance                                     | 15,900            | 16,000            | 16,800            | 800                 | 5.00%              |
| Health Insurance                                   | 4,928,810         | 4,949,252         | 5,669,535         | 720,283             | 14.55%             |
| Property & Liability                               | 279,507           | 292,085           | 266,573           | (25,512)            | -8.73%             |
| Police and Fire Injured on Duty Insurance          | 95,000            | 90,000            | 90,000            | -                   | 0.00%              |
| Unemployment Trust Fund                            | 30,000            | 50,000            | 25,000            | (25,000)            | -50.00%            |
| OPEB Trust Fund                                    | 525,000           | 551,250           | 578,813           | 27,563              | 5.00%              |
| Medicare/Fed Mandates                              | 665,000           | 708,000           | 700,000           | (8,000)             | -1.13%             |
| Norfolk County Retirement System                   | 3,296,275         | 3,434,727         | 3,416,676         | (18,051)            | -0.53%             |
| Employee Benefits/Insurance - Total                | 10,116,370        | 10,384,832        | 11,043,394        | 658,562             | 6.34%              |
| <u>Other Amounts to be Raised</u>                  |                   |                   |                   |                     |                    |
| Cherry Sheet Offsets                               | 30,132            | 34,866            | 34,646            | (220)               | -0.63%             |
| Snow Deficit                                       | 0                 | -                 | -                 | -                   | #DIV/0!            |
| Other Deficits to be raised                        | 8,494             | -                 | -                 | -                   | #DIV/0!            |
| State and county cherry sheet charges              | 898,871           | 708,938           | 585,125           | (123,813)           | -17.46%            |
| Allowance for abatements and exemptions (overlay)  | 222,759           | 204,477           | 200,000           | (4,477)             | -2.19%             |
| Other Amounts to be Raised - Total                 | 1,160,256         | 948,281           | 819,771           | (128,510)           | -13.55%            |
| <b>Total Budget</b>                                | <b>70,479,583</b> | <b>72,529,424</b> | <b>74,767,964</b> | <b>2,238,540</b>    | <b>3.09%</b>       |



## Three-Year Consolidated Financial Schedule (continued)

| General Fund                                   | FY2024 Recap      | FY2025 Recap      | FY2026 Budget     | \$ Change from FY25 | % Change from FY25 |
|--|-------------------|-------------------|-------------------|---------------------|--------------------|
| <b>Monetary Articles</b>                       |                   |                   |                   |                     |                    |
| Capital Articles - Building - General Fund     | 1,490,500         | 1,850,755         | 1,588,634         | (262,121)           | -14.16%            |
| Capital Articles - Non-Building - General Fund | 871,095           | 1,701,095         | 1,934,930         | 233,835             | 13.75%             |
| Transfers to Muncipal Building Stabilization   | 1,278,702         | 1,421,218         | 1,188,685         | (232,533)           | -16.36%            |
| Transfers to Capital Stabilization             | 850,000           | 1,111,000         | 850,000           | (261,000)           | -23.49%            |
| Other Monetary Articles                        | 742,139           | 1,958,567         | 2,408,868         | 450,301             | 22.99%             |
| Total Monetary Articles                        | 5,232,436         | 8,042,635         | 7,971,117         | (71,518)            | -0.89%             |
|  |                   |                   |                   |                     |                    |
| <b>Total General Fund Appropriations</b>       | <b>75,712,019</b> | <b>80,572,059</b> | <b>82,739,081</b> | <b>2,167,022</b>    | <b>2.69%</b>       |
| Excess Levy Capacity                           | 227,333           | 211,812           | 3                 |                     |                    |



## Three-Year Consolidated Financial Schedule (continued)

| Enterprise Funds                            | FY2024 Recap | FY2025 Recap | FY2026 Budget | \$ Change from FY25 | % Change from FY25 |
|---|--------------|--------------|---------------|---------------------|--------------------|
| <b>Enterprise Budget - Water</b>            |              |              |               |                     |                    |
| <u>Revenues</u>                             |              |              |               |                     |                    |
| User Charges                                | 2,933,765    | 2,985,744    | 2,982,696     | (3,048)             | -0.10%             |
| Available Funds                             | 7,022        | 6,206        | 5,567         | (639)               | -10.30%            |
| Retained Earnings                           | 300,000      | 350,000      | 312,000       | (38,000)            | -10.86%            |
| Total Water Revenues                        | 3,240,787    | 3,341,950    | 3,300,263     | (41,687)            | -1.25%             |
| <u>Expenditures</u>                         |              |              |               |                     |                    |
| Salaries                                    | 509,806      | 537,870      | 559,710       | 21,840              | 4.06%              |
| Operations                                  | 650,320      | 685,570      | 709,570       | 24,000              | 3.50%              |
| Debt Service (General Fund Offset)          | 411,829      | 441,397      | 1,264,763     | 823,366             | 186.54%            |
| Indirect Costs (General Fund Offset)        | 1,368,832    | 1,327,113    | 454,220       | (872,893)           | -65.77%            |
| Emergency Reserve                           | 100,000      | 100,000      | 100,000       | -                   | 0.00%              |
| Capital Expenditures                        | 200,000      | 250,000      | 212,000       | (38,000)            | -15.20%            |
| Total Water Expenditures                    | 3,240,787    | 3,341,950    | 3,300,263     | (41,687)            | -1.25%             |
| <b>Enterprise Budget - Sewer</b>            |              |              |               |                     |                    |
| <u>Revenues</u>                             |              |              |               |                     |                    |
| User Charges                                | 1,844,214    | 1,977,085    | 2,256,144     | 279,059             | 14.11%             |
| Available Funds                             | 4,681        | 4,681        |               |                     |                    |
| Retained Earnings                           | 325,000      | 390,000      | 260,000       | (130,000)           | -33.33%            |
| Total Sewer Revenues                        | 2,173,895    | 2,371,766    | 2,516,144     | 144,378             | 6.09%              |
| <u>Expenditures</u>                         |              |              |               |                     |                    |
| Salaries                                    | 348,059      | 368,278      | 376,002       | 7,724               | 2.10%              |
| Operations                                  | 993,030      | 1,061,030    | 1,353,030     | 292,000             | 27.52%             |
| Debt Service (General Fund Offset)          | 145,269      | 142,951      | 107,189       | (35,762)            | -25.02%            |
| Indirect Costs (General Fund Offset)        | 337,537      | 369,507      | 379,923       | 10,416              | 2.82%              |
| Emergency Reserve                           | 100,000      | 40,000       | 100,000       | 60,000              | 150.00%            |
| Infiltration Inflow                         | 25,000       | 100,000      | 40,000        | (60,000)            | -60.00%            |
| Capital Articles                            | 225,000      | 290,000      | 160,000       | (130,000)           | -44.83%            |
| Total Sewer Expenditures                    | 2,173,895    | 2,371,766    | 2,516,144     | 144,378             | 6.09%              |
| <b>Total Enterprise Fund Revenues</b>       | 5,414,682    | 5,713,716    | 5,816,407     | 102,691             | 1.80%              |
| <b>Total Enterprise Fund Appropriations</b> | 5,414,682    | 5,713,716    | 5,816,407     | 102,691             | 1.80%              |



## Fund Balance and Free Cash Summary

### General Fund: Unassigned Fund Balance from Annual Town Audit

According to GASB 54, unassigned fund balance is “the residual classification for the government’s general fund and includes all spendable amounts not contained in other classifications.” Unassigned fund balance is used by bond rating agencies as a measure of a municipality’s liquidity when compared with total expenditures. The Government Finance Officers Association recommends a minimum of two months of operating expenditures, or approximately 17%.

The Town’s FY2024 audit, available [online](#), reports a General Fund unassigned fund balance of \$14,505,160 which represents approximately 18.9% of General Fund expenditures. The increase in unassigned fund balance from Fiscal Years 2023 to 2024 is mainly due to higher than anticipated revenues, higher appropriation turnbacks at year-end, and increased investment into the General Stabilization Fund. The town’s budget continues to meet the [requirements](#) of its approved [financial policies](#) enabling it to build reserve balances.

| GENERAL FUND UNASSIGNED FUND BALANCE |                          |                    |                 |                    |                    |
|--------------------------------------|--------------------------|--------------------|-----------------|--------------------|--------------------|
|                                      |                          |                    | % Change from   | Dollar Change from | % of General Fund  |
| <u>Fiscal Year</u>                   | <u>Beginning Balance</u> | <u>End Balance</u> | <u>Prior FY</u> | <u>Prior FY</u>    | <u>Expenditure</u> |
| FY2024                               | \$11,451,525             | \$14,505,160       | 26.7%           | \$3,053,635        | 18.9%              |
| FY2023                               | \$8,034,747              | \$11,451,525       | 42.5%           | \$3,416,778        | 15.65%             |
| FY2022                               | \$9,126,112              | \$8,034,747        | -11.9%          | -\$1,091,365       | 11.27%             |
| FY2021                               | \$6,136,294              | \$9,126,112        | 48.7%           | \$2,989,818        | 14.6%              |
| FY2020                               | \$4,984,898              | \$6,136,294        | 23.1%           | \$1,151,396        | 8.6%               |
| FY2019                               | \$5,048,299              | \$4,984,898        | -1.3%           | -\$63,401          | 7.3%               |





## General Fund: Free Cash Summary

Free Cash is a term used for the Town's remaining and unrestricted funds at the close of the prior fiscal year.

Per the Massachusetts Department of Revenue, the Town's Free Cash balance comes from three sources:

- Unexpended Free Cash: The prior year's unexpended Free Cash
- Budgetary turnbacks: At the end of the fiscal year, any unspent or unencumbered appropriations in operating budgets close to Free Cash
- Revenues: Revenue that exceeds estimates close to Free Cash

### Best Practices for Using Free Cash

From the Massachusetts Department of Revenue's [guidance on Free Cash](#):

*As a nonrecurring revenue source, free cash should be restricted to paying one-time expenditures, funding capital projects, or replenishing other reserves. If a community incorporates free cash into its revenue source projections for next-year operational expenses, it is prudent to place a percentage restriction on the total free cash to be used.*

*Overall, [the DLS Technical Assistance Bureau] recommends that communities adopt a free cash policy that avoids supplementing current-year departmental operations.*

### Fiscal Year 2024 Free Cash Certification

In October 2024, the Department of Revenue's Division of Local Services ("DLS") certified the Town of Medfield's Free Cash balance of \$5,625,562. This balance was driven primarily by budgetary turnbacks and higher-than-expected local receipts during Fiscal Year 2024. Upon certification, Fiscal Year 2024 Free Cash was made available for appropriation for the Fiscal Year 2026 budget. Information on the use of Free Cash in the FY2026 budget can be found in the revenue portion of this budget document.

#### *Budgetary Turnbacks*

Each year, unexpended and unencumbered funds in budget accounts close out to Free Cash. Between FY2020 and FY2023, the total amount of Town department and school turnbacks to Free Cash averaged approximately \$1.5 million. In FY2024, the Town and school budget accounts turned back \$1.4 million. The following departmental accounts had lower than anticipated expenditures and contributed the majority of this balance:

- Health insurance: The health insurance budget funds the premium costs for Town and School employees and retirees. The addition of even a few employees to the Town's health insurance plans can result in significant changes in total costs. To account for this, the health insurance budget included a 5% buffer to fund budget increases associated with headcount fluctuations throughout the fiscal year. A large, one-time turnback also occurred in Fiscal Year 2024 due to a change in billing and payment schedules. Historically, health insurance bills were issued in the month prior to the coverage date (e.g., the bill for February coverage was issued at the end of



January). Bills are now issued and paid during the covered month. This timing change meant that only eleven monthly bills were paid for in Fiscal Year 2024. Twelve total payments will still be made in Fiscal Years 2025 and 2026.

- Police operations - The Police Department turnback is attributable to vacant positions. In addition, Chief Guerette continues to implement new policies to control personnel costs during Fiscal Year 2024. However, voters ratified approval of the Police Department's departure from civil service in March 2024, this has assisted recruitment and retention efforts, and the Department has been at or near full staffing for most of Fiscal Year 2025.
- Department of Public Works: Several divisions within the Department of Works have a number of personnel vacancies during the fiscal year. In addition, a temperate winter meant less funding was needed for snow and ice operations than anticipated.

#### *Local Receipt Revenues*

During the Town's budget and tax rate-setting process, the Town's financial team estimates revenue projections for property taxes, excise taxes, fees, and other sources of funding. If actual revenues exceed estimated revenues, the excess is closed out to Free Cash. The Town typically takes a conservative approach in estimating its revenues since revenue shortfalls could require mid-year budget cuts.

During the FY2024 budgeting process, we continued the use of conservative revenue estimates to develop a fiscally responsible budget proposal. Revenues exceeded estimates in FY2024, particularly from higher than anticipated investment income, building permits and licensing fees, Medicaid reimbursements from the federal government, and motor vehicle excise tax collections. Further history and analysis on these topics can be found in the revenue portion of this budget document.



## Water and Sewer Enterprise Funds: Retained Earnings

The table below summarizes the retained earnings balances that are certified annually by the Department of Revenue's Division of Local Services. Retained earnings are the accumulated net earnings of an enterprise fund, which may be used to fund capital improvements, reimburse the general fund for prior-year subsidies, reduce user charges, or provide for enterprise revenue deficits. The use of retained earnings for capital expenditures is detailed further in the capital section of this document.

| <b>WATER/SEWER ENTERPRISE UNRESTRICTED RETAINED EARNINGS</b> |                      |                    |                 |                    |
|--|----------------------|--------------------|-----------------|--------------------|
| <b>WATER</b>   |                      |                    | % Change from   | Dollar Change from |
| <u>Fiscal Year</u>   | <u>Begin Balance</u> | <u>End Balance</u> | <u>Prior FY</u> | <u>Prior FY</u>    |
| FY2025 Proj  | \$616,664            |                    |                 |                    |
| FY2024   | \$811,997            | \$600,292          | -26%            | -\$211,705         |
| FY2023   | \$1,145,961          | \$811,997          | -29.1%          | -\$333,964         |
| FY2022   | \$1,159,093          | \$1,145,961        | -0.4%           | -\$4,132.59        |
| FY2021   | \$794,332            | \$1,159,093        | 45.9%           | \$364,761          |
| FY2020   | \$635,297            | \$794,332          | 25.0%           | \$159,035          |
| FY2019   | \$861,827            | \$635,297          | -26.3%          | -\$226,530         |
| FY2018   | \$1,255,149          | \$861,827          | -31.3%          | -\$393,322         |



| SEWER              |                      |                    | % Change from   | Dollar Change from |
|--------------------|----------------------|--------------------|-----------------|--------------------|
| <u>Fiscal Year</u> | <u>Begin Balance</u> | <u>End Balance</u> | <u>Prior FY</u> | <u>Prior FY</u>    |
| FY2025 PROJ        | \$652,062            |                    |                 |                    |
| FY2024             | \$778,259            | \$710,411          | -8.7%           | \$67,848           |
| FY2023             | \$720,641            | \$778,259          | 7.9%            | \$57,618           |
| FY2022             | \$937,480            | \$720,641          | -23.1%          | -\$216,840         |
| FY2021             | \$774,399            | \$937,480          | 21.1%           | \$163,081          |
| FY2020             | \$1,031,496          | \$774,399          | -24.9%          | -\$257,097         |
| FY2019             | \$1,060,003          | \$1,031,496        | -2.7%           | -\$28,506          |
| FY2018             | \$868,999            | 1,060,003          | 22.0%           | \$191,004          |



## Stabilization Funds

### General Stabilization Fund

The Town of Medfield currently has three stabilization funds, one for general stabilization as a general reserve fund and two stabilization funds for capital projects. Monies can be appropriated into either type of stabilization fund with a majority vote at Town Meeting. However, appropriations out of a general stabilization fund requires a two-thirds vote at Town Meeting. Special purpose stabilization funds like the ones the town maintains for capital expenditures require a majority vote.

The General Stabilization Fund is the Town's primary reserve account. A strong reserve balance helps the Town maintain its Aa1 bond rating, thereby achieving savings for taxpayers when the Town issues debt for projects. In addition, increasing the Town's reserves when the economy is strong enables the Town to be prepared to provide a consistent level of service during economic downturns or to fund unanticipated expenses and emergency services. When the COVID-19 pandemic first began, some communities were able to rely on reserves when adopting their Fiscal Year 2021 budgets. Medfield faced significant budget challenges in FY2021 due to our limited reserves. Since then, the Town has prioritized building the fund's balance. Given the progress made, the FY2025 budget did not appropriate any funds into the General Stabilization account.

A \$175,000 appropriation into the General Stabilization Fund is included in the FY2026 budget. This will bring the projected balance of the fund to an amount equal to 5.5% of general fund operating budget expenditures, which is within the threshold required by the Town's updated financial policies. Additional information on the budget's compliance with financial policies is detailed further in the Budget Message portion of this document. The below table summarizes recent years' appropriations into the fund:

| <b>Fund</b>           | <b>FY2022<br/>Actual</b> | <b>FY2023<br/>Actual</b> | <b>FY2024<br/>Actual</b> | <b>FY2025<br/>Approved</b> | <b>FY2026<br/>Budget</b> |
|-----------------------|--------------------------|--------------------------|--------------------------|----------------------------|--------------------------|
| General Stabilization | \$700,000                | \$700,000                | \$500,000                | \$0.00                     | \$175,000                |



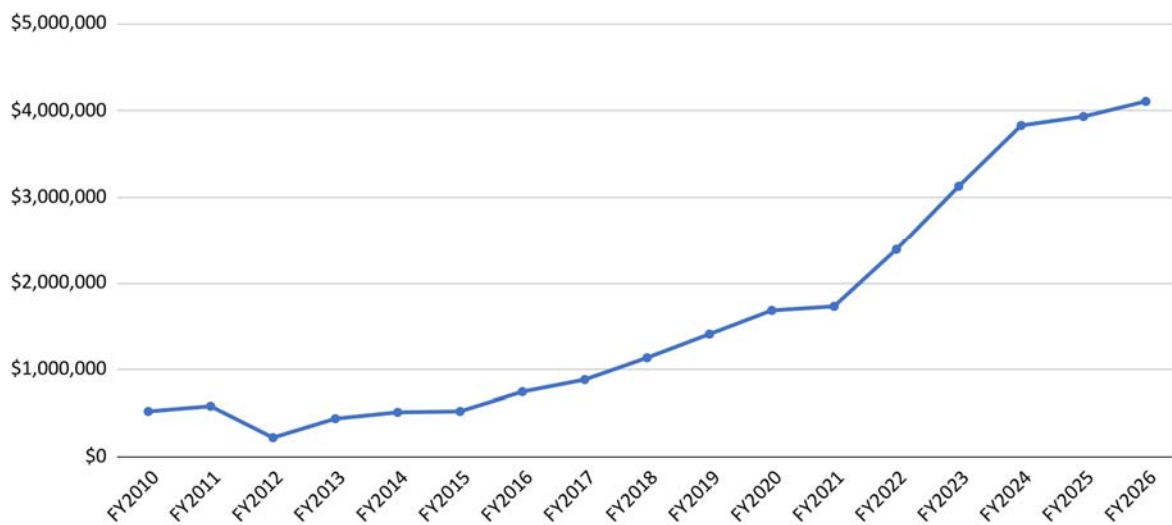
## General Stabilization Fund Balance History FY2010 – FY2026

| Year     | Amount      |
|----------|-------------|
| FY2010   | \$521,907   |
| FY2011   | \$581,910   |
| FY2012   | \$219,749   |
| FY2013   | \$438,493   |
| FY2014   | \$511,954   |
| FY2015   | \$521,907   |
| FY2016   | \$745,356   |
| FY2017   | \$883,836   |
| FY2018   | \$1,135,525 |
| FY2019   | \$1,408,822 |
| FY2020   | \$1,682,507 |
| FY2021   | \$1,729,819 |
| FY2022   | \$2,390,291 |
| FY2023   | \$3,147,770 |
| FY2024   | \$3,831,048 |
| FY2025*  | \$3,934,294 |
| FY2026** | \$4,109,294 |

\*FY25 as of 12/31/2024

\*\*Projection

General Stabilization Fund Balance





## Elementary School Tax Mitigation Stabilization Fund

At the 2024 Annual Town Meeting, an Elementary School Tax Mitigation Stabilization Fund was created to assist in offsetting future debt service payments for the excluded debt notes and/or bonds that will be issued for a new Elementary School Project. This will reduce the need to raise these funds through the annual tax rate. The Select Board, School Committee, and the School Building Committee have stated their support for an Elementary School Building Project and the need to find ways to reduce the financial burden on residents. An appropriation of \$900,000 from Free Cash into the fund was also approved, and future appropriations will be proposed to the balance to \$4-\$5 million. The fund will also accrue and retain interest earnings, which through December 31, 2024 were over \$36,000.

The Fiscal Year 2026 budget proposes an \$800,000 appropriation from Free Cash into the Fund. The Select Board will continue to focus on identifying additional funding sources including the proceeds from existing and future land sales.

## Elementary School Tax Mitigation Stabilization Fund Balance History

| Year     | Amount      |
|----------|-------------|
| FY2025*  | \$936,489   |
| FY2026** | \$1,836,489 |

\*FY25 as of 12/31/2024

\*\*Projection

## Special Purpose Stabilization Funds: Capital Budgets

The Town also has two special purpose stabilization funds:

- Municipal Buildings Capital Stabilization Fund: The 2018 Annual Town Meeting and subsequent override in June of 2018, the voters of Medfield approved the creation and funding for a special purpose stabilization fund entitled the "Municipal Buildings Capital Stabilization Fund." The purpose is to fund new construction, capital repairs and improvements to municipal buildings, and structural and systemic components.



| Fiscal Year | Approved Override | Appropriated into Fund from Other Sources | Prior Year Balance | Total Available for Appropriation | Total Project Appropriations | Investment Income | Stabilization Fund Balance* |
|-------------|-------------------|---|--------------------|-----------------------------------|------------------------------|-------------------|-----------------------------|
| FY23        | \$ 1,103,813      | \$ 477,560                                | \$ 823,216         | \$ 2,404,589                      | \$ (1,529,000)               | \$ 17,828         | \$ 893,417                  |
| FY24        | \$ 1,131,407      | \$ 147,295                                | \$ 893,417         | \$ 2,172,119                      | \$ (1,405,500)               | \$ 44,140         | \$ 810,759                  |
| FY25        | \$ 1,159,692      | \$ 261,526                                | \$ 810,759         | \$ 2,231,977                      | \$ (1,776,147)               | \$ 21,849         | \$ 477,679                  |
| FY26        | \$ 1,188,684      | \$ 234,034                                | \$ 477,679         | \$ 1,848,072                      | \$ (1,588,634)               |                   | \$ 311,764                  |

\* FY25-FY26 ending balances are projected

- Capital Stabilization Fund: The purpose of this account is to fund general capital (non-facilities) projects such as the purchase of vehicles and information technology infrastructure upgrades. This fund has no dedicated funding source and has traditionally been funded with Free Cash appropriations.

| Fiscal Year | Beginning Balance | Free Cash Deposit | Total Available for Appropriation | Total Project Appropriations | ARPA Offset* | Investment Income | Remaining Balance** |
|-------------|-------------------|-------------------|-----------------------------------|------------------------------|--------------|-------------------|---------------------|
| FY23        | \$21,521          | \$2,000,000       | \$2,021,521                       | \$1,106,000                  |              | \$9,770           | \$925,291           |
| FY24        | \$925,291         | \$850,000         | \$1,775,291                       | \$796,000                    |              | \$49,917          | \$1,029,208         |
| FY25        | \$1,029,208       | \$700,000         | \$1,729,208                       | \$1,270,000                  | \$411,000    |                   | \$870,208           |
| FY26        | \$870,208         | \$850,000         | \$1,720,208                       | \$988,000                    | \$482,927    |                   | \$1,215,135         |

\*The Select Board approved use of American Rescue Plan Act funds to offset the expenditures out of the Capital Stabilization Fund

\*\* FY25-FY26 ending balances are projected

More information on the use of these two capital stabilization funds can be found in Capital Budget Section 6.



## Financial Forecast

The financial forecast is a conservative projection of the revenues and expenditures anticipated over the next five-year period. Annually, the Town Administrator and the Financial Team will update the five-year financial forecast to make informed decisions concerning the Town's financial strategies, policies, capital planning revenue projections, and obligations.

The Town's financial forecast is a key planning and policymaking tool that helps anticipate future events and their effect on the Town's financial position. It can help to identify major changes in the Town's finances, such as when debt service for certain projects is ending. This helps the Town to appropriately plan how to finance its capital expenditures and identify new obligations required to be funded in the operating budget.

The Town's financial forecasting model is built upon a template provided by the Massachusetts Department of Revenue. The model was designed to use reasonable assumptions, including the assumption that the Town will continue to provide the same level of service and that there will be no significant changes to Massachusetts General Laws or other regulations. The Town's Financial Team applied various projection factors to its revenue and expenditure categories based on historical trends and industry expertise. The projections will be updated regularly, and at a minimum annually, incorporating new information or changing economic forecasts.

After considering projected revenues and shared fixed costs between the School and the Town departments, the Warrant Committee forecasted \$1,981,757 in new revenue available for Town and School operating budgets. 75% of these remaining revenues have been allocated to the School Department, and 25% to the Town Departments. Accordingly, Town and School departments were requested to submit Fiscal Year 2026 operating budget proposals with increases no greater than 3.5% (\$495,439) and 3.7% (\$1,486,317) from Fiscal Year 2025, respectively. For reference, Town and School departments Fiscal Year 2025 operating budget proposals increased 3.5% (\$645,209) and 3.7% (\$1,935,627) from Fiscal Year 2024, respectively.

| Category                  | FY25                | FY26                | \$ Change          | % Change     |
|---------------------------|---------------------|---------------------|--------------------|--------------|
| Total Revenues            | \$72,017,637        | \$74,062,248        | \$2,044,612        | 2.84%        |
| Less: Total Shared Costs  | \$14,916,481        | \$14,979,336        | \$62,855           | .42%         |
| <b>Remaining Revenues</b> | <b>\$57,501,156</b> | <b>\$59,082,912</b> | <b>\$1,981,757</b> | <b>3.47%</b> |

Looking to the fiscal years ahead, the revenue and expenditure forecast projects general fund deficits of \$1,355,081 in FY2027 and \$2,833,099 in FY2028, amounting to less than 4% of projected operating expenditures for those fiscal years. These projected deficits are based on conservative revenue estimates, and are expected to be closed as these fiscal years come closer into focus by addressing non-discretionary costs at the beginning of each year's budget process and then allocating remaining revenues to departments. This practice keeps the Town in-line with the Select Board's strategic goal to "Keep the Town's operating budgets within the limits imposed by Proposition 2 ½" while developing a long-term financial plan .

## Revenues

**Overall Outlook:** The Town continues to use a conservative but realistic approach to estimating all revenue types based on no new major source of revenue in the forecast. The financial forecast projects an increase in operating revenues of 2.84% from FY2025 estimates. These revenues exclude funds available for capital spending, including the Municipal Building Stabilization Fund, and other non-operating funds included in other monetary articles at the Annual Town Meeting. In total, Town Meeting will consider appropriations of over \$81 million.

| Revenue Source        | FY2025              | FY2026              | % Change     |
|-----------------------|---------------------|---------------------|--------------|
| Property Tax Levy     | \$55,423,850        | \$56,709,887        | 2.32%        |
| State Aid             | \$8,655,894         | \$9,066,320         | 4.74%        |
| Local Receipts        | \$4,872,307         | \$5,276,261         | 8.29%        |
| Other Available Funds | \$784,887           | \$803,486           | 2.37%        |
| Enterprise Offset     | \$2,280,969         | \$2,206,095         | -3.28%       |
| <b>Total</b>          | <b>\$72,017,637</b> | <b>\$74,062,248</b> | <b>2.84%</b> |

**Property Tax Levy:** Estimating the upcoming year's property tax collections, which will account for roughly two-thirds of operating revenues, is relatively straightforward given taxation limits put in place by Proposition 2 ½. The Town can reasonably expect a \$1.3 million increase in property tax revenue available for operating budgets given the statutorily permitted 2.5% increase in the total tax levy and estimated new growth of \$400,000. The tax levy is estimated to account for 76% of total operating revenues, of which almost 95% is made up of residential tax revenue.

Looking beyond Fiscal Year 2026, the Fiscal Year 2027 through Fiscal Year 2029 property tax levy forecast includes new growth assumptions related to the redevelopment of the former Medfield State Hospital campus by Trinity Financial. Projected new growth amounts for the project are \$31,000, \$1,000,000, and \$1,000,000 or Fiscal Years 20277, 2028, and 2029, respectively.

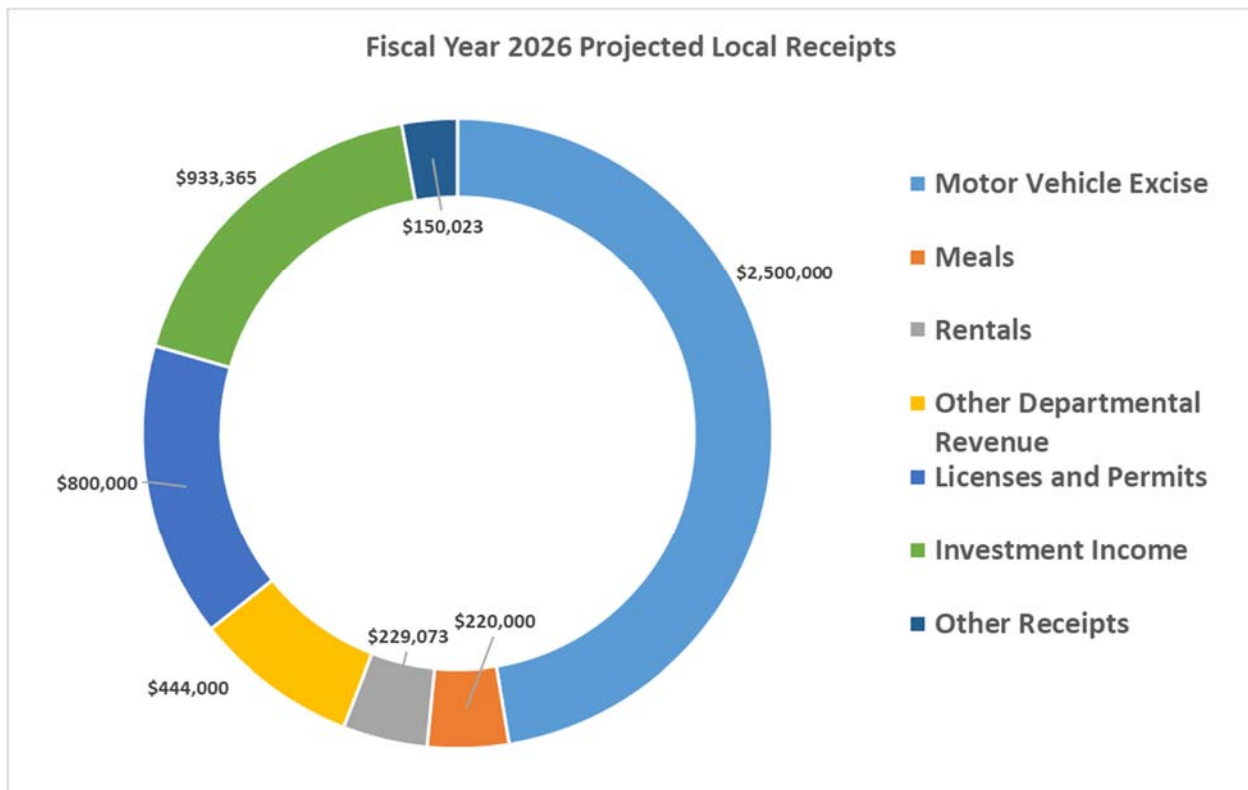
No new debt exclusions are built into the property tax levy forecast at this time.

**State aid:** On January 22nd, 2025, Governor Healey released her [FY2026 state budget proposal](#), which included a recommended 2.6% increase in state aid for Medfield compared to the prior year's final local aid numbers. The Town's Financial Team is cautiously optimistic that state aid will remain stable, and will closely monitor developments as the state legislature continues through the [Commonwealth's budget process](#). It is important to remember that this total does not include charges assessed to the town by the state, which will be addressed in the expenditures portion of the forecast.

As with every fiscal year, no town in Massachusetts will be notified their final state aid number until well after their Annual Town Meeting. Historically, Medfield has built the Governor's recommended state aid funding into the revenue forecast. This practice has continued in the Fiscal Year 2026.

**Local receipts:** The forecast projects an 8.29% increase, or \$404,154, in local receipts from FY2025 estimates. The two primary drivers of the increase include:

- A \$273,000 increase in investment income due to the interest rate environment and interest earned on the town's depository and investment accounts. This revenue stream has carefully analyzed and monitored by the Town's Financial Team and Warrant Committee.
- A \$250,000 increase in motor vehicle excise collections, which substantially exceeded FY2024 estimates.





Local receipts would also be positively impacted by the redevelopment of the former Medfield State Hospital. In Fiscal Year 2027, following the closing currently scheduled to take place in September 2026, nearly \$400,000 in building permits related to the project are expected to be collected. Motor vehicle excise collections are also expected to increase by \$60,000 beginning in Fiscal Year 2029.

**Other Available Funds:** In FY2026, the Town anticipates using \$803,486 from various trust and revolving funds to offset certain expenses of the general fund. This represents a 2.3% increase from FY2025. The only increase included in this revenue category is a \$365,000 appropriation from the Advanced Life Support (ALS) Revolving Fund, which is used to offset the cost of providing this ambulance service to residents. The appropriation from the fund was budgeted at \$315,000 in Fiscal Year 2025. Several other ALS expenses are also paid directly from this fund throughout the fiscal year.

Also included in this revenue category is a \$305,209 appropriation from the Pension Reserve Trust Fund. The fund was established in 1978 with an initial investment of \$10,000 and currently had a balance of \$3,051,284 as of December 31, 2024. The appropriation out of the fund is used to offset the [Norfolk County Retirement System](#) (NCRS) assessment, detailed further in the expenditures portion of the forecast summary. In consultation with the [Public Employee Retirement Administration Commission](#) (PERAC), the state agency that must approve withdrawals from the trust, the Town's Financial Team, and the Warrant Committee plan to continue to draw down on the fund in a conservative manner. Until recently, the NCRS has expected to reach full funding by Fiscal Year 2030, meaning annual assessments owed by Medfield after that date would be significantly less. The NCRS may revisit the self-imposed deadline of 2030, which would have huge financial implications for Medfield, as multi-million dollar assessments would continue for longer than anticipated. This will not only impact strategic planning for long-term Town-wide financial investments, but will also affect how the balance of Medfield's Pension Reserve Trust Fund will be managed in the short-term. Conversations and updates from the NCRS are expected to continue into fall 2025. The Town's Financial Team remains actively engaged and will keep all stakeholders informed of developments. The financial forecast reflects steady usage of the Pension Reserve Trust through 2029, but this forecast could change pending any policy decisions made by NCRS.

**Enterprise Offset:** This revenue represents a "reimbursement" to the general fund for expenses, such as employee benefits and debt service, that will be made on behalf of the Town's two enterprise funds and expended in the General Fund: the water department and the sewer department. The forecast includes \$2,206,095 in these revenues for Fiscal Year 2026.



| Expense                      | Water              | Sewer            | Total              |
|------------------------------|--------------------|------------------|--------------------|
| Debt Service                 | \$1,264,763        | \$107,189        | \$1,371,952        |
| Insurance                    | \$106,960          | \$86,842         | \$193,802          |
| County Retirement Assessment | \$118,828          | \$80,101         | \$198,929          |
| Shared Employees             | \$174,087          | \$174,087        | \$348,174          |
| Shared Facilities            | \$32,487           | \$3,636          | \$36,123           |
| OPEB Contribution            | \$21,858           | \$35,257         | \$57,115           |
| <b>Total</b>                 | <b>\$1,718,983</b> | <b>\$487,112</b> | <b>\$2,206,095</b> |

### Operating Expenditures: Shared Costs

**Overall Outlook:** The Town's projections anticipate consistent significant increases in municipal insurance and employee benefits costs. Other shared costs, like debt service and state assessments, are expected to decrease. Due to the amount of debt service obligations retiring in Fiscal Year 2026, only a slight increase of .42% in overall shared costs across the Town and School departments is expected as compared to the Fiscal Year 2025 budget.

| Expenditure                              | FY2025              | FY2026              | % Change    |
|--|---------------------|---------------------|-------------|
| Liability Insurance                      | \$725,603           | \$661,570           | -8.82%      |
| Employee Health Insurance/Benefits       | \$9,107,712         | \$9,803,011         | 7.63%       |
| Debt Service/Lease Payments              | \$4,015,328         | \$3,594,204         | -11.61%     |
| Tri-County Assessment                    | \$127,924           | \$145,780           | 13.96%      |
| Expenditures Not Requiring Appropriation | \$939,914           | \$819,771           | -12.78%     |
| <b>Total</b>                             | <b>\$14,916,481</b> | <b>\$14,979,336</b> | <b>.42%</b> |



**Liability Insurance:** The Town anticipates a 7% increase in workers' compensation insurance, a 12% increase in property and general liability insurance, and a 3% increase in professional liability insurance. However, the town intends to utilize insurer credits to reduce these increases, resulting in an actual net decrease of \$39,033, or 6.6%, across all these line items in total. Separately, the cost for the Police and Fire 111F Injured on Duty Insurance in FY2025 was less than budgeted, but with increased staffing at the Medfield Fire Department funded by the federal [Staffing for Adequate Fire and Emergency Response \(SAFER\)](#) grant, this budget line item will remain level funded for FY2026.

**Employee Health Insurance/Benefits:** Included in this category are the Town's annual assessments to the Norfolk County Retirement System. The Fiscal Year 2026 assessment is \$3,416,676, a .5% decrease compared to prior fiscal year. For context, in the fall of 2022, the NCRS made a policy decision to switch its valuation assumptions that determine the assessments from a payroll-based analysis to an actuarial-based analysis. This contributed to a nearly 3% decrease in the amount budgeted for the Town's NCRS assessment for Fiscal Year 2024. As described previously, more uncertainty associated with the new assumptions and the longstanding goal of the system reaching fully funded status by 20029 has arisen, calling into question future assumptions built into the five-year financial forecast. Pending future updates from NCRS, we will continue to assume a 5% increase in annual assessments for the near future.

The largest expense in this category is employee and retiree health insurance. In recent years, the Town experienced steady growth in health insurance costs, partly alleviated due to a half-month premium holiday in Fiscal Year 2021 and a full-month premium holiday in Fiscal Year 2022. The Town also made plan design changes ahead of Fiscal Year 2021, which introduced increased copayments. However, coverage costs for active employees and retirees under 65 increased by 8.7% in Fiscal Year 2024, and the town projected a 3% increase in costs for retirees covered in the Medicare premium plan. This resulted in a \$251,701 increase in the Town's health insurance budget that year, totaling \$4,928,810.

In Spring 2024, the Town and Public Employee Committee successfully negotiated plan design changes to employee health insurance that introduced a deductible to the HMO and PPO plans. As a result, the budgeted increase for Fiscal Year 2025 was \$20,442, or .4%. The Town again extends its gratitude to the members of the Public Employee Committee for their thoughtful consideration during these negotiations that achieved savings for both taxpayers and our employees.

However, In February 2025, the Town was notified by its insurance provider that rates would increase by 16.92% for Fiscal Year 2026. In addition, the Town and retirees covered by a Medicare supplemental plan were notified of a 20% premium increase which took effect January 1, 2025. The result is a \$720,550, or 14.56%, increase in this budget line item for Fiscal Year 2026 compared to Fiscal Year 2025 - a dollar amount greater than the proposed increase for all Municipal Departments combined next fiscal year. While Medfield is not alone in receiving these substantial increases, it has placed substantial pressure on the Town's ability to fund other pressing needs. While Medfield is not alone in receiving these substantial increases, it has placed substantial pressure on the Town's ability to fund other pressing needs. These increases are not expected to subside, with a 15% increase expected in Fiscal Year 2027, and 10% increases expected thereafter.



**Debt Service/Lease Payments:** Fiscal Year 2025 was the last year of debt service payments for several long-term obligations. These included payments associated with the construction of The CENTER at Medfield, roof repairs at the Middle and High Schools, the purchase of the Sawmill Brook property, and various water main projects. It was the final year of payments for the purchase of the Medfield State Hospital campus. However, the vast majority of this debt is funded by voter-approved [debt exclusions](#) that will also drop off once the debt is retired. This means the reduced debt service in the future did not result in any considerable revenue gain for the Town in Fiscal Year 2026. No debt service payments are retiring in the upcoming fiscal year, and there are no major changes in the Town's debt schedule until Fiscal Year 2029. More detail on debt obligations is provided in the non-departmental expenditures section of this budget document.

The lease payment of \$48,095 included in the debt service category is for payments associated with the lease purchase for the replacement of Fire Engine 3, approved by the Town Meeting in Fiscal Year 2021. The last payment for this lease will take place in FY2030.

No new borrowings and associated debt service are built into the projections at this time.

**Expenditures Not Requiring Appropriation:** This spending category includes the Board of Assessors' Overlay Account, to be level funded, and any deficits from the prior fiscal year to be funded, of which there are none. The only major change expected in this category is state assessments, the second part of the equation that will determine Medfield's net state aid. Fiscal Year 2025 was the last year of payments towards the Town's purchase of the former Medfield State Hospital Campus. However, as with most of the Town's outstanding debt, this purchase was funded via a debt exclusion meaning the corresponding revenue that funds the annual payment will drop off, resulting in no net revenue gain or new revenues available for other purposes. The last payment totaled \$155,000.

**Vocational School Assessment:** Eight Medfield students attend the [Tri-County Regional Vocational Technical High School](#) ("Tri-County"). In February, Tri-County confirmed Medfield's total assessment for Fiscal Year 2026 would be \$208,414. However, \$62,234 of this total will be funded out of the Municipal Building Stabilization Fund as it relates to the capital assessment for a new [school building project](#) approved by the school district's voters in October 2023. This leaves \$145,780 to be funded from Medfield's operating budget.



## Medfield General Fund Financial Forecast FY2026 to FY2030

|   | FY2025            | FY2026            | FY2027            | FY2028            | FY2029            | FY2030            | Projection |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|
| Revenue Projections                             | Recap             | Budget            | Projection        | Projection        | Projection        | Projection        | Percent    |
| <b>General Fund Revenues</b>                    |                   |                   |                   |                   |                   |                   |            |
| <b>Property Tax Levy</b>                        |                   |                   |                   |                   |                   |                   |            |
| Prior Year Tax Levy Limit                       | 51,283,621        | 53,088,030        | 54,815,231        | 56,608,471        | 59,023,683        | 61,499,275        | N/A        |
| Proposition 2 1/2 Increase (2.5%)               | 1,282,091         | 1,327,201         | 1,362,240         | 1,415,212         | 1,475,592         | 1,537,482         | N/A        |
| New Growth                                      | 522,319           | 400,000           | 431,000           | 1,000,000         | 1,000,000         | 400,000           | 0%         |
| Levy Limit - Subtotal                           | 53,088,030        | 54,815,231        | 56,608,471        | 59,023,683        | 61,499,275        | 63,436,757        |            |
| Debt Exclusions                                 | 2,382,869         | 1,894,656         | 1,852,457         | 1,812,345         | 1,775,281         | 1,732,925         | N/A        |
| Municipal Buildings Stabilization Fund Override | 1,159,692         | 1,188,685         | 1,218,402         | 1,248,862         | 1,280,084         | 1,312,086         | 2.50%      |
| Maximum Allowable Tax Levy                      | 56,630,592        | 57,898,572        | 59,679,330        | 62,084,890        | 64,554,639        | 66,481,767        |            |
| Excess Levy Capacity                            | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0.00%      |
| <b>Tax Levy - Total</b>                         | <b>56,630,592</b> | <b>57,898,572</b> | <b>59,679,330</b> | <b>62,084,890</b> | <b>64,554,639</b> | <b>66,481,767</b> |            |
| <b>Local Receipts</b>                           |                   |                   |                   |                   |                   |                   |            |
| 1. Motor Vehicle Excise                         | 2,250,000         | 2,500,000         | 2,562,500         | 2,626,563         | 2,751,187         | 2,878,926         | 2.50%      |
| 2a. Meals Excise                                | 200,000           | 220,000           | 225,500           | 236,138           | 247,041           | 258,217           | 2.50%      |
| 3. Penalties/Int. on Taxes & Excises            | 75,000            | 80,000            | 80,000            | 80,000            | 80,000            | 80,000            | 0.00%      |
| 4. Payment In Lieu of Taxes                     | 2,624             | 5,000             | 5,000             | 5,000             | 5,000             | 5,000             | 0.00%      |
| 10. Fees  | 50,000            | 50,000            | 50,000            | 50,000            | 50,000            | 50,000            | 0.00%      |
| 11. Rentals                                     | 269,182           | 229,073           | 235,539           | 240,673           | 245,926           | 251,303           | 2.50%      |
| 12. Dept. Revenue-Schools                       | 500               | 500               | 500               | 500               | 500               | 500               | 0.00%      |
| 14. Dept. Revenue-Cemeteries                    | 35,000            | 35,000            | 35,000            | 35,000            | 35,000            | 35,000            | 0.00%      |
| 16. Other Departmental Revenue                  | 456,500           | 409,000           | 419,225           | 429,706           | 440,448           | 451,459           | 2.50%      |
| 17. Licenses/Permits                            | 800,000           | 800,000           | 1,210,000         | 840,500           | 861,513           | 883,050           | 2.50%      |
| 18. Special Assessments                         | 20,000            | 6,523             | 0                 | 0                 | 0                 | 0                 | 0.00%      |
| 19. Fines and Forfeits                          | 3,500             | 8,000             | 8,000             | 8,000             | 8,000             | 8,000             | 0.00%      |
| 20. Investment Income                           | 660,000           | 933,365           | 600,000           | 500,000           | 400,000           | 400,000           | 0.00%      |
| 21. Medicaid Reimbursement                      | 50,000            | 0                 | 0                 | 0                 | 0                 | 0                 |            |
| 22. Misc. Recurring                             | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |            |
| 23. Misc. Non-Recurring                         | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |            |
| <b>Local Receipts - Total</b>                   | <b>4,872,306</b>  | <b>5,276,461</b>  | <b>5,431,264</b>  | <b>5,052,078</b>  | <b>5,124,615</b>  | <b>5,301,456</b>  |            |
| <b>State Aid</b>                                |                   |                   |                   |                   |                   |                   |            |
| Chapter 70 Education Aid                        | 6,899,678         | 7,077,728         | 7,183,894         | 7,291,652         | 7,401,027         | 7,512,043         | 1.50%      |
| School Transportation                           | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 1.50%      |
| Charter Tuition Reimbursement                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 1.50%      |
| Smart Growth School Reimbursement               | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 1.50%      |
| School Lunch (offset)                           | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 1.50%      |
| School Choice Receiving Tuition (Offset)        | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 1.50%      |
| Unrestricted General Government Aid             | 1,784,906         | 1,824,174         | 1,851,537         | 1,879,310         | 1,907,499         | 1,936,112         | 1.50%      |
| Local Share of Racing Taxes                     | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 1.50%      |
| Regional Public Libraries                       | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 1.50%      |
| Police Career Incentive                         | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 1.50%      |
| Urban Revitalization                            | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 1.50%      |
| Veterans Benefits                               | 6,310             | 8,750             | 8,881             | 9,014             | 9,150             | 9,287             | 1.50%      |
| Exemptions VBS and Elderly                      | 26,712            | 43,308            | 43,958            | 44,617            | 45,286            | 45,966            | 1.50%      |
| State Owned Land                                | 77,714            | 77,714            | 78,880            | 80,063            | 81,264            | 82,483            | 1.50%      |
| Public Libraries (offset)                       | 34,866            | 34,646            | 35,166            | 35,693            | 36,229            | 36,772            | 1.50%      |
| <b>State Aid - Total</b>                        | <b>8,830,186</b>  | <b>9,066,320</b>  | <b>9,202,315</b>  | <b>9,340,350</b>  | <b>9,480,455</b>  | <b>9,622,662</b>  |            |





## Medfield General Fund Financial Forecast FY2026 to FY2030 (continued)

| Revenue Projections                             | FY2025<br>Recap   | FY2026<br>Budget  | FY2027<br>Projection | FY2028<br>Projection | FY2029<br>Projection | FY2030<br>Projection | Projection<br>Percent |
|---|-------------------|-------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| <b>Available Funds</b>                          |                   |                   |                      |                      |                      |                      |                       |
| Cemetery Perpetual Care Trust                   | 15,000            | 15,000            | 20,000               | 20,000               | 20,000               | 20,000               | 0%                    |
| Pension Reserve Fund                            | 337,920           | 305,209           | 533,204              | 641,204              | 756,637              | -                    | N/A                   |
| Bond Premium - Red Gate Farm                    | 1,433             | 1,277             | 1,164                | 1,050                | 922                  | 783                  | N/A                   |
| Bond Premium - HS Field Renovation              | 3,000             | 3,000             | 3,000                | 3,000                | 3,000                | 3,000                | N/A                   |
| Use of School Property Revolving Fund           | 30,000            | 30,000            | 30,000               |                      |                      |                      | 0%                    |
| ALS Revolving Fund/Ambulance Revolving Fund     | 315,000           | 779,000           | 350,000              | 300,000              | 300,000              | 300,000              | 0%                    |
| Respite Care Revolving Fund                     | 10,000            | 30,000            | 15,000               | 15,000               | 15,000               | 15,000               | 0%                    |
| Capital Stabilization Fund                      | 1,270,000         | 988,000           | 1,000,000            | 1,000,000            | 1,000,000            | 1,000,000            | 0%                    |
| Municipal Building Stabilization Fund           | 1,850,755         | 1,588,634         | 1,300,000            | 1,300,000            | 1,300,000            | 1,300,000            | 0%                    |
| Transportation Receipts Reserved for Appropriat | 1,116             | 1,000             | 1,000                | 1,000                | 1,000                | 1,000                | 0%                    |
| Opioid Settlement Special Revenue Fund          | 68,000            | 68,000            |                      |                      |                      |                      | 0%                    |
| Sale of Cemetery Lots Fund                      |                   | 701,000           |                      |                      |                      |                      |                       |
| Parks and Recreation Revolving Fund             |                   | 129,835           |                      |                      |                      |                      |                       |
| Assessors' Overlay                              |                   | 150,000           |                      |                      |                      |                      |                       |
| Cemetery Perpetual Revolving Fund               | 25,200            | 50,550            |                      |                      |                      |                      | 0%                    |
| PEG Access Grant Revolving Fund                 | 292,272           | 277,318           |                      |                      |                      |                      | 0%                    |
| <b>Available Funds - Total</b>                  | <b>4,538,379</b>  | <b>5,117,823</b>  | <b>3,253,368</b>     | <b>3,281,254</b>     | <b>3,396,559</b>     | <b>2,639,783</b>     |                       |
| Free Cash - OPEB                                | 551,250           | 578,813           | 636,694              | 700,364              | 770,400              | 847,440              | 0%                    |
| Free Cash - Other Monetary Articles             | 2,726,527         | 2,595,000         | -                    | -                    | -                    | -                    |                       |
| Other Revenue Sources                           | 0                 | 0                 | 0                    | 0                    | 0                    | 0                    | 0%                    |
| Enterprise Fund Allocated Costs                 | 2,280,968         | 2,206,095         | 2,063,993            | 2,027,200            | 1,990,407            | 1,953,614            | N/A                   |
| <b>Other - Total</b>                            | <b>2,280,968</b>  | <b>2,206,095</b>  | <b>2,063,993</b>     | <b>2,027,200</b>     | <b>1,990,407</b>     | <b>1,953,614</b>     |                       |
| <b>General Fund Revenues - Total</b>            | <b>80,430,208</b> | <b>82,739,083</b> | <b>80,266,964</b>    | <b>82,486,135</b>    | <b>85,317,075</b>    | <b>86,846,722</b>    |                       |



## Medfield General Fund Financial Forecast FY2026 to FY2030 (continued)

| Expenditure Projections               | FY2025<br>Recap | FY2026<br>Budget | FY2027<br>Projection | FY2028<br>Projection | FY2029<br>Projection | FY2030<br>Projection | Projection<br>Percent |
|---------------------------------------|-----------------|------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| <b>Town Departments</b>               |                 |                  |                      |                      |                      |                      |                       |
| Select Board Salaries                 | 2,700           | 2,700            | 2,700                | 2,700                | 2,700                | 2,700                | 0.00%                 |
| Select Board Operations               | 13,422          | 13,159           | 13,422               | 13,691               | 13,964               | 14,244               | 2.00%                 |
| <b>Selectmen - Total</b>              | <b>16,122</b>   | <b>15,859</b>    | <b>16,122</b>        | <b>16,391</b>        | <b>16,664</b>        | <b>16,944</b>        |                       |
| Town Administrator Salaries           | 453,450         | 482,041          | 498,912              | 516,374              | 534,447              | 553,153              | 3.50%                 |
| Town Administrator Operations         | 24,340          | 24,340           | 25,192               | 26,074               | 26,986               | 39,075               | 3.50%                 |
| <b>Town Administrator - Total</b>     | <b>477,790</b>  | <b>506,381</b>   | <b>524,104</b>       | <b>542,448</b>       | <b>561,434</b>       | <b>592,228</b>       |                       |
| Town Counsel Operations               | 114,944         | 114,944          | 118,967              | 123,131              | 127,440              | 131,901              | 3.50%                 |
| Information Technology Salaries       | 89,227          | 91,925           | 95,142               | 98,472               | 101,919              | 105,486              | 3.50%                 |
| Information Technology Operations     | 154,200         | 222,028          | 229,799              | 237,842              | 246,166              | 254,782              | 3.50%                 |
| <b>Information Technology - Total</b> | <b>243,427</b>  | <b>313,953</b>   | <b>324,941</b>       | <b>336,314</b>       | <b>348,085</b>       | <b>360,268</b>       |                       |
| Human Resources Salaries              | 99,297          | 100,678          | 104,202              | 107,849              | 111,623              | 115,530              | 3.50%                 |
| Human Resources Operations            | 5,060           | 1,700            | 1,760                | 1,821                | 1,885                | 1,951                | 3.50%                 |
| <b>Human Resources - Total</b>        | <b>104,357</b>  | <b>102,378</b>   | <b>105,961</b>       | <b>109,670</b>       | <b>113,508</b>       | <b>117,481</b>       |                       |
| Town Report/Meeting Salaries          | 1,035           | 1,000            | 1,035                | 1,071                | 1,109                | 1,148                | 3.50%                 |
| Town Report/Meeting Operations        | 17,250          | 20,750           | 21,476               | 22,228               | 23,006               | 23,811               | 3.50%                 |
| <b>Town Report / Meeting - Total</b>  | <b>18,285</b>   | <b>21,750</b>    | <b>22,511</b>        | <b>23,299</b>        | <b>24,115</b>        | <b>24,959</b>        |                       |
| Town Accountant Salaries              | 211,465         | 218,388          | 226,032              | 233,943              | 242,131              | 250,605              | 3.50%                 |
| Town Accountant Operations            | 67,220          | 67,220           | 69,573               | 72,008               | 74,528               | 77,136               | 3.50%                 |
| <b>Town Accountant - Total</b>        | <b>278,685</b>  | <b>285,608</b>   | <b>295,604</b>       | <b>305,950</b>       | <b>316,659</b>       | <b>327,742</b>       |                       |
| Assessors Salaries                    | 240,371         | 249,700          | 258,440              | 267,485              | 276,847              | 286,536              | 3.50%                 |
| Assessors Operations                  | 25,650          | 27,850           | 28,825               | 29,834               | 30,878               | 31,959               | 3.50%                 |
| <b>Assessors - Total</b>              | <b>266,021</b>  | <b>277,550</b>   | <b>287,264</b>       | <b>297,318</b>       | <b>307,725</b>       | <b>318,495</b>       |                       |
| Treasurer/Collector Salaries          | 238,782         | 248,706          | 257,411              | 266,420              | 275,745              | 285,396              | 3.50%                 |
| Treasurer/Collector Operations        | 93,245          | 88,815           | 91,924               | 95,141               | 98,471               | 101,917              | 3.50%                 |
| <b>Treasurer / Collector - Total</b>  | <b>332,027</b>  | <b>337,521</b>   | <b>349,334</b>       | <b>361,561</b>       | <b>374,216</b>       | <b>387,313</b>       |                       |
| Town Clerk Salaries                   | 133,246         | 151,771          | 157,083              | 162,581              | 168,271              | 174,161              | 3.50%                 |
| Town Clerk Operations                 | 36,300          | 36,800           | 38,088               | 39,421               | 40,801               | 42,229               | 3.50%                 |
| <b>Town Clerk - Total</b>             | <b>169,546</b>  | <b>188,571</b>   | <b>195,171</b>       | <b>202,002</b>       | <b>209,072</b>       | <b>216,390</b>       |                       |
| Planning and Zoning Salaries          | 129,801         | 135,236          | 139,969              | 144,868              | 149,939              | 155,186              | 3.50%                 |
| Planning and Zoning Operations        | 16,885          | 16,905           | 17,497               | 18,109               | 18,743               | 19,399               | 3.50%                 |
| <b>Planning and Zoning - Total</b>    | <b>146,686</b>  | <b>152,141</b>   | <b>157,466</b>       | <b>162,977</b>       | <b>168,681</b>       | <b>174,585</b>       |                       |
| Conservation Commission Salaries      | 54,808          | 77,420           | 80,130               | 82,934               | 85,837               | 88,841               | 3.50%                 |
| Conservation Commission Operations    | 8,525           | 13,745           | 14,226               | 14,724               | 15,239               | 15,773               | 3.50%                 |
| <b>Conservation - Total</b>           | <b>63,333</b>   | <b>91,165</b>    | <b>94,356</b>        | <b>97,658</b>        | <b>101,076</b>       | <b>104,614</b>       |                       |



## Medfield General Fund Financial Forecast FY2026 to FY2030 (continued)

| Expenditure Projections                       | FY2025<br>Recap  | FY2026<br>Budget | FY2027<br>Projection | FY2028<br>Projection | FY2029<br>Projection | FY2030<br>Projection | Projection<br>Percent |
|---|------------------|------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Facilities Salaries                           | 215,803          | 219,604          | 227,290              | 235,245              | 243,479              | 252,001              | 3.50%                 |
| Facilities Operations                         | 524,577          | 568,077          | 587,960              | 608,538              | 629,837              | 651,881              | 3.50%                 |
| <b>Facilities - Total</b>                     | <b>740,380</b>   | <b>787,681</b>   | <b>815,250</b>       | <b>843,784</b>       | <b>873,316</b>       | <b>903,882</b>       |                       |
| Police Department Salaries                    | 2,853,318        | 2,923,384        | 3,024,976            | 3,117,986            | 3,227,116            | 3,340,065            | 3.50%                 |
| Police Department Operations                  | 323,710          | 295,809          | 306,162              | 316,878              | 327,969              | 352,048              | 3.50%                 |
| <b>Police - Total</b>                         | <b>3,177,028</b> | <b>3,219,193</b> | <b>3,331,138</b>     | <b>3,434,864</b>     | <b>3,555,084</b>     | <b>3,692,112</b>     |                       |
| Animal Control Officer Salaries               | 105,761          | 108,918          | 112,730              | 116,676              | 120,759              | 124,986              | 3.50%                 |
| Animal Control Officer Operations             | 14,854           | 14,854           | 15,374               | 15,912               | 16,469               | 17,045               | 3.50%                 |
| <b>Animal Control - Total</b>                 | <b>120,615</b>   | <b>123,772</b>   | <b>128,104</b>       | <b>132,588</b>       | <b>137,228</b>       | <b>142,031</b>       |                       |
| <b>Traffic Markings / Signs</b>               | <b>52,007</b>    | <b>62,524</b>    | <b>64,712</b>        | <b>66,977</b>        | <b>69,321</b>        | <b>71,748</b>        | 3.50%                 |
| Fire Department Salaries                      | 1,584,685        | 1,556,322        | 1,622,793            | 2,003,792            | 2,073,925            | 2,171,663            | 3.50%                 |
| Fire Department Operations                    | 127,539          | 136,021          | 140,782              | 145,709              | 150,809              | 181,238              | 3.50%                 |
| <b>Fire Department - Total</b>                | <b>1,712,224</b> | <b>1,692,343</b> | <b>1,763,575</b>     | <b>2,149,501</b>     | <b>2,224,734</b>     | <b>2,352,901</b>     |                       |
| Emergency Management Salaries                 | 4,000            | 4,000            | 4,000                | 4,000                | 4,000                | 4,000                | 0.00%                 |
| Emergency Management Operations               | 7,500            | 7,500            | 7,500                | 7,500                | 7,500                | 7,500                | 0.00%                 |
| <b>Emergency Management - Total</b>           | <b>11,500</b>    | <b>11,500</b>    | <b>11,500</b>        | <b>11,500</b>        | <b>11,500</b>        | <b>11,500</b>        |                       |
| Inspections Salaries                          | 280,237          | 272,918          | 282,470              | 292,357              | 302,589              | 313,180              | 3.50%                 |
| Inspections Operations                        | 17,258           | 17,258           | 17,862               | 18,487               | 19,134               | 19,804               | 3.50%                 |
| <b>Inspections - Total</b>                    | <b>297,495</b>   | <b>290,176</b>   | <b>300,332</b>       | <b>310,844</b>       | <b>321,723</b>       | <b>332,984</b>       |                       |
| Tree Care Salaries                            | 25,983           | 26,502           | 27,430               | 28,390               | 29,383               | 30,412               | 3.50%                 |
| Tree Care Operations                          | 49,100           | 49,100           | 50,819               | 52,597               | 54,438               | 56,343               | 3.50%                 |
| <b>Tree Care - Total</b>                      | <b>75,083</b>    | <b>75,602</b>    | <b>78,248</b>        | <b>80,987</b>        | <b>83,821</b>        | <b>86,755</b>        |                       |
| Highway Salaries                              | 1,175,130        | 1,231,753        | 1,274,864            | 1,319,485            | 1,365,667            | 1,413,465            | 3.50%                 |
| Highway Operations                            | 435,475          | 496,475          | 513,852              | 531,836              | 550,451              | 569,716              | 3.50%                 |
| <b>Highway - Total</b>                        | <b>1,610,605</b> | <b>1,728,228</b> | <b>1,788,716</b>     | <b>1,851,321</b>     | <b>1,916,117</b>     | <b>1,983,181</b>     |                       |
| Snow & Ice Salaries                           | 110,465          | 110,466          | 110,467              | 110,468              | 110,469              | 110,470              | 0.00%                 |
| Snow & Ice Operations                         | 182,973          | 182,973          | 182,974              | 182,975              | 182,976              | 230,887              | 0.00%                 |
| <b>Snow and Ice - Total</b>                   | <b>293,438</b>   | <b>293,439</b>   | <b>293,441</b>       | <b>293,443</b>       | <b>293,445</b>       | <b>341,357</b>       |                       |
| <b>Street Lights Operations</b>               | <b>12,500</b>    | <b>12,500</b>    | <b>12,938</b>        | <b>13,390</b>        | <b>13,859</b>        | <b>14,344</b>        | 3.50%                 |
| Equipment Repair/Maintenance Salaries         | 155,955          | 167,239          | 173,092              | 179,151              | 185,421              | 191,911              | 3.50%                 |
| Equipment Repair/Maintenance Operations       | 323,513          | 323,513          | 334,836              | 346,555              | 358,685              | 371,239              | 3.50%                 |
| <b>Equipment Repair / Maintenance - Total</b> | <b>479,468</b>   | <b>490,752</b>   | <b>507,928</b>       | <b>525,706</b>       | <b>544,106</b>       | <b>563,149</b>       |                       |
| <b>Sidewalks Operations</b>                   | <b>35,000</b>    | <b>35,000</b>    | <b>35,000</b>        | <b>35,000</b>        | <b>35,000</b>        | <b>35,000</b>        | 0.00%                 |



## Medfield General Fund Financial Forecast FY2026 to FY2030 (continued)

| Expenditure Projections                     | FY2025<br>Recap   | FY2026<br>Budget  | FY2027<br>Projection | FY2028<br>Projection | FY2029<br>Projection | FY2030<br>Projection | Projection<br>Percent |
|---|-------------------|-------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Solid Waste Disposal Salaries               | 256,108           | 266,655           | 275,988              | 285,648              | 295,645              | 305,993              | 3.50%                 |
| Solid Waste Disposal Operations             | 396,232           | 400,232           | 414,240              | 428,739              | 443,744              | 459,275              | 3.50%                 |
| <b>Solid Waste Disposal - Total</b>         | <b>652,340</b>    | <b>666,887</b>    | <b>690,228</b>       | <b>714,386</b>       | <b>739,390</b>       | <b>765,268</b>       |                       |
| Cemetery Salaries                           | 178,658           | 188,277           | 194,867              | 201,687              | 208,746              | 216,052              | 3.50%                 |
| Cemetery Operations                         | 41,640            | 41,640            | 43,097               | 44,606               | 46,167               | 47,783               | 3.50%                 |
| <b>Cemetery - Total</b>                     | <b>220,298</b>    | <b>229,917</b>    | <b>237,964</b>       | <b>246,293</b>       | <b>254,913</b>       | <b>263,835</b>       |                       |
| Health Salaries                             | 135,996           | 207,923           | 215,200              | 222,732              | 230,528              | 238,596              | 3.50%                 |
| Health Operations                           | 75,338            | 18,938            | 19,601               | 20,287               | 20,997               | 21,732               | 3.50%                 |
| <b>Health - Total</b>                       | <b>211,334</b>    | <b>226,861</b>    | <b>234,801</b>       | <b>243,019</b>       | <b>251,525</b>       | <b>260,328</b>       |                       |
| Council on Aging Salaries                   | 233,383           | 240,541           | 248,960              | 257,674              | 266,692              | 276,026              | 3.50%                 |
| Council on Aging Operations                 | 34,800            | 28,400            | 29,394               | 30,423               | 31,488               | 34,180               | 3.50%                 |
| <b>Council on Aging - Total</b>             | <b>268,183</b>    | <b>268,941</b>    | <b>278,354</b>       | <b>288,096</b>       | <b>298,180</b>       | <b>310,206</b>       |                       |
| Medfield Outreach Salaries                  | 264,029           | 270,140           | 279,595              | 289,381              | 299,509              | 309,992              | 3.50%                 |
| Medfield Outreach Operations                | 16,550            | 16,800            | 17,388               | 17,997               | 18,626               | 24,062               | 3.50%                 |
| <b>Medfield Outreach - Total</b>            | <b>280,579</b>    | <b>286,940</b>    | <b>296,983</b>       | <b>307,377</b>       | <b>318,136</b>       | <b>334,054</b>       |                       |
| Library Salaries                            | 642,654           | 674,332           | 697,934              | 722,361              | 747,644              | 773,811              | 3.50%                 |
| Library Operations                          | 238,553           | 238,231           | 246,569              | 255,199              | 264,131              | 273,376              | 3.50%                 |
| <b>Library - Total</b>                      | <b>881,207</b>    | <b>912,563</b>    | <b>944,503</b>       | <b>977,560</b>       | <b>1,011,775</b>     | <b>1,047,187</b>     |                       |
| Parks & Recreation Salaries                 | 329,383           | 363,957           | 376,695              | 389,880              | 403,526              | 417,649              | 3.50%                 |
| Parks & Recreation Operations               | 58,720            | 61,120            | 51,900               | 51,900               | 51,900               | 51,900               | 3.50%                 |
| <b>Parks and Recreation - Total</b>         | <b>388,103</b>    | <b>425,077</b>    | <b>428,595</b>       | <b>441,780</b>       | <b>455,426</b>       | <b>469,549</b>       |                       |
| Sealer Salaries                             | 8,000             | -                 | -                    | -                    | -                    | -                    | 3.50%                 |
| Sealer Operations                           | 0                 | 8,000             | 8,280                | 8,570                | 8,870                | 9,180                | 3.50%                 |
| <b>Sealer - Total</b>                       | <b>8,000</b>      | <b>8,000</b>      | <b>8,280</b>         | <b>8,570</b>         | <b>8,870</b>         | <b>9,180</b>         |                       |
| Veterans Salaries                           | 0                 | -                 | -                    | -                    | -                    | -                    | 3.50%                 |
| Veterans Operations                         | 49,831            | 47,665            | 49,333               | 51,060               | 52,847               | 54,697               | 3.50%                 |
| <b>Veterans - Total</b>                     | <b>49,831</b>     | <b>47,665</b>     | <b>49,333</b>        | <b>51,060</b>        | <b>52,847</b>        | <b>54,697</b>        |                       |
| <b>Historical Commission Operations</b>     | <b>1,500</b>      | <b>1,500</b>      | <b>1,500</b>         | <b>1,500</b>         | <b>1,500</b>         | <b>1,500</b>         |                       |
| <b>Memorial Day/Veterans Day Operations</b> | <b>1,800</b>      | <b>1,800</b>      | <b>1,800</b>         | <b>1,800</b>         | <b>1,800</b>         | <b>1,800</b>         |                       |
| <b>Cultural Council Operations</b>          | <b>7,300</b>      | <b>7,500</b>      | <b>7,500</b>         | <b>7,500</b>         | <b>7,500</b>         | <b>7,500</b>         |                       |
| <b>Reserve Fund</b>                         | <b>170,000</b>    | <b>170,000</b>    | <b>170,000</b>       | <b>170,000</b>       | <b>170,000</b>       | <b>170,000</b>       |                       |
| <b>Town Departments</b>                     | <b>13,989,041</b> | <b>14,484,182</b> | <b>14,972,527</b>    | <b>15,787,566</b>    | <b>16,319,790</b>    | <b>16,998,969</b>    |                       |
| <b>Vocational School Assessment</b>         | <b>127,924</b>    | <b>145,780</b>    | <b>153,069</b>       | <b>160,722</b>       | <b>168,759</b>       | <b>177,197</b>       | <b>5.00%</b>          |



## Medfield General Fund Financial Forecast FY2026 to FY2030 (continued)

| Expenditure Projections                                | FY2025<br>Budget  | FY2026<br>Budget  | FY2027<br>Projection | FY2028<br>Projection | FY2029<br>Projection | FY2030<br>Projection | Projection<br>Percent |
|--|-------------------|-------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Professional Salaries                                  | 31,461,660        | 32,728,181        | 34,200,949           | 35,739,992           | 37,348,291           | 39,028,965           | 4.50%                 |
| Clerical Salaries                                      | 994,504           | 1,028,438         | 1,074,718            | 1,123,080            | 1,173,619            | 1,226,431            | 4.50%                 |
| Other Salaries   | 3,460,146         | 3,710,526         | 3,877,500            | 4,051,987            | 4,234,327            | 4,424,871            | 4.50%                 |
| Services   | 3,186,167         | 3,439,310         | 3,532,171            | 3,627,540            | 3,725,484            | 3,826,072            | 2.70%                 |
| Supplies   | 1,369,800         | 1,400,700         | 1,438,519            | 1,477,359            | 1,517,248            | 1,558,213            | 2.70%                 |
| Other Expenses   | 1,349,099         | 1,428,260         | 1,466,823            | 1,506,427            | 1,547,101            | 1,588,872            | 2.70%                 |
| Tuitions (net)   | 1,291,034         | 863,313           | 886,622              | 910,561              | 935,146              | 960,395              | 2.70%                 |
| <b>Medfield Public Schools - Total</b>                 | <b>43,112,410</b> | <b>44,598,728</b> | <b>46,477,302</b>    | <b>48,436,946</b>    | <b>50,481,215</b>    | <b>52,613,820</b>    |                       |
| Workers Compensation Insurance                         | 293,518           | 279,997           | 299,597              | 320,569              | 343,008              | 367,019              | 7.00%                 |
| Property, General Liability, and Professional          | 292,085           | 266,573           | 285,233              | 305,199              | 326,563              | 349,423              | 7.00%                 |
| Police and Fire 111F Injured on Duty Insurance         | 90,000            | 90,000            | 90,900               | 91,809               | 92,727               | 93,654               | 1.00%                 |
| <b>Insurance - Total</b>                               | <b>675,603</b>    | <b>636,570</b>    | <b>675,730</b>       | <b>717,577</b>       | <b>762,299</b>       | <b>810,096</b>       |                       |
| Unemployment Trust Fund                                | 50,000            | 25,000            | 50,000               | 50,000               | 50,000               | 50,000               | 0.00%                 |
| Life Insurance   | 16,000            | 16,800            | 17,136               | 17,479               | 17,828               | 18,185               | 2.00%                 |
| Health Insurance                                       | 4,949,252         | 5,669,535         | 6,519,965            | 7,171,962            | 7,889,158            | 8,678,074            | 10.00%                |
| OPEB Appropriation                                     | 551,250           | 578,813           | 636,694              | 700,364              | 770,400              | 847,440              | 5.00%                 |
| Medicare Tax   | 708,000           | 700,000           | 721,000              | 742,630              | 764,909              | 787,856              | 3.00%                 |
| Norfolk County Retirement                              | 3,434,727         | 3,416,676         | 3,587,510            | 3,766,885            | 3,955,230            | 519,794              | 5.00%                 |
| <b>Town and School Employee Benefits - Total</b>       | <b>9,709,229</b>  | <b>10,406,824</b> | <b>11,532,305</b>    | <b>12,449,320</b>    | <b>13,447,525</b>    | <b>10,901,349</b>    |                       |
| Debt - Principal                                       | 2,931,249         | 2,587,821         | 2,604,425            | 2,616,062            | 2,472,734            | 2,432,824            | N/A                   |
| Debt - Interest  | 1,035,984         | 913,288           | 811,122              | 715,580              | 618,336              | 514,646              | N/A                   |
| Lease  |                   | 48,095            | 48,095               | 48,095               | 48,095               | 48,095               |                       |
| <b>Debt - Total</b>                                    | <b>3,967,233</b>  | <b>3,549,204</b>  | <b>3,463,642</b>     | <b>3,379,737</b>     | <b>3,139,165</b>     | <b>2,995,565</b>     |                       |
| Transfer to General Stabilization Fund                 | 0                 | 175,000           | -                    | -                    | -                    | -                    | 0.00%                 |
| Transfer to Capital Stabilization Fund                 | 700,000           | 850,000           | -                    | -                    | -                    | -                    | 0.00%                 |
| Transfer to Municipal Buildings Stabilization Fund     | 1,159,692         | 1,188,685         | 1,218,402            | 1,248,862            | 1,280,084            | 1,312,086            | 2.50%                 |
| Transfer out of Municipal Buildings Stabilization Fund | 1,850,755         | 1,588,634         | 1,300,000            | 1,300,000            | 1,300,000            | 1,300,000            |                       |
| Capital Budget   | 1,701,095         | 1,886,835         | 1,000,000            | 1,000,000            | 1,000,000            | 1,000,000            | 0.00%                 |
| Other Monetary Articles                                | 2,276,039         | 2,408,868         | -                    | -                    | -                    | -                    | 0.00%                 |
| State - Cherry Sheet Offsets                           | 34,866            | 34,646            | 35,166               | 35,693               | 36,229               | 36,772               | 1.50%                 |
| Adjustments  | -                 | -                 | -                    | -                    | -                    | -                    |                       |
| State Assessments                                      | 708,938           | 585,125           | 593,902              | 602,810              | 611,853              | 621,030              | 1.50%                 |
| Overlay  | 204,477           | 200,000           | 200,000              | 200,000              | 200,000              | 200,000              | 0.00%                 |
| <b>Other - Total</b>                                   | <b>948,281</b>    | <b>819,771</b>    | <b>829,068</b>       | <b>838,504</b>       | <b>848,081</b>       | <b>857,802</b>       |                       |
| <b>Total Expenditures</b>                              | <b>80,217,302</b> | <b>82,739,083</b> | <b>81,622,045</b>    | <b>85,319,234</b>    | <b>88,746,917</b>    | <b>88,966,883</b>    |                       |
| Total GF Revenues                                      | 80,430,208        | 82,739,083        | 80,266,964           | 82,486,135           | 85,317,075           | 86,846,722           |                       |
| Total GF Expenditures                                  | 80,217,302        | 82,739,083        | 81,622,045           | 85,319,234           | 88,746,917           | 88,966,883           |                       |
| Available  | 212,905           | 0                 | (1,355,081)          | (2,833,099)          | (3,429,842)          | (2,120,161)          |                       |



# Departmental Budgets



## Departmental Budget Summary

| Fund/Department                          | FY2023 Actual    | FY2024 Actual     | FY2025 Budget     | FY2026 Proposed   | \$ Change from FY25 | % Change from FY25 |
|--|------------------|-------------------|-------------------|-------------------|---------------------|--------------------|
| <b>General Fund</b>                      |                  |                   |                   |                   |                     |                    |
| Administration                           |                  |                   |                   |                   |                     |                    |
| Select Board                             | 13,863           | 15,301            | 15,859            | 15,859            | -                   | 0.0%               |
| Town Administrator                       | 414,106          | 450,056           | 477,790           | 506,381           | 28,591              | 5.6%               |
| Town Counsel                             | 219,367          | 140,360           | 114,944           | 114,944           | -                   | 0.0%               |
| Information Technology                   | 235,693          | 256,811           | 243,427           | 313,953           | 70,526              | 29.0%              |
| Human Resources                          | 35,425           | 34,715            | 104,357           | 102,378           | (1,979)             | -1.9%              |
| Town Report/Town Meeting                 | 20,427           | 15,750            | 18,250            | 21,750            | 3,500               | 19.2%              |
| Administration - Total                   | 938,881          | 912,993           | 974,627           | 1,075,265         | 100,638             | 10.3%              |
| Town Accountant                          | 259,467          | 259,461           | 278,685           | 285,608           | 6,923               | 2.5%               |
| Assessors                                | 242,128          | 259,113           | 266,021           | 277,550           | 11,529              | 4.3%               |
| Treasurer/Collector                      | 298,962          | 311,901           | 332,027           | 337,521           | 5,494               | 1.7%               |
| Town Clerk                               | 158,110          | 139,236           | 169,546           | 188,571           | 19,025              | 11.2%              |
| Conservation                             | 38,369           | 54,194            | 63,333            | 91,165            | 27,832              | 43.9%              |
| Planning & Zoning                        | 116,842          | 130,250           | 146,686           | 152,141           | 5,455               | 3.7%               |
| Facilities/Building                      | 599,278          | 761,508           | 740,380           | 787,681           | 47,301              | 6.4%               |
| Police Department                        | 2,374,493        | 2,712,236         | 3,177,028         | 3,219,193         | 42,165              | 1.3%               |
| Animal Control                           | 102,813          | 110,845           | 120,615           | 123,772           | 3,157               | 2.6%               |
| Traffic Marking/Signs                    | 55,037           | 52,472            | 52,007            | 62,524            | 10,517              | 20.2%              |
| Police - Total                           | 2,532,343        | 2,875,553         | 3,349,650         | 3,405,489         | 55,839              | 1.7%               |
| Fire & Rescue Department                 | 1,654,781        | 1,644,509         | 1,723,724         | 1,703,843         | (19,881)            | -1.2%              |
| Inspections                              | 251,061          | 278,854           | 297,495           | 290,176           | (7,319)             | -2.5%              |
| Trees                                    | 58,138           | 55,912            | 75,083            | 75,602            | 519                 | 0.7%               |
| Highway                                  | 1,303,410        | 1,470,909         | 1,610,605         | 1,728,228         | 117,623             | 7.3%               |
| Snow & Ice                               | 199,055          | 181,780           | 293,438           | 293,439           | 1                   | 0.0%               |
| Street Lighting                          | 8,256            | 9,812             | 12,500            | 12,500            | -                   | 0.0%               |
| Equipment Repair & Maintenance           | 377,677          | 382,231           | 479,468           | 490,752           | 11,284              | 2.4%               |
| Sidewalks                                | 28,348           | 34,957            | 35,000            | 35,000            | -                   | 0.0%               |
| Solid Waste Disposal                     | 591,146          | 621,668           | 652,340           | 666,887           | 14,547              | 2.2%               |
| Cemetery                                 | 171,393          | 231,486           | 220,298           | 229,917           | 9,619               | 4.4%               |
| Department of Public Works - Total       |                  | 2,988,755         | 3,378,732         | 3,532,325         | 153,593             | 4.5%               |
| Health                                   | 188,085          | 198,311           | 211,334           | 226,861           | 15,527              | 7.3%               |
| Council on Aging                         | 247,668          | 226,802           | 268,183           | 268,941           | 758                 | 0.3%               |
| Veterans' Services                       | 28,124           | 59,831            | 49,831            | 47,665            | (2,166)             | -4.3%              |
| Outreach                                 | 187,750          | 218,256           | 280,579           | 286,940           | 6,361               | 2.3%               |
| Medfield Public Library                  | 802,558          | 832,434           | 881,207           | 912,563           | 31,356              | 3.6%               |
| Parks & Recreation                       | 303,492          | 335,224           | 388,103           | 425,077           | 36,974              | 9.5%               |
| Sealer of Weights & Measures             | 3,117            | 3,200             | 8,000             | 8,000             | -                   | 0.0%               |
| Historical Commission                    | 375              | 1,500             | 1,500             | 1,500             | -                   | 0.0%               |
| Memorial Day                             | 366              | 1,800             | 1,800             | 1,800             | -                   | 0.0%               |
| Arts/Cultural Council                    | 6,500            | 7,300             | 7,300             | 7,500             | 200                 | 2.7%               |
| Reserve Fund                             | 152,826          | 170,000           | 170,000           | 170,000           | -                   | 0.0%               |
| <b>General Fund Departmental - Total</b> | <b>9,011,084</b> | <b>12,670,985</b> | <b>13,988,743</b> | <b>14,484,182</b> | <b>495,439</b>      | <b>3.5%</b>        |



## Administration

| Contact                                    | Phone & Email                             | Location  |
|--|---|---|
| Kristine Trierweiler<br>Town Administrator | 508-906-3012<br>ktrierweiler@medfield.net | Medfield Town House<br>Floor 2<br>459 Main Street |

### Mission Statement & Departmental Activities

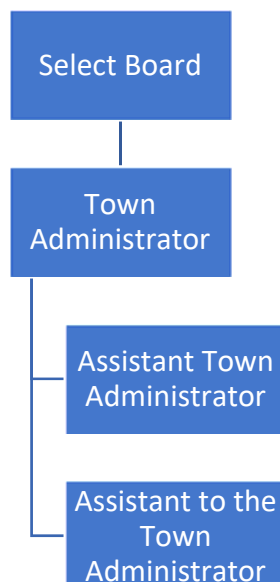
The Town Administrator's Office is committed to providing quality and innovative service in a supportive and creative environment. We work cooperatively with the citizens of Medfield and all municipal employees in setting the direction and accomplishing goals for town government.

### Brief Description of the Department

Members of the Select Board, together, serve as the Chief Executive Officer of the Town of Medfield. The Board generally meets the 1st and 3rd Tuesdays of the month. The Board exercises general supervision over all matters affecting the interests or welfare of the Town, including policy direction for the Town, legal matters and the execution of contracts, appointment of the Town Administrator, department heads, and employees, appointments to boards and committees, and licensing.

The Town Administrator works to implement the policy directives of the Medfield Select Board and manages the day-to-day operations of the Town. The Town Administrator also directly manages several departments.

### Organizational Chart







## FY25 Accomplishments:

1. Assisted with the launch of Medfield Community Choice Aggregation
2. Reorganized the health department and department of public works
3. Completion of classification and compensation study
4. Carried out succession plans for TA office and Fire Department
5. Expansion of the internship program within the TA's office

## FY24 – FY25 Goals: Status Update

| GOAL #1   | Investigate Opportunities for Regionalization  |
|---|--|
| Detailed Description                                  | Identify and advance opportunities for cooperation between Town departments, Medfield Public Schools, neighboring municipalities, non-profit organizations, and regional governments as ways to improve services and reduce costs.   |
| Start Date  | 07-01-2023   |
| Completion Date                                       | 05-05-2025   |
| How will you measure success/achievement/completion ? | <ol style="list-style-type: none"><li>(1) Solicit Commonwealth Compact Efficiency Grant to aid in recommendations on forming a Grounds Department. Grounds Department was funded in the FY26 budget.</li><li>(2) Investigate regional shared positions for Conservation Agent and Sealer of Weights and Measures. In November 2023, a meeting of the Medfield and Sherborn Conservation Commission chairs took place along with the Town Administrators of both towns. Both towns indicated there would be logistical challenges to implementing a shared agent model. A new inter-municipal agreement between Medfield, Millis, and Medway was signed in September 2023 creating a shared Sealer of Weights and Measures between the three towns.</li><li>(3) The Town joined a study to review the feasibility of establishing a regional dispatch operation with the towns of Westwood and Dover.</li></ol> |
| Status as of 3/31/2025                                | Completed  |



| GOAL #2   | Fiscal Responsibility   |
|---|---|
| Detailed Description                                  | Continue to manage town finances in a fiscally prudent manner that strikes a proper balance between the funding of important town services and affordability for taxpayers.   |
| Start Date  | 07-01-2023  |
| Completion Date                                       | 05-05-2025  |
| How will you measure success/achievement/completion ? | <ol style="list-style-type: none"><li>(1) Investigate and prepare options for the Select Board to consider for additional senior resident tax relief programs. At the 2025 Town Meeting, Articles 15, 16, and 17 relate to property tax exemptions allowed under certain circumstances for senior citizens, surviving spouses, or surviving minor children. The proposed changes under Massachusetts General Law allow for increases in either the property tax exemption amount or certain income and whole estate qualification tests based on changes in the Consumer Price Index (CPI). Article 18 increases tax reductions available through the Medfield Senior Tax Work Off to the maximum allowed by the state. Finally, Article 19 also links the exemption amounts available to disabled veterans to inflation.</li><li>(2) Investigate potential for tax mitigation fund for new elementary school project. In May 2024, Town Meeting approved the creation of the Elementary School Tax Mitigation Stabilization Fund. The purpose of this fund is to provide future tax relief to offset the cost of debt issuance for the school project. The Fiscal Year 2026 appropriation into this account, when combined with the remaining funds from the sale of the “Hinkley South” parcel, brings the balance available for this purpose roughly halfway to the Financial Policy’s goal of \$4 to \$5 million.</li><li>(3) Study feasibility of health insurance changes to allow for savings both for the town and the employees. In 2024, the Town and the Public Employee Committee (PEC) successfully negotiated plan design changes that resulted in over \$700,000 in savings in health insurance premiums for both employees and the Town for FY25.</li></ol> |



|                               |  |
|-------------------------------|--|
|                               | <p>(4) Provide quarterly update to Select Board on contracts/projects authorized by the Select Board. This goal was shifted towards the creation of a formal tracking system for all contracts authorized by the Select Board. The tracking system has been created and can be accessed at any time by the Select Board members.</p> |
| <b>Status as of 3/31/2025</b> | Completed  |

| <b>GOAL #3</b>   | <b>Environmental Stewardship</b>  |
|--|---|
| <b>Detailed Description</b>                                  | Maintain Environmental quality and the sustainability of our community.   |
| <b>Start Date</b>  | 07-01-2023  |
| <b>Completion Date</b>                                       | 05-05-2025  |
| <b>How will you measure success/achievement/completion ?</b> | <p>(1) Investigate and implement sustainable landscaping alternatives at the Town Hall. The Town applied for and received an earmark for \$15,000 to pursue landscaping changes at the Town Hall.</p> <p>(2) Investigate Carbon Sequestration Possibility. Based on carbon sequestration programs implemented by other Massachusetts municipalities, Medfield may need to approach this on a regional basis as well. West Springfield, Holyoke, and Westfield collaborated to create the Tri-City Carbon Sequestration Program, leveraging 15,000 acres to collect an estimated \$2 million dollars over the next 10 years. Additional funding may also be needed for Medfield to pursue such a project. The Tri-City initiative began with a study funded by a \$100,000 included in the state budget.</p> <p>(3) Tree Planting. A free tree-planting program for residents is proposed for fall 2025. The program would be funded with the Town's Norfolk County American Rescue Plan Act allocation.</p> |
| <b>Status as of 3/31/2025</b>                                | Completed   |



| <b>GOAL #4</b>   | <b>Ensuring everyone in our community has the opportunity to be heard, respected, and acknowledged</b>   |
|--|--|
| <b>Detailed Description</b>                                  | Assist Select Board in carrying out statement against Oppressive Actions and Speech Directed at Individuals and Groups.  |
| <b>Start Date</b>  | 07-01-2023   |
| <b>Completion Date</b>                                       | 05-05-2025   |
| <b>How will you measure success/achievement/completion ?</b> | Establish dedicated phone line in Town Administrators office for residents to report incidents that violate the Select Board's statement. This phone line should be set up to allow callers to leave messages, but is not expected to be staffed for handling live calls. The message traffic will be monitored on a daily basis on all days that the Town Hall is open. Anticipated calls include complaints of legal violations, which will be forwarded to the Police Department if they have not been called in directly, as well as less significant violations that may fall short of being legal violations, but that, nonetheless, violate the Select Board's policy statement. The purpose of this task is to ensure that the Select Board is promptly made aware of all reported violations so the Select Board is in a good position to respond to reports appropriately, and, over time, to give the town better visibility over the significance and extent of undesirable conduct in town. The phone line is now live. |
| <b>Status as of 3/31/2025</b>                                | Completed  |

## FY26 Goals

On March 18, 2025 the Select Board reviewed the FY24 – FY25 Goals of the Town Administrator and rated the Town Administrator's performance. At the time of this report, no goals for FY26 for the Town Administrator have been set. The Town Administrator did sit down with each department to set department specific goals for the fiscal year which you will see reflected in the next few sections of this report.

New this year, the Select Board will hold a public workshop dedicated to goal setting, with additional opportunities for public feedback at regularly scheduled Select Board meetings. From these broader goals, the Town Administrator's goals for the year will be set. These objectives will be measurable and have deadlines. Departmental goals and objectives will flow down from these strategic goals and be linked. Performance measure will be identified and used to monitor the success of these goals and objectives.



## **SELECT BOARD TOWNWIDE STRATEGIC GOAL SETTING TIMELINE**

### May 13, 2025 Select Board Meeting

- Announce Goal Setting Workshop
  - Workshop June 17th 11-3 PM, Public Safety Building
  - Solicit public feedback ([towngoals@medfield.net](mailto:towngoals@medfield.net))
  - Solicit Board and Committee feedback

### June 03, 2025 Select Board Meeting

- Preliminary public input on goals at regular SB meeting
- SB submit potential goals to the TA for workshop discussion

### June 17, 2025 Select Board Goals Workshop

- Select Board Goals Workshop
  - Review TW Master Plan Goals
  - Review 2023/2024 SB Strategic Goals
  - Discuss potential SB goals
    - Determine goal time frame (multi-year)
      - Establish a calendar for review of goals
      - Identify Town Meeting Action if necessary
    - Discuss Town Administrator goals

### July 01, 2025 Select Board Meeting

- Review Goals from SB Workshop
- Continued public input at regular SB Meeting
- Finalize TA Goals

### September 2025 Select Board Meeting

- Adopt Final SB Strategic Townwide Goals
- Finalize TA Goals



## Departmental Budget

| ADMINISTRATION                    | FY2022<br>Actual | FY2023 Actual  | FY2024 Actual  | FY2025<br>Request | FY2026<br>Request | \$ Change<br>from FY25 | % Change<br>from FY25 |
|-----------------------------------|------------------|----------------|----------------|-------------------|-------------------|------------------------|-----------------------|
| <b>SELECT BOARD</b>               |                  |                |                |                   |                   |                        |                       |
| <b>SALARIES</b>                   |                  |                |                |                   |                   |                        |                       |
| SALARIES-ELECTED                  | 2,025            | 2,700          | 2,700          | 2,700             | 2,700             | 0                      | 0%                    |
| <b>SALARIES - SUBTOTAL</b>        | <b>2,025</b>     | <b>2,700</b>   | <b>2,700</b>   | <b>2,700</b>      | <b>2,700</b>      | <b>0</b>               | <b>0%</b>             |
| <b>OPERATING EXP.</b>             |                  |                |                |                   |                   |                        |                       |
| ADVERTISING                       | 554              | 456            | 1,544          | 1,300             | 1,300             | 0                      | 0%                    |
| DUES & MEMBERSHIPS                | 2,762            | 2,915          | 3,244          | 2,900             | 2,900             | 0                      | 0%                    |
| PROFESSIONAL DEVELOPMENT          | 0                | 0              | 572            | 1,250             | 1,250             | 0                      | 0%                    |
| PRINTNG-POSTG-STATY               | 387              | 393            | 343            | 600               | 600               | 0                      | 0%                    |
| MEETINGS+CONFERENCES*             | 0                | 939            | 0              | 0                 | 0                 | 0                      | N/A                   |
| OFFICE SUPPLIES                   | 0                | 551            | 76             | 720               | 720               | 0                      | 0%                    |
| VARIOUS COMMITTEE EXPENSES        | 5,403            | 5,408          | 6,822          | 6,389             | 6,389             | 0                      | 0%                    |
| SELECTMEN ENCUMBRANCES            | 64               | 501            | 0              | 0                 | 0                 | 0                      | N/A                   |
| <b>OPERATING EXP. - SUBTOTAL</b>  | <b>9,170</b>     | <b>11,163</b>  | <b>12,601</b>  | <b>13,159</b>     | <b>13,159</b>     | <b>0</b>               | <b>0%</b>             |
| <b>SELECT BOARD - TOTAL</b>       | <b>11,195</b>    | <b>13,863</b>  | <b>15,301</b>  | <b>15,859</b>     | <b>15,859</b>     | <b>0</b>               | <b>0%</b>             |
| <b>TOWN ADMINISTRATOR</b>         |                  |                |                |                   |                   |                        |                       |
| <b>SALARIES</b>                   |                  |                |                |                   |                   |                        |                       |
| TOWN ADMIN SALARIES               | 380,083          | 386,038        | 424,216        | 452,450           | 481,041           | 28,591                 | 6%                    |
| LONGEVITY-TOWN ADMIN              | 1,000            | 1,000          | 1,000          | 1,000             | 1,000             | 0                      | 0%                    |
| ENCUMBRANCE                       | 0                | 0              | 0              | 0                 | 0                 | 0                      | N/A                   |
| <b>SALARIES - SUBTOTAL</b>        | <b>381,083</b>   | <b>387,038</b> | <b>425,216</b> | <b>453,450</b>    | <b>482,041</b>    | <b>28,591</b>          | <b>6%</b>             |
| <b>OPERATING EXP.</b>             |                  |                |                |                   |                   |                        |                       |
| OTHER EQ/COPIER+SUPPLIES          | 7,729            | 4,999          | 3,125          | 7,800             | 7,800             | -                      | 0%                    |
| STORAGE SPACE RENT                | 4,200            | 4,200          | 4,200          | 4,200             | 4,200             | -                      | 0%                    |
| PROFESSIONAL DEVELOPMENT          | 0                | 0              | 7,186          | 4,340             | 4,340             | -                      | 0%                    |
| TRAINING & EDUCATION*             | 3,826            | 6,184          | 0              | 0                 | 0                 | -                      | N/A                   |
| CONTRACT SERVICE                  | 2,625            | 4,648          | 3,850          | 4,000             | 4,000             | -                      | 0%                    |
| MEETINGS+CONFERENCES*             | 1,545            | 1,924          | 0              | 0                 | 0                 | -                      | N/A                   |
| OFFICE SUPPLIES                   | 3,285            | 4,484          | 6,479          | 4,000             | 4,000             | -                      | 0%                    |
| ENCUMBRANCES                      | 381              | 629            | 0              | 0                 | 0                 | -                      | N/A                   |
| <b>OPERATING EXP. - SUBTOTAL</b>  | <b>23,591</b>    | <b>27,068</b>  | <b>24,840</b>  | <b>24,340</b>     | <b>24,340</b>     | <b>0</b>               | <b>0%</b>             |
| <b>TOWN ADMINISTRATOR - TOTAL</b> | <b>404,674</b>   | <b>414,106</b> | <b>450,056</b> | <b>477,790</b>    | <b>506,381</b>    | <b>28,591</b>          | <b>6%</b>             |



| <b>ADMINISTRATION</b>                 | <b>FY2022<br/>Actual</b> | <b>FY2023 Actual</b> | <b>FY2024 Actual</b> | <b>FY2025<br/>Request</b> | <b>FY2026<br/>Request</b> | <b>\$ Change<br/>from FY25</b> | <b>% Change<br/>from FY25</b> |
|---------------------------------------|--------------------------|----------------------|----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| <b>TOWN COUNSEL</b>                   |                          |                      |                      |                           |                           |                                |                               |
| <b>OPERATING EXP.</b>                 |                          |                      |                      |                           |                           |                                |                               |
| CONSULTNG+LEGAL FEES                  | 54,737                   | 108,484              | 68,416               | 43,000                    | 43,000                    | -                              | 0%                            |
| TN COUNSL CONTR SVC                   | 69,150                   | 70,533               | 71,944               | 71,944                    | 71,944                    | -                              | 0%                            |
| ENCUMBRANCES                          | 7,370                    | 40,350               | 0                    | 0                         | 0                         | -                              | N/A                           |
| <b>TOWN COUNSEL - TOTAL</b>           | <b>131,257</b>           | <b>219,367</b>       | <b>140,360</b>       | <b>114,944</b>            | <b>114,944</b>            | <b>-</b>                       | <b>0%</b>                     |
| <b>INFORMATION TECHNOLOGY</b>         |                          |                      |                      |                           |                           |                                |                               |
| <b>SALARIES</b>                       |                          |                      |                      |                           |                           |                                |                               |
| SALARIES - IT                         | 78,342                   | 81,084               | 85,950               | 88,527                    | 91,175                    | 2,648                          | 3%                            |
| LONGEVITY-IT                          | 550                      | 600                  | 650                  | 700                       | 750                       | 50                             | 7%                            |
| <b>SALARIES - SUBTOTAL</b>            | <b>78,892</b>            | <b>81,684</b>        | <b>86,600</b>        | <b>89,227</b>             | <b>91,925</b>             | <b>2,698</b>                   | <b>3%</b>                     |
| <b>OPERATING EXP.</b>                 |                          |                      |                      |                           |                           |                                |                               |
| EQUIP MAINT CONTRACTS                 | 83,768                   | 81,746               | 81,941               | 89,500                    | 104,670                   | 15,170                         | 17%                           |
| EQ MAINT CNTR-SERVER                  | 3,288                    | 1,383                | 2,977                | 15,000                    | 90,599                    | 75,599                         | 504%                          |
| CAPITAL EQUIP REPLACEMENT             | 2,500                    | 6,060                | 1,004                | 0                         | 0                         | -                              | N/A                           |
| UTIL-TELEPHONE                        | 47,370                   | 61,872               | 84,290               | 48,000                    | 25,059                    | (22,941)                       | -48%                          |
| DUES & MEMBERSHIPS                    | 0                        | 0                    | -                    | 500                       | 500                       | -                              | 0%                            |
| MEETINGS+CONFERENCES*                 | 0                        | 90                   | -                    | 0                         | 0                         | -                              | N/A                           |
| OFFICE SUPPLIES                       | 0                        | 0                    | -                    | 1,200                     | 1,200                     | -                              | 0%                            |
| ENCUMBRANCES                          | 3,107                    | 2,858                | -                    | 0                         | 0                         | -                              | N/A                           |
| <b>OPERATING EXP. - SUBTOTAL</b>      | <b>140,033</b>           | <b>154,009</b>       | <b>170,211</b>       | <b>154,200</b>            | <b>222,028</b>            | <b>67,828</b>                  | <b>44%</b>                    |
| <b>INFORMATION TECHNOLOGY - TOTAL</b> | <b>218,925</b>           | <b>235,693</b>       | <b>256,811</b>       | <b>243,427</b>            | <b>313,953</b>            | <b>70,526</b>                  | <b>29%</b>                    |
| <b>HUMAN RESOURCES</b>                |                          |                      |                      |                           |                           |                                |                               |
| <b>SALARIES</b>                       |                          |                      |                      |                           |                           |                                |                               |
| SALARIES                              | 31,275                   | 32,839               | 33,660               | 34,839                    | 79,738                    | 44,899                         | 129%                          |
| MANAGERIAL MERIT/COLA                 | 0                        | 0                    | -                    | 22,750                    | 20,940                    | (1,810)                        | -8%                           |
| PROF SAL MKT ADJ - CLASS AND COMP     | 0                        | 0                    | 0                    | 41,708                    |                           | (41,708)                       | N/A                           |
| <b>SALARIES - SUBTOTAL</b>            | <b>31,275</b>            | <b>32,839</b>        | <b>33,660</b>        | <b>99,297</b>             | <b>100,678</b>            | <b>1,381</b>                   | <b>1%</b>                     |



| <b>ADMINISTRATION</b>              | <b>FY2022<br/>Actual</b> | <b>FY2023 Actual</b> | <b>FY2024 Actual</b> | <b>FY2025<br/>Request</b> | <b>FY2026<br/>Request</b> | <b>\$ Change<br/>from FY25</b> | <b>% Change<br/>from FY25</b> |
|------------------------------------|--------------------------|----------------------|----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| <b>OPERATING EXP.</b>              |                          |                      |                      |                           |                           |                                |                               |
| DUES & MEMBERSHIPS                 | 0                        | 275                  | 275                  | 1,200                     | -                         | (1,200)                        | -100%                         |
| PROFESSIONAL DEVELOPMENT           | 0                        | 0                    | 375                  | 3,000                     | 1,000                     | (2,000)                        | -67%                          |
| TRAINING & EDUCATION*              | 1,395                    | 0                    | 0                    | 0                         | 0                         | -                              | N/A                           |
| CONSULTANT                         | 0                        | 0                    | 0                    | 0                         | 0                         | -                              | N/A                           |
| PRINTNG-POSTG-STATY                | 550                      | 2,171                | 405                  | 700                       | 700                       | -                              | 0%                            |
| MEETINGS+CONFERENCES*              | 205                      | 140                  | 0                    | 0                         | 0                         | -                              | N/A                           |
| OFFICE SUPPLIES                    | 0                        | 0                    | 0                    | 160                       | -                         | (160)                          | -100%                         |
| ENCUMBRANCES                       | 165                      | 0                    | 0                    | 0                         | 0                         | -                              | N/A                           |
|                                    | 0                        | 0                    | 0                    | 0                         | 0                         | -                              | N/A                           |
| <b>OPERATING EXP. - SUBTOTAL</b>   | <b>2,315</b>             | <b>2,586</b>         | <b>1,055</b>         | <b>5,060</b>              | <b>1,700</b>              | <b>(3,360)</b>                 | <b>-66%</b>                   |
| <b>HUMAN RESOURCES - TOTAL</b>     | <b>33,590</b>            | <b>35,425</b>        | <b>34,715</b>        | <b>104,357</b>            | <b>102,378</b>            | <b>(1,979)</b>                 | <b>-2%</b>                    |
| <b>TOWN REPORT/MEETING</b>         |                          |                      |                      |                           |                           |                                |                               |
| <b>SALARIES</b>                    |                          |                      |                      |                           |                           |                                |                               |
| TOWN MEETING WAGES                 | 3,681                    | -                    | -                    | 1,000                     | 1,000                     | -                              | 0%                            |
| <b>SALARIES - SUBTOTAL</b>         | <b>3,681</b>             | <b>-</b>             | <b>-</b>             | <b>1,000</b>              | <b>1,000</b>              | <b>-</b>                       | <b>0%</b>                     |
| <b>OPERATING EXP.</b>              |                          |                      |                      |                           |                           |                                |                               |
| POLICE SPECIAL DETAIL              | 483                      | -                    | -                    | 750                       | 750                       | -                              | 0%                            |
| PRINTNG-POSTG-STATY                | 13,354                   | 20,427               | 15,750               | 16,500                    | 20,000                    | 3,500                          | 21%                           |
| <b>OPERATING EXP. - SUBTOTAL</b>   | <b>13,837</b>            | <b>20,427</b>        | <b>15,750</b>        | <b>17,250</b>             | <b>20,750</b>             | <b>3,500</b>                   | <b>20%</b>                    |
| <b>TOWN REPORT/MEETING - TOTAL</b> | <b>17,518</b>            | <b>20,427</b>        | <b>15,750</b>        | <b>18,250</b>             | <b>21,750</b>             | <b>3,500</b>                   | <b>19%</b>                    |
| <b>ADMINISTRATION - TOTAL</b>      | <b>817,159</b>           | <b>938,881</b>       | <b>912,993</b>       | <b>974,627</b>            | <b>#####</b>              | <b>100,638</b>                 | <b>10%</b>                    |

\* Training and education & meetings and conferences were combined into professional development in FY24

\*\*Merit adjustments are redistributed to each department after the fiscal year has begun





## Accounting Department

| Contact                          | Phone & Email                        | Location  |
|----------------------------------|--------------------------------------|---|
| Andrew Foster<br>Town Accountant | 508-906-3021<br>afoster@medfield.net | Medfield Town House<br>Floor 1<br>459 Main Street |

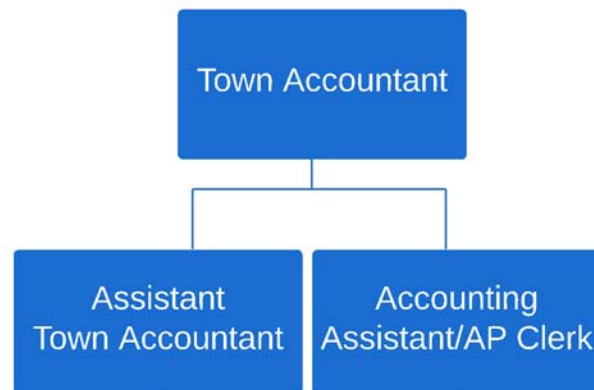
### Mission Statement & Departmental Activities

The Accounting department is responsible for accounting, auditing, and financial reporting services to all Departments, Boards, and Commissions in accordance with Massachusetts General Laws, and Generally Accepted Accounting Principles for State and Local Governments.

### Brief Description of the Department

The office serves as an internal service department processing all invoices and reviewing all payrolls; reconciling cash, receivables and special fund balances with the Treasurer/Collector; assisting/advising the Town Administrator on financial matters, specifically, budgetary, M.G.L.'s, and Town Meeting warrant preparation; is responsible for timely and accurate submission of all reports required by the State; assists in the preparation of the Tax Recap; and prepares other reports and financial analysis as required to ensure a successful annual audit.

### Organizational Chart





## FY25 Accomplishments

Acquired MCPPO designation

## FY25 Goals: Status Update

| GOAL #1  | Submit Timely Reporting to the State  |
|--|---|
| Detailed Description                                 | Such as the Balance Sheet, Schedule A   |
| Start Date   | 06-01-2024  |
| Completion Date                                      | Estimated 10-31-2024  |
| How will you measure success/achievement/completion? | Complete and submit on a timely basis to remain in good standing and to have final numbers for the next year budget process |
| Status as of 3/31/2025                               | Completed   |

| GOAL #2  | Complete a Successful Audit without any Material Findings     |
|--|---|
| Detailed Description                                 | Ensure the books are in order and ready for the Audit         |
| Start Date   | 06-01-2024  |
| Completion Date                                      | Estimated 03-31-2025  |
| How will you measure success/achievement/completion? | Audit conducted on time and with a high degree of correctness |
| Status as of 3/31/2025                               | Completed   |

| GOAL #3  | Complete the Interim Year GASB 74 & 75 Report   |
|--|---|
| Detailed Description                                 | The Town is annually required to comply with GASB 74 issuing disclosures and incremental changes to its OPEB report |
| Start Date   | 06-01-2024  |
| Completion Date                                      | Estimated 12-31-2024  |
| How will you measure success/achievement/completion? | Study conducted and completed on time and with a high degree of correctness   |
| Status as of 3/31/2025                               | Completed   |

| GOAL #4  | Explore Purchase Order System for Town Departments  |
|--|---|
| Detailed Description                                 | Town departments do not currently have a purchase order system in place, which can lead to confusions about remaining budgeted funds that are committed towards contractual and similar obligations |
| Start Date   | 07-01-2024  |
| Completion Date                                      | Estimated 06-30-2024  |
| How will you measure success/achievement/completion? | Identify one Town department to implement a purchase order system to serve as a “pilot” for other departments   |
| Status as of 3/31/2025                               | Delayed due to employee turnover. Expected completion in FY26   |



| <b>GOAL #5</b>  | <b>Adopt New Grant Financial Reporting System</b>   |
|---|---|
| <b>Detailed Description</b>                                 | The current method that grants are reported in Munis does not give a clear indication of the funds that have been spent from a grant or the funds available to spend, making it difficult to understand the grant's history |
| <b>Start Date</b>   | 06-01-2024  |
| <b>Completion Date</b>                                      | 12-31-2024  |
| <b>How will you measure success/achievement/completion?</b> | Munis will now report clear amounts for incurred expenditures and grant revenues still available for spending for all Town grants   |
| <b>Status as of 3/31/2025</b>                               | Completed   |

## FY26 Goals

| <b>GOAL #1</b>  | <b>Assist Software Update for Enterprise Funds</b>   |
|---|--|
| <b>Detailed Description</b>                                 | The Town's Water and Sewer Departments use a "legacy" system within Munis that is no longer supported. It has been advised that they update to a new software. |
| <b>Start Date</b>   | 07-01-2025   |
| <b>Completion Date</b>                                      | 06-30-2025   |
| <b>How will you measure success/achievement/completion?</b> | The enterprise billing software will have been successfully migrated to a new or updated software.   |

| <b>GOAL #2</b>  | <b>Munis/Financial Refresher Courses</b>  |
|---|---|
| <b>Detailed Description</b>                                 | The Town has undergone a large amount of turnover on the department head level over the last couple years. The Town Accountant's office would like to provide training classes on the basics of Munis functionality to newer employees. |
| <b>Start Date</b>   | 07-01-2025  |
| <b>Completion Date</b>                                      | 06-30-2025  |
| <b>How will you measure success/achievement/completion?</b> | The Town Accountant's office will run 3 courses throughout the year on Munis functionality.   |

| <b>GOAL #3</b>  | <b>Explore Purchase Order System for Town Departments</b>   |
|---|---|
| <b>Detailed Description</b>                                 | Town departments do not currently have a purchase order system in place, which can lead to confusions about remaining budgeted funds that are committed towards contractual and similar obligations |
| <b>Start Date</b>   | 07-01-2025  |
| <b>Completion Date</b>                                      | Estimated 06-30-2025  |
| <b>How will you measure success/achievement/completion?</b> | Identify one Town department to implement a purchase order system to serve as a "pilot" for other departments   |



## Trends/Metrics

| Description  | FY2020    | FY2021    | FY2022    | FY2023    | FY2024    | FY2025*   |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| Stabilization Balance                                | 2,181,146 | 2,316,738 | 3,235,028 | 4,966,478 | 5,798,180 | 6,246,409 |
| OPEB Trust Balance                                   | 3,972,467 | 5,674,059 | 5,897,842 | 6,758,942 | 7,960,803 | 8,545,171 |
| Free Cash certified as of July 1 of each fiscal year | 3,357,125 | 4,954,299 | 4,010,325 | 5,142,311 | 5,625,563 |           |
| Prop 2 ½ Increase                                    | 1,070,878 | 1,111,470 | 1,151,194 | 1,192,931 | 1,238,047 | 1,282,091 |
| New Growth   | 552,801   | 477,469   | 518,321   | 611,675   | 523,712   | 522,319   |
| Excess Levy  | 25,486    | 16,601    | 28,580    | 274,077   | 253,826   | 211,811   |

\*through Quarter 2



## Departmental Budget

| <b>TOWN ACCOUNTANT</b>           | <b>FY2022<br/>Actual</b> | <b>FY2023 Actual</b> | <b>FY2024<br/>Actual</b> | <b>FY2025<br/>Request</b> | <b>FY2026<br/>Request</b> | <b>\$ Change from<br/>FY25</b> | <b>% Change<br/>from FY25</b> |
|----------------------------------|--------------------------|----------------------|--------------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| <b>SALARIES</b>                  |                          |                      |                          |                           |                           |                                |                               |
| TOWN ACCT SALARIES               | 188,661                  | 212,755              | 202,321                  | 211,215                   | 218,088                   | 6,873                          | 3%                            |
| LONGEVITY-TN ACCT                | 1,000                    | 0                    | 0                        | 250                       | 300                       | 50                             | 20%                           |
| <b>SALARIES - SUBTOTAL</b>       | <b>189,661</b>           | <b>212,755</b>       | <b>202,321</b>           | <b>211,465</b>            | <b>218,388</b>            | <b>6,923</b>                   | <b>3%</b>                     |
| <b>OPERATING EXP.</b>            |                          |                      |                          |                           |                           |                                |                               |
| OTHER EQUIPMENT                  | 539                      | 370                  | 860                      | 700                       | 700                       | -                              | 0%                            |
| DUES & MEMBERSHIPS               | 280                      | 290                  | 245                      | 320                       | 320                       | -                              | 0%                            |
| PROFESSIONAL DEVELOPMENT         | 0                        | 0                    | 3,298                    | 5,000                     | 5,000                     | -                              | 0%                            |
| TRAINING & EDUCATION*            | 2,581                    | 2,860                |                          | 0                         | 0                         | -                              | N/A                           |
| TOWN & SCHOOL AUDIT              | 36,500                   | 37,000               | 49,000                   | 49,000                    | 49,000                    | -                              | 0%                            |
| OPEB CONSULTANT                  | 0                        | 0                    | 2,500                    | 11,000                    | 11,000                    | -                              | 0%                            |
| MEETINGS+CONFERENCES*            | 758                      | 499                  |                          | 0                         | 0                         | -                              | N/A                           |
| TN ACCT OFFICE SUPPL             | 1,845                    | 793                  | 1,237                    | 1,200                     | 1,200                     | -                              | 0%                            |
| ENCUMBRANCES                     | 11,449                   | 4,900                |                          | 0                         | 0                         | -                              | N/A                           |
| <b>OPERATING EXP. - SUBTOTAL</b> | <b>53,952</b>            | <b>46,712</b>        | <b>57,140</b>            | <b>67,220</b>             | <b>67,220</b>             | <b>-</b>                       | <b>0%</b>                     |
| <b>TOWN ACCOUNTANT - TOTAL</b>   | <b>243,613</b>           | <b>259,467</b>       | <b>259,461</b>           | <b>278,685</b>            | <b>285,608</b>            | <b>6,923</b>                   | <b>2%</b>                     |

\* Training and education & meetings and conferences were combined into professional development in FY24



## Assessor Department

| Contact Name                                     | Phone & Email                           | Location  |
|--|---|---|
| Yvonne Remillard, RMA, MAA<br>Principal Assessor | 508-906-3015<br>yremillard@medfield.net | Medfield Town House<br>Board of Assessors Office<br>459 Main Street |

### Mission Statement & Departmental Activities

The Mission of the Assessing office is to discover, list, and value all types of properties in the Town of Medfield at a legally correct level of value; to serve the public professionally and courteously; to keep the public informed through various mediums and to work with other governmental organizations to achieve all goals and timely deadlines. The functions of the assessing office are further governed by laws and administrative regulations which are monitored at regular intervals by the Department of Revenue.

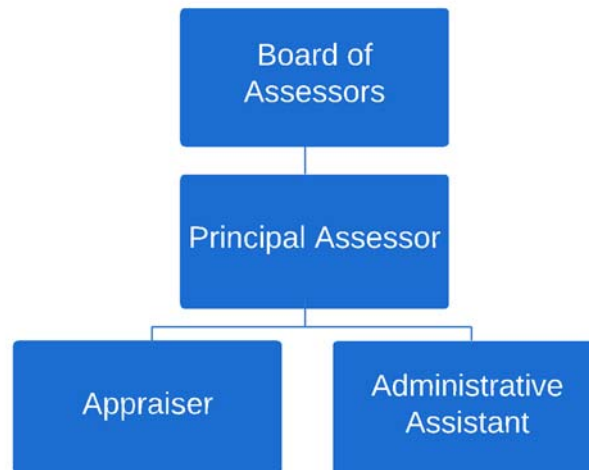
### Brief Description of the Department

The Assessing Department is responsible for the administration of all laws and regulations regarding property tax assessment. The Assessors, as required by chapters 59, 60A, 61, 61A, 61B, of the Massachusetts General Laws and various acts of the Legislature, perform the FY 2025 appraisal of approximately 4406 real property accounts (residential, commercial, industrial), 401 (exempt) along with 69 taxable (259 total) personal property (business and utility tangible assets) accounts and process all motor vehicle excise tax accounts (approximately 13,000). Assessors provide information to the Select Board annually so that the tax rate can be established. The Assessors commit tax warrants to the Treasurer/Collector including the annual real estate taxes (\$55,586,785 FY 2025), personal property taxes (\$830,563 FY 2025), excise tax (approximately \$2,600,000 FY 2025), sewer betterments (\$19,554 FY 2025) and other liens (\$126,953 FY 2025) to be collected. The Principal Assessor prepares and defends property values before the Massachusetts Appellate Tax Board; reports all sales, values, and new growth within the Town to the Massachusetts Department of Revenue as required by law and is a member of the Financial Team which works under the direction of the Town Administrator. She handles requests for real estate/personal property tax abatements and personal exemptions (disabled veterans, elderly, surviving spouse, blind, tax deferral, senior tax work-off) through the avenues prescribed by the Legislature. She also coordinates with a mapping consultant to annually update the Medfield GIS and Assessors' maps and works with the CAMA database and CIP consultants. The office works daily to answer the inquiries of taxpayers, real estate professionals, planners, developers, builders, and local government officials. They conduct cyclical, sale and building permit visits to real property; update ownership of real property with information supplied by the Norfolk County Registry of Deeds; process plans and corrections to update the Assessors' maps; oversee the implementation of agricultural, forest and recreational land classifications; prepare abutters lists; assist other Town departments in the performance of their duties and update the website. Information regarding property assessments, ownership and property



characteristics is available for review on the Town's website to achieve full disclosure of the assessment and appraisal process.

## Organizational Chart



## FY25 Accomplishments:

1. Completed Recertification Program with the Department of Revenue
2. Selected a New GIS system and started implementation
3. Created new Building Permit Tracking System for office
4. FY2025 Tax Rate completed and set timely



## FY25 Goals: Status Update

| GOAL #1   | FY 2025 Recertification of Assessments and Processes   |
|---|--|
| <b>Detailed Description</b>                                 | Complete all requirements to meet the DOR standards of assessment performance in order to pass the Commissioner's review.<br>The following must be reviewed and or submitted:<br>Work plan, data collections manual which has been recently updated, inspection program reports, tax maps, neighborhood map creation, submission of PRCs for DOR field review, prior certification requirements, all statistical analyses and reports for all types of property (Residential, Commercial, Industrial, Exempt and Personal), valuation schedules, utility review, state owned land review, farmland review, public disclosure program, etc. |
| <b>Start Date</b>   | 01-01-2024   |
| <b>Completion Date</b>                                      | 12-01-2024   |
| <b>How will you measure success/achievement/completion?</b> | Timely approval of all submissions to the Department of Revenue. Success means the office meets the State's guidelines for five years. A Tax rate will be approved and bills can be mailed timely.   |
| <b>Status as of 3/31/2025</b>                               | Completed 9-16-2024  |

| GOAL #2   | New Growth & Property Inspection Program   |
|---|--|
| <b>Detailed Description</b>                                 | DOR annually requires the inspection of sales, building permits and cyclical properties:<br>Measure and list approximately 10% of all parcels annually (minimum of 480)<br>Measure and list all sale properties<br>Measure and list all permits which will change property characteristics and or conditions<br>Complete New Growth Submission to Department of Revenue:<br>Complete required documentation timely |
| <b>Start Date</b>   | 07-01-2024   |
| <b>Completion Date</b>                                      | 11-15-2024 NG approval and 6-30-2025 Inspections complete  |
| <b>How will you measure success/achievement/completion?</b> | Number of inspections in each category and Approval of submissions to the DOR. Success means meeting the states guidelines, enabling the tax levy to increase appropriately to help fund the needs of the community.   |
| <b>Status as of 3/31/2025</b>                               | 10-9-2024 NG was approved. Inspections are on time to be completed   |

| GOAL #3                     | FY 2025 Tax Rate   |
|-----------------------------|--|
| <b>Detailed Description</b> | Complete sales analysis and timely setting of FY 2025 tax rate<br>Complete inspections, formulate New Growth, review all sales, complete sales analysis, and mass appraisal adjustments, submit sales, New Growth, values, complete Tax Classification Hearing and tax rate setting documents in a timely manner |
| <b>Start Date</b>           | 01-01-2024   |





|   |   |
|---|---|
| <b>Completion Date</b>                                      | 12-01-2024  |
| <b>How will you measure success/achievement/completion?</b> | Tax rate and assessed valuations approved by the Department of Revenue. Success means sending out bills timely to enable timely tax collection and revenue generation to ensure timely payments of the Town's expenses. |
| <b>Status as of 3/31/2025</b>                               | FY 2025 Tax Rate was finalized and approved by DOR on 12-11-2024  |

## FY26 Goals

| <b>GOAL #1</b>  | <b>New GIS Provider Integration</b>  |
|---|--|
| <b>Detailed Description</b>                                   | Work with a new GIS System/Provider (CAI) to improve the Town's GIS Mapping capabilities and update monthly with current Assessors' Data online.   |
| <b>Start Date</b>   | 01-01-2025   |
| <b>Completion Date</b>  | 08-01-2025   |
| <b>How will you measure success / achievement/completion?</b> | Completion will be achieved when the new provider is linked to the Town's website and monthly updates completed timely. Success means incorporating a more user friendly system that will work well with the new Permitting Software and the existing CAMA software. One that will also give the community and town employees more current and relevant information than the old system. |

| <b>GOAL #2</b>  | <b>New Permitting System Integration</b>   |
|---|--|
| <b>Detailed Description</b>                                   | Work with Open.Gov to incorporate new Permitting System.   |
| <b>Start Date</b>   | 05-01-2025   |
| <b>Completion Date</b>  | 08-01-2025   |
| <b>How will you measure success / achievement/completion?</b> | Success will be achieved when the program is linked to the new GIS system and fully functional on the Town's website. Success means having a system that integrates multiple departments, which creates more efficiency and productivity along with better communications. |

| <b>GOAL #3</b>  | <b>FY 2026 Tax Rate</b>  |
|---|--|
| <b>Detailed Description</b>                                 | Complete sales analysis and timely setting of FY 2026 tax rate<br>Complete inspections, formulate New Growth, review all sales, complete sales analysis, and mass appraisal adjustments, submit sales, New Growth, values, complete Tax Classification Hearing and tax rate setting documents in a timely manner |
| <b>Start Date</b>   | 01-01-2025   |
| <b>Completion Date</b>                                      | 12-01-2025   |
| <b>How will you measure success/achievement/completion?</b> | Tax rate and assessed valuations approved by the Department of Revenue. Success means sending out bills timely to enable timely tax collection and revenue generation to ensure timely payments of the Town's expenses.  |



## Trends/Metrics

| Description   | FY2020    | FY2021    | FY2022    | FY2023    | FY2024    | FY2025*   |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| Sales analysis in support of annual certification of assessed values and tax rate (certification required every five years) | Completed | Completed | Completed | Completed | Completed | Completed |
| Inspection of sale, permit and cyclical properties in the fiscal year   | 871       | 642       | 782       | 651       | 1556      | 520*      |
| Process abatements for motor vehicle excise tax bills   | 424       | 410       | 562       | 489       | 425       | 347*      |
| Process personal exemptions & senior work off (Real Estate)   | 129       | 135       | 101       | 129       | 128       | 127*      |
| Update ownership records coordinated with Norfolk Registry of Deeds   | 443       | 518       | 427       | 307       | 332       | 211*      |
| Process new building permits for updating property record cards   | 252       | 280       | 318       | 313       | 684       | 455*      |

\*through Quarter 3



## Departmental Budget

| <b>ASSESSORS</b>                 | <b>FY2022<br/>Actual</b> | <b>FY2023 Actual</b> | <b>FY2024<br/>Actual</b> | <b>FY2025<br/>Request</b> | <b>FY2026 Request</b> | <b>\$ Change from<br/>FY25</b> | <b>% Change from<br/>FY25</b> |
|----------------------------------|--------------------------|----------------------|--------------------------|---------------------------|-----------------------|--------------------------------|-------------------------------|
| <b>SALARIES</b>                  |                          |                      |                          |                           |                       |                                |                               |
| ASSESSOR DEPT SAL                | 199,412                  | 212,033              | 230,906                  | 236,221                   | 245,500               | 9,279                          | 4%                            |
| LONGEVITY-ASSESSOR               | 1,150                    | 1,250                | 1,350                    | 1,450                     | 1,500                 | 50                             | 3%                            |
| ELECTED ASSESSORS SAL            | 2,700                    | 2,700                | 2,700                    | 2,700                     | 2,700                 | -                              | 0%                            |
| <b>SALARIES - SUBTOTAL</b>       | <b>203,262</b>           | <b>215,983</b>       | <b>234,956</b>           | <b>240,371</b>            | <b>249,700</b>        | <b>9,329</b>                   | <b>4%</b>                     |
| <b>OPERATING EXP.</b>            |                          |                      |                          |                           |                       |                                |                               |
| OTHER EQUIPMENT                  |                          |                      |                          |                           |                       |                                |                               |
| EQUIP MAINT-SERVER               |                          |                      |                          |                           |                       |                                |                               |
| DUES & MEMBERSHIPS               | 720                      | 810                  | 785                      | 875                       | 1,000                 | 125                            | 14%                           |
| PROFESSIONAL DEVELOPMENT         | 0                        | 0                    | 3,372                    | 3,000                     | 4,000                 | 1,000                          | 33%                           |
| TRAINING & EDUCATION*            | 1,244                    | 2,129                |                          | 0                         | 0                     | -                              | N/A                           |
| CONSULTING+LEGAL FEES            | 4,900                    | 3,915                | 3,380                    | 5,000                     | 5,000                 | -                              | 0%                            |
| REGISTRY FEES                    | 500                      | 0                    |                          | 250                       | 250                   | -                              | 0%                            |
| PRINTNG-POSTG-STATY              | 714                      | 759                  | 950                      | 725                       | 900                   | 175                            | 24%                           |
| CYCLICAL INSPECT-ASSR            | 2,663                    | 2,195                |                          | 0                         |                       | -                              | N/A                           |
| CONTR SVC-PERS PROP              | 2,650                    | 6,800                | 6,800                    | 6,800                     | 7,200                 | 400                            | 6%                            |
| CONTR SVC-R/E APPRAISER          | 8,200                    | 8,200                | 8,200                    | 8,200                     | 8,700                 | 500                            | 6%                            |
| MEETINGS+CONFERENCES*            | 410                      | 680                  |                          | 0                         | 0                     | -                              | N/A                           |
| OFFICE SUPPLIES                  | 495                      | 334                  | 670                      | 800                       | 800                   | -                              | 0%                            |
| ENCUMBRANCES                     | 4,000                    | 323                  |                          | 0                         | 0                     | -                              | N/A                           |
| <b>OPERATING EXP. - SUBTOTAL</b> | <b>26,496</b>            | <b>26,145</b>        | <b>24,157</b>            | <b>25,650</b>             | <b>27,850</b>         | <b>2,200</b>                   | <b>9%</b>                     |
| <b>ASSESSORS - TOTAL</b>         | <b>229,758</b>           | <b>242,128</b>       | <b>259,113</b>           | <b>266,021</b>            | <b>277,550</b>        | <b>11,529</b>                  | <b>4%</b>                     |

\* Training and education & meetings and conferences were combined into professional development in FY24



## Treasurer/Collector Department

| Contact                                   | Phone & Email                         | Location  |
|---|---------------------------------------|---|
| Georgia K. Colivas<br>Treasurer/Collector | 508-906-3017<br>gcolivas@medfield.net | Medfield Town House<br>First Floor<br>459 Main Street |

### Mission Statement & Departmental Activities

The mission of the Treasurer/Collector Department is to provide taxpayers and town employees with professional and courteous customer service, treat all taxpayers with equity and ensure the fiscal stability of the Town by collecting and managing the funds required for continued operation of the government.

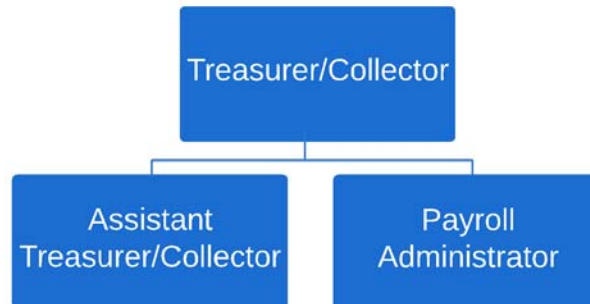
### Brief Description of the Department

The Treasurer/Collector is responsible for the billing, collecting, investing and reconciliation of all Town funds including real estate and personal property taxes, motor vehicle excise tax, sewer bills, and federal, state, and county reimbursements, as well as a myriad of miscellaneous departmental service charges, permits, licenses, and fees. The Division also administers and arranges for the timely disbursement of all warrants for payment to vendors, town employees, and retirees and is responsible for the administration of the Town's debt program.

- Billing, collecting, and investing of all Town funds, including real estate and personal property taxes, excise taxes, water & sewer bills and federal, state and county reimbursements, all state and federal grants.
- Collecting a myriad of miscellaneous departmental service charges, permits, licenses and fees.
- Taking all necessary steps, allowable by law, to collect taxes due to the Town, including past due accounts.
- Administering the timely disbursement of all warrants for payment to vendors, town employees.
- Managing the Town's debt program and the Town's trust fund investments.
- Processing payroll for town and school departments, provide benefit assistance to new/active employees.



## Organizational Chart



## FY25 Accomplishments

1. Explored cost insurance cost savings opportunities
2. Held first tax title auction
3. Monitored cash receipt procedures

## FY25 Goals: Status Update

| GOAL #1  | Increase collections of past due motor vehicle excise tax   |
|--|---|
| Detailed Description                                 | Staff will establish a relationship with a new deputy collector with the goal of collecting past due amounts and increasing communication with the public regarding these bills |
| Start Date   | 7/1/2024  |
| Completion Date                                      | 6/30/2025   |
| How will you measure success/achievement/completion? | Increased amounts of past due motor vehicle excise revenues   |
| Status as of 3/31/2025                               | Successful transition and an increase in MVE revenues as part of local receipts.  |

| GOAL #2              | Explore alternative utility billing revenue software   |
|----------------------|--|
| Detailed Description | Continue to work with Town Administration regarding various utility billing software options |
| Start Date           | 7/1/2024   |



|   |  |
|---|--|
| <b>Completion Date</b>                                      | 6/30/2025  |
| <b>How will you measure success/achievement/completion?</b> | Ensure revenue collection software is efficient and effective          |
| <b>Status as of 3/31/2025</b>                               | Munis remains as the towns utility billing option until further review |

| <b>GOAL #3</b>  | <b>Launch high deductible plan to employees</b>   |
|---|---|
| <b>Detailed Description</b>                                 | Work with Human Resources and Town Administration to educate new health insurance plan design changes to employees  |
| <b>Start Date</b>   | 7/1/2024  |
| <b>Completion Date</b>                                      | 6/30/2025   |
| <b>How will you measure success/achievement/completion?</b> | Answer questions as employees inquire with the payroll office and assist Human Resources with outreach to employees |
| <b>Status as of 3/31/2025</b>                               | Employees/retirees continue to remain up to date regarding new options and deductible plans                         |

## FY26 Goals

| <b>GOAL #1</b>  | <b>TITLE</b>  |
|---|---|
| <b>Detailed Description</b>                                 | Implement OpenGov as a revenue collections platform   |
| <b>Start Date</b>   | 7/1/2025  |
| <b>Completion Date</b>                                      | 6/30/2025   |
| <b>How will you measure success/achievement/completion?</b> | Successful online transactions will increase revenue and platform will enhance each departments' efficiency |

| <b>GOAL #2</b>  | <b>TITLE</b>   |
|---|--|
| <b>Detailed Description</b>                                 | Support Town Finance and Town HR reorganization                      |
| <b>Start Date</b>   | 07/01/2025   |
| <b>Completion Date</b>                                      | 6/30/2025  |
| <b>How will you measure success/achievement/completion?</b> | Welcome and train new staff as part of a succession planning process |

| <b>GOAL #3</b>  | <b>TITLE</b>   |
|---|--|
| <b>Detailed Description</b>                                 | Improve communication with town residents  |
| <b>Start Date</b>   | 07/01/2025   |
| <b>Completion Date</b>                                      | 6/30/2025  |
| <b>How will you measure success/achievement/completion?</b> | With more information available to residents, they are better informed with their government and can make better decisions |



## Trends/Metrics

| Description   | 2020              | 2021              | 2022              | 2023              | 2024              | 2025              |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Real Estate tax collection percentage                 | 100%              | 99.5%             | 99.5%             | 99.6%             | 99.7%             | TBA               |
| Real Estate tax bills mailed                          | 4,724 per quarter | 4,778 per quarter | 4,784 per quarter | 4,780 per quarter | 4,796 per quarter | 4,806 per quarter |
| Motor Vehicle Excise tax bills mailed in Commitment 1 | 11,154            | 10,920            | 10,977            | 11,045            | 10,936            | 11,163            |
| Debt outstanding at year end (principal and interest) | \$50,476,894      | \$52,490,773      | \$46,194,093      | \$40,613,824      | \$36,228,541      | \$32,106,308      |



## Departmental Budget

| <b>TREASURER/COLLECTOR</b>         | <b>FY2022<br/>Actual</b> | <b>FY2023 Actual</b> | <b>FY2024 Actual</b> | <b>FY2025<br/>Request</b> | <b>FY2026<br/>Request</b> | <b>\$ Change<br/>from FY25</b> | <b>% Change from<br/>FY25</b> |
|------------------------------------|--------------------------|----------------------|----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| <b>SALARIES</b>                    |                          |                      |                      |                           |                           |                                |                               |
| TREAS/COLL SALARY                  | 212,184                  | 219,441              | 230,177              | 237,082                   | 246,956                   | 9,874                          | 4%                            |
| LONGEVITY-TREAS/COLL               | 1,550                    | 1,600                | 1,650                | 1,700                     | 1,750                     | 50                             | 3%                            |
| <b>SALARIES - SUBTOTAL</b>         | <b>213,734</b>           | <b>221,041</b>       | <b>231,827</b>       | <b>238,782</b>            | <b>248,706</b>            | <b>9,924</b>                   | <b>4%</b>                     |
| <b>OPERATING EXP.</b>              |                          |                      |                      |                           |                           |                                |                               |
| DUES & MEMBERSHIPS                 | 50                       | 75                   | 75                   | 175                       | 345                       | 170                            | 97%                           |
| PROFESSIONAL DEVELOPMENT           | 0                        | 0                    | 983                  | 2,270                     | 2,270                     | -                              | 0%                            |
| TRAINING & EDUCATION*              | 40                       | 0                    |                      | 0                         | 0                         | -                              | N/A                           |
| PROFESSIONAL SVCE-BONDING          | 2,650                    | 2,650                | 3,000                | 2,600                     | 3,000                     | 400                            | 15%                           |
| PRINTNG-POSTG-STATY                | 33,091                   | 26,526               | 32,781               | 34,000                    | 34,000                    | -                              | 0%                            |
| CONTR SVC-ADP PAYROLL              | 37,201                   | 41,031               | 37,571               | 47,000                    | 42,000                    | (5,000)                        | -11%                          |
| MEETINGS+CONFERENCES*              | 1,603                    | 904                  |                      | 0                         | 0                         | -                              | N/A                           |
| OFFICE SUPPLIES                    | 1,142                    | 3,590                | 2,862                | 2,000                     | 2,000                     | -                              | 0%                            |
| CAR ALLOW/MILEAGE                  | 182                      | 221                  | 70                   | 200                       | 200                       | -                              | 0%                            |
| BONDS & INSURANCE                  | 1,584                    | 2,184                | 1,584                | 2,000                     | 2,000                     | -                              | 0%                            |
| TREAS TAX TITLE                    | 1,149                    | 739                  | 1,148                | 3,000                     | 3,000                     | -                              | 0%                            |
| ENCUMBRANCES                       | 0                        | 0                    | 0                    | 0                         | 0                         | -                              | N/A                           |
| <b>OPERATING EXP. - SUBTOTAL</b>   | <b>78,692</b>            | <b>77,921</b>        | <b>80,074</b>        | <b>93,245</b>             | <b>88,815</b>             | <b>(4,430)</b>                 | <b>-5%</b>                    |
| <b>TREASURER/COLLECTOR - TOTAL</b> | <b>292,426</b>           | <b>298,962</b>       | <b>311,901</b>       | <b>332,027</b>            | <b>337,521</b>            | <b>5,494</b>                   | <b>2%</b>                     |

\* Training and education & meetings and conferences were combined into professional development in FY24





## Town Clerk Department

| Contact                      | Phone & Email                         | Location  |
|------------------------------|---------------------------------------|---|
| Marion Bonoldi<br>Town Clerk | 508-906-3024<br>mbonoldi@medfield.net | Medfield Town House<br>First Floor<br>459 Main Street |

### Mission Statement & Departmental Activities

The Town Clerk's Office demonstrates excellent customer service to the community while providing information and education and works with Town Officials and Departments to perform functions necessary to meet established goals and comply with local and state regulations.

### Brief Description of the Department

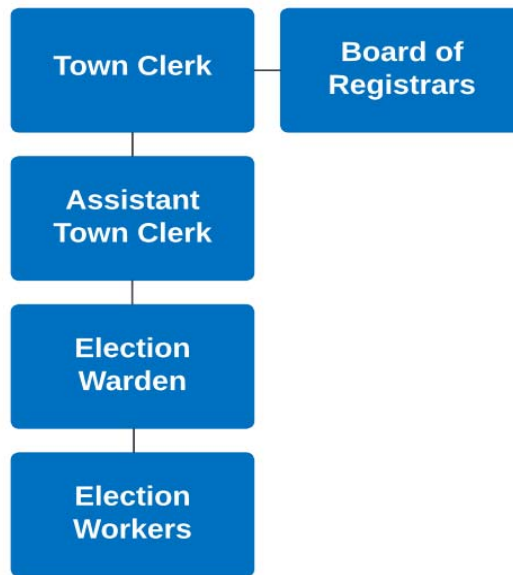
The Town Clerk, elected every three years, has a wide range of duties and responsibilities in local government, including:

1. Conducts, on an annual basis, a community-wide census and issues the required Street Listing book
2. Serves as keeper of the Town seal: The Town Clerk attests by signature and seal to bonds, contracts, bylaws, resolutions, vital records, and any other documents requiring town certification
3. Serves as the Chief Election Official: supervise voter registration; oversee polling places, election officers, and the general conduct of all elections; direct the preparation of ballots, polling places, voting equipment, and voting lists; administer campaign finance laws; certify nomination papers and initiative petitions; and serve on the Board of Registrars
4. Assists the Moderator during Town Meeting: prepare voting lists; keep the record of attendance, count and record votes on all matters before Town Meeting
5. Submits all zoning and general bylaw changes to the Massachusetts Attorney General's Office for approval after Town Meeting
6. Posts notices of all open meetings and administers the oath of office to elected officers and appointed committee members. Manages Boards and Committee software
7. Oversees the state-mandated compliance of all employees, board, and committee members with the annual required conflict of interest/state ethics law documentation
8. Records and maintains all birth (including adoptions, home births and out-of-state birth, death, and marriage records for the Town
9. Records all Planning Board and Zoning Board of Appeals decisions for the Town
10. Records all Conservation Commission decisions for the Town
11. Issuance annual dog licenses and maintains communication with the Animal Control Officer
12. Issuance of annual Gas Storage permits, Raffle and Bazaar permits, and Business Certificates (d/b/a)



13. Conducts reprecincting/redistricting project with the state every 10 years after Federal Census is complete
14. Serves as the Public Record officer; appointed by the Select Board
15. Serves as a Notary Public
16. Serves as Justice of the Peace

### Organizational Chart



### FY25 Accomplishment

1. Assisted with the onboarding of a new Town Moderator to ensure a seamless Town Meeting
2. Updated Town Code Books to reflect past bylaw changes
3. Assisted in several election recounts in other towns becoming a resource for other town clerks

### FY25 Goals: Status Updates

| GOAL #1  | Investigate Boards and Committee software                             |
|--|---|
| Detailed Description                                 | Boards and Committee Software   |
| Start Date   | 10/1/2023   |
| Completion Date                                      | 6/30/2024   |
| How will you measure success/achievement/completion? | Data entry to new software allowing appointments to be easier in June |
| Status as of 3/31/2025                               | Continuing  |

| GOAL #2              | Ensure staff preparation for 2024 Election Season                          |
|----------------------|--|
| Detailed Description | Recruit, educate, and retain election workers for busy 2024 election cycle |
| Start Date           | 01/24/24   |
| Completion Date      | 12/31/2024   |



|   |   |
|---|---|
| <b>How will you measure success/achievement/completion?</b> | Elections will be run without issues for residents and results will be accurately and as quickly possible |
| <b>Status as of 3/31/2025</b>                               | Completed   |

## FY26 Goals

| <b>GOAL #1</b>  | <b>TITLE</b>  |
|---|---|
| <b>Detailed Description</b>                                 | Full Time Assistant and Certified Clerk Education   |
| <b>Start Date</b>   | 07/01/2025  |
| <b>Completion Date</b>                                      | 06/30/2026  |
| <b>How will you measure success/achievement/completion?</b> | Turning the part time Assistant Town Clerk to a full-time position. Full Time position is needed for many reasons but the Certified Town Clerk Education is a 2-week program. Have not completed because it would require the closing of the Town Clerk's office for 2 weeks. |

| <b>GOAL #2</b>  | <b>TITLE</b>  |
|---|---|
| <b>Detailed Description</b>                                 | Securing a better storage for the Town Clerk election supplies  |
| <b>Start Date</b>   | 07/01/25  |
| <b>Completion Date</b>                                      | 06/30/2026  |
| <b>How will you measure success/achievement/completion?</b> | Currently the election supplies are stored at Montrose School. With the large renovation at Montrose School due to take place, I am anticipating the need to find a new storage facility. The COA is planning to build a garage. The requirement of the Town Clerk's voting supplies is a FIRST FLOOR STORAGE ONLY. The majority of the equipment is too heavy to lug up and down stairs. Possible idea is an election trailer. All options need to be investigated and sorted. |

| <b>GOAL #3</b>  | <b>TITLE</b>  |
|---|---|
| <b>Detailed Description</b>                                 | Boards and Committees   |
| <b>Start Date</b>   | 07/01/2025  |
| <b>Completion Date</b>                                      | 06/30/2026  |
| <b>How will you measure success/achievement/completion?</b> | Software is purchased. Further training needed. This is the extension of a FY25 goal that has not been completed. |

## Trends/Metrics

| <b>Description</b>  | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> |
|---------------------|-------------|-------------|-------------|-------------|-------------|
| Marriage Intentions | 27          | 30          | 30          | 32          | 33          |
| Deaths              | 75          | 80          | 89          | 90          | 75          |
| Births              | 102         | 137         | 108         | 145         | 107         |



## Departmental Budget

| <b>TOWN CLERK</b>                | <b>FY2022<br/>Actual</b> | <b>FY2023<br/>Actual</b> | <b>FY2024 Actual</b> | <b>FY2025<br/>Request</b> | <b>FY2026<br/>Request</b> | <b>\$ Change<br/>from FY25</b> | <b>% Change<br/>from FY25</b> |
|----------------------------------|--------------------------|--------------------------|----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| <b>SALARIES</b>                  |                          |                          |                      |                           |                           |                                |                               |
| TOWN CLERK SALARY - ELECTED      | 73,144                   | 74,607                   | 76,845               | 79,150                    | 95,733                    | 16,583                         | 21%                           |
| SAL-ELECTION REGISTRARS          | 636                      | 324                      | 987                  | 690                       | 666                       | (24)                           | -3%                           |
| PT-T ELECTION WORKRS             | 10,992                   | 18,459                   | 8,037                | 21,000                    | 21,000                    | -                              | 0%                            |
| TN CLK OFFICE SAL                | 0                        | 26,832                   | 17,771               | 32,406                    | 34,372                    | 1,966                          | 6%                            |
| <b>SALARIES - SUBTOTAL</b>       | <b>84,772</b>            | <b>120,222</b>           | <b>103,640</b>       | <b>133,246</b>            | <b>151,771</b>            | <b>18,525</b>                  | <b>14%</b>                    |
| <b>OPERATING EXP.</b>            |                          |                          |                      |                           |                           |                                |                               |
| DATA PROCESSING ELECTIONS        | 850                      | 0                        | 2,895                | 0                         | 0                         | -                              | N/A                           |
| DUES & MEMBERSHIPS               | 220                      | 239                      | 230                  | 400                       | 400                       | -                              | 0%                            |
| PROFESSIONAL DEVELOPMENT         | 0                        | 0                        | 918                  | 2,000                     | 2,000                     | -                              | 0%                            |
| TRAINING & EDUCATION             | 0                        | 180                      |                      | 0                         | 0                         | -                              | N/A                           |
| TOWN CODE UPDATES                | 1,395                    | 4,560                    | 2,806                | 3,000                     | 3,000                     | -                              | 0%                            |
| DOG TAGS & LICENSES              | 865                      | 917                      | 2,205                | 1,000                     | 1,500                     | 500                            | 50%                           |
| PRINTNG-POSTG-STATY              | 135                      | (298)                    | 1,600                | 3,000                     | 3,000                     | -                              | 0%                            |
| STREET LIST PRINTING-ELECTIONS   | 863                      | 975                      | 1,238                | 1,200                     | 1,200                     | -                              | 0%                            |
| BALLOT PRINTING-ELECTIONS        | 0                        | 0                        |                      | -                         | -                         | -                              | N/A                           |
| BINDING                          | 0                        | 0                        |                      | 1,000                     | 1,000                     | -                              | 0%                            |
| ELECTION EXPENSE                 | 14,715                   | 21,935                   | 16,599               | 17,500                    | 17,500                    | -                              | 0%                            |
| CENSUS-ELECTIONS                 | 4,009                    | 4,683                    | 2,743                | 4,700                     | 4,700                     | -                              | 0%                            |
| MEETINGS+CONFERENCES*            | 928                      | 1,261                    |                      | 0                         | 0                         | -                              | N/A                           |
| OFFICE SUPPLIES                  | 2,287                    | 3,332                    | 4,362                | 2,000                     | 2,000                     | -                              | 0%                            |
| CAR ALLOW/MILEAGE                | 0                        | 0                        |                      | 500                       | 500                       | -                              | 0%                            |
| ENCUMBRANCES                     | 0                        | 104                      |                      | 0                         | 0                         | -                              | N/A                           |
| <b>OPERATING EXP. - SUBTOTAL</b> | <b>26,267</b>            | <b>37,888</b>            | <b>35,596</b>        | <b>36,300</b>             | <b>36,800</b>             | <b>500</b>                     | <b>1%</b>                     |
| <b>TOWN CLERK - TOTAL</b>        | <b>111,039</b>           | <b>158,110</b>           | <b>139,236</b>       | <b>169,546</b>            | <b>188,571</b>            | <b>19,025</b>                  | <b>11%</b>                    |

\* Training and education & meetings and conferences were combined into professional development in FY24



## Land Use Department

| Contact   | Phone & Email                            | Location                                     |
|---|--|--|
| Division Head: Maria De La Fuente<br>Title: Director of Land Use and Planning | 508-906-3027<br>mdelafuente@medfield.net | Town Hall<br>Second Floor<br>459 Main Street |

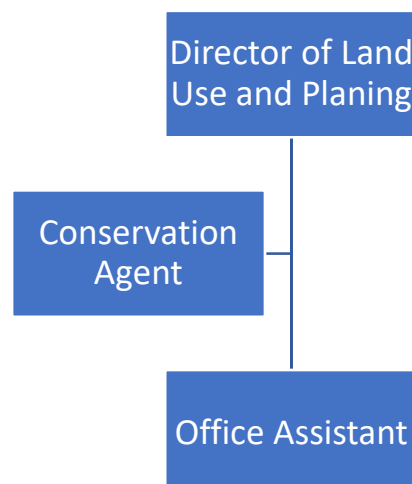
### Mission Statement & Departmental Activities

To cross barriers between town departments and stakeholders to encourage efficiency and collaboration in the review and enhancement of projects while addressing the needs, interests, and priorities of Medfield residents.

### Brief Description of the Department

Departmental responsibilities include administrative and professional support to the Planning Board, Zoning Board of Appeals, and the Affordable Housing Trust. The Director of Land Use and Planning (formerly Town Planner) serves as the lead project coordinator for the Town-wide Master Plan and implementation, Open Space and Recreation Plan, Medfield State Hospital redevelopment and master planning efforts, economic development, and downtown wayfinding. The Director supports numerous boards and committees, writes grants, and acts as a local project coordinator for many grant-funded activities. In addition, the Director manages the Conservation Agent and supports the Conservation Commission.

### Organizational Chart





## FY25 Accomplishments

- **Zoning Amendments:** The Land Use Department collaborated with the Planning Board to propose two zoning articles for the 2025 Town Meeting: a new Accessory Dwelling Units Bylaw and an updated Floodplain Bylaw to maintain regulatory compliance and affordable flood insurance.
- **Digital Records Modernization:** In partnership with ICC-CDS, the Land Use Department digitized over 150,000 planning and zoning records to improve public access and operational efficiency.
- **Community Branding and Wayfinding:** The Land Use Department supports the Select Board's Wayfinding Committee by leading efforts to implement signage that enhances downtown navigation and promotes local businesses.
- **Full-Time Conservation Agent:** For the first time, the Land Use Department hired a full-time Conservation Agent, enhancing service delivery and alignment with environmental and planning objectives.
- **Medfield State Hospital Project:** The Land Use Department meets biweekly with the developer of the Medfield State Hospital to coordinate permitting as the Planning Board reviews a definitive subdivision plan.

## FY25 Goals: Status Updates

| GOAL #1  | Establish database management system   |
|--|--|
| Detailed Description                                 | Complete the procurement and implementation of the Land Use Department's scanning and database management systems  |
| Start Date   | 01-01-23   |
| Completion Date                                      | 12-31-25   |
| How will you measure success/achievement/completion? | The Planning and Zoning files located in offsite storage will be scanned and uploaded to our new database management system. Current electronic documents will also be migrated to the database. This objective is complete once we have scanned and uploaded as much as possible using our Community Compact IT grant funds, and have a running database system |
| Status as of 3/31/2025                               | All files have been scanned, totaling over 150,000+ documents.   |



| <b>GOAL #2</b>  | <b>Implement online permitting software</b>  |
|---|--|
| <b>Detailed Description</b>                                 | Explore the possibility of migrating our current paper permitting system to an online permitting system to increase ease of use for applicants, improve internal workflows, and increase efficiency in-house   |
| <b>Start Date</b>   | 07-01-24   |
| <b>Completion Date</b>                                      | 12-31-25   |
| <b>How will you measure success/achievement/completion?</b> | A request will be submitted to the Warrant Committee to fund the difference between current systems and the new, online permitting system. If the request is accepted, we'll enter into a contract with a permitting software company and start the transition into digital filing |
| <b>Status as of 3/31/2025</b>                               | The Land Use Department is in the process of implementing OpenGov. The Director of Land Use is helping set up the DPW, Building Department, and Fire Department permits along with the Land Use Department's. The permitting software's launch date is Summer 2025.                |

| <b>GOAL #3</b>  | <b>Begin Zoning Rewrite Process</b>   |
|---|---|
| <b>Detailed Description</b>                                 | Apply for grant funding to do a complete zoning rewrite, implementing the suggestions from our zoning reorganization project done by the Barrett Planning Group in 2022   |
| <b>Start Date</b>   | 04-01-24  |
| <b>Completion Date</b>                                      | 12-31-25  |
| <b>How will you measure success/achievement/completion?</b> | If the grant funds are granted, success will be measured by having a complete document to present at Town Meeting   |
| <b>Status as of 3/31/2025</b>                               | The Land Use Department has applied for grant funds, but the State did not fund the request. The Land Use Department will apply for a new round of grant funding in FY26. |

## FY26 Goals

| <b>GOAL #1</b>              | <b>DIGITAL PERMITTING</b>  |
|-----------------------------|--|
| <b>Detailed Description</b> | The Land Use Department will have a fully digital permitting process, with integrations to other Departments to ensure a seamless experience for applicants. |
| <b>Start Date</b>           | 07/01/25   |



|   |  |
|---|--|
| <b>Completion Date</b>                                      | 06/30/26   |
| <b>How will you measure success/achievement/completion?</b> | This goal will be complete when the permitting system is fully implemented, resulted in easier access to public services, reduced foot traffic in Town Hall, and more efficiency and communication between Departments, resulting in a smoother permitting process for all applicants. |

| <b>GOAL #2</b>  | <b>DIGITALIZATION OF HISTORIC RECORDS</b>  |
|---|--|
| <b>Detailed Description</b>                                 | The Land Use Department will have all storage documents digitized for easy public access. This includes over 50 years worth of data.   |
| <b>Start Date</b>   | 07/01/25   |
| <b>Completion Date</b>                                      | 06/30/26   |
| <b>How will you measure success/achievement/completion?</b> | The Land Use scanning initiative will result in instant public access to all of the Department's records, a historic first time occurrence. This will in turn increase government transparency, ADA accessibility, and quicker turnaround times for FOIA requests. |

| <b>GOAL #3</b>  | <b>ZONING BYLAW AMENDMENTS</b>   |
|---|--|
| <b>Detailed Description</b>                                 | The Land Use Department, in conjunction with the Planning Board, will identify common bylaw issues and propose amendments for the 2026 Annual Town Meeting.  |
| <b>Start Date</b>   | 07/01/25   |
| <b>Completion Date</b>                                      | 06/30/26   |
| <b>How will you measure success/achievement/completion?</b> | The Land Use Department will propose a number of zoning articles for the 2026 Town Meeting, which will result in contiguous alignment of the Medfield Zoning Bylaws with Town-wide objectives which reflect the Town of Medfield's values and goals. |





## Trends/Metrics

| Description   | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|------|------|------|------|------|
| Zoning Board of Appeals Special Permits Reviewed                          | 15   | 16   | 20   | 7    | 15   |
| Zoning Board of Appeals Comprehensive Permits Approved                    | 1    | 1    | 1    | 0    | 1    |
| Zoning Board of Appeals Comprehensive Permits Insubstantial Modifications | 1    | 2    | 5    | 4    | 0    |
| Zoning Board of Appeals Section 6 Finding                                 | 0    | 0    | 1    | 0    | 0    |
| Zoning Board of Appeals Appeal of Building Commissioner Determination     | 0    | 0    | 4    | 1    | 0    |
| Planning Board Subdivisions of Land Reviewed                              | 5    | 4    | 0    | 2    | 1    |
| Planning Board Changes of Use Reviewed                                    | 5    | 6    | 1    | 1    | 1    |
| Planning Board Site Plan Approvals  | 1    | 0    | 1    | 3    | 2    |
| Conservation Commission – Requests for Determinations of Applicability    | 6    | 13   | 4    | 7    | 14   |
| Conservation Commission – Notices of Intent                               | 10   | 11   | 4    | 9    | 12   |
| Sign Advisory Board Applications Approved                                 | 11   | 10   | 7    | 6    | 12   |



## Departmental Budget

| <b>PLANNING &amp; ZONING</b>         | <b>FY2022<br/>Actual</b> | <b>FY2023 Actual</b> | <b>FY2024 Actual</b> | <b>FY2025<br/>Request</b> | <b>FY2026<br/>Request</b> | <b>\$ Change<br/>from FY25</b> | <b>% Change from<br/>FY25</b> |
|--------------------------------------|--------------------------|----------------------|----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| <b>SALARIES</b>                      |                          |                      |                      |                           |                           |                                |                               |
| TN PLANNR DPT SAL                    | 110,623                  | 109,029              | 123,957              | 129,801                   | 135,236                   | 5,435                          | 4%                            |
| LONGEVITY                            | 450                      | 500                  | -                    | -                         | -                         | -                              | -%                            |
| <b>SALARIES - SUBTOTAL</b>           | <b>111,073</b>           | <b>109,529</b>       | <b>123,957</b>       | <b>129,801</b>            | <b>135,236</b>            | <b>5,435</b>                   | <b>4%</b>                     |
| <b>OPERATING EXP.</b>                |                          |                      |                      |                           |                           |                                |                               |
| ADVERTISING                          | 622                      | 936                  | 576                  | 1,500                     | 1,500                     | -                              | 0%                            |
| UTIL - TELEPHONE                     | 0                        | 478                  | 496                  | 500                       | 520                       | 20                             | 4%                            |
| DUES & MEMBERSHIPS                   | 591                      | 591                  |                      | 1,000                     | 1,000                     | -                              | 0%                            |
| PROFESSIONAL DEVELOPMENT             | 0                        | 0                    | 295                  | 3,255                     | 3,255                     | -                              | 0%                            |
| TRAINING & EDUCATION*                | 388                      | 25                   |                      | 0                         | 0                         | -                              | N/A                           |
| PROFESSIONAL SERVICES                | 1,019                    | 175                  | 1,575                | 1,500                     | 1,500                     | -                              | 0%                            |
| PLANNING CONSULTANT                  | 4,855                    | 0                    | 32                   | 6,000                     | 6,000                     | -                              | 0%                            |
| PRINTNG-POSTG-STATY                  | 1,508                    | 1,630                | 2,794                | 2,250                     | 2,250                     | -                              | 0%                            |
| MEETINGS+CONFERENCES*                | 1,181                    | 967                  | 0                    | 0                         | 0                         | -                              | N/A                           |
| OFFICE SUPPLIES                      | 2,446                    | 2,511                | 525                  | 880                       | 880                       | -                              | 0%                            |
| ENCUMBRANCES                         | 109                      | 0                    | 0                    | 0                         | 0                         | -                              | N/A                           |
| <b>OPERATING EXP. - SUBTOTAL</b>     | <b>12,719</b>            | <b>7,312</b>         | <b>6,293</b>         | <b>16,885</b>             | <b>16,905</b>             | <b>20</b>                      | <b>0%</b>                     |
| <b>PLANNING &amp; ZONING - TOTAL</b> | <b>123,792</b>           | <b>116,842</b>       | <b>130,250</b>       | <b>146,686</b>            | <b>152,141</b>            | <b>5,455</b>                   | <b>4%</b>                     |

\* Training and education & meetings and conferences were combined into professional development in FY24



## Departmental Budget

| <b>CONSERVATION</b>                   | <b>FY2022<br/>Actual</b> | <b>FY2023 Actual</b> | <b>FY2024 Actual</b> | <b>FY2025<br/>Request</b> | <b>FY2026<br/>Request</b> | <b>\$ Change<br/>from FY25</b> | <b>% Change from<br/>FY25</b> |
|---------------------------------------|--------------------------|----------------------|----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| <b>SALARIES</b>                       |                          |                      |                      |                           |                           |                                |                               |
| CONSERV AGENT SALARY                  | 33,323                   | 0                    | -                    | 54,808                    | 77,420                    | 22,612                         | 41%                           |
| <b>SALARIES - SUBTOTAL</b>            | <b>33,323</b>            | <b>0</b>             | <b>-</b>             | <b>54,808</b>             | <b>77,420</b>             | <b>22,612</b>                  | <b>41%</b>                    |
| <b>OPERATING EXP.</b>                 |                          |                      |                      |                           |                           |                                |                               |
| DUES & MEMBERSHIPS                    | 902                      | 980                  | 889                  | 1,000                     | -                         | (1,000)                        | -100%                         |
| UTIL - TELEPHONE                      | 0                        | 223                  | 501                  | 500                       | 520                       | 20                             | 4%                            |
| PROFESSIONAL DEVELOPMENT              | 0                        | 180                  | 30                   | 600                       | 1,800                     | 1,200                          | 200%                          |
| TRAINING & EDUCATION*                 | 276                      | 0                    |                      | 0                         | 0                         | -                              | N/A                           |
| PRINTNG-POSTG-STATY                   | 818                      | 106                  | 111                  | 300                       | 300                       | -                              | 0%                            |
| NEWSPAPERS                            | 354                      | 0                    |                      | 400                       | 400                       | -                              | 0%                            |
| CONS CONSULTANT/PROFESSIONAL SERVICES |                          | 36,783               | 52,603               | 0                         | 5,000                     | 5,000                          | N/A                           |
| POND MAINTENANCE                      | 4,800                    | 0                    |                      | 5,000                     | 5,000                     | -                              | 0%                            |
| OFFICE SUPPLIES                       | 616                      | 0                    | 60                   | 550                       | 550                       | -                              | 0%                            |
| CAR ALLOW/MILEAGE                     | -                        | 0                    |                      | 175                       | 175                       | -                              | 0%                            |
| ENCUMBRANCES                          | 5,115                    | 96                   | -                    | 0                         | -                         | -                              | N/A                           |
| <b>OPERATING EXP. - SUBTOTAL</b>      | <b>12,881</b>            | <b>38,369</b>        | <b>54,194</b>        | <b>8,525</b>              | <b>13,745</b>             | <b>5,220</b>                   | <b>61%</b>                    |
| <b>CONSERVATION - TOTAL</b>           | <b>46,204</b>            | <b>38,369</b>        | <b>54,194</b>        | <b>63,333</b>             | <b>91,165</b>             | <b>27,832</b>                  | <b>44%</b>                    |

\* Training and education & meetings and conferences were combined into professional development in FY24



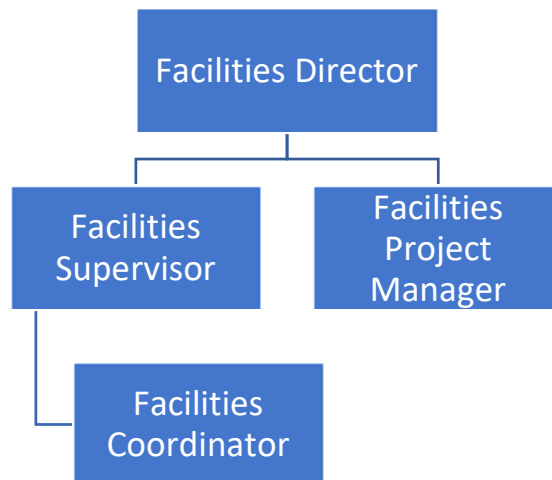
## Facilities

| Contact                             | Phone & Email | Location  |
|-------------------------------------|---------------|---|
| Robert Quinn<br>Facilities Director | 508-906-3068  | Medfield Public Works Garage<br>55 North Meadows Road |

### Brief Description of the Department

The Facilities Department oversees the facilities management, maintenance and construction responsibilities for all Town and School buildings. The department is also responsible for managing all major building-related capital projects and capital improvements, maintains the Town's Green Community designation and energy efficiency programs, and assists in the procurement of energy contracts for supply and renewable energy.

### Organizational Chart



### FY25 Accomplishments

- Continue Participation in Green Communities Grant Program – Projects included insulating the attic at Town Hall, Installation of Variable Frequency Drives on the pumps for the High School heating system, and the installation of heat pump rooftop units at the Library. There were six total units replaced at the library which provide cooling, and heating with natural gas backup.
- Update 20-year Facilities Plan: The bid documents for this were sent out May 1st, 2024. The contract was signed on August 22, 2024. The draft report was submitted to the Town on November 14th, 2024, the final report was issued on May 7th, 2025.



## FY25 Goals

| GOAL #1  | Expand Number of Capital Projects Completed   |
|--|---|
| Detailed Description                                 | 1/1/2024  |
| Start Date   | The Town created a new Facilities Project Manager in 2024 whose main focus is to work on the backlog of capital projects  |
| Completion Date                                      | 7/1/2025  |
| How will you measure success/achievement/completion? | Number of completed facilities projects previously approved by Town Meeting   |
| Status as of 3/31/2025:                              | Town Hall: Attic Insulation, Facade Repairs, Carpet Replacement, interior and exterior painting<br>Library: Repointing, Fire Alarm, RTU Replacement, Window Well Repair, Duct Cleaning<br>COA: Siding Repairs, Brick Medallions Replacement, Duct Cleaning<br>DPW: Duct Cleaning<br>PSB: Duct Cleaning, Basketball Court Reconstruction |

| GOAL #2  | Implement 20-Year Facilities Plan   |
|--|---|
| Detailed Description                                 | Once the new 20-year facilities plan is in place, we look forward to implementing the results via projects to be funded by the Municipal Buildings Stabilization Fund and the Town's capital planning process |
| Start Date   | 10/1/2024   |
| Completion Date                                      | 12/31/2026  |
| How will you measure success/achievement/completion? | Number of completed facilities projects included in the Town's future approved capital plans  |
| Status as of 3/31/2025:                              | Arrowstreet will present the final plan to the Select Board and other stakeholders in spring or early summer 2025.  |

## FY26 Goals

| GOAL #1              | Improve Building Envelopes  |
|----------------------|---|
| Detailed Description | One of the main priorities will be to make repairs to building envelopes across the Town and Schools. This is a critical component of capital planning because it protects the long-term integrity, functionality, and value of facilities. The building envelope—including but not limited to: the roof, walls, windows, doors, and foundation—are the first line of defense against environmental elements. Proactively investing in repairs extends the lifespan of the building, reduces emergency maintenance costs, |



|   |  |
|---|--|
|   | improves occupant comfort and safety, and ensures compliance with energy codes and sustainability goals.   |
| <b>Start Date</b>   | 7/1/2025   |
| <b>Completion Date</b>                                      | 6/30/2026  |
| <b>How will you measure success/achievement/completion?</b> | Success will be measured by a mix of technical and financial performance metrics: improvements in building performance (such as reduced air and water infiltration, energy savings, and fewer maintenance issues) and long-term lifecycle cost reductions. Envelope maintenance is important to keep up with especially as buildings age, issues will begin to compound if left unchecked. |

| <b>GOAL #2</b>  | <b>HVAC Equipment Maintenance</b>  |
|---|--|
| <b>Detailed Description</b>                                 | Another priority is repairing and improving HVAC equipment. This is important for capital planning purposes because it directly impacts the performance, efficiency, and longevity of building systems. HVAC systems are essential for maintaining indoor air quality, thermal comfort, and proper ventilation—all of which affect occupant productivity, and satisfaction. When HVAC equipment is neglected, it becomes less efficient, consumes more energy, and is more prone to breakdowns, which can lead to costly emergency repairs or premature replacement. Regular repairs and upgrades help optimize system performance, extend equipment lifespan, reduce operational costs, and support sustainability and energy conservation goals. Including HVAC repairs in capital planning ensures reliable building operations and helps prevent budget surprises down the line. |
| <b>Start Date</b>   | 7/1/2025   |
| <b>Completion Date</b>                                      | 6/30/2026  |
| <b>How will you measure success/achievement/completion?</b> | Success will be measured by increased systems efficiency, reduced energy consumption and maintenance costs, improved occupant comfort, and compliance with sustainability goals.   |

| <b>GOAL #3</b>              | <b>Building Management Systems</b>  |
|-----------------------------|---|
| <b>Detailed Description</b> | Another goal is upgrading and improving Building Management Systems (BMS) across Town buildings. BMS systems are essential because they help monitor and control critical building operations—like HVAC and energy usage—across multiple buildings from a centralized platform. Currently, there are several different systems in place, and the technology is out of date or non-existent. The goal is to use a single platform across all buildings – which will help streamline maintenance and service. It also |



|   |  |
|---|--|
|   | improves energy efficiency, reduces utility and maintenance costs, and ensures a comfortable environment for occupants. A BMS also supports long-term planning and quick response to issues, which is especially important with limited budgets. Additionally, it helps Towns meet sustainability goals and comply with safety or operational regulations.   |
| <b>Start Date</b>   | 7/1/2025   |
| <b>Completion Date</b>                                      | 6/30/2026  |
| <b>How will you measure success/achievement/completion?</b> | The improvements and upgrades will take time to implement, so this work must be done in phases. Systems will need to be identified and prioritized across all buildings. For buildings with no BMS, a base level system will need to be implemented. From there equipment will need to be added gradually. For buildings with outdated systems the new front end will need to be implemented slowly, picking up a few pieces of equipment at a time. The long term goal is to have all buildings running on a singular platform. Success will be measured by the number of buildings that have a BMS system, and the amount of buildings that are running on the same BMS system. Having one singular platform allows for ease of access, and will mean less downtime for repairs and service. |



## Departmental Budget

| <b>BUILDINGS &amp; PROPERTY MAINT.</b>    | <b>FY2022<br/>Actual</b> | <b>FY2023 Actual</b> | <b>FY2024 Actual</b> | <b>FY2025<br/>Request</b> | <b>FY2026<br/>Request</b> | <b>\$ Change<br/>from FY25</b> | <b>% Change<br/>from FY25</b> |
|---|--------------------------|----------------------|----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| <b>SALARIES</b>                           |                          |                      |                      |                           |                           |                                |                               |
| PUB BLD+PROP MAI SAL EXP                  | 98,225                   | 104,224              | 159,509              | 215,453                   | 219,204                   | 3,751                          | 2%                            |
| Longevity                                 |                          |                      |                      | 350                       | 400                       | 50                             | 14%                           |
| <b>SALARIES - SUBTOTAL</b>                | <b>98,225</b>            | <b>104,224</b>       | <b>159,509</b>       | <b>215,803</b>            | <b>219,604</b>            | <b>3,801</b>                   | <b>2%</b>                     |
| <b>OPERATING EXP.</b>                     |                          |                      |                      |                           |                           |                                |                               |
| VEHCL EQ REPR+SVC                         | 3,502                    | 0                    | 35                   | 500                       | 500                       | -                              | 0%                            |
| UTIL-CELL PHONE                           | 1,095                    | 1,087                | 1,125                | 1,800                     | 1,800                     | -                              | 0%                            |
| CLOTHING ALLOW                            | 1,478                    | 500                  | 500                  | 500                       | 500                       | -                              | 0%                            |
| PROFESSIONAL DEVELOPMENT                  | 0                        | 0                    | 2,157                | 1,000                     | 1,000                     | -                              | 0%                            |
| OFFICE SUPPL FAC MGR                      | 147                      | 563                  | 255                  | 440                       | 440                       | -                              | 0%                            |
| CopyMachSupp Fac Mgr                      | 0                        | 0                    | -                    | 100                       | 100                       | -                              | 0%                            |
| ENR MGR CONTR SERV                        | 19,700                   | 25,638               | 2,153                | 20,000                    | 20,000                    | -                              | 0%                            |
| ENCUMBRANCES                              | 23,001                   | 17,773               | 0                    | 0                         | 0                         | -                              | N/A                           |
| <b>OPERATING EXP. - SUBTOTAL</b>          | <b>48,923</b>            | <b>45,561</b>        | <b>6,225</b>         | <b>24,340</b>             | <b>24,340</b>             | <b>-</b>                       | <b>0%</b>                     |
| <b>BUILDING MAINTENANCE CONTRACTS</b>     |                          |                      |                      |                           |                           |                                |                               |
| TnHall-BldgContr                          | 26,765                   | 32,019               | 46,482               | 20,350                    | 20,350                    | -                              | 0%                            |
| PubSaf BldgContr                          | 42,906                   | 42,254               | 51,078               | 73,900                    | 73,900                    | -                              | 0%                            |
| DPW TnGar Bldg Contr                      | 13,659                   | 22,500               | 26,194               | 34,760                    | 34,760                    | -                              | N/A                           |
| COA BLDG CONTRACTS                        | 8,139                    | 19,208               | 16,027               | 20,300                    | 20,300                    | -                              | 0%                            |
| LIBRARY BLDG CONTRAC                      | 31,875                   | 37,651               | 39,754               | 39,600                    | 39,600                    | -                              | 0%                            |
| PARK+REC BLD CONTR                        | 23,027                   | 24,857               | 25,699               | 18,900                    | 18,900                    | -                              | 0%                            |
| <b>BLDNG. MAINT. CONTRACTS - SUBTOTAL</b> | <b>146,371</b>           | <b>178,489</b>       | <b>205,234</b>       | <b>207,810</b>            | <b>207,810</b>            | <b>-</b>                       | <b>0%</b>                     |
| <b>ELECTRICITY</b>                        |                          |                      |                      |                           |                           |                                |                               |
| TOWN HALL ELEC                            | 26,171                   | 24,070               | 24,784               | 30,495                    | 30,495                    | -                              | 0%                            |
| PublSafety Elec                           | 81,141                   | 78,733               | 79,370               | 85,600                    | 85,600                    | -                              | 0%                            |
| PW-TN GAR ELEC                            | 27,115                   | 28,618               | 14,419               | 17,891                    | 17,891                    | -                              | 0%                            |
| PW-TRF STN ELEC                           | 4,924                    | 2,758                | 3,231                | 6,741                     | 6,741                     | -                              | 0%                            |
| COA ELECTRIC                              | 11,221                   | 11,714               | 10,546               | 16,050                    | 16,050                    | -                              | 0%                            |
| EV CHARGERS                               | 0                        | 177                  | 0                    | 0                         | 0                         | -                              | N/A                           |
| <b>ELECTRICITY - SUBTOTAL</b>             | <b>150,572</b>           | <b>146,069</b>       | <b>132,350</b>       | <b>156,777</b>            | <b>156,777</b>            | <b>-</b>                       | <b>0%</b>                     |





| <b>BUILDINGS &amp; PROPERTY MAINT.</b>         | FY2022<br>Actual | FY2023 Actual  | FY2024 Actual  | FY2025<br>Request | FY2026<br>Request | \$ Change<br>from FY25 | % Change<br>from FY25 |
|--|------------------|----------------|----------------|-------------------|-------------------|------------------------|-----------------------|
| <b>BUILDING HEAT</b>                           |                  |                |                |                   |                   |                        |                       |
| TOWN HALL HEAT                                 | 4,540            | 4,926          | 4,637          | 4,000             | 7,000             | 3,000                  | 75%                   |
| PublSafty Heat                                 | 21,531           | 19,551         | 14,432         | 20,000            | 35,000            | 15,000                 | 75%                   |
| PW-TN GAR HEAT                                 | 19,895           | 1,453          | 24,455         | 30,000            | 52,500            | 22,500                 | 75%                   |
| COA HEAT                                       | 4,377            | 5,203          | 4,620          | 4,000             | 7,000             | 3,000                  | 75%                   |
| <b>BUILDING HEAT - SUBTOTAL</b>                | <b>50,343</b>    | <b>31,133</b>  | <b>48,144</b>  | <b>58,000</b>     | <b>101,500</b>    | <b>43,500</b>          | <b>75%</b>            |
| <b>BUILDING MAINTENANCE &amp; REPAIRS</b>      |                  |                |                |                   |                   |                        |                       |
| TnHall B M+Repairs                             | 49,233           | 25,875         | 46,482         | 13,650            | 13,650            | -                      | 0%                    |
| PublSaf B M+Re                                 | 32,180           | 24,026         | 51,078         | 25,450            | 25,450            | -                      | 0%                    |
| DPW TnGar B M+R                                | 13,786           | 13,305         | 26,194         | 10,250            | 10,250            | -                      | 0%                    |
| COA BLDG M+REP                                 | 6,337            | 7,812          | 16,027         | 8,700             | 8,700             | -                      | 0%                    |
| LIBR BLDG M+RE                                 | 14,571           | 9,628          | 39,754         | 11,250            | 11,250            | -                      | 0%                    |
| P&R BLD MAI+REPAIRS                            | 4,466            | 6,798          | 25,699         | 3,300             | 3,300             | -                      | 0%                    |
| DwightDer B M+R                                | 0                | 0              | -              | 500               | 500               | -                      | 0%                    |
| <b>BUILDING MNT. &amp; REPAIRS - SUBTOTAL</b>  | <b>120,573</b>   | <b>87,444</b>  | <b>205,234</b> | <b>73,100</b>     | <b>73,100</b>     | <b>-</b>               | <b>0%</b>             |
| <b>WATER &amp; SEWER FACILITIES</b>            |                  |                |                |                   |                   |                        |                       |
| TOWN HALL W+S                                  | 898              | 894            | 1,363          | 1,100             | 1,100             | -                      | 0%                    |
| PublSafety W+S                                 | 2,087            | 2,554          | 2,294          | 2,150             | 2,150             | -                      | 0%                    |
| PW-TN GAR W+S                                  | 890              | 1,484          | 0              | 0                 | 0                 | -                      | n/a                   |
| PW-TRF STN W+S                                 | 172              | 0              | 187            | 0                 | 0                 | -                      | n/a                   |
| PW-CEMTERY W+S                                 |                  | 0              | 0              | 0                 | 0                 | -                      | n/a                   |
| COA-WATER+SEWR                                 | 1,199            | 1,425          | 968            | 1,300             | 1,300             | -                      | 0%                    |
| <b>WATER &amp; SEWER FAC. - SUBTOTAL</b>       | <b>5,246</b>     | <b>6,357</b>   | <b>4,812</b>   | <b>4,550</b>      | <b>4,550</b>      | <b>-</b>               | <b>0%</b>             |
| <b>BUILDINGS &amp; PROPERTY MAINT. - TOTAL</b> | <b>620,253</b>   | <b>599,278</b> | <b>761,508</b> | <b>740,380</b>    | <b>787,681</b>    | <b>47,301</b>          | <b>6%</b>             |

\* Training and education & meetings and conferences were combined into professional development in FY24



## Police Department

| Contact                              | Phone & Email                          | Location                                   |
|--------------------------------------|--|--|
| Michelle Guerette<br>Chief of Police | 508-359-2315<br>mguerette@medfield.net | Public Safety Building<br>112 North Street |

### Mission Statement & Departmental Activities

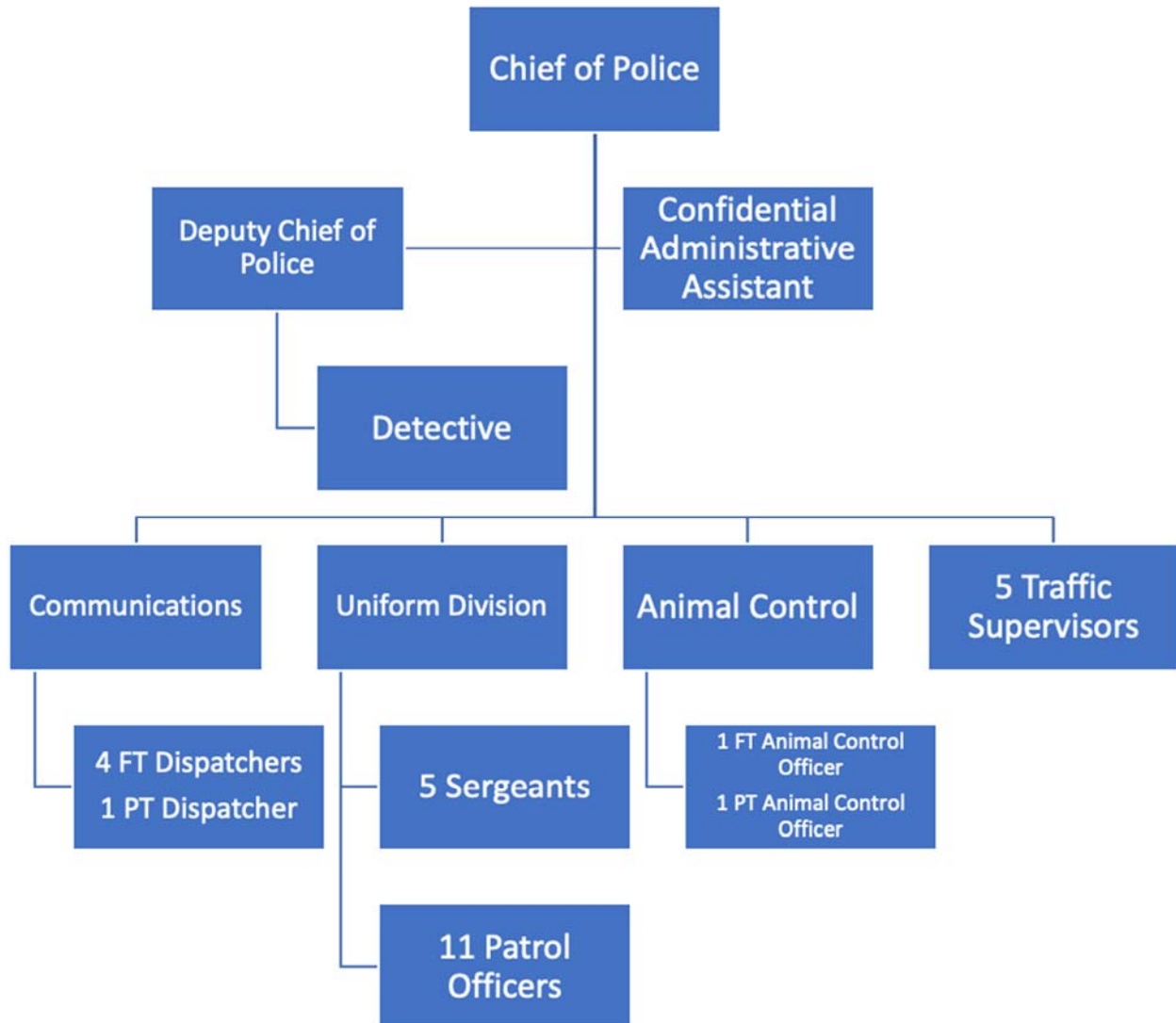
The Medfield Police Department is committed to providing the highest level of public safety and service to the citizens and businesses within the community. The members of the Department are empowered to enforce state and local laws to ensure that the peace and tranquility of our neighborhoods are maintained and that crime and the fear of crime are reduced.

### Brief Description of the Department

The Medfield Police Department is budgeted for 19 sworn officers including the Chief and Deputy Chief of Police, 4 full-time and 1 part-time dispatchers who operate our E911 communications center, 1 full-time and 1 part-time Animal Control Officers, and 5 crossing guards. Our primary objective is to reduce the perception and occurrence of crime while providing unbiased, fair and compassionate law enforcement services to the community. This goal is accomplished with strong working relationships with other Town departments and the citizens of Medfield.



## Organizational Chart



## FY25 Accomplishments

- The Police Department focused heavily on recruiting and retaining the highest qualified individuals committed to public safety in our community. By identifying members with shared values in fair and compassionate policing philosophies, we created a workforce dedicated to our residents. The department achieved full staffing with transfers into the organization and the graduation of academy recruits. A full complement of officers ensures the Medfield community is receiving superior proactive enforcement of laws and ready access to public safety.
- The Department is dedicated to officer wellness and providing ongoing support to its members. This year, officers participated in an MPTC training focused on stress management techniques



specific to the profession. Additionally, supervisors held regular shift briefings to review calls for service, set expectations, and assess performance objectives. The Town promoted additional sergeants to ensure consistent supervision of personnel.

- The department remained focused on strengthening the relationship between the police and youth in our community. Through the School Liaison Program initiative, we fostered trust, open communication, and positive interactions between law enforcement and students. This program provided officers with the opportunity to engage directly with youth, educate them on safety, and create a supportive environment that helps prevent conflicts. We also opened registration for our inaugural Youth Police Academy in 2025 which is taking place in June and August. The department has over 60 interested students and we anticipate this becoming a featured event for us annually.

## FY25 Goals: Status Updates

| GOAL #1  | Youth Academy  |
|--|--|
| Detailed Description                                 | Enhance Student Resource Officer programs between the Police and School Departments  |
| Start Date   | September 1, 2024  |
| Completion Date                                      | June 23, 2025  |
| How will you measure success/achievement/completion? | Creation of BTA team, Youth Academy, School Liaison Program<br>Measured by fewer enforcement related/violence based incidents within our schools.  |
| Status as of 6/11/2025                               | <p>The introduction and implementation of these programs targets 3 areas of school safety. The BTA program established a partnership with school administrators and guidance officials to identify youth in crisis and prevent incidents of school violence before they occur. This multipronged approach fosters comprehensive communication between school teachers, administrators and SRO's.</p> <p>By expanding our SRO program to include SLO's, we were able to have a constant presence in each of our schools and at every level of education. Too often, the focus of SRO's is limited to middle and high school students. By placing officers at every school, students were able to form positive relationships with LEO's in a non-adversarial environment.</p> <p>Lastly, the creation of a youth academy creates a more transparent police department with our younger community members. We provide an opportunity for teenagers to better understand the role of police officers as public safety officials and not just law enforcement officers. Our goal is to enhance these relationships to develop long lasting positive interactions and perceptions of police in society.</p> |



| GOAL #2  | Continue Community Engagement Efforts  |
|--|--|
| Detailed Description                                 | Develop core activities that foster more frequent non-law enforcement citizen/officer face to face interactions  |
| Start Date   | July 1, 2024   |
| Completion Date                                      | June 30, 2025  |
| How will you measure success/achievement/completion? | Programs such as E-Bike patrols in the center of town and community open space areas, participation in Council On Aging events, Parks and Recreation camps and Honor Guard. Measured by call volumes and non-enforcement related calls for service.  |
| Status as of 6/11/2025                               | The department recognizes that regular patrol from a cruiser does not promote community/officer bonding. Engaging the community outside of enforcement activities, we were able to take a more personalized approach to policing. The ability for residents to have meaningful conversations with officers in non-threatening situations has increased our credibility in town. Residents were able to relate to our members and view them as true partners. Our trends and metrics support that this initiative has generated positive results with calls for service increasing dramatically. We transformed into an organization where residents felt comfortable contacting us to address both major and minor quality of life concerns. |

| GOAL #3  | Promote Professional Development   |
|--|--|
| Detailed Description                                 | Career Development Training  |
| Start Date   | October 1, 2024  |
| Completion Date                                      | June 05, 2025  |
| How will you measure success/achievement/completion? | Create a pilot program for officers to be reassigned from Patrol to specialty units for a period of a week. The goal is to stimulate officer growth and knowledge of department positions to help engage them in the decision making process.  |
| Status as of 6/11/2025                               | The department continued to rotate officers into new positions. This program allowed our officers to develop new skill sets which immediately translated into a better and more successful work product. As officers learned skills related to the schools, investigations, and new electronic equipment, they enhanced their knowledge base which led to additional successful case closures. |



## FY26 Goals

| GOAL #1  | Expand Non-Traditional Policing Initiatives  |
|--|--|
| Detailed Description                                 | Enhance police presence in the community in non-enforcement roles.   |
| Start Date   | July 1, 2025   |
| Completion Date                                      | June 30, 2026  |
| How will you measure success/achievement/completion? | Create new positions within the department that support police/community interactions outside of traditional policing models. Measured by requests for service outside of traditional crime based incidents. |

| GOAL #2  | Create Civilian Police Academy  |
|--|---|
| Detailed Description                                 | Develop programs that foster support from the community toward police. These programs should focus on transparent information sharing on how police operations function.  |
| Start Date   | September 1, 2025   |
| Completion Date                                      | April 1, 2026   |
| How will you measure success/achievement/completion? | Implementation of Citizens Police Academy. Offer course for attendees to complete with CPR certificates included. Measured by participation from community members. Two programs will be introduced to determine if positive responses from the initial academy increase participation in the second academy. |

| GOAL #3  | Enhance Quality of Life for Residents   |
|--|---|
| Detailed Description                                 | Improve quality of life complaints with more personalized service   |
| Start Date   | July 1, 2025  |
| Completion Date                                      | June 30, 2026   |
| How will you measure success/achievement/completion? | Establish neighborhood response teams with a supervisor assigned to each "district". Measured by number of engagements and participation of community members in neighborhood meetings. |



## Trends/Metrics

| Description  | 2020   | 2021   | 2022   | 2023   | 2024   |
|--|--------|--------|--------|--------|--------|
| Crimes against the person  | 24     | 15     | 20     | 32     | 37     |
| Crimes against property  | 62     | 52     | 71     | 90     | 106    |
| Crimes against society   | 44     | 36     | 4      | 12     | 6      |
| Bylaw Offenses   | 40     | 51     | 23     | 40     | 66     |
| Call volume (including officer initiated/shift/detail assignments) | 13,778 | 13,029 | 16,418 | 17,614 | 26,108 |



## Departmental Budget

| <b>POLICE, TRAFFIC MARKINGS/SIGNS &amp; ANIMAL CONTROL</b> | FY2022 Actual    | FY2023 Actual    | FY2024 Actual    | FY2025 Request   | FY2026 Request   | \$ Change from FY25 | % Change from FY25 |
|--|------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|
| <b>POLICE SALARIES</b>                                     |                  |                  |                  |                  |                  |                     |                    |
| POLICE OP SAL EXP  | 2,293,901        | 2,089,042        | 2,375,762        | 2,783,400        | 2,852,004        | 68,604              | 2%                 |
| SCHL TRA SAF OFF   |                  | 56,551           | 56,818           | 64,218           | 66,580           | 2,362               | 4%                 |
| POLICE LONGEVITY   | 5,800            | 4,450            | 4,550            | 5,700            | 4,800            | (900)               | -19%               |
| ENCUMBRANCES   | 4,706            | 3,026            | 0                | 0                | 0                | -                   | N/A                |
| <b>SALARIES - SUBTOTAL</b>                                 | <b>2,304,407</b> | <b>2,153,069</b> | <b>2,437,130</b> | <b>2,853,318</b> | <b>2,923,384</b> | <b>70,066</b>       | <b>2%</b>          |
| <b>OPERATING EXP.</b>                                      |                  |                  |                  |                  |                  |                     |                    |
| TELEPROCESSING   | 0                | 0                | 1,000            | 1,318            | 1,000            | (318)               | -24%               |
| CRUISER REPAIR+SERV  | 10,987           | 16,945           | 15,806           | 19,000           | 19,000           | -                   | 0%                 |
| OTHER EQUIPMENT  | 5,343            | 2,307            | 2,245            | 2,250            | 2,250            | -                   | 0%                 |
| POLICE OFFICER EQUIPMENT                                   | 7,931            | 6,957            | 12,375           | 12,000           | 14,000           | 2,000               | 17%                |
| EQUIP MAINT CONTRACTS                                      | 43,407           | 45,347           | 45,862           | 60,783           | 49,500           | (11,283)            | -19%               |
| RADIO REPAIRS+MAINT  | 5,196            | 7,056            | 2,137            | 12,000           | 12,000           | -                   | 0%                 |
| GASOLINE   | 34,138           | 36,810           | 37,195           | 50,000           | 50,000           | -                   | 0%                 |
| UTIL-TELEPHONE   | 31,142           | 37,090           | 28,915           | 39,021           | 39,021           | -                   | 0%                 |
| DUES & MEMBERSHIPS   | 5,600            | 10,540           | 11,443           | 11,000           | 13,000           | 2,000               | 18%                |
| PROFESSIONAL DEVELOPMENT                                   | 0                | 0                | 27,715           | 34,900           | 34,900           | -                   | 0%                 |
| TRAINING & EDUCATION*                                      | 18,558           | 12,741           | 0                | 0                | 0                | 0                   | N/A                |
| PROFESSIONAL SERVICES                                      | 721              | 1,058            | 10,574           | 3,000            | 3,000            | -                   | 0%                 |
| MEDICAL SERV+SUPPLIES                                      | 6,002            | 5,394            | 14,570           | 10,000           | 10,000           | -                   | 0%                 |
| PRINTNG-POSTG-STATY  | 508              | 1,712            | 1,961            | 2,188            | 2,188            | -                   | 0%                 |
| MEALS  | 39               | 113              | 306              | 400              | 400              | -                   | 0%                 |
| UNIFORMS   | 41,940           | 29,001           | 53,038           | 52,950           | 32,950           | (20,000)            | -38%               |
| UNI-SchTraSafOff   | -                | 1,435            | 525              | 1,000            | 1,000            | -                   | 0%                 |
| SUPPLY EXPENSE   | 3,411            | 2,108            | 2,516            | 4,000            | 3,500            | (500)               | -13%               |
| BOOKS-PERIODICALS-SUBSCRIPTION                             | 1,442            | 2,926            | 3,091            | 3,300            | 3,500            | 200                 | 6%                 |
| OFFICE SUPPLIES  | 2,031            | 1,884            | 3,124            | 3,200            | 3,200            | -                   | 0%                 |
| COPY MACHINE SUPPLIES                                      | 518              | 0                | 200              | 700              | 700              | -                   | 0%                 |
| PETTY CASH   | 0                | 0                | -                | 100              | 100              | -                   | 0%                 |
| PHOTO SUPPLIES   | 0                | 0                | 495              | 500              | 500              | -                   | 0%                 |
| CAR ALLOW/MILEAGE  | 0                | 0                | 12               | 100              | 100              | -                   | 0%                 |
| ENCUMBRANCES   | -                | -                | 0                | 0                | 0                | 0                   | N/A                |
| <b>OPERATING EXP. - SUBTOTAL</b>                           | <b>218,914</b>   | <b>221,425</b>   | <b>275,106</b>   | <b>323,710</b>   | <b>295,809</b>   | <b>(27,901)</b>     | <b>-9%</b>         |
| <b>POLICE - TOTAL</b>                                      | <b>2,523,321</b> | <b>2,374,493</b> | <b>2,712,236</b> | <b>3,177,028</b> | <b>3,219,193</b> | <b>42,165</b>       | <b>1%</b>          |
| <b>TRAFFIC MARK SIGNS-OPERATING</b>                        |                  |                  |                  |                  |                  |                     |                    |
| TRAFFIC LIGHT MAINTENANCE                                  | 7,124            | 10,986           | 11,637           | 15,024           | 15,024           | -                   | 0%                 |
| TRAFFIC MARKINGS   | 40,000           | 42,039           | 38,376           | 29,983           | 40,500           | 10,517              | 35%                |
| STREET SIGNS   | 3,564            | 2,012            | 2,459            | 7,000            | 7,000            | -                   | 0%                 |
| <b>TRAFFIC MARKINGS/SIGNS. - TOTAL</b>                     | <b>50,688</b>    | <b>55,037</b>    | <b>52,472</b>    | <b>52,007</b>    | <b>62,524</b>    | <b>10,517</b>       | <b>20%</b>         |





| <b>POLICE, TRAFFIC MARKINGS/SIGNS &amp; ANIMAL CONTROL</b> |                  |                  |                  |                  |                  |                     |                    |
|--|------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|
|  | FY2022 Actual    | FY2023 Actual    | FY2024 Actual    | FY2025 Request   | FY2026 Request   | \$ Change from FY25 | % Change from FY25 |
| <b>ANIMAL CONTROL SALARIES</b>                             |                  |                  |                  |                  |                  |                     |                    |
| ACO SALARIES   | 93,924           | 93,971           | 99,496           | 104,761          | 107,918          | 3,157               | 3%                 |
| LONGEVITY-ACO  | 1,000            | 1,000            | 1,000            | 1,000            | 1,000            | -                   | 0%                 |
| <b>SALARIES - SUBTOTAL</b>                                 | <b>94,924</b>    | <b>94,971</b>    | <b>100,496</b>   | <b>105,761</b>   | <b>108,918</b>   | <b>3,157</b>        | <b>3%</b>          |
| <b>ANIMAL CONTROL - OPERATING EXP.</b>                     |                  |                  |                  |                  |                  |                     |                    |
| EQUIP REPAIR & SERVICE                                     | 0                | 0                | 181              | 3,000            | 3,000            | -                   | 0%                 |
| OTHER EQUIPMENT  | 18               | 25               | -                | 400              | 400              | -                   | 0%                 |
| KENNEL OPERATIONS  | 7,000            | 7,000            | 7,000            | 7,000            | 7,000            | -                   | 0%                 |
| RADIO MAINTENANCE  | 0                | 0                | -                | 429              | 429              | -                   | 0%                 |
| GASOLINE   | 1,510            | 817              | 1,198            | 2,000            | 2,000            | -                   | 0%                 |
| DUES & MEMBERSHIPS   | 0                | 0                | 100              | 200              | 200              | -                   | 0%                 |
| PROFESSIONAL DEVELOPMENT                                   | 0                | 0                | -                | 500              | 500              | -                   | 0%                 |
| PRINTNG-POSTG-STATY  | 58               | 0                | 68               | 75               | 75               | -                   | 0%                 |
| LAB FEES   | 95               | 0                | 1,802            | 500              | 500              | -                   | 0%                 |
| UNIFORMS   | 247              | 0                | -                | 750              | 750              | -                   | 0%                 |
| ENCUMBRANCES   | 156              |                  |                  |                  |                  |                     |                    |
| <b>OPERATING EXP. - SUBTOTAL</b>                           | <b>9,084</b>     | <b>7,842</b>     | <b>10,349</b>    | <b>14,854</b>    | <b>14,854</b>    | <b>-</b>            | <b>0%</b>          |
| <b>ANIMAL CONTROL - TOTAL</b>                              | <b>104,008</b>   | <b>102,813</b>   | <b>110,845</b>   | <b>120,615</b>   | <b>123,772</b>   | <b>-</b>            | <b>0%</b>          |
| <b>POLICE, SIGNS &amp; ANIMAL CONT. - TOTAL</b>            | <b>2,678,017</b> | <b>2,532,343</b> | <b>2,875,553</b> | <b>3,349,650</b> | <b>3,405,489</b> | <b>52,682</b>       | <b>2%</b>          |

\* Training and education & meetings and conferences were combined into professional development in FY24

\*\*Public Safety Building expenditures were consolidated into Facilities beginning in FY2021.



## Fire Department

| Contact                             | Phone & Email                        | Location  |
|-------------------------------------|--------------------------------------|---|
| William A. DeKing III<br>Fire Chief | 508-359-1121<br>bdeking@medfield.net | Medfield Public Safety Building<br>112 North Street |

### Mission Statement & Departmental Activities

It is the mission of the Medfield Fire Department to provide efficient, effective, and professional emergency response to the citizens of Medfield and its visitors, to ensure community safety and enhance our quality of life.

### Brief Description of the Department

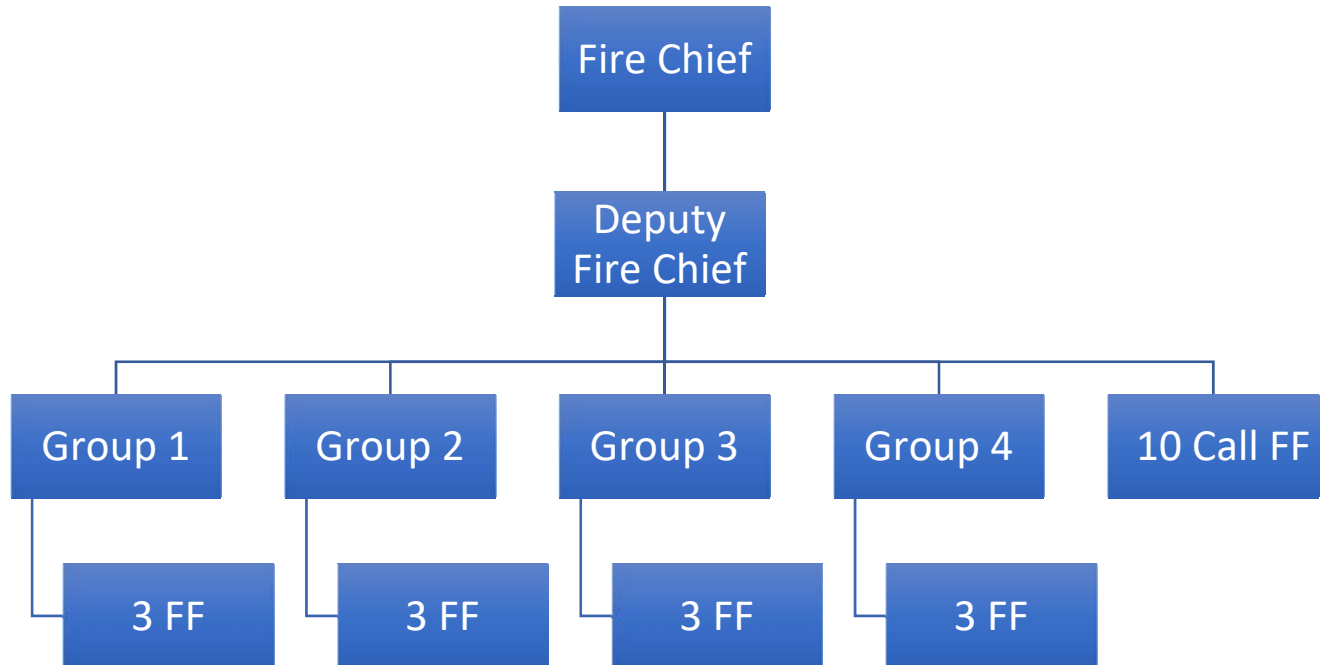
**Current Operational Model:** The Medfield Fire-Rescue Department (MFD) is a 28-member combination department, consisting of 17 full-time personnel and 11 call department members, based out of one centrally located fire station. The MFD provides emergency fire response, advanced life support (ALS), basic life support (BLS) emergency medical services, mutual aid emergency services, fire prevention, and emergency management to the residents of Medfield and the surrounding mutual aid communities. The on-duty shift strength consists of four career firefighters: a shift Captain, a minimum of two firefighter/paramedics, and a firefighter. All full-time members are cross-trained as Emergency Medical Technicians (EMT-Basic, Advanced, or Paramedic) and respond to medical emergencies with the department's ambulance.

Additional staffing for emergency calls is bolstered by on-call members and off-duty full-time personnel who are "paged" to the station to provide extra support. This structure has produced minimal and inconsistent success in fire responses and high-acuity medical calls. Therefore, the MFD relies heavily on mutual aid and recall for additional resources during large events or high-acuity medical calls.

All full-time members are certified to NFPA 1001-FF I, II. The MFD responds to approximately 1,500 emergency calls per year, 60% of which are for emergency medical services. Additionally, the Fire Chief and on-duty shift personnel conduct all inspections and fire prevention services for the town. Currently, the MFD does not have any administrative staff to assist the Fire Chief or a full-time fire prevention officer.



## Organizational Chart



### FY25 Accomplishments

- We were able to replace all of our structural hose on every truck.
- We were able to replace Chief Carrico after a sudden retirement, due to succession planning that had been put in place.
- We were able to obtain several grants, including grants for SAFE, Senior SAFE, boots & helmets and scene lighting. We received the SAFER grant, and in November, we were able to hire 4 new members, which allowed us to increase our staffing to 4 members per shift.
- Fire Gear replacement – We were able to replace 11 sets of outdated structural gear.

### FY25 Goals: Status Updates

| GOAL #1              | Establish Nozzle Hose Replacement Program |
|----------------------|---|
| Detailed Description | Nozzle and hose replacement               |
| Start Date           | 07-01-2024                                |
| Completion Date      | 12-31-2024                                |



|   |   |
|---|---|
| <b>How will you measure success/achievement/completion?</b> | By replacing all of our old hose and nozzles  |
| <b>Status as of 3/31/2025</b>                               | All 1.75 and 2.5 hose has been replaced on all front line equipment, preemptively preventing hose failure during an emergency. This preemptive action creates safer working conditions for all members. |

| <b>GOAL #2</b>  | <b>Succession Planning</b>   |
|---|--|
| <b>Detailed Description</b>                                 | Work with Select Board to establish a Deputy Chief position  |
| <b>Start Date</b>   | 07-01-2024   |
| <b>Completion Date</b>                                      | 06-30-2025   |
| <b>How will you measure success/achievement/completion?</b> | This goal will enhance the capability of the Medfield Fire Department by providing a Full Time fire inspector and training officer. This will ensure fully trained members continue in management positions and establish a succession plan  |
| <b>Status as of 3/31/2025</b>                               | While we were unable to create a Deputy Chiefs position we were successful in succession planning when the department was faced with the sudden retirement of Chief Carrico. Due planning that was already in place we were able to seamlessly hire a new fire chief while continuing to look at the Deputy Chiefs position. |

| <b>GOAL #3</b>  | <b>Staffing</b>  |
|---|--|
| <b>Detailed Description</b>                                 | Investigate hiring of four additional paramedics   |
| <b>Start Date</b>   | 07-01-2024   |
| <b>Completion Date</b>                                      | November 2024  |
| <b>How will you measure success/achievement/completion?</b> | This hiring will ensure that both ambulance are staffed at the paramedic level and bring the first due engine into compliance with NFPA 1710 and OSHA policy 29 CFR 1910 Two-in, Two-out   |
| <b>Status as of 3/31/2025</b>                               | We were able to hire 4 additional members, two out of four have already completed their Paramedic training the remaining two are scheduled to complete their training this summer. Two of these members will also complete the Mass Fire Academy in September. This will allow us to staff both ambulances at the ALS level and come into compliance with NFPA & OSHA. |



## FY26 Goals

| GOAL #1   | Culture  |
|---|--|
| <b>Detailed Description</b>                                 | Create a positive and accountable firehouse culture and create an environment where members feel more included and improve the relationships between all department members. Create an open door policy, open and honest communication, encourage education and training, and support all members with a positive and respectful community.  |
| <b>Start Date</b>   | 07-01-25   |
| <b>Completion Date</b>                                      | 06-30-2025   |
| <b>How will you measure success/achievement/completion?</b> | Leading from the front while encouraging members to take a leadership role. We will know we're succeeding in this goal by observing, positive changes in how our members feel and interact with one another. That means more open conversations, stronger teamwork, and a firehouse culture where people genuinely feel included, supported, and respected. I will also look at participation in training and department activities, how often people take advantage of the open-door policy, and whether more members are stepping up for leadership roles or continuing education. Fewer conflicts and higher morale will tell us we're on the right path. At the end of the day, success means creating a firehouse where everyone feels like they belong and wants to be part of the team. |

| GOAL #2   | Succession Planning   |
|---|---|
| <b>Detailed Description</b>                                 | Work with Select Board to establish a Deputy Chief position. This goal will enhance the capability of the Medfield Fire Department by providing a Full Time fire inspector and training officer. This will ensure fully trained members continue in management positions and establish a succession plan. |
| <b>Start Date</b>   | 07-01-2025  |
| <b>Completion Date</b>                                      | 06-30-2026  |
| <b>How will you measure success/achievement/completion?</b> | Success will be measured by creating the new Deputy Chief position and looking at the future of the department and develop future leadership positions within the department.   |



| GOAL #3   | Community Engagement   |
|---|--|
| <b>Detailed Description</b>                                 | Improve the department's public image and become more community-facing. Divide up the fire prevention responsibilities among several members, creating a sense of ownership and placing members in positions to succeed. Encourage all members to interact with the public more and have an open-door policy at the station for the community to stop by, meet the department, and see the equipment.  |
| <b>Start Date</b>   | 7-1-25   |
| <b>Completion Date</b>                                      | 06/30/26   |
| <b>How will you measure success/achievement/completion?</b> | Progress on this goal will mean that we start seeing more genuine connections between our department and the community such as people stopping by the station, attending our events, and reaching out with questions or just to say hello. We'll pay attention to how many members are actively involved in fire prevention and outreach efforts, and whether they feel confident and supported in those roles. Sharing these responsibilities will help build a sense of ownership and pride across the department. We'll also listen to the community—through conversations and social media to get a sense of how they view the department. |

## Trends/Metrics

| Description                  | 2020 | 2021 | 2022 | 2023 | 2024 |
|------------------------------|------|------|------|------|------|
| <b>BLS</b>                   | 277  | 185  | 194  | 231  | 327  |
| <b>ALS</b>                   | 245  | 542  | 635  | 623  | 522  |
| <b>Total Ambulance Calls</b> | 731  | 745  | 840  | 884  | 922  |
| <b>Fire Calls</b>            | 683  | 562  | 565  | 646  | 643  |



## Departmental Budget

| <b>FIRE &amp; RESCUE DEPARTMENT</b>    | <b>FY2022 Actual</b> | <b>FY2023 Actual</b> | <b>FY2024 Actual</b> | <b>FY2025 Request</b> | <b>FY2026 Request</b> | <b>\$ Change from FY25</b> | <b>% Change from FY25</b> |
|--|----------------------|----------------------|----------------------|-----------------------|-----------------------|----------------------------|---------------------------|
| <b>SALARIES</b>                        |                      |                      |                      |                       |                       |                            |                           |
| F&R OP SAL EXP                         | 1,302,715            | 1,456,733            | 1,484,928            | 1,578,935             | #####                 | (27,963)                   | -2%                       |
| LONGEVITY-F&R OPERATIONS               | 4,250                | 4,450                | 5,400                | 5,750                 | 5,350                 | (400)                      | -7%                       |
| <b>SALARIES - SUBTOTAL</b>             | <b>1,306,965</b>     | <b>1,461,183</b>     | <b>1,490,328</b>     | <b>1,584,685</b>      | <b>#####</b>          | <b>(28,363)</b>            | <b>-2%</b>                |
| <b>OPERATING EXP.</b>                  |                      |                      |                      |                       |                       |                            |                           |
| EQUIP REPAIR & SERVICE                 | 42,534               | 30,133               | 36,660               | 38,733                | 39,000                | 267                        | 1%                        |
| OTHER EQUIPMENT                        | 25,050               | 21,760               | 17,089               | 26,200                | 27,500                | 1,300                      | 5%                        |
| EQUIP MAINT CONTRACTS                  | 12,292               | 18,992               | 11,250               | 5,300                 | 6,000                 | 700                        | 12%                       |
| RADIO MAINTENANCE                      | 6,072                | 639                  | 4,126                | 5,246                 | 5,246                 | -                          | 0%                        |
| GASOLINE                               | 14,031               | 15,139               | 13,133               | 16,135                | 16,135                | -                          | 0%                        |
| UTIL-TELEPHONE                         | 2,321                | 3,511                | 3,026                | 3,720                 | 6,840                 | 3,120                      | 46%                       |
| LICENSES                               | 1,229                | 2,300                | 1,625                | 2,000                 | 2,000                 | -                          | 0%                        |
| PROFESSIONAL DEVELOPMENT               | 0                    | 0                    | 2,457                | 3,305                 | 4,000                 | 695                        | 17%                       |
| TRAINING & EDUCATION*                  | 8,306                | 4,066                |                      | 0                     | 0                     | -                          | N/A                       |
| DUES AND MEMBERSHIPS                   | 0                    | 195                  |                      | 0                     | 0                     | -                          | N/A                       |
| MEDICAL SERV+SUPPLIES                  | 22,981               | 27,576               | 28,912               | 0                     |                       | -                          | N/A                       |
| SCREENING/PHYSICAL                     | 0                    | 4,425                |                      | 5,400                 | 5,400                 | -                          | 0%                        |
| CONTR SVC-AMBUL BILLING SERV           | 17,545               | 24,274               | 2,004                | -                     |                       | -                          | N/A                       |
| OTHER SUPPLIES                         | 11,565               | 9,044                | 7,631                | 10,500                | 10,500                | -                          | 0%                        |
| CONTRACTUAL SVCE-MUTUAL AID            | 3,348                | 3,175                | 4,726                |                       |                       | -                          | N/A                       |
| UNIFORMS                               | 10,139               | 7,913                | 10,042               | 11,000                | 13,400                | 2,400                      | 18%                       |
| UNIFORM CLEANG ALLOW                   | 3,547                | 0                    |                      | 0                     |                       | -                          | N/A                       |
| ENCUMBRANCES                           | 0                    | 9,171                | 0                    | 0                     |                       | -                          | N/A                       |
| <b>OPERATING EXP. - SUBTOTAL</b>       | <b>180,960</b>       | <b>182,312</b>       | <b>142,681</b>       | <b>127,539</b>        | <b>136,021</b>        | <b>8,482</b>               | <b>7%</b>                 |
| <b>EMERGENCY MANAGEMENT</b>            |                      |                      |                      |                       |                       |                            |                           |
| STIPEND-EMER MGMT                      | 4,000                | 4,000                | 4,000                | 4,000                 | 4,000                 | 0                          | 0%                        |
| EQUIP REPAIR & SERVICE                 | 1,280                | 7,286                | 7,500                | 7,500                 | 7,500                 | 0                          | 0%                        |
| <b>EMERGENCY MANAGMENT - SUBTOTAL</b>  | <b>5,280</b>         | <b>11,286</b>        | <b>11,500</b>        | <b>11,500</b>         | <b>11,500</b>         | <b>0</b>                   | <b>0%</b>                 |
| <b>FIRE &amp; RESCUE DEPT. - TOTAL</b> | <b>1,493,205</b>     | <b>1,654,781</b>     | <b>1,644,509</b>     | <b>1,723,724</b>      | <b>#####</b>          | <b>(19,881)</b>            | <b>-1%</b>                |

\* Training and education & meetings and conferences were combined into professional development in FY24



## Building/Inspections Department

| Contact   | Phone & Email                           | Location  |
|---|---|---|
| Dana Hinthorne, CBO<br>Building Commissioner, Zoning<br>Enforcement Officer | 508-906-3007<br>dhinthorne@medfield.net | Medfield Town Hall<br>Ground Floor<br>459 Main Street |

### Mission Statement & Departmental Activities

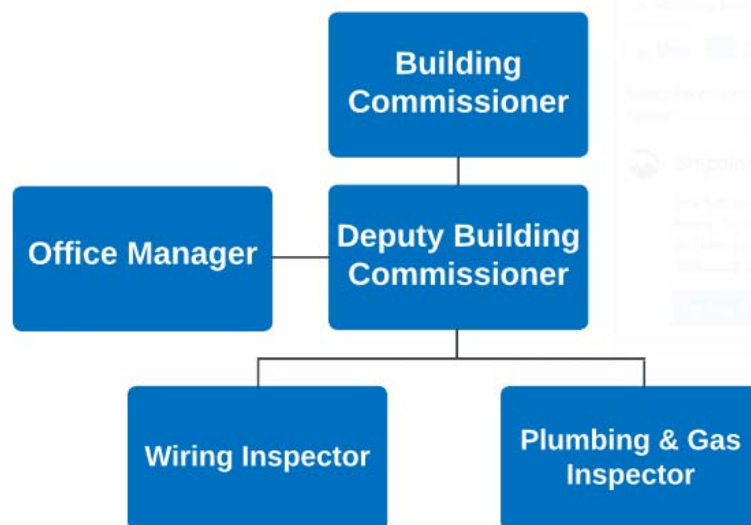
To ensure the health, welfare, and safety of the residents of Medfield by monitoring and enforcing the MA State Building Code and Medfield Zoning Bylaws.

### Brief Description of the Department

The Medfield Building Department provides services to Medfield Residents and Business Owners. This is primarily done through the review and Issuance of permits, and conducting the field inspections required for all work regulated by:

1. The MA State Building Code
2. MA Sheet Metal Law
3. The MA State Electrical Code
4. The MA State Plumbing and Gas Code
5. Enforcement of Medfield Zoning Bylaws
6. Response to Code and Zoning Inquiries
7. Required Periodic Inspections of Public Building
8. Emergency Inspections and Support to Medfield Fire Department

### Organizational Chart







## FY25 Accomplishments

- The Building Department Issued 1706 permits in FY 2025 with Fees totaling \$677,657
- Medfield Inspectors conducted over 2799 field inspections
- 14 New Certificates of Occupancy were issued
- Upgrade Building Department Physical File System:
- Status? Reorganized the Physical Files when the Carpet was replaced.
- Evaluate/Improve/Upgrade Online Permitting System:
- Status? Nearing Implementation of the New Online Permitting System

## FY25 Goals: Status Updates

| GOAL #1  | Bylaw Update   |
|--|--|
| Detailed Description                                 | Work with the Director of Land Use to amend zoning bylaw to include parameters for backfilling of residential property with 'clean backfill' |
| Start Date   | 02-01-2024   |
| Completion Date                                      | Ongoing  |
| How will you measure success/achievement/completion? | Amendment is approved by Town Meeting and added to the Zoning Bylaw  |
| Status as of 3/31/2025                               | Have had a few discussions with the Director of Land Use regarding verbiage for the bylaw.   |

| GOAL #2  | Increase communication with town departments   |
|--|--|
| Detailed Description                                 | Create a positive working relationship with all town departments   |
| Start Date   | 01-26-2024   |
| Completion Date                                      | Ongoing  |
| How will you measure success/achievement/completion? | Maintain open dialogue with all departments as it relates to inspections and any other issues related to this department |
| Status as of 3/31/2025                               | Continuing to build relationships.   |

| GOAL #3              | Implementation of online permitting system  |
|----------------------|---|
| Detailed Description | Implement new streamlined online permitting system pending approval of Town Meeting |
| Start Date           | 7-01-2024   |



|   |   |
|---|---|
| <b>Completion Date</b>                                      | 6-30-2025   |
| <b>How will you measure success/achievement/completion?</b> | New software will be available for resident applications  |
| <b>Status as of 3/31/2025</b>                               | To be implemented and used by applicants on July 1, 2025. |

## FY26 Goals

| <b>GOAL #1</b>  | <b>TITLE: Zoning Bylaw Amendment</b>  |
|---|---|
| <b>Detailed Description</b>                                 | Work with the Land Use director to amend zoning bylaw to include parameters for backfilling of residential property with 'clean backfill' |
| <b>Start Date</b>   | 02/01/24  |
| <b>Completion Date</b>                                      | May 26 Town Meeting   |
| <b>How will you measure success/achievement/completion?</b> | Approved at Town Meeting & residents are informed for the reasons why this should be required. (no trees, branches, dangerous materials)  |

| <b>GOAL #2</b>  | <b>TITLE: Permitting Software</b>   |
|---|---|
| <b>Detailed Description</b>                                 | To assist the implementation of the new permitting software with the other inspectors in the inspection department.                                       |
| <b>Start Date</b>   | 7/1/2025  |
| <b>Completion Date</b>                                      | Ongoing   |
| <b>How will you measure success/achievement/completion?</b> | The inspectors have a working knowledge of the new permitting software. Provide a seamless use for members of the department, the public and contractors. |

| <b>GOAL #3</b>  | <b>TITLE: Communication with Departments</b>  |
|---|---|
| <b>Detailed Description</b>                                 | Continue to improve inter departmental communication  |
| <b>Start Date</b>   | 01/26/24  |
| <b>Completion Date</b>                                      | Ongoing   |
| <b>How will you measure success/achievement/completion?</b> | By having discussions with the various departments per the topic. All applicable departments have a better understanding of the requirements of this department as it pertains to the functions of their departments. |



## Departmental Budget

| <b>BUILDING INSPECTIONS</b>            | FY2022<br>Actual | FY23 Actual    | FY24 Actual    | FY2025<br>Approved | FY2026<br>Request | \$ Change<br>from FY25 | % Change<br>from FY25 |
|--|------------------|----------------|----------------|--------------------|-------------------|------------------------|-----------------------|
| <b>SALARY EXPENSE</b>                  |                  |                |                |                    |                   |                        |                       |
| INSPECTORS SAL EXP                     | 236,541          | 239,728        | 264,626        | 279,237            | 271,918           | (7,319)                | -3%                   |
| LONGEVITY                              | 850              | 900            | 950            | 1,000              | 1,000             | -                      | 0%                    |
| <b>BUILDING INSPECTIONS-SALARY EXP</b> | <b>237,391</b>   | <b>240,628</b> | <b>265,576</b> | <b>280,237</b>     | <b>272,918</b>    | <b>(7,319)</b>         | <b>-3%</b>            |
| <b>OPERATING EXPENSE</b>               |                  |                |                |                    |                   |                        |                       |
| UTIL-TELEPHONE                         | 1,100            | 981            | 1,412          | 3,150              | 3,150             | -                      | 0%                    |
| DUES & MEMBERSHIPS                     | 636              | 245            | 457            | 875                | 875               | -                      | 0%                    |
| PROFESSIONAL DEVELOPMENT               | 0                | 0              | 1,895          | 1,375              | 1,375             | -                      | 0%                    |
| TRAINING & EDUCATION*                  | 754              | 690            | 0              | 0                  | 0                 | -                      | N/A                   |
| PRINTNG-POSTG-STATY                    | 227              | 134            | 51             | 420                | 420               | -                      | 0%                    |
| SUBSCRIPTIONS                          | 0                | 142            | 605            | 1,650              | 1,650             | -                      | 0%                    |
| OFFICE SUPPLIES                        | 735              | 184            | 130            | 788                | 788               | -                      | 0%                    |
| CAR ALLOW/MILEAGE                      | 7,502            | 8,057          | 8,728          | 9,000              | 9,000             | -                      | 0%                    |
| ENCUMBRANCES                           | 225              | 0              | 0              | 0                  | 0                 | -                      | N/A                   |
| <b>BUILDING INSPECTIONS-OPERATING</b>  | <b>11,179</b>    | <b>10,433</b>  | <b>13,278</b>  | <b>17,258</b>      | <b>17,258</b>     | <b>-</b>               | <b>0%</b>             |
| <b>BUILDING INSPECTIONS - TOTAL</b>    | <b>248,570</b>   | <b>251,061</b> | <b>278,854</b> | <b>297,495</b>     | <b>290,176</b>    | <b>(7,319)</b>         | <b>-2%</b>            |

\* Training and education & meetings and conferences were combined into professional development in FY24



## Department of Public Works (DPW)

| Contact                                    | Phone & Email                        | Location                                     |
|--|--------------------------------------|--|
| Maurice Goulet<br>Director of Public Works | 508-906-3002<br>mgoulet@medfield.net | Public Works Garage<br>55 North Meadows Road |

### Mission Statement & Departmental Activities

The mission of the Public Works Department is to provide the Town residents with quality public services, utilizing the Department's talents, professionalism, and dedication, balanced through efforts to preserve the Town's infrastructure, maintain a cost-effective operation and to provide these services in a responsible and efficient manner.

### Brief Description of the Department

The Department of Public Works and its multiple Divisions provide cost-effective, high-quality services in the operation, maintenance, planning, review, and construction of public works infrastructure for the Town of Medfield. These Public Works Divisions include DPW Administration, Highway, Tree, Equipment Repair and Service, Solid Waste and Recycling, Cemetery, Water, Sewer, and the operation of its Water and Wastewater Treatment Facilities. Public Works staff members are dedicated, well-trained and licensed professionals providing the Town of Medfield with a high level of service through their respective Divisions:

#### DPW Administration

The Administration Division is responsible for the general oversight of the Department dealing with the financial accounts, warrants, budgeting, permitting, providing strong customer service, staff training and professional development.

#### Highway Division

Highway personnel provides safe travel over town roadways and sidewalks and oversees and maintains the management of stormwater compliance under the MA NPDES General Permit. The Division is also responsible for roadside vegetation management, drainage, paving, road and sidewalk construction and rehabilitation.

#### Tree Division

The Tree Warden schedules tree removals, trimmings, and plantings throughout the Town with a contracted tree service. The Division also schedules tree public hearings (if necessary) and coordinates line clearing with the local utility company that involves tree removal and limb cutting away from overhead electrical lines.



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### **Equipment Repair and Service Division**

Mechanics perform preventative maintenance on all vehicles and equipment under their care. They are responsible for repairs and scheduled services for town vehicles and are essential in the decision-making process for capital expenditures.

### **Solid Waste and Recycling Division**

Most of the Town's solid waste and recycling is collected at the Transfer Station. Staff members haul solid waste periodically during each week to an incinerator for disposal. Recycling is single-stream and is collected in compactors to maximize space and minimize trucking costs. Household hazardous waste is collected one day annually and programs for organic waste and reuse of many household items through the SWAP shop and donation bins are attained. This Division collects and recycles mattresses through a vendor and textiles are collected and recycled through donation bins as both recyclables are now considered waste ban items.

### **Cemetery Division**

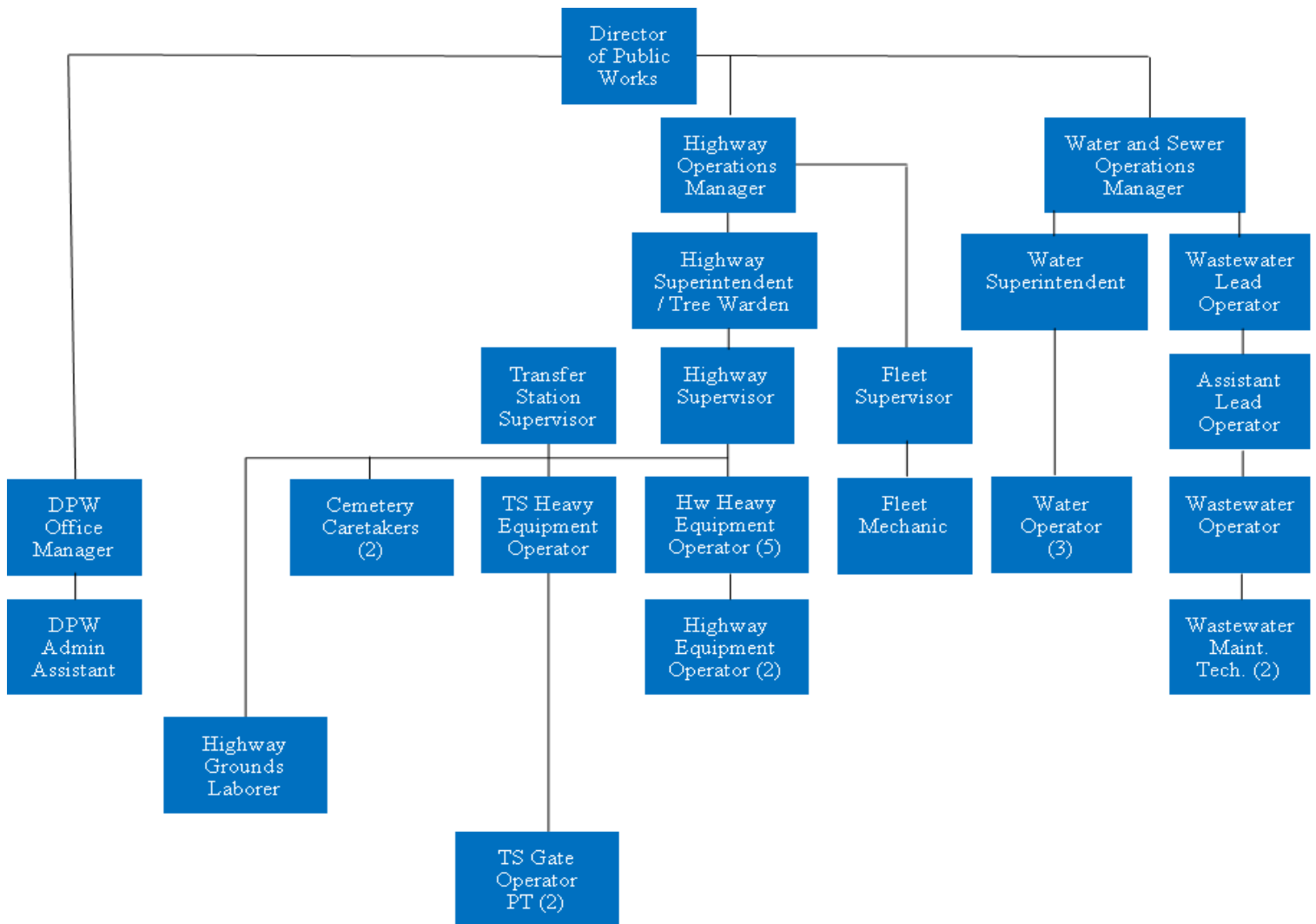
This Division manages the existing, active cemetery by maintaining the grounds, preparing for burials, coordinating services, and providing administrative responsibilities to deal with the sale of lots and keeping records organized and updated.

### **Water and Sewer Division**

The Water and Sewer Division provides treatment and distribution of high-quality potable water from professionally qualified and licensed staff and collection of wastewater directed to the Wastewater Treatment Plant (WWTP). There is approximately 90 miles of multi-infrastructure piping, valves, hydrants, 2 large storage tanks, 5 water pumping stations and 9 sewer lift stations to maintain throughout the Town. This Division is also responsible for maintaining the newly constructed Water Treatment Facility.

### **Wastewater Treatment Plant (WWTP)**

Personnel at the WWTP are responsible for the conveyance and treatment of wastewater in the plant and the return of effluent to the watershed area through an existing water body.



## FY25 Accomplishments:

- South Street: The reconstruction of South Street was completed by milling and overlaying the road with a new SuperPave asphalt surface while replacing 27 sidewalk ramps for ADA compliance.
- WWTP Influent Screen: A new influent screen was installed at the Town's Wastewater Treatment Facility. The work included removing the roof where the unit is housed and replaced with a large skylight for future maintenance. A large crane was utilized to remove the existing screen and replace with the new one.
- BMPs: With stormwater regulations becoming stricter, best management practices have become necessary for stormwater management. Improvements were made to the retention basin at the Public Works facility to reduce townwide phosphorous in stormwater.



- DPW: The Department of Public Works has recently undergone a restructuring of the all of the Divisions. The restructuring will organize the department with proper supervision and work flow to make operations run more efficiently and provide a higher level of service to its residents.

## FY25 Goals

| <b>GOAL #1</b>  | <b>Street Sign Replacement Program: Develop a Street Sign Replacement Plan</b>   |
|---|--|
| <b>Detailed Description</b>                                 | Replace the final section of the Town's street signs with the standards of MUTCD rules and regulations   |
| <b>Start Date</b>   | 7/01/2024  |
| <b>Completion Date</b>                                      | 6/30/2025  |
| <b>How will you measure success/achievement/completion?</b> | All of the Town's street signs will be MUTCD compliant and uniform in size, color and type. The signs will also be installed with reflectivity for night time vision as well as during inclement weather |
| <b>Status as of 3/31/2025</b>                               | The Town's street sign replacements are approximately 90% complete. The remaining signs are in-house and will be installed in the next few months to complete the project.                               |

| <b>GOAL #2</b>  | <b>Highway: Roadway Infrastructure Improvements: Design and Construct intersection improvements for safety</b>                            |
|---|---|
| <b>Detailed Description</b>                                 | Reconstruct the intersection at Adams Street and West Mill Street for super-elevation changes to make safer turning movements             |
| <b>Start Date</b>   | 7/01/2024   |
| <b>Completion Date</b>                                      | 6/30/2025   |
| <b>How will you measure success/achievement/completion?</b> | Reconstructing the intersection will incorporate safe passage around an existing non-compliant curve and will improve vehicular movements |
| <b>Status as of 3/31/2025</b>                               | Public Works has met on-site with contractor to discuss the reconstruction project. A schedule for the work is being developed.           |

| <b>GOAL #3</b>              | <b>Wastewater: Infrastructure Improvements: Improve Operations and Maintenance of the WWTP</b>  |
|-----------------------------|---|
| <b>Detailed Description</b> | Conduct a procurement for the replacement of the Ultra-Violet (UV) System which is the last line of defense for the effluent at the WWTP. |
| <b>Start Date</b>           | 7/01/2024   |



|   |   |
|---|---|
| <b>Completion Date</b>                                      | 6/30/2025   |
| <b>How will you measure success/achievement/completion?</b> | The Ultra-Violet System is at the end of the WWTP process which removes many remaining bacteria contaminants before the effluent waters are directed to the Charles River water body. |
| <b>Status as of 3/31/2025</b>                               | The Ultra-Violet System submittals have been approved. In the process of ordering the unit.   |

|   |   |
|---|---|
| <b>GOAL #4</b>  | <b>Wastewater: Infrastructure Improvements: Improve Operations and Maintenance of the WWTP</b>  |
| <b>Detailed Description</b>                                 | Conduct a Wastewater Treatment Plant Assessment to reveal improvements needed for proper operation  |
| <b>Start Date</b>   | 7/01/2024   |
| <b>Completion Date</b>                                      | 6/30/2025   |
| <b>How will you measure success/achievement/completion?</b> | The Wastewater Treatment Plant Assessment will discover what improvements that are necessary to keep the facility in compliance with the treatment of influent entering the system. It will also reveal necessary improvements for future expansion and use |
| <b>Status as of 3/31/2025</b>                               | The Wastewater Treatment Plant Assessment was conducted and the final report is expected within the next two weeks to complete the project.   |

|   |  |
|---|--|
| <b>GOAL #5</b>  | <b>Wastewater: Infrastructure Improvements: Reduce Inflow and Infiltration of Sewer Collection System</b>  |
| <b>Detailed Description</b>                                 | Conduct investigations throughout the sewer collection system in the Medfield High School and surrounding areas  |
| <b>Start Date</b>   | 7/01/2024  |
| <b>Completion Date</b>                                      | 6/30/2025  |
| <b>How will you measure success/achievement/completion?</b> | Investigating the collection system through flow meters, CCTV, smoke testing and observation will expose inflow and/or infiltration into the existing pipe network and be able to determine construction costs to prevent further exposure |
| <b>Status as of 3/31/2025</b>                               | Investigations of the collection system are on-going. Camera inspections of the sewer pipes utilizing CCTV have been conducted and awaiting results and reports from the findings.   |





| <b>GOAL #6</b>  | <b>DPW Administration: Overall Outreach and Communication to the Public</b>   |
|---|---|
| <b>Detailed Description</b>                                 | Renovate Public Works website pages to include updates, construction projects and current events of the Department                                    |
| <b>Start Date</b>   | 7/01/2024   |
| <b>Completion Date</b>                                      | 6/30/2025   |
| <b>How will you measure success/achievement/completion?</b> | Creating easy-to-use and informative pages and links on the Town's website for Public Works will engage community interests and educate the residents |
| <b>Status as of 3/31/2025</b>                               | Some of the Public Works website pages have been updated and continue to be a working document.   |

## FY26 Goals

| <b>GOAL #1</b>  | <b>Highway Infrastructure Improvements: Design and Construct sidewalk improvements for safety</b>  |
|---|--|
| <b>Detailed Description</b>                                 | Design and construct a new sidewalk to connect Charlesdale Road and Grove Street by way of Dale Street   |
| <b>Start Date</b>   | 7/01/2025  |
| <b>Completion Date</b>                                      | 6/30/2026  |
| <b>How will you measure success/achievement/completion?</b> | Constructing a new sidewalk in this location will connect a large subdivision to an existing sidewalk network to allow residents to access schools and the Town center |

| <b>GOAL #2</b>  | <b>Transfer Station Improvements: Expand the Single Stream Recycling Program</b>   |
|---|--|
| <b>Detailed Description</b>                                 | Prepare area for electrical and proper foundation to install new recycling compactor for increased efficiency in recycling services  |
| <b>Start Date</b>   | 7/01/2025  |
| <b>Completion Date</b>                                      | 6/30/2026  |
| <b>How will you measure success/achievement/completion?</b> | Installing a new recycling compactor will allow residents to efficiently dispose of all of their household recycling material without delays due to mechanical breakdowns or capacity issues |



| <b>GOAL #3</b>  | <b>Wastewater Infrastructure Improvements: Improve Operations and Maintenance of the WWTP</b>  |
|---|--|
| <b>Detailed Description</b>                                 | Order and install a new Ultra-Violet Disinfection System at the Wastewater Treatment Facility.   |
| <b>Start Date</b>   | 7/01/2025  |
| <b>Completion Date</b>                                      | 6/30/2026  |
| <b>How will you measure success/achievement/completion?</b> | The Ultra-Violet System is at the end of the WWTP process which removes many remaining bacteria contaminants before the effluent waters are directed to a town water body. |

| <b>GOAL #4</b>  | <b>Cemetery Infrastructure Improvements: Improve Operations at the Vinelake Cemetery</b>   |
|---|--|
| <b>Detailed Description</b>                                 | Begin the construction work for the expansion of the existing cemetery by adding lots, drainage, retaining walls and a roadway in the western portion of remaining open land |
| <b>Start Date</b>   | 7/01/2025  |
| <b>Completion Date</b>                                      | 6/30/2026  |
| <b>How will you measure success/achievement/completion?</b> | By expanding the cemetery to add lots and other features will allow the town to satisfy the need for future burials and services.  |

| <b>GOAL #5</b>  | <b>DPW Administration: Overall Outreach and Communication to the Public</b>   |
|---|---|
| <b>Detailed Description</b>                                 | Continue to renovate Public Works website pages to include updates, construction projects and current events of the Department                        |
| <b>Start Date</b>   | 7/01/2025   |
| <b>Completion Date</b>                                      | 6/30/2026   |
| <b>How will you measure success/achievement/completion?</b> | Creating easy-to-use and informative pages and links on the Town's website for Public Works will engage community interests and educate the residents |



## Trends/Metrics

| Description  | 2020   | 2021   | 2022   | 2023   | 2024   |
|--|--------|--------|--------|--------|--------|
| Solid Waste Disposal (in tons)                     | 2642   | 2915   | 2575   | 2450   | 2412   |
| Single Stream Recycling Disposal (in tons)         | 922    | 973    | 811    | 688    | 678    |
| Organics Collections (in tons)                     | 18.35  | 25.46  | 26.25  | 29.64  | 15.95  |
| Brush and Leaves Collections (in tons)             | 1143   | 1972   | 2375   | 2036   | 2235   |
| Water Pumped (in millions of gallons)              | 386.32 | 420.96 | 407.03 | 529.24 | 458.00 |
| Wastewater Sludge Removal (in millions of gallons) | 2.8754 | 2.1675 | 2.8735 | 2.8944 | 3.4597 |



## Departmental Budget

|                                       | FY2021 Actual  | FY2022 Actual  | FY2023 Actual  | FY2024 Actual    | FY2025 Budget    | FY2026 Request   | \$ Change from FY25 | % Change from FY25 |
|---------------------------------------|----------------|----------------|----------------|------------------|------------------|------------------|---------------------|--------------------|
| <b>DEPARTMENT OF PUBLIC WORKS</b>     |                |                |                |                  |                  |                  |                     |                    |
| <b>GENERAL FUND DIVISIONS</b>         |                |                |                |                  |                  |                  |                     |                    |
| <b>TREES</b>                          |                |                |                |                  |                  |                  |                     |                    |
| <b>SALARIES</b>                       |                |                |                |                  |                  |                  |                     |                    |
| TREE SALARIES                         | 23,689         | 15,008         | 21,250         | 18,990           | 25,983           | 26,502           | 519                 | 2%                 |
| <b>SALARIES - SUBTOTAL</b>            | <b>23,689</b>  | <b>15,008</b>  | <b>21,250</b>  | <b>18,990</b>    | <b>25,983</b>    | <b>26,502</b>    | <b>519</b>          | <b>2%</b>          |
| <b>OPERATING EXP.</b>                 |                |                |                |                  |                  |                  |                     |                    |
| POLICE SPECIAL DETL                   | 3,226          | 7,546          | 1,988          | 2,418            | 5,000            | 5,000            | -                   | 0%                 |
| CONTRACT SVCE-TREE                    | 42,400         | 42,420         | 34,338         | 34,420           | 42,500           | 42,500           | -                   | 0%                 |
| TREE SUPPLIES                         | -              | 470            | 563            | 84               | 1,600            | 1,600            | -                   | 0%                 |
| ENCUMBRANCES                          | 0              | 0              | 0              | 0                | 0                | 0                | 0                   | N/A                |
| <b>OPERATING EXP. - SUBTOTAL</b>      | <b>45,626</b>  | <b>50,436</b>  | <b>36,888</b>  | <b>36,922</b>    | <b>49,100</b>    | <b>49,100</b>    | <b>-</b>            | <b>0%</b>          |
| <b>TREES - TOTAL</b>                  | <b>69,315</b>  | <b>65,444</b>  | <b>58,138</b>  | <b>55,912</b>    | <b>75,083</b>    | <b>75,602</b>    | <b>519</b>          | <b>1%</b>          |
| <b>SIDEWALKS</b>                      |                |                |                |                  |                  |                  |                     |                    |
| SIDEWALK MATERIALS                    | 33,770         | 35,000         | 28,348         | 34,957           | 35,000           | 35,000           | -                   | 0%                 |
| <b>SIDEWALKS - TOTAL</b>              | <b>33,770</b>  | <b>35,000</b>  | <b>28,348</b>  | <b>34,957</b>    | <b>35,000</b>    | <b>35,000</b>    | <b>-</b>            | <b>0%</b>          |
| <b>STREET LIGHTING OPERATING EXP.</b> |                |                |                |                  |                  |                  |                     |                    |
| STREET LIGHTS                         | 1,712          | 3,522          | 6,744          | 7,234            | 10,000           | 10,000           | -                   | 0%                 |
| TRAFFIC LIGHTS                        | 0              | 1,784          | 1,512          | 1,445            | 2,500            | 2,500            | -                   | 0%                 |
| STREET LIGHT MAINT                    | 0              | 340            | 0              | 1,133            | 0                | 0                | 0                   | N/A                |
| ENCUMBRANCES                          | 138            | 7              | 0              | 0                | 0                | 0                | 0                   | N/A                |
| <b>STREET LIGHTING - TOTAL</b>        | <b>1,850</b>   | <b>5,653</b>   | <b>8,256</b>   | <b>9,812</b>     | <b>12,500</b>    | <b>12,500</b>    | <b>-</b>            | <b>0%</b>          |
| <b>HIGHWAY</b>                        |                |                |                |                  |                  |                  |                     |                    |
| <b>SALARIES</b>                       |                |                |                |                  |                  |                  |                     |                    |
| HIGHWAY SALARIES                      | 946,683        | 974,137        | 965,665        | 1,034,793        | 1,169,130        | 1,225,453        | 56,323              | 5%                 |
| LONGEVITY-HIGHWAY                     | 5,950          | 6,400          | 6,500          | 5,500            | 6,000            | 6,300            | 300                 | 5%                 |
| ENCUMBRANCE                           | 0              | 102            | 0              | 0                | 0                | 0                | 0                   | N/A                |
| <b>SALARIES - SUBTOTAL</b>            | <b>952,633</b> | <b>980,639</b> | <b>972,165</b> | <b>1,040,293</b> | <b>1,175,130</b> | <b>1,231,753</b> | <b>56,623</b>       | <b>5%</b>          |



| DEPARTMENT OF PUBLIC WORKS                | FY2021 Actual    | FY2022 Actual    | FY2023 Actual    | FY2024 Actual    | FY2025 Budget    | FY2026 Request   | \$ Change from FY25 | % Change from FY25 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|
| <b>OPERATING EXP.</b>                     |                  |                  |                  |                  |                  |                  |                     |                    |
| ADVERTISING                               | 384              | 409              | 144              | 2,000            | 2,000            | 2,000            | -                   | 0%                 |
| HIGHWAY MATERIALS                         | 201,636          | 244,629          | 175,615          | 258,398          | 232,500          | 257,500          | 25,000              | 11%                |
| GROUNDS MAINTENANCE AND SUPPLIES          | -                | -                | -                | -                | -                | 35,000           | 35,000              | N/A                |
| REPAIRS-DAM/BRIDGE                        | 10,850           | 5,000            | 0                | 525              | 5,000            | 5,000            | -                   | 0%                 |
| UTIL-TELEPHONE                            | 14,761           | 14,812           | 11,769           | 11,994           | 11,980           | 11,980           | -                   | 0%                 |
| DUES & MEMBERSHIPS                        | 5,800            | 6,100            | 5,800            | 6,345            | 5,000            | 6,000            | 1,000               | 20%                |
| LICENSES                                  | 428              | 845              | 364              | 1,025            | 1,200            | 1,200            | -                   | 0%                 |
| PROFESSIONAL DEVELOPMENT                  | 0                | 0                | 0                | 11,108           | 12,000           | 12,000           | -                   | 0%                 |
| TRAINING & EDUCATION*                     | 1,697            | 1,444            | 3,194            | 0                | 0                | 0                | -                   | N/A                |
| MEDICAL SERV+SUPPLIES                     | 4,885            | 2,065            | 2,201            | 2,819            | 3,600            | 3,600            | -                   | 0%                 |
| POLICE SPECIAL DETAIL                     | 10,519           | 6,628            | 8,076            | 12,316           | 13,500           | 13,500           | -                   | 0%                 |
| CONTRACTED PW SERVICES                    | 11,700           | 30,900           | 32,491           | 16,803           | 25,500           | 25,500           | -                   | 0%                 |
| ConSvc-M Sta Hosp                         | 0                | 83,920           | 25,000           | 25,000           | 0                | 0                | -                   | N/A                |
| STORMWATER MANAGEMENT                     | 37,353           | 43,796           | 44,064           | 76,404           | 115,535          | 115,535          | -                   | 0%                 |
| PRINTING-POSTG-STATIONERY                 | 988              | 1,073            | 160              | 608              | 660              | 660              | -                   | 0%                 |
| MEALS                                     | 0                | 531              | 0                | 300              | 300              | 300              | -                   | 0%                 |
| CLOTHING ALLOWANCE                        | 5,000            | 5,000            | 5,000            | 4,000            | 5,500            | 5,500            | -                   | 0%                 |
| MEETINGS+CONFERENCES*                     | 95               | 4,314            | 3,971            | 0                | 0                | 0                | -                   | N/A                |
| OFFICE SUPPLIES                           | 1,362            | 1,559            | 1,053            | 971              | 1,200            | 1,200            | -                   | 0%                 |
| ENCUMBRANCES                              | 41,433           | 55,745           | 12,345           | 0                | 0                | 0                | -                   | N/A                |
| <b>OPERATING EXP. - SUBTOTAL</b>          | <b>348,891</b>   | <b>508,770</b>   | <b>331,246</b>   | <b>430,616</b>   | <b>435,475</b>   | <b>496,475</b>   | <b>61,000</b>       | <b>14%</b>         |
| <b>HIGHWAY - TOTAL</b>                    | <b>1,301,524</b> | <b>1,489,409</b> | <b>1,303,410</b> | <b>1,470,909</b> | <b>1,610,605</b> | <b>1,728,228</b> | <b>117,623</b>      | <b>7%</b>          |
| <b>SNOW &amp; ICE</b>                     |                  |                  |                  |                  |                  |                  |                     |                    |
| <b>SALARIES</b>                           |                  |                  |                  |                  |                  |                  |                     |                    |
| SNOW SAL EXP                              | 165,177          | 150,159          | 67,994           | 88,963           | 110,465          | 110,466          | 1                   | 0%                 |
| <b>SALARIES - SUBTOTAL</b>                | <b>165,177</b>   | <b>150,159</b>   | <b>67,994</b>    | <b>88,963</b>    | <b>110,465</b>   | <b>110,466</b>   | <b>1</b>            | <b>0%</b>          |
| <b>OPERATING EXP.</b>                     |                  |                  |                  |                  |                  |                  |                     |                    |
| EQUIP REPAIR & SERVICE                    | 45,461           | 36,276           | 35,353           | 36,366           | 40,000           | 40,000           | -                   | N/A                |
| GASOLINE                                  | 10,762           | 9,240            | 7,788            | 2,808            | 19,371           | 19,371           | -                   | N/A                |
| CONTRACTED SNOW PLOWING                   | 25,090           | 29,725           | 1,395            | 14,870           | 40,061           | 40,061           | -                   | N/A                |
| SAND & SALT                               | 86,151           | 121,416          | 85,137           | 36,346           | 79,541           | 79,541           | -                   | N/A                |
| MEALS                                     | 3,075            | 2,854            | 1,388            | 2,427            | 4,000            | 4,000            | -                   | N/A                |
| <b>OPERATING EXP. - SUBTOTAL</b>          | <b>170,539</b>   | <b>199,511</b>   | <b>131,061</b>   | <b>92,817</b>    | <b>182,973</b>   | <b>182,973</b>   | <b>-</b>            | <b>0%</b>          |
| <b>SNOW &amp; ICE - TOTAL</b>             | <b>335,716</b>   | <b>349,670</b>   | <b>199,055</b>   | <b>181,780</b>   | <b>293,438</b>   | <b>293,439</b>   | <b>1</b>            | <b>0%</b>          |
| <b>EQUIPMENT REPAIR &amp; MAINTENANCE</b> |                  |                  |                  |                  |                  |                  |                     |                    |
| <b>SALARIES</b>                           |                  |                  |                  |                  |                  |                  |                     |                    |
| DPW EQ REP SALARIES                       | 133,528          | 138,446          | 127,107          | 100,244          | 155,655          | 166,889          | 11,234              | 7%                 |
| LONGEVITY-EQUIP MAINT                     |                  | 250              | 300              | 250              | 300              | 350              | 50                  | 17%                |
| <b>SALARIES - SUBTOTAL</b>                | <b>133,528</b>   | <b>138,696</b>   | <b>127,407</b>   | <b>100,494</b>   | <b>155,955</b>   | <b>167,239</b>   | <b>11,284</b>       | <b>7%</b>          |



| DEPARTMENT OF PUBLIC WORKS                   | FY2021 Actual    | FY2022 Actual    | FY2023 Actual    | FY2024 Actual    | FY2025 Budget    | FY2026 Request   | \$ Change from FY25 | % Change from FY25 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|
| <b>OPERATING EXP.</b>                        |                  |                  |                  |                  |                  |                  |                     |                    |
| EQUIP REPAIR & SERVICE                       | 205,991          | 194,793          | 159,167          | 205,757          | 239,750          | 239,750          | -                   | 0%                 |
| GASOLINE                                     | 38,917           | 72,372           | 90,103           | 75,480           | 82,763           | 82,763           | -                   | 0%                 |
| CLOTHING ALLOWANCE                           | 1,000            | 1,000            | 1,000            | 500              | 1,000            | 1,000            | -                   | 0%                 |
| ENCUMBRANCES                                 | 35,748           | 17,443           | 0                | 0                | 0                | 0                | -                   | N/A                |
| <b>OPERATING EXP. - SUBTOTAL</b>             | <b>281,656</b>   | <b>285,608</b>   | <b>250,270</b>   | <b>281,737</b>   | <b>323,513</b>   | <b>323,513</b>   | <b>-</b>            | <b>0%</b>          |
| <b>EQUIPMENT REPAIR &amp; MAINT. - TOTAL</b> | <b>415,184</b>   | <b>424,304</b>   | <b>377,677</b>   | <b>382,231</b>   | <b>479,468</b>   | <b>490,752</b>   | <b>11,284</b>       | <b>2%</b>          |
| <b>SOLID WASTE DISPOSAL</b>                  |                  |                  |                  |                  |                  |                  |                     |                    |
| <b>SALARIES</b>                              |                  |                  |                  |                  |                  |                  |                     |                    |
| SOLID WASTE SALARIES                         | 203,441          | 190,557          | 219,369          | 230,256          | 254,708          | 265,155          | 10,447              | 4%                 |
| LONGEVITY-SOLID WASTE                        | 1,000            | 1,100            | 1,200            | 1,300            | 1,400            | 1,500            | 100                 | 7%                 |
| ENCUMBRANCE                                  | 0                | 493              | 0                | 0                | 0                | 0                | -                   | N/A                |
| <b>SALARIES - SUBTOTAL</b>                   | <b>204,441</b>   | <b>192,150</b>   | <b>220,569</b>   | <b>231,556</b>   | <b>256,108</b>   | <b>266,655</b>   | <b>10,547</b>       | <b>4%</b>          |
| <b>OPERATING EXP.</b>                        |                  |                  |                  |                  |                  |                  |                     |                    |
| GROUNDS & BUILDG MAINT                       | 51,582           | 16,885           | 41,490           | 28,607           | 23,000           | 27,000           | 4,000               | 17%                |
| POLICE SPECIAL DETAIL                        | 9,928            | 11,772           | 4,855            | 0                | 0                | 0                | -                   | N/A                |
| CONTR SVCE-TIPPING FEE                       | 321,695          | 248,425          | 273,476          | 307,500          | 311,232          | 311,232          | -                   | 0%                 |
| CONTRACTED SVE-LANDFILL                      | 24,300           | 27,375           | 38,200           | 38,812           | 41,000           | 41,000           | -                   | 0%                 |
| CLOTHING ALLOWANCE                           | 1,000            | 1,000            | 1,000            | 1,000            | 1,000            | 1,000            | -                   | 0%                 |
| HOUSHLD HAZ W DSP                            | 0                | 11,156           | 11,556           | 14,193           | 20,000           | 20,000           | -                   | 0%                 |
| ENCUMBRANCES                                 | 8,960            | 1,441            | 0                | 0                | 0                | 0                | -                   | N/A                |
| <b>OPERATING EXP. - SUBTOTAL</b>             | <b>417,465</b>   | <b>318,054</b>   | <b>370,577</b>   | <b>390,112</b>   | <b>396,232</b>   | <b>400,232</b>   | <b>4,000</b>        | <b>1%</b>          |
| <b>SOLID WASTE DISPOSAL - TOTAL</b>          | <b>621,906</b>   | <b>510,203</b>   | <b>591,146</b>   | <b>621,668</b>   | <b>652,340</b>   | <b>666,887</b>   | <b>14,547</b>       | <b>2%</b>          |
| <b>CEMETERY</b>                              |                  |                  |                  |                  |                  |                  |                     |                    |
| <b>SALARIES</b>                              |                  |                  |                  |                  |                  |                  |                     |                    |
| CEMETERY SALARIES                            | 124,103          | 131,394          | 135,065          | 156,057          | 177,858          | 187,377          | 9,519               | 5%                 |
| LONGEVITY-CEMETERY                           | 500              | 600              | 350              | 700              | 800              | 900              | 100                 | 13%                |
| <b>SALARIES - SUBTOTAL</b>                   | <b>124,603</b>   | <b>131,994</b>   | <b>135,415</b>   | <b>156,757</b>   | <b>178,658</b>   | <b>188,277</b>   | <b>9,619</b>        | <b>5%</b>          |
| <b>OPERATING EXP.</b>                        |                  |                  |                  |                  |                  |                  |                     |                    |
| GROUNDS & BUILDG MAINT                       | 4,573            | 10,532           | 6,404            | 6,779            | 13,900           | 13,900           | -                   | 0%                 |
| EQUIP REPAIR+SERV                            | 128              | 0                | 0                | 0                | 0                | 0                | -                   | N/A                |
| UTIL-WATER & SEWER                           | 0                | 133              | 0                | 30,558           | 200              | 200              | -                   | 0%                 |
| CONTRACT SVCE-CEMETERY                       | 26,600           | 24,775           | 28,509           | 36,392           | 26,000           | 26,000           | -                   | 0%                 |
| PRINTNG-POSTG-STATY                          | 0                | 0                | 0                | -                | 300              | 300              | -                   | 0%                 |
| CLOTHING ALLOWANCE                           | 1,000            | 1,000            | 1,000            | 1,000            | 1,000            | 1,000            | -                   | 0%                 |
| OFFICE SUPPLIES                              | 0                | 0                | 65               | -                | 240              | 240              | -                   | 0%                 |
| <b>OPERATING EXP. - SUBTOTAL</b>             | <b>32,301</b>    | <b>36,440</b>    | <b>35,978</b>    | <b>74,729</b>    | <b>41,640</b>    | <b>41,640</b>    | <b>-</b>            | <b>0%</b>          |
| <b>CEMETERY - TOTAL</b>                      | <b>156,904</b>   | <b>168,434</b>   | <b>171,393</b>   | <b>231,486</b>   | <b>220,298</b>   | <b>229,917</b>   | <b>9,619</b>        | <b>4%</b>          |
| <b>DPW (GENERAL FUND) - TOTAL</b>            | <b>2,936,169</b> | <b>3,048,117</b> | <b>2,737,423</b> | <b>2,988,755</b> | <b>3,378,732</b> | <b>3,532,325</b> | <b>153,593</b>      | <b>5%</b>          |



| DEPARTMENT OF PUBLIC WORKS               | FY2021 Actual  | FY2022 Actual    | FY2023 Actual  | FY2024 Actual    | FY2025 Budget    | FY2026 Request   | \$ Change from FY25 | % Change from FY25 |
|--|----------------|------------------|----------------|------------------|------------------|------------------|---------------------|--------------------|
| <b>WATER DIVISION ENTERPRISE</b>         |                |                  |                |                  |                  |                  |                     |                    |
| <b>SALARIES</b>                          |                |                  |                |                  |                  |                  |                     |                    |
| WATER DEPT SAL                           | 410,178        | 407,346          | 460,670        | 483,812          | 536,270          | 558,010          | 21,740              | 4%                 |
| LONGEVITY-WATER                          | 1,250          | 1,000            | 1,250          | 1,300            | 1,600            | 1,700            | 100                 | 6%                 |
| <b>SALARIES - SUBTOTAL</b>               | <b>411,428</b> | <b>408,346</b>   | <b>461,920</b> | <b>485,112</b>   | <b>537,870</b>   | <b>559,710</b>   | <b>21,840</b>       | <b>4%</b>          |
| <b>OPERATING EXP.</b>                    |                |                  |                |                  |                  |                  |                     |                    |
| EQUIP REPAIR+SERV                        | 12,225         | 12,867           | 4,367          | 1,342            | 13,000           | 13,000           | -                   | 0%                 |
| UTIL-ELECTRCTY PUMPS                     | 181,729        | 196,523          | 191,485        | 240,343          | 250,000          | 250,000          | -                   | 0%                 |
| UTIL-FUEL & OIL                          | 1,357          | 1,232            | 784            | 537              | 10,800           | 10,800           | -                   | 0%                 |
| GASOLINE                                 | 4,250          | 11,638           | 13,457         | 11,634           | 9,020            | 9,020            | -                   | 0%                 |
| PROPANE                                  | 0              | 0                | 0              | -                | 11,250           | 11,250           | -                   | 0%                 |
| UTIL-TELEPHONE                           | 1,776          | 2,326            | 1,178          | 1,788            | 2,000            | 2,000            | -                   | 0%                 |
| DUES & MEMBERSHIPS                       | 865            | 1,821            | 1,313          | 1,234            | 1,500            | 1,500            | -                   | 0%                 |
| LICENSES                                 | 0              | 1,491            | 663            | 592              | 800              | 800              | -                   | 0%                 |
| PROFESSIONAL DEVELOPMENT                 | 0              | 0                | 0              | 1,107            | 5,200            | 5,200            | -                   | 0%                 |
| TRAINING & EDUCATION*                    | 832            | 3,430            | 0              | 0                | 0                | 0                | -                   | n/a                |
| MEDICAL SERV+SUPPLIES                    | 0              | 786              | 399            | 596              | 500              | 500              | -                   | 0%                 |
| POLICE SPECIAL DETAIL                    | 7,006          | 4,479            | 3,357          | 6,055            | 5,000            | 5,000            | -                   | 0%                 |
| CONTRACT SERVICES-WATER                  | 145,618        | 135,024          | 117,538        | 140,587          | 112,000          | 134,000          | 22,000              | 20%                |
| WATER SUPPLIES                           | 153,814        | 109,940          | 122,190        | 141,303          | 160,000          | 160,000          | -                   | 0%                 |
| WATER CHEMICALS                          | 10,682         | 25,385           | 36,488         | 43,817           | 60,000           | 60,000           | -                   | 0%                 |
| PRNTG-POSTG-STATY                        | 1,850          | 1,994            | 5,857          | 2,875            | 7,000            | 7,000            | -                   | 0%                 |
| LAB FEES                                 | 13,691         | 26,282           | 33,016         | 36,437           | 35,000           | 37,000           | 2,000               | 6%                 |
| CLOTHING ALLOWANCE                       | 2,500          | 2,500            | 2,500          | 2,500            | 2,500            | 2,500            | -                   | 0%                 |
| EMERGENCY RESERVE                        | 0              | 50,000           | 0              | -                | 100,000          | 100,000          | -                   | 0%                 |
| ENCUMBRANCES                             | 6,162          | 11,597           | 0              | 0                | 0                | -                | -                   | n/a                |
| <b>OPERATING EXP. - SUBTOTAL</b>         | <b>544,357</b> | <b>599,315</b>   | <b>534,592</b> | <b>632,747</b>   | <b>785,570</b>   | <b>809,570</b>   | <b>24,000</b>       | <b>3%</b>          |
| <b>WATER DIVISION ENTERPRISE - TOTAL</b> | <b>955,785</b> | <b>1,007,661</b> | <b>996,512</b> | <b>1,117,859</b> | <b>1,323,440</b> | <b>1,369,280</b> | <b>45,840</b>       | <b>4%</b>          |



| DEPARTMENT OF PUBLIC WORKS               | FY2021 Actual    | FY2022 Actual    | FY2023 Actual    | FY2024 Actual    | FY2025 Budget    | FY2026 Request   | \$ Change from FY25 | % Change from FY25 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|
| <b>SEWER DIVISION ENTERPRISE</b>         |                  |                  |                  |                  |                  |                  |                     |                    |
| <b>SALARIES</b>                          |                  |                  |                  |                  |                  |                  |                     |                    |
| SEWER DEPT SAL                           | 202,142          | 251,032          | 298,152          | 315,684          | 355,966          | 374,602          | 18,636              | 6%                 |
| LONGEVITY-SEWER                          | 1,000            | 0                | 1,250            | 1,300            | 1,600            | 1,400            | (200)               | -15%               |
| <b>SALARIES - SUBTOTAL</b>               | <b>203,142</b>   | <b>251,032</b>   | <b>299,402</b>   | <b>316,984</b>   | <b>357,566</b>   | <b>376,002</b>   | <b>18,436</b>       | <b>6%</b>          |
| <b>OPERATING EXP.</b>                    |                  |                  |                  |                  |                  |                  |                     |                    |
| EQUIP REPAIR+SERV                        | 451              | 0                | 499              | 0                | 2,500            | 2,500            | -                   | 0%                 |
| UTIL-ELECTRICITY                         | 139,076          | 157,883          | 144,841          | 167,531          | 144,600          | 150,600          | 6,000               | 4%                 |
| UTIL-FUEL & OIL                          | 12,006           | 18,209           | 14,296           | 15,516           | 22,800           | 22,800           | -                   | 0%                 |
| GASOLINE                                 | 1,034            | 2,840            | 2,224            | 825              | 6,780            | 6,780            | -                   | 0%                 |
| UTIL-TELEPHONE                           | 4,913            | 6,649            | 5,717            | 3,553            | 5,250            | 5,250            | -                   | 0%                 |
| UTIL-WATER & SEWER                       | 166              | 828              | 429              | 187              | 1,000            | 1,000            | -                   | 0%                 |
| DUES & MEMBERSHIPS                       | 80               | 504              | 0                | 105              | 500              | 500              | -                   | 0%                 |
| LICENSES                                 | 30               | 150              | 0                | 256              | 300              | 300              | -                   | 0%                 |
| PROFESSIONAL DEVELOPMENT                 | 0                | 0                | 0                | 10,494           | 3,800            | 3,800            | -                   | 0%                 |
| TRAINING & EDUCATION*                    | 130              | 901              | 0                | 0                | 0                | 0                | -                   | n/a                |
| MEDICAL SERV+SUPPLIES                    | 0                | 95               | 140              | 2,345            | 500              | 500              | -                   | 0%                 |
| POLICE SPECIAL DETAIL                    | 1,803            | 1,384            | 658              | 453              | 1,500            | 1,500            | -                   | 0%                 |
| CONTRACT SERVICES                        | 280,900          | 280,672          | 164,183          | 242,031          | 250,000          | 250,000          | -                   | 0%                 |
| SEWER SLUDGE DISPOSAL                    | 215,185          | 216,363          | 238,962          | 313,347          | 232,000          | 404,250          | 172,250             | 74%                |
| SEWER SUPPLIES                           | 93,422           | 96,008           | 46,828           | 92,276           | 171,500          | 171,500          | -                   | 0%                 |
| SEWER CHEMICALS                          | 86,395           | 124,766          | 222,075          | 150,746          | 175,000          | 288,750          | 113,750             | 65%                |
| PRNTG-POSTG-STATY                        | 1,850            | 1,940            | 1,026            | 4,054            | 4,000            | 4,000            | -                   | 0%                 |
| LAB FEES                                 | 33,893           | 29,774           | 40,347           | 29,632           | 37,000           | 37,000           | -                   | 0%                 |
| CLOTHING ALLOWANCE                       | 2,000            | 1,500            | 2,000            | 1,500            | 2,000            | 2,000            | -                   | 0%                 |
| MEETINGS+CONFERENCES*                    | -                | 0                | 0                | 0                | 0                | -                | -                   | n/a                |
| WATER METERS                             | 26,465           | 0                | 0                | 0                | 0                | -                | -                   | n/a                |
| INFILTRATION AND INFLOW                  | 11,000           | 0                | 0                | 25,000           | 40,000           | 40,000           | -                   | 0%                 |
| EMERGENCY RESERVE                        | -                | 27,679           | 0                | 100,000          | 100,000          | 100,000          | -                   | 0%                 |
| ENCUMBRANCES                             | 26,627           | 20,409           | 0                | 0                | 0                | 0                | -                   | n/a                |
| <b>OPERATING EXP. - SUBTOTAL</b>         | <b>937,426</b>   | <b>988,554</b>   | <b>884,225</b>   | <b>1,159,850</b> | <b>1,201,030</b> | <b>1,493,030</b> | <b>292,000</b>      | <b>24%</b>         |
| <b>SEWER DIVISION ENTERPRISE - TOTAL</b> | <b>1,140,568</b> | <b>1,239,586</b> | <b>1,183,627</b> | <b>1,476,834</b> | <b>1,558,596</b> | <b>1,869,032</b> | <b>310,436</b>      | <b>20%</b>         |





## Health Department

| Contact   | Phone & Email  | Location   |
|---|--|--|
| Nancy Bennotti<br>Administrative Assistant      | 508-906-3006<br><a href="mailto:nbennotti@medfield.net">nbennotti@medfield.net</a>     | Medfield Town House<br>Ground Floor<br>459 Main Street |
| Emily Dellaglio, BSN, RN<br>Public Health Nurse | (508) 906-3044<br><a href="mailto:edellaglio@medfield.net">edellaglio@medfield.net</a> |  |

### Mission Statement & Departmental Activities

The mission of the Medfield Health Department is to prevent disease and injury and to protect the health, safety and welfare of the Town's residents and visitors through the enforcement of State and Local laws and bylaws, codes, and regulations.

### Brief Description of the Department

The Department performs the following functions:

- Assess and monitor health status to identify community health problems
- Diagnose and investigate health problems and health hazards in the community
- Inform and educate people about health issues
- Mobilize community partnerships to identify and solve health problems
- Develop policies and plans that support individual and community health efforts and emergency preparedness
- Enforce laws and regulations that protect health and ensure safety

### Organizational Chart





## FY25 Goals

| GOAL #1  | Collaborate with other Town departments  |
|--|--|
| Detailed Description                                 | The Health Department will collaborate with Medfield Outreach, Council on Aging, Building Department, Police Department, and Fire Department to provide community health care and environmental services |
| Start Date   | 7/1/24   |
| Completion Date                                      | On Hold  |
| How will you measure success/achievement/completion? | Success will be measured by determining the need for better focused efforts on existing services provided (screenings, clinics, etc.) or new services to be offered                                      |
| Status as of 3/31/2025                               | This goal was put on hold with the departure of the public health nurse in Sept 2024   |

| GOAL #2  | Promote Medical Reserve Corps Participation   |
|--|---|
| Detailed Description                                 | The Public Health Nurse will work to increase the capacity of the Medical Reserve Corps (MRC) in collaboration with the Emergency Management Director |
| Start Date   | 7/1/24  |
| Completion Date                                      | On Hold   |
| How will you measure success/achievement/completion? | Medfield will have 30 members of the community actively involved on the MRC attend training and other educational programs on emergency preparedness  |
| Status as of 3/31/2025                               | This goal was put on hold with the departure of the public health nurse in Sept 2024  |

| GOAL #3              | Achieve Heart Safe Community Designation  |
|----------------------|---|
| Detailed Description | Over 160 cities and towns in Massachusetts are Heart Safe communities. Medfield is striving to be one of the next ones designated. The Public Health Nurse will achieve this by working with the Board of Health and other town officials and community members |
| Start Date           | 7/1/2024  |
| Completion Date      | On Hold   |



|   |  |
|---|--|
| <b>How will you measure success/achievement/completion?</b> | Medfield's certification as a Heart Safe community.                                  |
| <b>Status as of 3/31/2025</b>                               | This goal was put on hold with the departure of the public health nurse in Sept 2024 |

## FY26 Goals

| <b>GOAL #3</b>  | <b>Staff New Department</b>   |
|---|---|
| <b>Detailed Description</b>                                 | In February of 2025, the Town Administrator reorganized the Health Department to create efficiencies and redundancies and provide a higher level of service to the residents of Medfield. The new Public Health Nurse was hired in June 2025. The Health Agent and Health Administrator positions remain open at the time of this report. |
| <b>Start Date</b>   | 2/1/2025  |
| <b>Completion Date</b>                                      | 12/31/2026  |
| <b>How will you measure success/achievement/completion?</b> | Fully staffing the Health Department will bring a higher level of service to the Town of Medfield residents and help prepare us for any future health emergencies.  |



## Trends/Metrics

| Description                        | 2020 | 2021 | 2022 | 2023 | 2024 |
|------------------------------------|------|------|------|------|------|
| Soil Tests                         | 7    | 8    | 8    | 12   | 12   |
| Hauler Permits                     | 11   | 10   | 12   | 10   | 14   |
| Food Permits                       | 58   | 63   | 60   | 70   | 77   |
| Temp Food Establishments           | 6    | 10   | 21   | 17   | 28   |
| Plan Reviews                       | 10   | 10   | 12   | 14   | 16   |
| Installer Permits                  | 23   | 18   | 23   | 16   | 16   |
| Septic Repairs                     | 17   | 23   | 16   | 7    | 16   |
| OFFAL Permits                      | 12   | 9    | 15   | 14   | 8    |
| Tobacco/Nicotine Delivery Products | 6    | 6    | 6    | 6    | 6    |
| Form A – Renovations Review        | 36   | 50   | 31   | 33   | 62   |
| Well Permits                       | 3    | 6    | 4    | 5    | 4    |
| Animals                            | 30   | 33   | 34   | 31   | 37   |
| Camps                              | 6    | 7    | 6    | 7    | 10   |
| Semi Public Pool                   | 3    | 3    | 3    | 4    | 5    |
| Bathing Beach                      | 1    | 1    | 1    | 1    | 1    |



## Departmental Budget

| HEALTH DEPARTMENT                | FY2022<br>Actual | FY23 Actual    | FY2024 Actual  | FY2025<br>Request | FY2026<br>Request | \$ Change<br>from FY25 | % Change<br>from FY25 |
|----------------------------------|------------------|----------------|----------------|-------------------|-------------------|------------------------|-----------------------|
| <b>SALARIES</b>                  |                  |                |                |                   |                   |                        |                       |
| SALARIES-HEALTH                  | 34,975           | 117,822        | 126,965        | 135,996           | 207,923           | 71,927                 | 53%                   |
| <b>SALARIES - SUBTOTAL</b>       | <b>34,975</b>    | <b>117,822</b> | <b>126,965</b> | <b>135,996</b>    | <b>207,923</b>    | <b>71,927</b>          | <b>53%</b>            |
| <b>OPERATING EXP.</b>            |                  |                |                |                   |                   |                        |                       |
| ADVERTISING                      | 0                | 192            | -              | 250               | 250               | -                      | 0%                    |
| UTIL-TELEPHONE                   | 0                | 0              |                | 0                 | 0                 | -                      | N/A                   |
| DUES & MEMBERSHIPS               | 150              | 210            | 255            | 0                 | 0                 | -                      | N/A                   |
| PROFESSIONAL DEVELOPMENT         | 0                | 0              | 922            | 1,000             | 1,000             | -                      | 0%                    |
| TRAINING & EDUCATION*            | 422              | 244            |                | 0                 | 0                 | -                      | N/A                   |
| MEDICAL SERV&SUPPL               | 5,297            | 2,592          | 2,794          | 7,000             | 7,000             | -                      | 0%                    |
| PRINTNG-POSTG-STATY              | 618              | 479            | 512            | 700               | 700               | -                      | 0%                    |
| CNTR SV-HEA AGENT                | 56,400           | 56,400         | 58,200         | 56,400            | -                 | (56,400)               | -100%                 |
| CNTR SV-MNTL HEALTH              | 7,988            | 7,988          | 7,988          | 7,988             | 7,988             | -                      | 0%                    |
| OFFICE SUPPLIES*                 | 1,901            | 472            | 287            | 1,500             | 1,500             | -                      | 0%                    |
| CAR ALLOW/MILEAGE                | 250              | 550            | 388            | 500               | 500               | -                      | 0%                    |
| ENCUMBRANCES                     | 203              | 1,134          | 0              | 0                 | 0                 | -                      | N/A                   |
| <b>OPERATING EXP. - SUBTOTAL</b> | <b>73,229</b>    | <b>70,263</b>  | <b>71,346</b>  | <b>75,338</b>     | <b>18,938</b>     | <b>(56,400)</b>        | <b>-75%</b>           |
| <b>HEALTH DEPARTMENT - TOTAL</b> | <b>108,204</b>   | <b>188,085</b> | <b>198,311</b> | <b>211,334</b>    | <b>226,861</b>    | <b>15,527</b>          | <b>7%</b>             |

\* Training and education & meetings and conferences were combined into professional development in FY24



## Council on Aging

| Contact                   | Phone & Email                         | Location                                     |
|---------------------------|---------------------------------------|--|
| Sarah Hanifan<br>Director | 508-359-3665<br>shanifan@medfield.net | The Center at Medfield<br>One Ice House Road |

### Mission Statement & Departmental Activities

The mission of the Council on Aging is to foster an atmosphere of wellness by addressing the emotional, social, physical, and often the spiritual needs of older individuals and their families during the aging process. The Council on Aging goal is to enhance the quality of life and promote independence by providing programs, social events, services, and referrals to support community members throughout their life journey.

### Brief Description of the Department

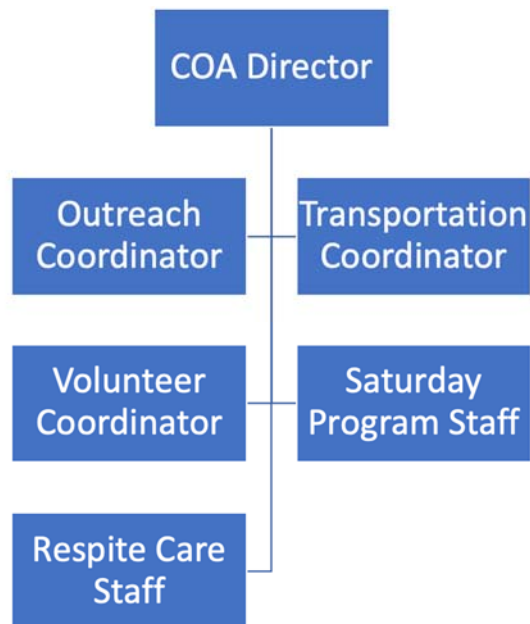
The Center at Medfield offers valuable services to our senior community and their families by providing transportation, meals, counseling, and a variety of other benefits as we collaborate with human service agencies, voluntary organizations, governmental agencies and HESSCO to ensure that community member's needs are met. A monthly newsletter is available on the town website or by mail detailing events, activities and services provided by the Council on Aging.

#### Services Provided:

Information, Outreach, Family Counseling, Housing Support, Fuel Assistance and SNAP Applications, Nutrition, Transportation, Advocacy, Health Clinics, Monthly Newsletter, Daily Activities, Technology Assistance, Exercise Classes, Yoga, Tai Chi, Card Games, Craft Classes, Tax Work-Off program, Medical Equipment Loans, Supper Club, Book Club, Supportive Day Program, Trips, Social Events, Support Groups



## Organizational Chart



## FY25 Accomplishments

1. Launched a new weekly reminder email campaign for all active participants to highlight upcoming events and programs, as well as any changes. This initiative has significantly improved participant engagement and awareness leading to increased attendance and timely registrations.
2. Improved the exercise punch card system at the COA by redesigning the card to a more manageable business card size and expanding capacity from 6 to 12 punches per card. This change has streamlined the check-in process, reducing the frequency of participant payments, and improved overall efficiency, positively impacting both staff, volunteers and participants experience.
3. Organized a successful Health Fair at the COA, bringing together over 20 organizations, including some local town departments such as Medfield Outreach, Medfield Fire, Medfield Veterans Service Officer, and Medfield Police. The event attracted at least 120 participants and offered a wide range of health services and resources for seniors and caregivers.
4. The COA hosted many intergenerational events that connected seniors with local youth through meaningful activities such as tech tutoring, manicures, fraud prevention presentations, and storytelling sessions. These programs fostered mutual learning, build community relationships, and enriched the experience for both seniors and our young participants.



## FY25 Goals

| GOAL #1  | Continue to Expand Stimulating & Engaging Programs   |
|--|--|
| Detailed Description                                 | The Center offers a variety of programs monthly with an average of 350 programs per month. Programs range from exercise classes, educational classes, social activities, shopping trips and more as seen in the monthly newsletter |
| Start Date   | 07/01/24   |
| Completion Date                                      | 06/30/25   |
| How will you measure success/achievement/completion? | Outcomes will be identified through the My Senior Center software utilized by the COA. For example: In FY23 we served 987 unduplicated individuals with a duplicated number of 19,746  |
| Status as of 3/31/2025                               | As of 3/31/25 we served 884 unduplicated individuals with a duplicated number of 17,751  |

| GOAL #2  | Construction of 3-Bay Garage   |
|--|--|
| Detailed Description                                 | Construction of a 3-Bay Garage during FY25   |
| Start Date   | 07/01/2024   |
| Completion Date                                      | 06/30/2025   |
| How will you measure success/achievement/completion? | The garage will be built and will provide shelter for the two new COA busses.                          |
| Status as of 3/31/2025                               | The garage is in the early planning stages and is being coordinated through the Facilities Department. |

| GOAL #3  | Install Walkway from Side Door to Patio & Repair Non-Compliant ADA Front & Rear Entrances.  |
|--|---|
| Detailed Description                                 | Facilities or COA will obtain quotes for above goal in FY25 and work to reach this goal before or in FY25   |
| Start Date   | 07/01/2024  |
| Completion Date                                      | 06/30/2025  |
| How will you measure success/achievement/completion? | The success of this goal will be measured by our participants who utilize a cane or walker will safely move over the repaired areas and new walkway with much lower risk of falling and all will be ADA compliant |





|                               |  |
|-------------------------------|--|
| <b>Status as of 3/31/2025</b> | Front and rear walkway entrances have been repaired. We are in the process of adding a walkway to connect to the rear patio. This project is being coordinated by the Facilities Department. |
|-------------------------------|--|

| <b>GOAL #4</b>  | <b>Collaborate with other town departments for programming at the COA</b>   |
|---|---|
| <b>Detailed Description</b>                                 | Collaborate with other town departments for programming and educational opportunities. (example: Collaborate with the Medfield Public Library for evening programming opportunities, Public Health Nurse and Medfield Fire Department for safety and educational events, work closely with Medfield Public Outreach on education, programs and services   |
| <b>Start Date</b>   | 07/01/2024  |
| <b>Completion Date</b>                                      | 06/30/2025  |
| <b>How will you measure success/achievement/completion?</b> | We will hold at least eight events within FY25 with different town departments  |
| <b>Status as of 3/31/2025</b>                               | This goal has been met. We maintain ongoing collaborations with many other Medfield Town Departments. I feel I did an excellent job meeting this goal. Some of the events we've collaborated on have been bi-weekly one on one counseling services with Medfield Outreach, Senior Breakfasts with Mike LaFrancesca in the Medfield School Department, Special Programs in the Evening with Medfield Public Library, Coffee & Conversation events with Medfield Police and Senior Safety programs with Medfield Fire. We also host monthly card making classes and book clubs with the Medfield Public Library. We host a monthly Veterans Coffee with the Medfield VSO and have helped out Park & Rec with building space for both youth and adult programming. |

| <b>GOAL #5</b>  | <b>Identify Grant Funding Opportunities</b>   |
|---|---|
| <b>Detailed Description</b>                                 | The Council on Aging Director will identify and pursue grant opportunities for funding that will further the programming offerings or other goals of the department |
| <b>Start Date</b>   | 07/01/2024  |
| <b>Completion Date</b>                                      | 06/30/2025  |
| <b>How will you measure success/achievement/completion?</b> | At least one grant will be identified and pursued with the ideal outcome of an award made to the Town.  |
| <b>Status as of 3/31/2025</b>                               | Together, my outreach coordinator and I worked on and submitted a grant funding opportunity through MFi Legacy Fund. As of 3/31 no results have been shared.        |



## FY26 Goals

| <b>GOAL #1</b>   | <b>Develop and Launch a New Nutrition Program for Council on Aging Participants.</b>  |
|--|---|
| <b>Detailed Description</b>  | Develop and implement a new program offering under the Nutrition category that improves access to healthy foods and enhances nutritional awareness for Council on Aging members. This could be to improve access to healthy foods through guided cooking demonstrations, meal planning, coaching, or shopping trips to local farms. |
| <b>Start Date</b>  | 07/01/25  |
| <b>Completion Date</b>   | 06/30/26  |
| <b>How will the COA Members benefit from this new program?<br/>How will you measure this goal?</b> | Participants who engage in this program could gain a better understanding of nutrition, food labels, and healthy eating habits.   |

| <b>GOAL #2</b>   | <b>Collaborate with the Public Health Nurse</b>   |
|--|---|
| <b>Detailed Description</b>  | Develop a menu of options with the Public Health Nurse to develop and offer health focused service options for the Council on Aging participants. This may include workshops, designated Q&A sessions and additional set times for a blood pressure clinic.                       |
| <b>Start Date</b>  | 07/01/2025  |
| <b>Completion Date</b>   | 06/30/2026  |
| <b>How will the COA Members benefit? How will you measure this goal?</b> | Members will benefit from convenient local check-ins at a familiar and comfortable setting without needing to travel outside of town to a clinic. These services will help monitor their health, and better understand how to manage chronic conditions like high blood pressure. |

| <b>GOAL #3</b>              | <b>Review Current Staffing Model</b>   |
|-----------------------------|--|
| <b>Detailed Description</b> | Evaluate the existing staffing structure to identify gaps or inefficiencies, particularly in front desk coverage. Develop and implement a sustainable plan to ensure consistent and high quality customer service. |
| <b>Start Date</b>           | 07/01/2025   |
| <b>Completion Date</b>      | 06/30/2026   |



|  |   |
|--|---|
| <b>How will the COA Members benefit from this? How will you measure this goal?</b> | Improved customer service. Members will be greeted promptly and assisted efficiently, ensuring a welcoming and respectful environment that reflects the Council on Aging's commitment to seniors. |
|--|---|

|  |   |
|--|---|
| <b>GOAL #4</b>   | <b>Transform the COA Garage into a safe, organized and fully functional operational and storage space.</b>  |
| <b>Detailed Description</b>  | Once Council on Aging (COA) Garage is complete, transform the space into a fully functional, safe, and organized space that meets the operational and storage needs of the COA.   |
| <b>Start Date</b>  | 07/01/2025  |
| <b>Completion Date</b>   | 06/30/2026  |
| <b>How will the COA Members benefit from this? How will you measure this goal?</b> | Transforming the COA garage into a clean, safe and efficiently organized space will directly benefit members by supporting the longevity of the two newly acquired vehicles and improve efficiency by allowing staff to quickly locate supplies and equipment and spend more time focused on providing customer service, programs and support to our members. |

## Trends/Metrics

| Description                                 | 2020       | 2021      | 2022       | 2023       | 2024       |
|---|------------|-----------|------------|------------|------------|
| Number of Events                            | 11,802/567 | 4860/421  | 17,279/812 | 20,248/879 | 23,614/997 |
| Number of services provided                 | 2,259/476  | 1,888/645 | 946/400    | 1,433 /846 | 1,674/955  |
| Number of people exercising at the Center   | 4016/238   | 1345/128  | 4340/279   | 6103/362   | 6,448/347  |
| Number of Saturday participation            | 1244/115   | Closed    | 1013/115   | 1254/106   | 1,062/87   |
| Number of volunteers including tax work off | 83         | 45        | 76         | 76         | 70         |

*Note: Trends/Metrics = First number duplicated/Second Number unduplicated*



## Departmental Budget

| <b>COUNCIL ON AGING</b>          | <b>FY2022<br/>Actual</b> | <b>FY2023<br/>Actual</b> | <b>FY2024 Actual</b> | <b>FY2025<br/>Request</b> | <b>FY2026<br/>Request</b> | <b>\$ Change<br/>from FY25</b> | <b>% Change<br/>from FY25</b> |
|----------------------------------|--------------------------|--------------------------|----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| <b>SALARIES</b>                  |                          |                          |                      |                           |                           |                                |                               |
| COA SALARIES                     | 199,491                  | 216,914                  | 196,339              | 233,383                   | 240,541                   | 7,158                          | 3%                            |
| LONGEVITY-COA                    | 950                      | 1,000                    | 0                    | 0                         | 0                         | -                              | N/A                           |
| <b>SALARIES - SUBTOTAL</b>       | <b>200,441</b>           | <b>217,914</b>           | <b>196,339</b>       | <b>233,383</b>            | <b>240,541</b>            | <b>7,158</b>                   | <b>3%</b>                     |
| <b>OPERATING EXP.</b>            |                          |                          |                      |                           |                           |                                |                               |
| INFORMTN TECH-COMCAST            | 1,193                    | 932                      | 1,118                | 1,200                     | 1,200                     | -                              | 0%                            |
| GRNDS MAINT/LANDSCAPG            | 5,459                    | 2,257                    | 2,850                | 6,500                     | -                         | (6,500)                        | -100%                         |
| CLEANING SUPPLIES                | 0                        | 0                        | 157                  | 500                       | 400                       | (100)                          | -20%                          |
| PREVENTATIVE MAINT               | 1,155                    | 2,278                    | 2,455                | 1,600                     | 1,600                     | -                              | 0%                            |
| EQUIPMT REPAIR & SERV            | 2,256                    | 2,828                    | 1,870                | 3,000                     | 3,000                     | -                              | 0%                            |
| OTHER EQ/COPIER+TONER            | 4,273                    | 4,409                    | 5,342                | 4,600                     | 4,600                     | -                              | 0%                            |
| GASOLINE                         | 3,105                    | 2,944                    | 2,706                | 3,200                     | 3,000                     | (200)                          | -6%                           |
| UTIL-TELEPHONE                   | 3,121                    | 3,053                    | 2,904                | 3,500                     | 3,500                     | -                              | 0%                            |
| PROFESSIONAL DEVELOPMENT         | 0                        | 0                        | 1,435                | 1,800                     | 1,800                     | -                              | 0%                            |
| TRAINING & EDUCATION*            | 674                      | 664                      |                      | 0                         | 0                         | -                              | N/A                           |
| PRINTNG-POSTG-STATY              | 2,502                    | 3,486                    | 2,332                | 2,500                     | 2,400                     | (100)                          | -4%                           |
| CONTR SVC-SOFTWARE LIC/SUPP      | 1,770                    | 1,842                    | 1,656                | 2,000                     | 2,500                     | 500                            | 25%                           |
| MEETINGS+CONFERENCES*            |                          | 148                      |                      | 0                         | 0                         | -                              | N/A                           |
| SENIOR PROGRAM DEVELOPMENT       | 3,222                    | 3,279                    | 3,136                | 3,000                     | 3,000                     | -                              | 0%                            |
| OFFICE SUPPLIES                  | 1,022                    | 1,182                    | 2,095                | 1,200                     | 1,200                     | -                              | 0%                            |
| CAR ALLOW/MILEAGE                | 136                      | 159                      | 408                  | 200                       | 200                       | -                              | 0%                            |
| ENCUMBRANCES                     | 567                      | 296                      | 0                    | 0                         | 0                         | -                              | N/A                           |
| <b>OPERATING EXP. - SUBTOTAL</b> | <b>30,455</b>            | <b>29,754</b>            | <b>30,463</b>        | <b>34,800</b>             | <b>28,400</b>             | <b>(6,400)</b>                 | <b>-18%</b>                   |
| <b>COUNCIL ON AGING - TOTAL</b>  | <b>230,896</b>           | <b>247,668</b>           | <b>226,802</b>       | <b>268,183</b>            | <b>268,941</b>            | <b>758</b>                     | <b>0%</b>                     |

\* Training and education & meetings and conferences were combined into professional development in FY24



## Outreach Department

| Contact   | Phone & Email                          | Location   |
|---|--|--|
| Kathy McDonald<br>Outreach Director & Human<br>Service Director | 508-359-7121<br>kmcDonald@medfield.net | Medfield High School<br>Floor: 1<br>Former Medfield TV Studio<br>Door 12<br>88 Rear South Street |

### Mission and Vision Statement & Departmental Activities

The mission of Medfield Outreach is to provide access to high quality behavioral health and social services for Medfield residents in order to optimize wellness in our community. The vision of Medfield Outreach is a community in which all people are valued, healthy, and empowered to live healthy and fulfilling lives.

### Brief Description of the Department

- Clinical Services
- Needs-based Assistance
- Prevention Programming
- Oversight of Opioid Abatement Funds and Implementation of Strategies

Medfield Outreach provides counseling, when suitable, to Medfield residents through individual, family, and group therapy. Treatment focus areas include, but are not limited to anxiety, adjustment issues, coping with divorce, family discord, grief and loss, bereavement, financial difficulties, sexuality, body image, disordered eating, social skill building, substance misuse, parenting support, depression, self-harm, suicidal ideation, autism spectrum disorder and related concerns, bullying, stress management and coping skill development.

In addition to providing clinical services, Medfield Outreach routinely offers referrals to outside providers, support groups, advocates, substance misuse services, needs-based assistance programs, local discretionary funding sources, and state/federal programs.

Medfield Outreach facilitates various groups, programs, and services within the community. This programming aims to be responsive to the needs of the community. The program offerings are often focused on prevention and psychoeducation. Many programs reflect a collaborative relationship with other organizations. During much of the pandemic, many of Medfield Outreach's services were adapted to comply with COVID-19 pandemic guidelines. While most meetings and programs have transitioned back to in-person, the option to meet virtually is utilized when appropriate or preferred. Zoom or other HIPAA compliant telehealth platforms are utilized as needed.

In response to the opioid epidemic, Massachusetts joined many other states across the country in nationwide lawsuits against opioid manufacturers, distributors, and pharmacies. On July 21, 2021,



Massachusetts received its first financial settlement from these resolved litigations that held several companies accountable for the role they played in the ongoing opioid crisis. Since then, Massachusetts has continued to engage in the resolution of further litigation, and once the settlement terms are finalized, additional funds will be directed to the state. A portion of the abatement funds allocated to Massachusetts (40%) is currently designated for the cities and towns within the Commonwealth that have chosen to receive these funds. The distribution to local levels is set to occur annually, continuing through 2038. The remaining 60% of the funds will be directed to the state's [Opioid Recovery and Remediation Fund](#).

Medfield is a participating municipality and will be receiving a portion of these settlement funds. Medfield Outreach will develop and implement initiatives as they align with the Massachusetts State Subdivision Agreement.

Medfield Outreach collaborates with a wide network of organizations to better meet the needs of Medfield youth, families, and residents, including Medfield Public Schools, Medfield Police Department, Norfolk County District Attorney's Office, the Internship Clinical Collaborative (with similar offices in Needham, Dedham, and Westwood), the MetroWest Substance Awareness & Prevention Alliance, the South Middlesex Opportunity Council Fuel Assistance Program, The SAFE Coalition, Medfield Food Cupboard, Medfield Home Committee, Medfield Helping Hands, The Medfield Foundation, Medfield Council on Aging, Medfield Public Library, Medfield Park and Recreation, the Medfield Angel Run Fund, Medfield Cares About Prevention, Medfield Coalition for Suicide Prevention, Riverside Community Care, Medfield Christmas Angels, the Lion's Club, MEMO, the United Church of Christ- Medfield, St. Edward's Church, and various other state and federal agencies, professional associations, clinical services, religious institutions, and civic organizations. Medfield Outreach staff have promoted prevention programming by presenting in various Medfield Middle and High School classes on topics including mental wellness, supporting a friend/loved one who may be struggling with mental health issues, and substance misuse prevention.



## Organizational Chart



## FY25 Accomplishments

### Key Highlights in 2025

1. Provided clinical service predominantly in-person during 2024 and 2025 with telehealth offered as needed. Medfield Outreach engaged in over **1200** hours of clinical services in 2024, approximately 23 hours per week and currently is over **1450** hours in FY25, approximately 27 hours per week.
2. Offered bi-weekly clinical consultations, bereavement group and therapeutic services for Medfield residents at the Council on Aging, The Center.
3. Provided monthly clinical consultation to a parent support group.
4. Tabled at various school events to familiarize students and parents with the Medfield Outreach's services.
5. Provided Play Therapy Presentation to students in High School studying Child Development.
6. Partnered with Backpacks for New Beginnings and local residents to provide new backpacks and school supplies to over 50 students in Medfield.
7. Partnered with several community members to provide gifts for 85 children in need as part of the Holiday Gift Program.
8. Facilitated the Campership Fund allowing over 20 children to attend camp in the summer of 2025 in partnership with The Medfield Foundation and Medfield Parks and Recreation.
9. Determined eligibility for over 20 applicants to The Medfield Foundation's Community Assistance Fund, coordinated disbursement, counseled applicants and provided additional resources.
10. Supervised Simmons College clinical intern, increasing capacity to provide clinical services to residents.
11. Collaborated with MCSP and MCAP to co-host a double booth at Medfield Day focused on providing information and resources about mental health, substance use prevention, and self-care. The booth included a wheel game, education and prizes for kids.



12. Continued monthly Human Service meetings including Department Heads of: Medfield Outreach, Veteran's Services, Public Health Nurse, Council on Aging, Library and Parks and Recreation with the goal of increased collaboration to improve and streamline services for Medfield residents.
13. Engaged in a series of training focused on the opioid abatement funds and the state sub-agreement
14. Engaged a consultant, developed and distributed a community-wide survey, listening sessions, and key stakeholder meeting.
15. Provided QPR Training for suicide prevention to the community as requested.
16. Provide community education via virtual webinars and hosting speakers to promote wellness, increase awareness, reduce stigma associated with mental health.
17. Participated in the annual Health Fair at the Council on Aging.
18. Participated on the Digital Task Force for Medfield Public Schools.
19. Ensure consistent and ongoing professional development for all employees to support excellence in service delivery and to advance diversity, equity, and inclusion initiatives.

#### **Key Prevention Programming Highlights in 2025:**

Medfield Cares About Prevention (MCAP): Medfield Outreach is a founding member of MCAP, a community coalition that strives to reduce substance misuse and to promote a culture of safety throughout Medfield. Our membership consists of: parents, clergy, law enforcement, schools, town government, youth, youth-serving agencies, health professionals, park & recreation, substance misuse prevention professionals, pharmacists, volunteers, and more. For more information about MCAP visit [www.medfieldcares.org](http://www.medfieldcares.org). In October of 2019, MCAP began year one of a federal Drug-Free Communities Grant. This grant provides \$625,000 over a period of five years, with an opportunity to extend funding for years 6-10, and aims to implement evidence-based strategies resulting in reduced youth substance use.

1. In March of 2024, successfully applied for and was awarded years 6-10 of the Drug-Free Communities Grant. This grant extends funding of \$125,000 a year for the next five years (ending September 2029)
2. Concluded Year 5 (09/30/23-9/29/24) and commenced year 6 (9/30/24-9/29/25) of the Drug-Free Communities Grant (10 year grant). The Town of Medfield is the fiscal agent for this grant, and continues to meet and exceed all expectations associated with federal grant requirements and remains in excellent standing
3. MCAP worked with MPS to continue the implementation of prevention education using DESE-approved "Too Good For Drugs" curriculum for grades 4 and 5, and has secured the curricula for grades 6-12.
4. Partnered with the Medfield Police to advertise and facilitate Drug Take-Back Day at the Public Safety Building.
5. MCAP collaborates with a Medfield High School (MHS) school nurse to advise a student club related substance use prevention: the Medfield High School Chapter of The 84 Movement (also known as Medfield BREATHE), which is a youth-led and statewide





initiative to fight big tobacco companies and address health disparities related to nicotine use.

6. MCAP launched a youth coalition, which consists of a group of dedicated high school students who meet monthly after school. Each meeting consists of a student-chosen health/wellness topic to be discussed (e.g., alcohol use, stress and anxiety, etc.) as well as an update on available community service opportunities for students.
7. In the summer of 2024 MCAP hired 5 youth interns from MHS to work with our coalition. They completed a variety of projects, including social media posts, conducting key information interviews with their peers, designing and leading our youth coalition, creating an animated PSA about marijuana, and more.
8. MCAP and Medfield Outreach continued to collaborate with Medfield Public School to offer presentations and programming focused on substance use, mental health and the available resources for community members.
9. In April 2022, Medfield Outreach staff advised an inspired MHS sophomore to design and carry out the first ever student-led, student-focused local resource fair for MHS students, called Medfield Connects. The third annual Medfield Connects resource fair took place in April 2025. MHS has been a huge supporter of this initiative, and it continues to be a success. We look forward to continuing to advise and support this initiative for years to come.
10. MCAP helped to financially support the 2025 All Night Graduation Party for MHS seniors, a substance free event for the graduating class.
11. MCAP financially supported the student bus transportation to and from the senior prom, with a large majority of students utilizing this safe and substance free transportation.
12. MCAP launched a town-wide campaign called RAISING THE BAR, in which we were able to collaborate with Medfield Outreach, MPS, Bellforge Arts Center, and Parks & Recreation. This campaign includes RAISING THE BAR banners at youth athletic fields and youth-centered events, with the goal to remind parents/guardians that they are the number one role model for youth, and that these events should be substance-free.

Medfield Coalition For Suicide Prevention (MCSP): Medfield Outreach is a founding member of the Medfield Coalition for Suicide Prevention (MCSP). This coalition formed in September of 2017 in response to loss through deaths by suicide and growing concerns around how these losses have impacted the broader community. Membership includes key stakeholders in the community from various sectors including: law enforcement, schools, faith groups, council on aging, parents, medical professionals, mental health professionals, and youth. MCSP's focus has been multipronged: to reduce stigma associated with mental health; to provide education about access to mental health resources and to educate residents about various ways to help prevent suicide. For more information about the MCSP coalition, visit the website at [medfieldcsp.org](https://medfieldcsp.org).



## **Key Suicide Prevention Programming Highlights in 2025:**

### **1. Mental Health May**

- The MCSP coalition promoted Mental Health May, a campaign to reduce stigma and provide resources for support. Throughout the month of May, Medfield Outreach's social media outlets promoted information about mental health tips and provided resources to access support
- MCSP partnered with the Active Minds club at MHS to launch "Medfield Goes Green" day, which helped get youth involved in the campaign and reduce stigma.
- Created a month long calendar highlighting the various mental health initiatives sponsored by the human service departments.
- MCSP partnered with the Town of Medfield to implement "Wellness Walks" for Town employees. Every Wednesday in May, employees were granted an extra 15 minutes to their lunch break and were encouraged to take a short walk, enjoy nature, and connect with others to improve their mood and mental health.
- MCSP launched "Path for Hope", a walk on the rail trail. The goal of the walk was to increase awareness, reduce stigma, share resources, offer remembrance to those who have died by suicide as well as to support those who have been impacted by suicide.

### **2. Suicide Prevention Awareness Month**

- During Suicide Prevention Awareness Month in September, the coalition hosted a variety of initiatives. To increase visibility of the cause, purple (the color associated with suicide prevention) ribbons were attached to telephone poles on Main Street and North Street. The ribbons were tied with tags containing QR codes that were scannable for resources pertinent to suicide prevention. Purple lights were displayed in businesses and organizations in, and around, the center of town.
- A Yoga on the Turf event was held in September, again, led by Paula Cleary, of Medfield Yoga Studio.
- The Medfield Coalition for Suicide Prevention collaborated with Medfield Outreach and MCAP to host a joint booth on Medfield Day focused on mental health, substance use prevention, and self-care.
- Again this year, MCSP sponsored purple beads to all students in the middle and high school for a day-long "Purple Washout" to promote awareness of mental health and suicide prevention.
- The Wellness Walks on Wednesdays during Mental Health May were well-liked by Town employees during Mental Health May, so they were also implemented this month to provide employees with some extra time to exercise.



## FY25 Goals

| GOAL #1   | Develop Effective and Efficient Infrastructure   |
|---|--|
| Detailed Description                                  | Create additional professional, confidential, centrally located, accessible office space, with consistent phone and internet services. |
| Start Date  | 7-1-2024   |
| Completion Date                                       | 6-30-2025  |
| How will you measure success/achievement/completion ? | Passing of capital expenditure at Town Meeting allowing for renovation of office space; upgrade of phone, internet services.           |
| Status as of 3/31/2025                                | Passed at Town Meeting 5/5/25  |

| GOAL #2   | Develop Effective and Efficient Infrastructure   |
|---|--|
| Detailed Description                                  | Secure technology to allow for consistent and reliable connectivity for internet, zoom call and telehealth |
| Start Date  | 7-1-2024   |
| Completion Date                                       | 6-30-2025  |
| How will you measure success/achievement/completion ? | Use of technology without interruption and frequent drops  |
| Status as of 3/31/2025                                | Ongoing Goal   |



| <b>GOAL #3</b>  | <b>Develop Effective and Efficient Infrastructure</b>   |
|---|---|
| <b>Detailed Description</b>                                 | Secure phone service that allows for efficient and reliable service   |
| <b>Start Date</b>   | 7-1-2024  |
| <b>Completion Date</b>                                      | 6-30-2025   |
| <b>How will you measure success/achievement/completion?</b> | Acquire two phone lines that allow for incoming and outgoing calls simultaneously and default to voicemail if lines are occupied. |
| <b>Status as of 3/31/2025</b>                               | Ongoing Goal  |

| <b>GOAL #4</b>  | <b>Increase awareness of Medfield Outreach's mission, services, and how to access help</b>   |
|---|--|
| <b>Detailed Description</b>                                 | Publicize our services so that all Medfield residents and staff are aware of the department and what it offers   |
| <b>Start Date</b>   | 7-1-2024   |
| <b>Completion Date</b>                                      | 6-30-2025  |
| <b>How will you measure success/achievement/completion?</b> | Continue to collaborate with town and school departments and other community partners to increase awareness and utilization of Outreach services. Provide brochures and information about Outreach in additional languages in addition to English. Utilize PocketTalk, a HIPPA compliant translation device, as needed |
| <b>Status as of 3/31/2025</b>                               | Goal Met and Ongoing   |

| <b>GOAL #5</b>  | <b>Build upon diversity, equity, and inclusion competencies within our department as well as within programming and services</b>                                 |
|---|--|
| <b>Detailed Description</b>                                 | Ensure that Medfield Outreach staff are well-trained and well versed in cultural awareness and competence and continue to seek additional training opportunities |
| <b>Start Date</b>   | 7-1-2024   |
| <b>Completion Date</b>                                      | 6-30-2025  |
| <b>How will you measure success/achievement/completion?</b> | Offer training to staff on a variety of DEI topics; Encourage participating in ongoing training on a broad variety of cultural competencies                      |
| <b>Status as of 3/31/2025</b>                               | Completed training for this year, ongoing for next year  |



| <b>GOAL #6</b>  | <b>Increase prevention services in order to build a healthy community</b>   |
|---|---|
| <b>Detailed Description</b>                                 | Ensure the long-term sustainability of prevention efforts by adding the Prevention Coordinator position to the annual budget or by successfully securing funding via grants   |
| <b>Start Date</b>   | 7-1-2024  |
| <b>Completion Date</b>                                      | 6-30-2025   |
| <b>How will you measure success/achievement/completion?</b> | Funding will be added to Outreach's departmental budget to allow for sustainability in securing a prevention staff person while ongoing efforts will continue to source and apply for grant funding to the same end |
| <b>Status as of 3/31/2025</b>                               | Funding has been secured via Drug Free Community Grant until 2029   |

| <b>GOAL #7</b>  | <b>Increase collaboration across the Human Service Department</b>  |
|---|--|
| <b>Detailed Description</b>                                 | The Human Service Department will strengthen by collaborating and sharing resources toward mutual goals benefitting community members                            |
| <b>Start Date</b>   | 7-1-2024   |
| <b>Completion Date</b>                                      | 6-30-2025  |
| <b>How will you measure success/achievement/completion?</b> | Monthly meetings with Department Heads from COA, PHN, VA and Outreach. HS Departments will identify aligned goals and work collaboratively to achieve such goals |
| <b>Status as of 3/31/2025</b>                               | Goal met and ongoing   |

| <b>GOAL #8</b>              | <b>Increase prevention services in order to continue building a healthy community</b>   |
|-----------------------------|---|
| <b>Detailed Description</b> | Extend mental health and substance abuse prevention programming across the community, including into lower grades, in collaboration with the schools and other community partners |
| <b>Start Date</b>           | 7-1-2024  |
| <b>Completion Date</b>      | 6-30-2025   |



|   |   |
|---|---|
| <b>How will you measure success/achievement/completion?</b> | Meet with other town groups (Board of Health, Schools, Parks & Rec, COA, schools) to obtain their perspectives on and support for proposed prevention efforts and implement actions to reach mutual goals |
| <b>Status as of 3/31/2025</b>                               | Goal met and ongoing  |

## FY26 Goals

| <b>GOAL #1</b>  | <b>Develop Services and Identify Resources That Align with MA State Subdivision Agreement</b>   |
|---|---|
| <b>Detailed Description</b>                                 | Utilize funding to expand capacity allowing for development of services and identification of resources for those who have been impacted by the opioid crisis and that align with the MA State Subdivision Agreement.   |
| <b>Start Date</b>   | 7/1/2025  |
| <b>Completion Date</b>                                      | 6/30/2026   |
| <b>How will you measure success/achievement/completion?</b> | The Clinician will identify local resources to enhance Medfield's database of services for those at risk for, who are impacted by the opioid epidemic. The clinician will identify gaps in service and strategize ways in which to close the gaps in resources or services. |

| <b>GOAL #2</b>  | <b>Expand Mental Health Service Delivery</b>  |
|---|---|
| <b>Detailed Description</b>                                 | Medfield Outreach will expand mental health services by offering a bookclub.  |
| <b>Start Date</b>   | 7/1/2025  |
| <b>Completion Date</b>                                      | 6/30/2026   |
| <b>How will you measure success/achievement/completion?</b> | Medfield Outreach clinicians will choose three books in FY26 that promote positive mental health and wellness in our community. Two to three meetings will be offered for each book read. |



| <b>GOAL #3</b>  | <b>Expand prevention services in order to build a healthy community</b>   |
|---|---|
| <b>Detailed Description</b>                                 | Participation in a multi-year regional grant with Medway, Holliston, Hopkinton and Wayland to prevent youth substance use.  |
| <b>Start Date</b>   | 7-1-2025  |
| <b>Completion Date</b>                                      | 6-30-2026   |
| <b>How will you measure success/achievement/completion?</b> | Youth substance use trends occur across townlines and can be addressed with regional strategies. The above named communities assess youth behaviors using the MetroWest Adolescent Health Survey and have identified focus areas that the communities have in common. |

| <b>GOAL #4</b>  | <b>Enhance service delivery by establishing regular collaboration with human service and health departments</b>  |
|---|--|
| <b>Detailed Description</b>                                 | Meet monthly with human service and health departments to identify service gaps, share resources, and develop coordinated strategies for community support.  |
| <b>Start Date</b>   | 7-1-2025   |
| <b>Completion Date</b>                                      | 6-30-2026  |
| <b>How will you measure success/achievement/completion?</b> | Regular participation of department heads in monthly meetings will allow for identification of areas for collaboration, streamlining of services, fostering of new initiatives to achieve shared objectives. |

## Trends/Metrics

| <b>Description</b>  | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| Number of Clinical Hours Provided   | 300 hours   | 600 hours   | 965 hours   | 1300 hours  | 1200 Hours  | 1450 Hours  |
| Number of Community Members Receiving Support via Needs Based Programming |             |             |             | 250         | 315         | 320         |



## Departmental Budget

| <b>OUTREACH DEPARTMENT</b>       | <b>FY2022<br/>Actual</b> | <b>FY2023 Actual</b> | <b>FY2024 Actual</b> | <b>FY2025<br/>Request</b> | <b>FY2026<br/>Request</b> | <b>\$ Change<br/>from FY25</b> | <b>% Change<br/>from FY25</b> |
|----------------------------------|--------------------------|----------------------|----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| <b>SALARIES</b>                  |                          |                      |                      |                           |                           |                                |                               |
| OUTREACH SAL EXP                 | 157,465                  | 165,895              | 194,705              | 196,029                   | 201,890                   | 5,861                          | 3%                            |
| SAL EXP-OPIOID                   | 0                        | 0                    | -                    | 68,000                    | 68,000                    | -                              | 0%                            |
| LONGEVITY- OUTREACH              | 300                      | 0                    | 0                    | 0                         | 250                       | 250                            | N/A                           |
| <b>SALARIES - SUBTOTAL</b>       | <b>157,765</b>           | <b>165,895</b>       | <b>194,705</b>       | <b>264,029</b>            | <b>270,140</b>            | <b>6,111</b>                   | <b>2%</b>                     |
| <b>OPERATING EXP.</b>            |                          |                      |                      |                           |                           |                                |                               |
| OTHER EQUIPMENT                  | 0                        | 0                    | 0                    | 1,550                     | 1,550                     | -                              | 0%                            |
| CLEANING SUPPLIES                | 0                        | 0                    | 0                    | 550                       | 550                       | -                              | 0%                            |
| RENT                             | 8,500                    | 8,500                | 8,500                | 0                         | 0                         | -                              | N/A                           |
| UTIL-TELEPHONE                   | 480                      | 0                    | -                    | 0                         | 0                         | -                              | N/A                           |
| DUES & MEMBERSHIPS               | 6,041                    | 3,655                | 4,969                | 3,900                     | 3,900                     | -                              | 0%                            |
| MEETINGS & CONFERENCES           | 0                        | 0                    | 0                    | 500                       | 750                       | 250                            | 50%                           |
| PROFESSIONAL DEVELOPMENT         | 0                        | 0                    | 1,170                | 2,100                     | 2,100                     | -                              | 0%                            |
| TRAINING & EDUCATION             | 1,112                    | 1,128                | 0                    | 0                         | 0                         | -                              | N/A                           |
| PROFESSIONAL SERVICES            | 4,771                    | 4,482                | 4,587                | 5,250                     | 5,250                     | -                              | 0%                            |
| OFFICE SUPPLIES                  | 2,838                    | 3,736                | 3,754                | 2,200                     | 2,200                     | -                              | 0%                            |
| CAR ALLOW/MILEAGE                | 245                      | 353                  | 570                  | 500                       | 500                       | -                              | 0%                            |
| ENCUMBRANCES                     | 0                        | 0                    | 0                    | 0                         | 0                         | -                              | N/A                           |
| <b>OPERATING EXP. - SUBTOTAL</b> | <b>23,987</b>            | <b>21,855</b>        | <b>23,551</b>        | <b>16,550</b>             | <b>16,800</b>             | <b>250</b>                     | <b>1%</b>                     |
| <b>OUTREACH - TOTAL</b>          | <b>181,752</b>           | <b>187,750</b>       | <b>218,256</b>       | <b>280,579</b>            | <b>286,940</b>            | <b>6,361</b>                   | <b>3%</b>                     |

\* Training and education & meetings and conferences were combined into professional development in FY24





## Library Department

| Contact                            | Phone & Email                       | Location  |
|------------------------------------|-------------------------------------|---|
| Pamela Gardner<br>Library Director | 508-359-4544<br>pgardner@minlib.net | Medfield Library<br>First Floor, Director's Office<br>468 Main Street |

### Mission Statement & Departmental Activities

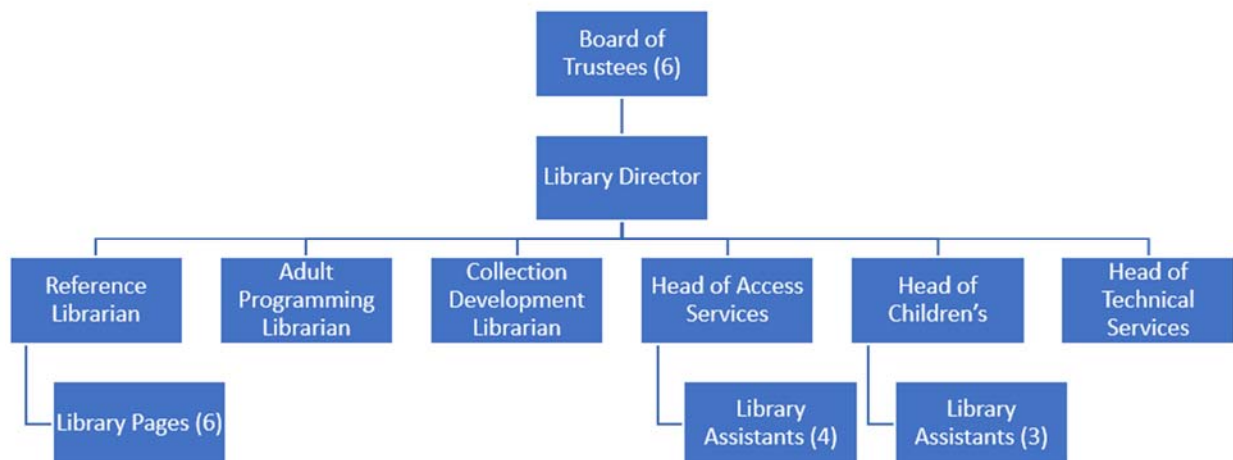
**Mission:** Sharing ideas, advancing discovery, strengthening community.

**Vision:** Enter our welcoming library, engage your mind, enjoy our community. Together, we will thrive through connection, exploration and opportunity.

### Brief Description of the Department

The Medfield Memorial Public Library enriches the lives of Medfield community members by providing free and equitable access to a full range of collections, services, and programs that interpret and anticipate community needs for educational and recreational pursuits. The library is committed to providing a welcoming place with comfortable, useful space and excellent customer service to all. The library provides resources, opportunities, and programs for learning and education for people of all ages, from lending books, movies, toys, tools, and more; to providing a place to study, work or host meetings; to providing fun, educational and enriching programs from children, teens and adults.

### Organizational Chart





## FY25 Accomplishments

1. New Event Calendar, Museum Pass, and Room Booking software: the fact that the service that the library subscribed to unexpectedly went out of business turned out to be a boon for patrons and staff alike, as the library had to get a new event calendar, museum pass, and room booking software that has an improved user experience and is much easier to navigate from a patron point of view and much of the patron experience has been significantly streamlined. Patrons also now have the option to book their own private study rooms and meeting rooms online through the library website and room booking software.
2. New Email and Book Recommendation Service: the library also exceeded the number of free subscribers available in its previous email newsletter service, so subscribed to a library-specific platform that provides templates for library-specific marketing materials and a streamlined way to send monthly emails recommending new books to Medfield readers who sign-up for notifications in a variety of book genres.
3. New Strategic Plan: As detailed below, the library created a new 5-year strategic plan this fiscal year. The plan includes a new mission statement, devised from feedback from staff and community members, which is: Sharing ideas, advancing discovery, strengthening community. The library also adopted a new vision statement: Enter our welcoming library, engage your mind, enjoy our community; together, we will thrive through connection, exploration and opportunity. The plan also added a new section of "Core Values" that details the ongoing values that the library strives to adhere to, as well as the new "Strategic Priorities" that were identified as the priorities around which to structure the library's future. After communicating with Medfielders through a variety of means to ensure sufficient feedback and appropriate input, we believe that this vision of the library's future is poised to successfully meet Medfield's anticipated needs.

## FY25 Goals: Status Updates

| GOAL #1  | Continue to work on strategic plan  |
|--|---|
| Detailed Description                                 | Complete 5-year strategic plan  |
| Start Date   | 9/1/23  |
| Completion Date                                      | 10/1/24   |
| How will you measure success/achievement/completion? | Work on strategic plan began in FY24, but will be completed in FY25. Success will be determined by strategic plan being submitted to and accepted by MBLC |
| Status as of 3/31/2025                               | Plan was submitted and accepted! The Board of Trustees and library staff are excited to embark on the next chapter for the library.                       |

| GOAL #2 | Complete seat audit |
|---------|---------------------|
|---------|---------------------|



|   |   |
|---|---|
| <b>Detailed Description</b>                                 | Conduct seating audit and improve seating as necessary  |
| <b>Start Date</b>   | 9/1/24  |
| <b>Completion Date</b>                                      | 3/31/25   |
| <b>How will you measure success/achievement/completion?</b> | Seating audit after furniture is purchased will show number of people seated in library to be higher than before furniture is purchased       |
| <b>Status as of 3/31/2025</b>                               | In light of the new FY26 goal to evaluate and possibly move portions of the adult collection, the purchase of new seating has been postponed. |

| <b>GOAL #3</b>  | <b>Add to circulating collection</b>  |
|---|---|
| <b>Detailed Description</b>                                 | Add assistive technology to the circulating collection  |
| <b>Start Date</b>   | 10/1/24   |
| <b>Completion Date</b>                                      | 5/31/25   |
| <b>How will you measure success/achievement/completion?</b> | Appropriate assistive technology will be purchased and added to the library's collection and will be checked out a minimum of 4 times in the first year of purchase |
| <b>Status as of 3/31/2025</b>                               | Appropriate assistive technology has been determined and will be purchased and added to the collection in the coming months.  |

## FY26 Goals

| <b>GOAL #1</b>                       | <b>Evaluate Adult Collection</b>  |
|--------------------------------------|---|
| <b>Detailed Description</b>          | As can be seen in the trends/metrics below, there has been a significant decline in the circulation of physical digital and audio media. This particularly affects the adult collection, so the placement of these collections will be evaluated to determine best placement with consideration of popularity, need for ease of access, and alternative use of space.                   |
| <b>Start Date</b>                    | 7/1/25  |
| <b>Completion Date</b>               | 2/28/26   |
| <b>How will you measure success?</b> | We will increase the amount of seating on the first floor of the library in the non-quiet areas, providing a place for Medfielders to socialize and be inside while downtown. We will see an increase in library visitors as measured by our entryway people counter, indicating that the library has met this community-identified need and current deficit of inside gathering space. |

| <b>GOAL #2</b> | <b>Alternative Solutions for Weeded Items</b> |
|----------------|---|
|----------------|---|



|                                      |  |
|--------------------------------------|--|
| <b>Detailed Description</b>          | All items that are removed from the circulating collection are either donated or recycled in the library's recycling to the best of the library's ability. However, it has been some time since alternative solutions have been researched, so that will be done this year to determine if there is a better way to be disposing of library items that are no longer needed. |
| <b>Start Date</b>                    | 9/1/25   |
| <b>Completion Date</b>               | 5/31/26  |
| <b>How will you measure success?</b> | A successful alternative solution will be adopted or all alternative solutions will be rejected for valid reasons. This will meet the library's strategic priority identified in the library's current 5-year plan to "keep apprised of current information on sustainability and implement when available."   |

| <b>GOAL #3</b>  | <b>Library Card Sign-Up Program</b>   |
|---|---|
| <b>Detailed Description</b>                                 | Library card sign-ups have been trending down over many years. The library will look into offsite opportunities to run library card sign-up events, with marketing targeting the advantages of having a library card directed at appropriate ages.  |
| <b>Start Date</b>   | 8/1/25  |
| <b>Completion Date</b>                                      | 6/30/26   |
| <b>How will you measure success/achievement/completion?</b> | There will be a plateau in the reduction of Medfield library card holders and eventually see an uptick in Teen circulation as all kids and teens have been provided with the opportunity to get a library card at developmentally appropriate ages. |

## Trends/Metrics

| <b>Description</b>        | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> |
|---------------------------|-------------|-------------|-------------|-------------|-------------|
| Library Visits            | 71,863      | 15,479      | 57,774      | 73,688      | 89,853      |
| Items Borrowed            | 139,829     | 118,951     | 156,223     | 168,155     | 183,028     |
| Books Borrowed            | 81,678      | 59,590      | 104,912     | 111,573     | 123,248     |
| eBooks Borrowed           | 15,306      | 29,989      | 18,636      | 19,875      | 22,296      |
| Holdings in Collection    | 142,565     | 163,219     | 165,750     | 183,822     | 194,764     |
| # of Registered Borrowers | 7,510       | 7,024       | 6,717       | 6,705       | 6,652       |
| Sessions of Computer Use  | 4,368       | 988         | 1,300       | 1,144       | 1,092       |
| Children's Programs       | 507         | 178         | 206         | 291         | 344         |



|                                       |       |       |       |       |        |
|---------------------------------------|-------|-------|-------|-------|--------|
| Children's Attendance                 | 8,646 | 2687  | 5,255 | 8,524 | 8,708  |
| Teen Programs                         | 57    | 82    | 113   | 68    | 121    |
| Teen Attendance                       | 725   | 5,187 | 961   | 726   | 864    |
| Adult Programs                        | 177   | 126   | 121   | 161   | 235    |
| Adult Attendance                      | 1,224 | 1,097 | 1,070 | 1,203 | 1,549  |
| General Audience Programs             |       |       | 1     | 1     | 4      |
| General Audience Attendance           |       |       | 1,595 | 1,730 | 2,478  |
| Self-Directed Activities              |       |       | 225   | 210   | 330    |
| Self-Directed Activities Participants |       |       | 6,168 | 7,355 | 12,561 |
| Volunteers                            | 71    | 31    | 63    | 91    | 81     |
| Hours Volunteered                     | 441   | 260   | 1,024 | 1,439 | 1,566  |
| Room Use                              |       |       | 390   | 342   | 935    |



## Departmental Budget

| <b>MEDFIELD PUBLIC LIBRARY</b>         | <b>FY2022<br/>Actual</b> | <b>FY2023 Actual</b> | <b>FY2024 Actual</b> | <b>FY2025<br/>Request</b> | <b>FY2026<br/>Request</b> | <b>\$ Change<br/>from FY25</b> | <b>% Change<br/>from FY25</b> |
|--|--------------------------|----------------------|----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| <b>SALARIES</b>                        |                          |                      |                      |                           |                           |                                |                               |
| LIBRARY SALARIES                       | 548,873                  | 584,319              | 606,246              | 640,704                   | 672,132                   | 31,428                         | 5%                            |
| LONGEVITY-LIBRARY                      | 1,000                    | 1,400                | 1,300                | 1,950                     | 2,200                     | 250                            | 13%                           |
| <b>SALARIES - SUBTOTAL</b>             | <b>549,873</b>           | <b>585,719</b>       | <b>607,546</b>       | <b>642,654</b>            | <b>674,332</b>            | <b>31,678</b>                  | <b>5%</b>                     |
| <b>OPERATING EXP.</b>                  |                          |                      |                      |                           |                           |                                |                               |
| INFORMATN TECH-MLN                     | 37,611                   | 38,476               | 40,339               | 39,433                    | 39,111                    | (322)                          | -1%                           |
| UTIL-ELECTRICITY                       | 21,299                   | 21,224               | 18,001               | 28,000                    | 28,000                    | -                              | 0%                            |
| UTIL-HEAT-OIL/GAS                      | 6,674                    | 4,695                | 6,036                | 7,700                     | 7,700                     | -                              | 0%                            |
| UTIL-TELEPHONE                         | 4,703                    | 4,714                | 4,581                | 4,800                     | 4,800                     | -                              | 0%                            |
| UTIL-WATER & SEWER                     | 904                      | 1,408                | 1,818                | 2,120                     | 2,120                     | -                              | 0%                            |
| LIBRARY MATERIALS                      | 126,241                  | 135,343              | 139,536              | 143,500                   | 143,500                   | -                              | 0%                            |
| PROFESSIONAL DEVELOPMENT               | 0                        | 0                    | 470                  | 1,500                     | 1,500                     | -                              | 0%                            |
| MEETINGS+CONFERENCES*                  | 1,317                    | 622                  | 0                    | 0                         | 0                         | -                              | N/A                           |
| OFFICE SUPPLIES                        | 9,285                    | 10,357               | 14,107               | 11,500                    | 11,500                    | -                              | 0%                            |
| ENCUMBRANCES                           |                          |                      |                      |                           |                           |                                |                               |
| <b>OPERATING EXP. - SUBTOTAL</b>       | <b>208,034</b>           | <b>216,839</b>       | <b>224,888</b>       | <b>238,553</b>            | <b>238,231</b>            | <b>(322)</b>                   | <b>0%</b>                     |
| <b>MEDFIELD PUBLIC LIBRARY - TOTAL</b> | <b>757,907</b>           | <b>802,558</b>       | <b>832,434</b>       | <b>881,207</b>            | <b>912,563</b>            | <b>31,356</b>                  | <b>3.56%</b>                  |

\* Training and education & meetings and conferences were combined into professional development in FY24



## Parks & Recreation Department

| Contact                  | Phone & Email                        | Location  |
|--------------------------|--------------------------------------|---|
| Katie Walper<br>Director | 508-350-7030<br>kwalper@medfield.net | 496 Main St<br>UCC Church - 2nd floor<br>Medfield, MA 02052 |

### Mission Statement & Departmental Activities

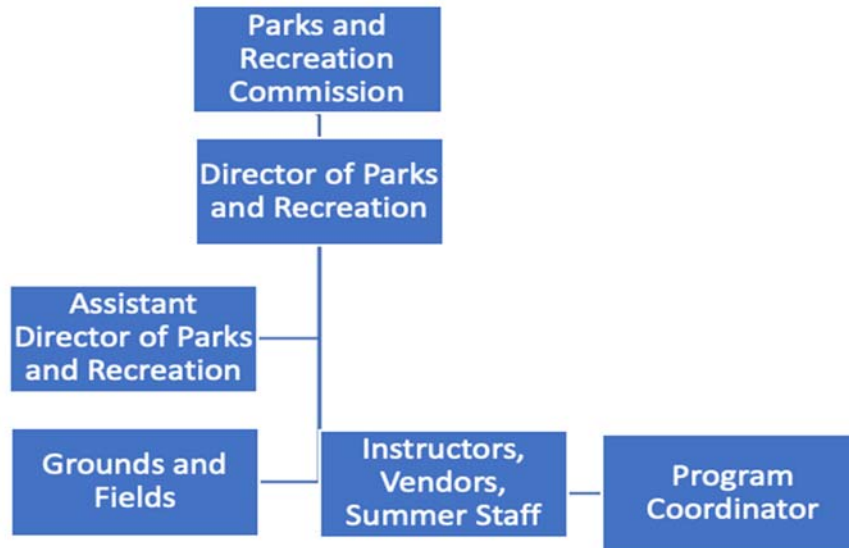
The Parks and Recreation Department strives to offer fun, diverse and affordable programs that help the overall health and wellness of the community.

### Brief Description of the Department

- We offer a wide variety of programs for Medfield community members.
- We maintain athletic fields at McCarthy Park and Metacomet Park, including baseball, softball, soccer, lacrosse, and field hockey fields as well as Hinkley Park.
- We operate Hinkley Swim Pond each summer from June through August. We ensure that the pond is ADA accessible for patrons as well as conduct weekly GL testing to abide by state regulations and standards.
- We run one of the larger summer camps in the Metrowest region.
  - Medfield Parks and Recreation is one of the larger summer seasonal employers in the area, hiring close to 100 staff members throughout the summer.



## Organizational Chart



## FY25 Accomplishments

- Hosted a Grand Opening Ribbon Cutting of Stephen Hinkley Memorial Playground in September.
- Expanded Summer Camp offerings for Summer 2025
- Completed new lighting project at Metacomet Tennis Courts
- Added exciting new programs and special events such as Winter Ball, Halloween Spooktacular, Robotics and Cake Decorating classes
- Partnered with various town departments such as Fire, Police, COA, Outreach, and Library to host an array of programs and special events.





## FY25 Goals

| GOAL #1  | Create a 18 hole disc golf course   |
|--|---|
| Detailed Description                                 | Part of the Open Space and Recreation plan is to have more passive recreation in Medfield. We believe disc golf will be popular for all ages and bring more people to the community |
| Start Date   | 07-01-2024  |
| Completion Date                                      | 06-30-2025  |
| How will you measure success/achievement/completion? | We will keep track of usage of the course, additional programs on how to play   |
| Status as of 3/31/2025                               | Parks and Recreation is navigating where this course can be in Medfield.  |

| GOAL #2  | Complete Paving Projects  |
|--|---|
| Detailed Description                                 | Pave both McCarthy Park and Hinkley Pond parking lots.  |
| Start Date   | 07-01-2024  |
| Completion Date                                      | 06-30-2024  |
| How will you measure success/achievement/completion? | If the project is completed by the end of the fiscal year   |
| Status as of 3/31/2025                               | In the process of design for Hinkley Parking Lot, as well as engineering with storm water and sewer plan. |

| GOAL #3  | Complete Metacomet Lighting Project                             |
|--|---|
| Detailed Description                                 | To replace the existing lights over the Metacomet Tennis Courts |
| Start Date   | 07-01-2024  |
| Completion Date                                      | 06-30-2025  |
| How will you measure success/achievement/completion? | If this project is completed by the end of the fiscal year.     |
| Status as of 3/31/2025                               | This was completed in August 2025                               |

| GOAL #4              | Strategic Planning   |
|----------------------|--|
| Detailed Description | The Director of Parks and Recreation will work with the Commission to adopt a strategic plan to achieve the goals of the Medfield Parks and Recreation Department, and identify and pursue grants and other external funding sources to help achieve these goals |
| Start Date           | 07-01-2024   |
| Completion Date      | 06-30-2025   |



|   |  |
|---|--|
| <b>How will you measure success/achievement/completion?</b> | Adoption of a multi-year strategic plan by the Parks and Recreation Commission |
| <b>Status as of 3/31/2025</b>                               | On pause due to the Pfaff Building being closed in November 2024               |

## FY26 Goals

| GOAL #1   | TITLE   |
|---|---|
| <b>Detailed Description</b>                                 | Procure a modular building to replace the Pfaff Center for operations for Parks and Recreation.   |
| <b>Start Date</b>   | January 2025  |
| <b>Completion Date</b>                                      | December 2026   |
| <b>How will you measure success/achievement/completion?</b> | Approval at town meeting for implementation of the modular building.<br>Successful execution and installation of the modular building at Hinkley Pond.<br>Restoring normal operations for Parks and Recreation through independent facilities and operations. |

| GOAL #2   | TITLE  |
|---|--|
| <b>Detailed Description</b>                                 | Created a new camp: Hinkley Explorers  |
| <b>Start Date</b>   | July 1 <sup>st</sup> 2025  |
| <b>Completion Date</b>                                      | June 30 <sup>th</sup> , 2026   |
| <b>How will you measure success/achievement/completion?</b> | We will measure success and achievements by the number of participants registered as well as the feedback at the end of the summer from families who participated in the camp. |

| GOAL #3   | TITLE   |
|---|---|
| <b>Detailed Description</b>                                 | Update Fencing and infields at McCarthy Baseball and Softball fields  |
| <b>Start Date</b>   | July 1 <sup>st</sup> 2025   |
| <b>Completion Date</b>                                      | June 30 <sup>th</sup> , 2026  |
| <b>How will you measure success/achievement/completion?</b> | We are hopeful that with the upgrades we will attract more user groups to rent out the fields to create more revenue for McCarthy Park. We hope to increase rentals by 5-10%. |



## Trends/Metrics

| Description   | 2020      | 2021      | 2022      | 2023      | 2024         |
|---------------|-----------|-----------|-----------|-----------|--------------|
| Participation | 6338      | 4302      | 5220      | 5500      | 4904         |
| Revenue       | \$624,689 | \$629,737 | \$618,553 | \$992,549 | \$896,703.62 |



## Departmental Budget

| <b>PARKS &amp; RECREATION</b>         | <b>FY2022<br/>Actual</b> | <b>FY2023<br/>Actual</b> | <b>FY2024 Actual</b> | <b>FY2025<br/>Request</b> | <b>FY2026<br/>Request</b> | <b>\$ Change<br/>from FY25</b> | <b>% Change<br/>from FY25</b> |
|---------------------------------------|--------------------------|--------------------------|----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| <b>SALARIES</b>                       |                          |                          |                      |                           |                           |                                |                               |
| P&R SALARIES                          | 233,436                  | 247,003                  | 271,374              | 328,683                   | 363,707                   | 35,024                         | 11%                           |
| LONGEVITY-P&R                         | 900                      | 600                      | 650                  | 700                       | 250                       | (450)                          | -64%                          |
| <b>SALARIES - SUBTOTAL</b>            | <b>234,336</b>           | <b>247,603</b>           | <b>272,024</b>       | <b>329,383</b>            | <b>363,957</b>            | <b>34,574</b>                  | <b>10%</b>                    |
| <b>OPERATING EXP.</b>                 |                          |                          |                      |                           |                           |                                |                               |
| GROUND & BLDG MAINT                   | 2,036                    | 9,045                    | 23,296               | 3,400                     | 3,400                     | -                              | 0%                            |
| OTHER EQUIPMENT                       | 0                        | 588                      | 4,638                | -                         | -                         | -                              | N/A                           |
| UTIL-ELECTRICITY                      | 16,820                   | 10,454                   | 16,577               | 16,820                    | 16,820                    | -                              | 0%                            |
| UTIL-FUEL & OIL                       | 7,888                    | 9,900                    | 2,614                | 10,500                    | 10,500                    | -                              | 0%                            |
| UTIL-TELEPHONE                        | 3,005                    | 3,935                    | 4,310                | 3,000                     | 3,000                     | -                              | 0%                            |
| UTIL-WATER & SEWER                    | 21,456                   | 21,467                   | 11,265               | 25,000                    | 25,000                    | -                              | 0%                            |
| PROFESSIONAL DEVELOPMENT              |                          |                          | 0                    | 0                         | 2,400                     | 2,400                          | N/A                           |
| CLOTHING ALLOWANCE                    | 500                      | 500                      | 500                  | 0                         | 0                         | -                              | N/A                           |
| ENCUMBRANCES                          | 0                        | 0                        | 0                    | 0                         | 0                         | -                              | N/A                           |
| <b>OPERATING EXP. - SUBTOTAL</b>      | <b>51,705</b>            | <b>55,889</b>            | <b>63,200</b>        | <b>58,720</b>             | <b>61,120</b>             | <b>2,400</b>                   | <b>4%</b>                     |
| <b>PARKS &amp; RECREATION - TOTAL</b> | <b>286,041</b>           | <b>303,492</b>           | <b>335,224</b>       | <b>388,103</b>            | <b>425,077</b>            | <b>36,974</b>                  | <b>10%</b>                    |



# Medfield Public Schools



# Budget Summary

## Overview

| OVERVIEW              | FY2023<br>ACTUAL     | FY2024<br>ACTUAL     | FY2025<br>BUDGET     | FY2026<br>REQUEST    | FY2026 VS.<br>FY2025 | FY2025<br>FTE | FY2026<br>FTE | FTE<br>INC.<br>FY24-<br>FY25 |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|---------------|------------------------------|
| Memorial School       | 4,166,972.00         | 4,418,117.00         | 4,274,202.00         | 4,575,710.00         | 301,508.00           | 49.5          | 51.5          | 2                            |
| Ralph Wheelock School | 4,176,527.00         | 4,512,656.00         | 4,684,198.00         | 4,859,842.00         | 175,644.00           | 51            | 51            | 0                            |
| Dale Street School    | 4,493,061.00         | 4,793,859.00         | 4,973,410.00         | 5,261,806.00         | 288,396.00           | 57            | 57.5          | 0.5                          |
| Blake Middle School   | 8,099,901.00         | 8,385,681.00         | 8,605,305.00         | 8,838,316.00         | 233,011.00           | 85.2          | 85.2          | 0                            |
| High School           | 10,595,305.00        | 11,072,430.00        | 11,425,992.00        | 11,772,715.00        | 346,723.00           | 105.9         | 106.2         | 0.3                          |
| District Services     | 3,393,777.00         | 3,556,546.00         | 3,827,718.00         | 3,993,096.00         | 165,378.00           | 11.2          | 11.2          | 0                            |
| Student Services      | 2,904,224.00         | 2,515,686.00         | 3,525,668.00         | 3,433,710.00         | (91,958.00)          | 14.5          | 14.5          | 0                            |
| Administration        | 1,629,323.00         | 1,848,905.00         | 1,795,918.00         | 1,863,533.00         | 67,615.00            | 7.4           | 6.6           | -0.8                         |
| <b>TOTALS</b>         | <b>39,459,090.00</b> | <b>41,103,880.00</b> | <b>43,112,411.00</b> | <b>44,598,728.00</b> | <b>1,486,317.00</b>  | <b>381.70</b> | <b>383.7</b>  | <b>2</b>                     |



## BY DESE Function

| FUNCTION                           | FY2024<br>ACTUAL | FY2025<br>BUDGET | FY2026<br>REQUEST |
|------------------------------------|------------------|------------------|-------------------|
| 1000 District Leadership           | 1,619,190.00     | 1,692,283        | 1,768,629         |
| 2000 Instructional Services        | 31,816,970       | 32,785,037       | 34,338,661        |
| 3000 Other Student<br>Services     | 3,774,071        | 3,973,046        | 4,132,602         |
| 4000 Ops & Maintenance             | 2,876,807        | 3,202,672        | 3,248,523         |
| 5000 Fixed Charges                 | 122,011          | 174,000          | 184,000           |
| 7000 Replacement of<br>Assets      | 90,651           | 65,000           | 63,000            |
| 9000 Programs w/Other<br>Districts | 804,180          | 1,220,373        | 863,313           |
| TOTAL                              | 43,103,878.00    | 43,112,411       | 44,598,728        |

## BY DESE Expense Type

| EXPENSE TYPE            | FY2024<br>ACTUAL | FY2025<br>BUDGET | FY2026<br>REQUEST |
|-------------------------|------------------|------------------|-------------------|
| 1 Professional Salaries | 29,999,924       | 31,143,490       | 32,728,181        |
| 2 Clerical Salaries     | 968,196          | 994,504          | 1,028,438         |
| 3 Other Salaries        | 3,488,228        | 3,704,816        | 3,710,526         |
| 4 Services              | 3,057,380        | 3,241,167        | 3,439,310         |
| 5 Supplies              | 1,593,626        | 1,384,800        | 1,400,700         |
| 6 Other Expenses        | 1,192,345        | 1,423,260        | 1,428,260         |
| 9 Tuitions (net)        | 804,180          | 1,220,373        | 863,313           |
| TOTAL                   | 41,103,878       | 43,112,411       | 44,598,728        |



## Budget Development

### FY2026 Timeline, Assumptions & Budget Drivers

#### Timeline

|                |   |  |
|----------------|---|--|
| October        | Budget Requests & Priorities  | Leadership Team  |
| November       | Preliminary Budget Preparation  | Leadership Team  |
| December       | Review Preliminary Budget   | School Committee<br>Warrant Committee                    |
| January        | Public Hearing & Presentation<br>Vote to Approve Budget<br>Final Amendments | School Committee<br>School Committee<br>School Committee |
| February/March | Budget Decisions  | School Committee<br>Warrant Committee                    |
| April          | Approval & Adoption   | Annual Town Meeting                                      |
| May            | Revisions, if necessary   | School Committee   |

#### Assumptions

|                 |  |
|-----------------|--|
| Revenue         | Chapter 70, Fees, Gifts will be level-funded<br>Continuation of tuition-based programs           |
| Grants          | Federal Entitlement Grants will be level-funded.<br>State and local grants will be level-funded. |
| Tuition         | Continuation and reduction of tuition for FDK  |
| Circuit Breaker | Will be funded at 75%.   |

#### Budget Drivers

|                         |   |
|-------------------------|---|
| Instructional Personnel | CBA Agreements and Contracts.   |
| Transportation          | Contract extension  |
| Student Services        | In District positions/out-of-district<br>placements/program development |
| Technology              | Equipment replacement and software                                      |





## Major Budget Components

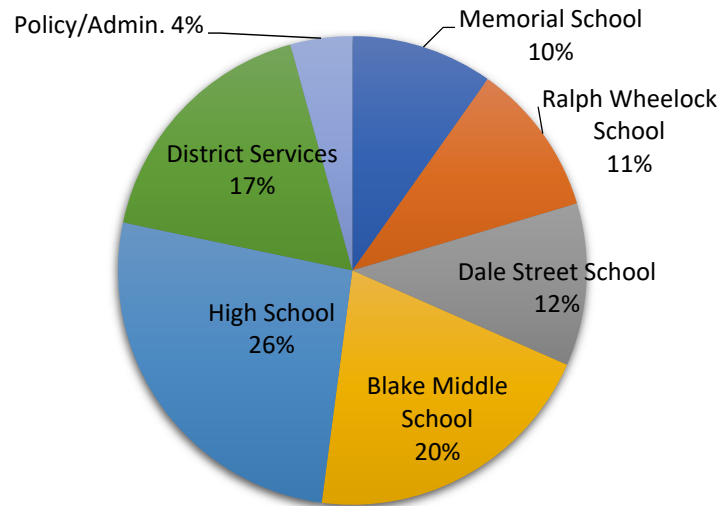
### FY2026 Recommended Budget

|                                    |  |  |
|------------------------------------|--|--|
| Existing Staff (FTE)               | Teachers – Steps/Lanes/% of increase/Longevity   | 1,191,757<br>(38,653)<br><u>153,533</u><br><b>1,306,637</b>                  |
| New Positions                      | 2.0 Kindergarten Teacher<br>1.0 Behavior Therapist<br>0.3 Speech & Language Specialist<br>0.5 Adjustment Counselor | 149,909<br>96,668<br>28,779<br><u>37,341</u><br><b>312,697</b>               |
| Other Expenses                     | Supplies & Services<br>Other Expenses<br>Technology<br>Transportation<br>Out of District Tuition                   | 17,500<br>21,900<br>70,000<br>64,644<br><u>(357,060)</u><br><b>(133,016)</b> |
|                                    |  |  |
| <b>Budget Change (from FY2025)</b> |  | <b><u>1,486,318</u></b>  |
|                                    |  | <b><u>3.45%</u></b>  |



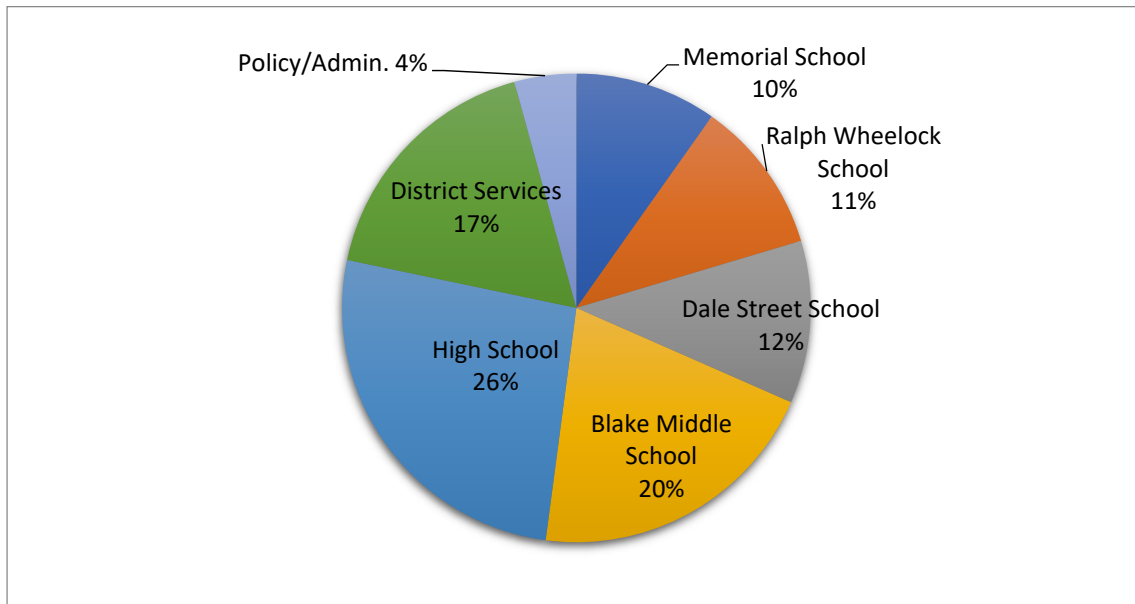
## Distribution of Budget Expenditure

### Fiscal FY2026 Request Budget



| School                | FY2026 REQUEST    | % OF TOTAL  |
|-----------------------|-------------------|-------------|
| Memorial School       | 4,575,710         | 10%         |
| Ralph Wheelock School | 4,859,842         | 11%         |
| Dale Street School    | 5,261,806         | 12%         |
| Blake Middle School   | 8,838,316         | 20%         |
| High School           | 11,772,715        | 26%         |
| District Services     | 7,426,806         | 17%         |
| Administration        | 1,863,533         | 4%          |
| <b>TOTAL</b>          | <b>44,598,728</b> | <b>100%</b> |

## Fiscal Approved 2025 Budget

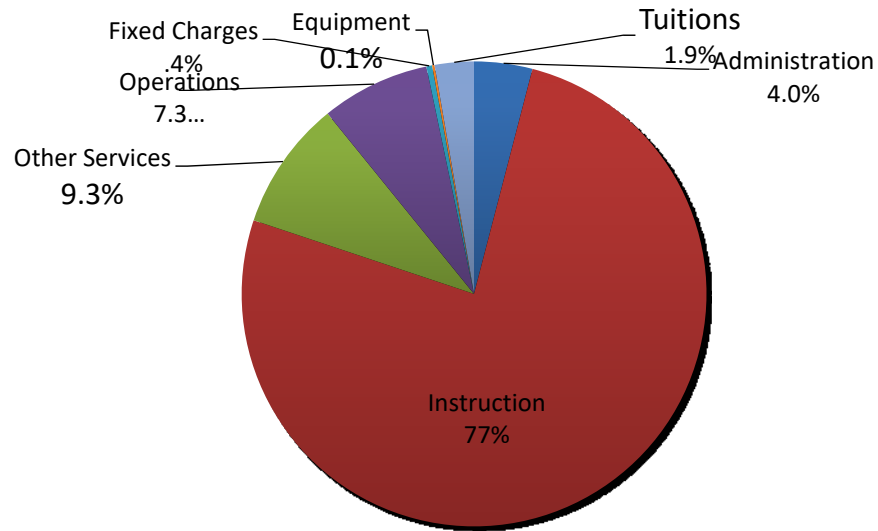


| School                | FY2025 BUDGET     | % OF TOTAL  |
|-----------------------|-------------------|-------------|
| Memorial School       | 4,274,202         | 10%         |
| Ralph Wheelock School | 4,684,198         | 11%         |
| Dale Street School    | 4,973,410         | 12%         |
| Blake Middle School   | 8,605,305         | 20%         |
| High School           | 11,425,992        | 26%         |
| District Services     | 7,353,386         | 17%         |
| Administration        | 1,795,918         | 4%          |
| <b>TOTAL</b>          | <b>43,112,411</b> | <b>100%</b> |



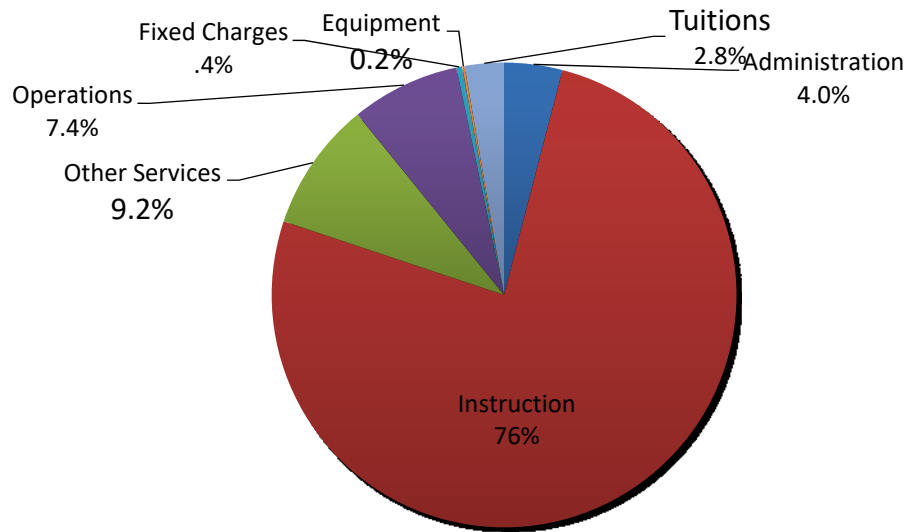
## Distribution of Budget Expenditures by DOE Function

### FY2026 Budget Request



|                | FY2026 REQUEST | % OF TOTAL |
|----------------|----------------|------------|
| Administration |                | 4.0%       |
| Instruction    |                | 77%        |
| Other Services |                | 9.3%       |
| Operations     |                | 7.3%       |
| Fixed Charges  |                | 0.4%       |
| Equipment      |                | 0.1%       |
| Tuitions       |                | 1.9%       |
| TOTAL          |                | 100%       |

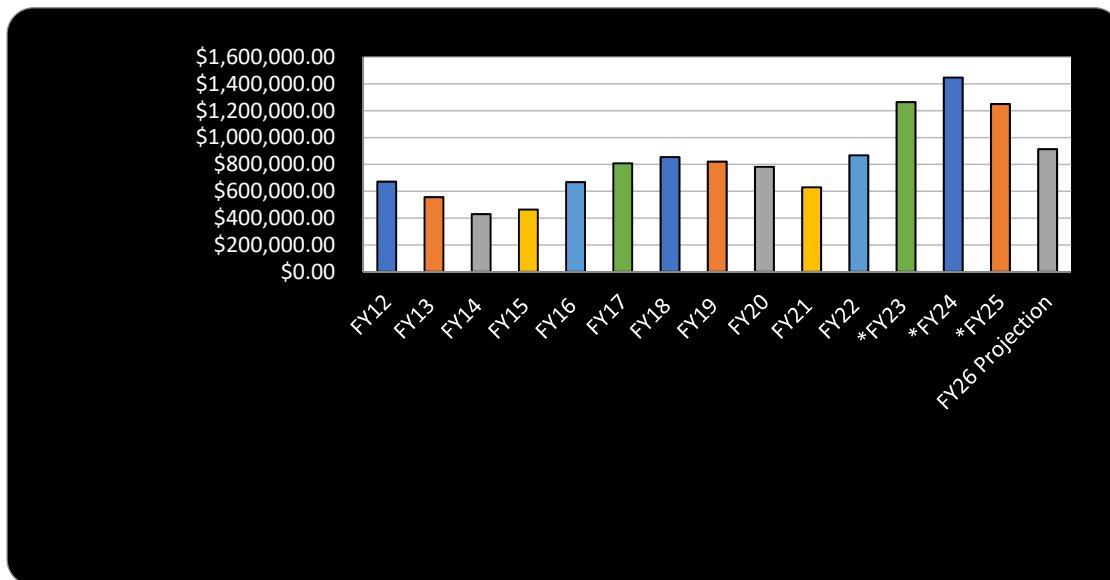
## Approved Fiscal 2025 Budget



|                | FY2025 BUDGET     | % OF TOTAL  |
|----------------|-------------------|-------------|
| Administration | 1,692,283         | 4%          |
| Instruction    | 32,785,037        | 76%         |
| Other Services | 3,973,046         | 9.2%        |
| Operations     | 3,202,672         | 7.4%        |
| Fixed Charges  | 174,000           | 0.4%        |
| Equipment      | 65,000            | 0.2%        |
| Tuitions       | 1,220,373         | 2.8%        |
| <b>TOTAL</b>   | <b>43,112,411</b> | <b>100%</b> |

## Circuit Breaker Summary

| Fiscal Year              | Net Claim    | Reimbursement Amount | CB Extraordinary Relief | % of Claim | Number of Students |
|--------------------------|--------------|----------------------|-------------------------|------------|--------------------|
| FY12                     | 671,447.00   | 461,338.00           | 0.00                    | 69%        | 21                 |
| FY13                     | 556,238.00   | 414,935.00           | 0.00                    | 75%        | 21                 |
| FY14                     | 429,497.00   | 322,125.00           | 0.00                    | 75%        | 16                 |
| FY15                     | 463,735.00   | 341,129.00           | 0.00                    | 74%        | 15                 |
| FY16                     | 668,376.00   | 501,282.00           | 0.00                    | 75%        | 16                 |
| FY17                     | 808,236.00   | 591,278.00           | 0.00                    | 73%        | 19                 |
| FY18                     | 854,543.00   | 616,039.10           | 0.00                    | 72%        | 19                 |
| FY19                     | 820,959.00   | 591,090.48           | 0.00                    | 72%        | 19                 |
| FY20                     | 782,263.00   | 586,468.00           | 0.00                    | 75%        | 23                 |
| FY21                     | 629,265.00   | 471,949.00           | 0.00                    | 75%        | 18                 |
| FY22                     | 867,568.00   | 650,676.00           | 0.00                    | 75%        | 18                 |
| FY23                     | 1,264,508.00 | 948,385.00           | 0.00                    | 75%        | 21                 |
| FY24                     | 1,447,493.00 | 1,022,376.00         | 0.00                    | 75%        | 20                 |
| FY25                     | 1,249,860.00 | 808,623.00           | 0.00                    | 75%        | 18                 |
| <b>FY2026 Projection</b> | 913,818      | 685,363.00           | 0.00                    | 75%        | 16                 |

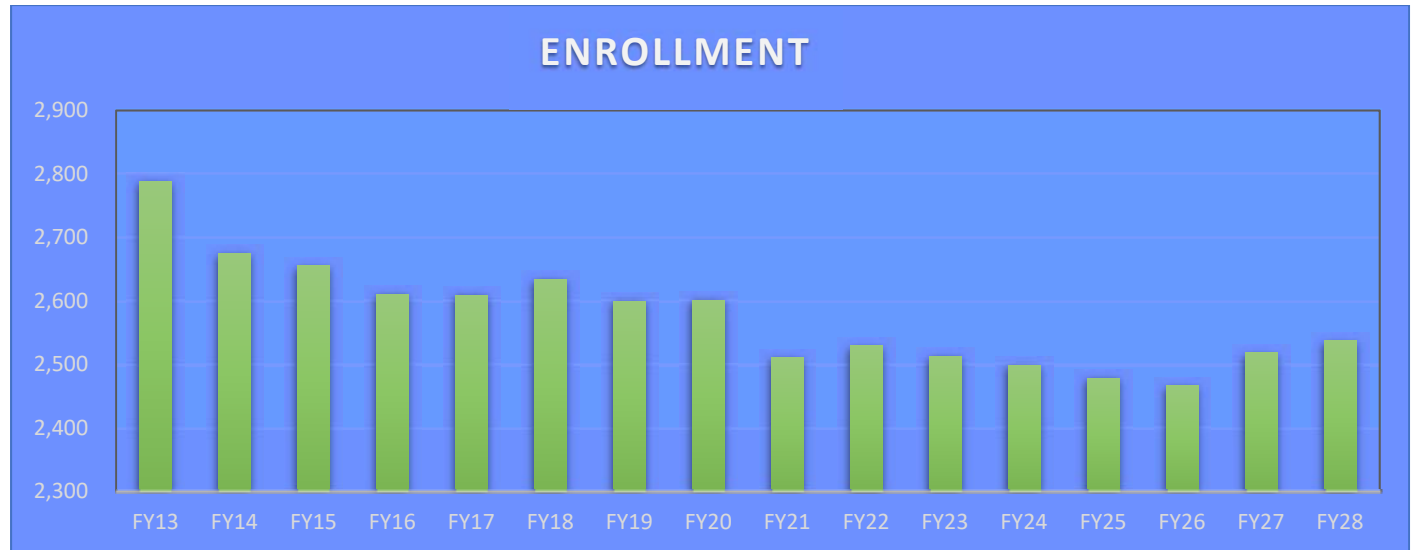




# Enrollment

## Actual Pupil Enrollment (October 1<sup>st</sup>)

| Grade                          |              |              | FY24         | FY25         | Projected Enrollment |              |              |
|--------------------------------|--------------|--------------|--------------|--------------|----------------------|--------------|--------------|
|                                | FY22         | FY23         |              |              | FY26                 | FY27         | FY28         |
|                                |              |              |              |              |                      |              |              |
| <b>Total Pupil Census</b>      |              |              |              |              |                      |              |              |
|                                |              |              |              |              |                      |              |              |
| <b>Pre-K</b>                   | 49           | 48           | 51           | 47           | 47                   | 47           | 48           |
| <b>K</b>                       | 197          | 169          | 193          | 179          | 172                  | 233          | 182          |
| <b>1</b>                       | 181          | 205          | 177          | 198          | 186                  | 179          | 242          |
| <b>2</b>                       | 200          | 179          | 207          | 184          | 203                  | 191          | 184          |
| <b>3</b>                       | 196          | 201          | 182          | 208          | 186                  | 205          | 193          |
| <b>4</b>                       | 194          | 198          | 206          | 181          | 210                  | 188          | 207          |
| <b>5</b>                       | 197          | 191          | 198          | 203          | 179                  | 208          | 186          |
|                                |              |              |              |              |                      |              |              |
| <b>Subtotal, Pre-K-5</b>       | <b>1,214</b> | <b>1,191</b> | <b>1,214</b> | <b>1,200</b> | <b>1,183</b>         | <b>1,251</b> | <b>1,242</b> |
| <b>6</b>                       | 206          | 198          | 193          | 192          | 201                  | 177          | 206          |
| <b>7</b>                       | 184          | 202          | 192          | 190          | 187                  | 196          | 172          |
| <b>8</b>                       | 176          | 182          | 200          | 192          | 186                  | 184          | 192          |
|                                |              |              |              |              |                      |              |              |
| <b>Subtotal, Middle School</b> | <b>566</b>   | <b>582</b>   | <b>585</b>   | <b>574</b>   | <b>574</b>           | <b>557</b>   | <b>570</b>   |
| <b>9</b>                       | 179          | 177          | <b>163</b>   | <b>194</b>   | 184                  | 179          | 177          |
| <b>10</b>                      | 183          | 177          | <b>176</b>   | <b>160</b>   | 191                  | 181          | 177          |
| <b>11</b>                      | 197          | 186          | <b>175</b>   | <b>175</b>   | 160                  | 191          | 181          |
| <b>12</b>                      | 190          | 200          | <b>185</b>   | <b>175</b>   | 174                  | 159          | 191          |
|                                |              |              |              |              |                      |              |              |
| <b>Subtotal High School</b>    | <b>749</b>   | <b>740</b>   | <b>699</b>   | <b>704</b>   | <b>709</b>           | <b>710</b>   | <b>725</b>   |
| <b>Total</b>                   | <b>2,529</b> | <b>2,513</b> | <b>2,498</b> | <b>2,478</b> | <b>2,466</b>         | <b>2,518</b> | <b>2,537</b> |







## Budget vs. Actual

### 1000 District Leadership

| PROJECT | DESE Funct. | DESE Exp. | DESCRIPTION                    | FY24 Budget         | FY24 Actual         | FY25 Budget         | FY26 Request        |
|---------|-------------|-----------|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| 414     | 1110        | 513202    | SC - SECRETARY OT/ EH          | -                   | -                   | -                   | -                   |
| 414     | 1110        | 573601    | SC - OTHER EXPENSES            | 14,000.00           | 14,000.00           | 14,000.00           | 14,000.00           |
| 414     | 1110        | 573602    | SC - CONF & TRAVEL             | 500.00              | 718.46              | 500.00              | 500.00              |
| 412     | 1210        | 513101    | SUPT-OFFICE SALARY             | 375,616.85          | 390,329.28          | 388,833.00          | 400,874.00          |
| 412     | 1210        | 513102    | MANAGMENT RSRV 2               | 85,000.00           | -                   | 95,000.00           | 95,000.00           |
| 412     | 1210        | 543501    | SUPT-CO SUPPLIES               | 5,000.00            | 8,969.16            | 5,000.00            | 5,000.00            |
| 412     | 1210        | 573601    | SUPT-CO OTH EXPENSES           | 20,000.00           | 26,186.60           | 20,000.00           | 20,000.00           |
| 412     | 1210        | 573602    | SUPT-CO CONF+TRAVEL            | 14,000.00           | 15,302.67           | 16,000.00           | 16,000.00           |
| 412     | 1210        | 573603    | TEC COLLAB MMBRSHP             | 20,000.00           | 12,785.00           | 20,000.00           | 20,000.00           |
| 412     | 1210        | 573604    | ACCEPT COLLA MMBRSHP           | 5,000.00            | 4,000.00            | 5,000.00            | 5,000.00            |
| 280     | 1220        | 513101    | SS-OUT OF DI COORDINATOR       | 123,395.65          | 125,863.56          | 127,097.53          | 130,910.00          |
| 410     | 1410        | 513101    | BUS OFFICE SALARY              | 380,941.00          | 412,394.24          | 391,785.00          | 370,859.00          |
| 412     | 1420        | 523401    | HR-G CNTR-BENEFIT              | 6,000.00            | 10,244.00           | 6,000.00            | 6,000.00            |
| 414     | 1430        | 523403    | LEGAL CONTRACT SERVICES - REG  | 35,000.00           | 15,583.65           | 35,000.00           | 35,000.00           |
| 414     | 1430        | 523404    | LEGAL CONTRACT SERVICES SPED   | 20,000.00           | 4,204.00            | 20,000.00           | 20,000.00           |
| 104     | 1440        | 513101    | DISTRICT TECHNOLOGY SALARIES   | 308,636.00          | 322,216.70          | 315,067.00          | 326,486.00          |
| 104     | 1450        | 523401    | DIST IT - SOFTWARE LICENSING   | 150,000.00          | 139,599.87          | 160,000.00          | 170,000.00          |
| 104     | 1450        | 523404    | DIST IT - TECHNOLOGY CONTRACT  | 70,000.00           | 116,342.53          | 70,000.00           | 130,000.00          |
| 104     | 1450        | 523407    | DIST IT - PROFESSIONAL DEVELOP | 3,000.00            | 450.00              | 3,000.00            | 3,000.00            |
|         |             |           |                                | <b>1,636,089.50</b> | <b>1,619,189.72</b> | <b>1,692,282.53</b> | <b>1,768,629.00</b> |



## Budget vs. Actual

### 2000 Instructional Services

| PROJECT | DESE Funct. | DESE Exp. | DESCRIPTION                   | FY24 Budget | FY24 Actual | FY25 Budget | FY26 Request |
|---------|-------------|-----------|-------------------------------|-------------|-------------|-------------|--------------|
| 101     | 2110        | 513101    | DA CURR COORD-CONTENT SPEC    | 23,000.00   | 19,499.92   | 23,000.00   | 23,000.00    |
| 101     | 2110        | 513101    | WH CURR COORD-CONTENT SPEC    | 23,000.00   | 13,500.01   | 23,000.00   | 23,000.00    |
| 101     | 2110        | 513101    | ME CURR COORD-CONTENT SPEC    | 23,000.00   | 34,500.01   | 23,000.00   | 23,000.00    |
| 101     | 2110        | 513101    | MS CURR COORD-CONTENT SPEC    | 53,000.00   | 32,500.60   | 53,000.00   | 53,000.00    |
| 101     | 2110        | 513101    | HS CURR COORD SAL             | 71,500.00   | 67,499.62   | 84,500.00   | 86,500.00    |
| 150     | 2110        | 513101    | DIR CURR-IN OFFICE SALARY     | 160,300.00  | 169,952.97  | 163,048.00  | 203,394.00   |
| 150     | 2110        | 513101    | DI LIT/MATH COORD             | 207,478.58  | 207,477.94  | 211,613.91  | 217,953.00   |
| 150     | 2110        | 513101    | SS SUPERV-OTH SALARIE         | 2,500.00    | -           | 2,500.00    | 2,500.00     |
| 107     | 2110        | 513101    | DI-ELL PROGR COORD            | 6,000.00    | 5,999.91    | 6,000.00    | 6,000.00     |
| 210     | 2110        | 513101    | SS SUPERV-OFFICE SAL          | 243,341.44  | 241,218.48  | 359,174.16  | 380,357.90   |
| 210     | 2110        | 543501    | SS SUPERVN-SUPPLIES           | 6,000.00    | 5,467.74    | 6,000.00    | 6,000.00     |
| 210     | 2110        | 573601    | SS SUPERV-OTH EXPENSE         | 5,000.00    | 4,088.22    | 5,000.00    | 5,000.00     |
| 210     | 2110        | 513101    | SS-INSTR SUPER                | 21,500.00   | 16,999.92   | 21,500.00   | 21,500.00    |
| 150     | 2110        | 543501    | DIR CURR-TXTB ADOPTION        | 40,000.00   | 23,792.56   | 40,000.00   | 40,000.00    |
| 150     | 2110        | 573601    | DIR CURR-OTH EXPENSES         | 4,800.00    | 3,158.75    | 4,800.00    | 4,800.00     |
| 104     | 2130        | 513302    | MS INSTR TECH INTEGRATION-SAL | 106,136.85  | 111,213.98  | 116,254.93  | 119,239.00   |
| 104     | 2130        | 513302    | HS INSTR TECH INTEGRATION-SAL | 120,637.23  | 122,083.88  | 128,415.03  | 131,413.00   |
| 411     | 2210        | 513101    | DA-PRINCIPAL SAL              | 234,422.26  | 240,942.78  | 244,772.50  | 251,492.54   |
| 411     | 2210        | 543501    | DA-PRINCIPL SUPPLIES          | 4,000.00    | 3,185.50    | 4,000.00    | 4,000.00     |
| 411     | 2210        | 573602    | DA-PRIN CONF+TRAVEL           | 2,000.00    | 945.98      | 2,000.00    | 2,000.00     |
| 411     | 2210        | 513101    | WH- PRINCIPAL SAL             | 235,983.72  | 246,266.61  | 248,397.72  | 249,381.44   |
| 411     | 2210        | 543501    | WH-PRINCIPL SUPPLIES          | 4,000.00    | 240.00      | 4,000.00    | 4,000.00     |
| 411     | 2210        | 573602    | WH-PRIN CONF+TRAVEL           | 2,000.00    | 200.00      | 2,000.00    | 2,000.00     |
| 411     | 2210        | 513101    | ME-PRINCIPAL SALARY           | 239,751.50  | 245,609.11  | 247,632.99  | 255,063.44   |



## Budget vs. Actual

| PROJECT | DESE Funct. | DESE Exp. | DESCRIPTION                              | FY24 Budget  | FY24 Actual  | FY25 Budget  | FY26 Request |
|---------|-------------|-----------|--|--------------|--------------|--------------|--------------|
| 411     | 2210        | 543501    | ME-PRINCIPL SUPPLIES                     | 4,000.00     | 819.75       | 4,000.00     | 4,000.00     |
| 411     | 2210        | 573602    | ME-PRIN CONF+TRAVEL                      | 2,000.00     | 870.00       | 2,000.00     | 2,000.00     |
| 411     | 2210        | 513101    | MS-PRINCIPAL SALARY                      | 399,214.63   | 407,360.30   | 407,464.23   | 423,112.31   |
| 411     | 2210        | 543501    | MS-PRINCIPL SUPPLIES                     | 10,000.00    | 8,006.91     | 10,000.00    | 10,000.00    |
| 411     | 2210        | 573602    | MS-PRIN CONF+TRAVEL                      | 2,500.00     | 180.00       | 2,500.00     | 2,500.00     |
| 411     | 2210        | 573601    | HS-PRNCPL OTH EXPENSES                   | 3,500.00     | 3,394.96     | 3,500.00     | 3,700.00     |
| 411     | 2210        | 513101    | HS-PRINCIPAL SALARY                      | 572,149.73   | 597,111.80   | 589,840.25   | 610,806.03   |
| 411     | 2210        | 543501    | HS-PRINCIPL SUPPLIES                     | 3,000.00     | 2,625.62     | 3,000.00     | 3,000.00     |
| 411     | 2210        | 573602    | HS-PRIN CONF+TRAVEL                      | 2,000.00     | -            | 2,000.00     | 2,000.00     |
| 305     | 2220        | 513101    | SS-INSTR SUPER<br>DIST - COPIER UMBRELLA | 547,289.78   | 108,448.76   | 456,195.87   | 530,873.50   |
| 410     | 2250        | 523401    | MAINTEN<br>IT - TECHNOLOGY               | 20,000.00    | 29,725.69    | 25,000.00    | 30,000.00    |
| 104     | 2250        | 543503    | INFRASTRUCTURE                           | 80,000.00    | 345,349.21   | 80,000.00    | 80,000.00    |
| 150     | 2305        | 513101    | DA-TEA CLASSRM SAL                       | 2,811,143.23 | 2,803,311.79 | 2,933,178.00 | 3,083,723.00 |
| 117     | 2305        | 513102    | WH-SUMMER READING                        | 3,750.00     | 2,560.00     | 3,750.00     | 3,750.00     |
| 150     | 2305        | 513101    | WH-TEA CLASSRM SAL                       | 2,581,900.06 | 2,613,026.13 | 2,698,562.78 | 2,840,618.00 |
| 117     | 2305        | 513102    | ME-SUMMER READING                        | 5,500.00     | 2,560.00     | 5,500.00     | 5,500.00     |
| 150     | 2305        | 513101    | ME-TEA CLASSRM SAL                       | 2,056,867.42 | 2,130,925.66 | 2,068,139.94 | 2,288,182.00 |
| 150     | 2305        | 513101    | MS-TEA CLASSRM SAL                       | 5,372,111.71 | 5,266,941.52 | 5,499,867.77 | 5,682,521.00 |
| 150     | 2305        | 513101    | HS-TEA CLASSRM SAL                       | 6,208,216.46 | 6,071,220.62 | 6,374,333.00 | 6,665,583.00 |
| 220     | 2305        | 513103    | D--ELL SALARIES                          | 210,442.21   | 210,441.92   | 214,656.92   | 221,117.00   |
| 210     | 2306        | 513101    | DA-SPED TCHR SPECIALIST                  | 382,447.47   | 579,236.41   | 511,104.43   | 533,731.00   |
| 210     | 2306        | 513101    | WH-SPED TCHR SPECIALIST                  | 331,920.33   | 379,547.04   | 341,057.18   | 358,711.00   |
| 210     | 2306        | 513101    | ME-SPED TCHR SPECIALIST                  | 247,290.66   | 356,046.11   | 257,668.87   | 275,845.80   |
| 210     | 2306        | 513101    | MS-SPED TCHR SPECIALIST                  | 381,132.98   | 652,655.46   | 441,946.04   | 505,955.00   |
| 210     | 2306        | 513101    | HS-SPED TCHR SPECIALIST                  | 553,622.84   | 674,145.54   | 661,346.84   | 612,112.00   |



## Budget vs. Actual

| PROJECT | DESE Funct. | DESE Exp. | DESCRIPTION                      | FY24 Budget | FY24 Actual | FY25 Budget | FY26 Request |
|---------|-------------|-----------|----------------------------------|-------------|-------------|-------------|--------------|
| 210     | 2306        | 513102    | SUMMER SCHL PROGRAM              | 55,000.00   | 65,234.64   | 60,000.00   | 60,000.00    |
| 210     | 2320        | 513101    | DA-MED/THERA SAL                 | 149,009.64  | 119,352.00  | 158,439.23  | 165,633.80   |
| 210     | 2320        | 513101    | WH-MED/THERA SAL                 | 185,659.82  | 226,485.32  | 232,380.74  | 225,429.00   |
| 210     | 2320        | 513101    | ME-MED/THERA SAL                 | 336,027.02  | 336,321.31  | 345,512.69  | 355,803.20   |
| 210     | 2320        | 513101    | MS-MED/THERA SAL                 | 110,723.78  | 84,828.12   | 117,658.46  | 126,893.10   |
| 210     | 2320        | 513101    | HS-MED/THERA SAL                 | 96,575.98   | 61,350.10   | 90,118.34   | 121,568.30   |
| 210     | 2320        | 513102    | DISTRICT SS-BEHA VR<br>THERAPIST | 151,269.52  | 151,519.04  | 160,779.39  | 271,217.00   |
| 302     | 2320        | 523402    | CONTRACT SERVICES 2              | 15,000.00   | 15,000.00   | 15,000.00   | 15,000.00    |
| 150     | 2325        | 513303    | DA-ST SUB TEA SAL                | 30,000.00   | 77,768.77   | 30,000.00   | 32,000.00    |
| 210     | 2325        | 513303    | DA-SPED SUBS TEACHERS            | 5,000.00    | -           | 5,000.00    | 5,000.00     |
| 150     | 2325        | 513303    | WH-ST SUB TEA SAL                | 30,000.00   | 82,513.83   | 30,000.00   | 32,000.00    |
| 210     | 2325        | 513303    | WH-SPED SUBS TEACHERS            | 5,000.00    | -           | 5,000.00    | 5,000.00     |
| 150     | 2325        | 513303    | ME-T SUBST TEACHERS              | 30,000.00   | 82,684.05   | 30,000.00   | 32,000.00    |
| 210     | 2325        | 513303    | ME-SPED SUBS TEACHERS            | 5,000.00    | -           | 5,000.00    | 5,000.00     |
| 150     | 2325        | 513303    | MS-ST SUB TEA SAL                | 30,000.00   | 106,352.84  | 30,000.00   | 32,000.00    |
| 210     | 2325        | 513303    | MS-SPED SUBS TEACHERS            | 5,000.00    | -           | 5,000.00    | 5,000.00     |
| 150     | 2325        | 513303    | HS-ST SUB TEA SAL                | 30,000.00   | 168,268.88  | 30,000.00   | 32,000.00    |
| 210     | 2325        | 513303    | HS-SPED SUBS TEACHERS            | 5,000.00    | -           | 5,000.00    | 5,000.00     |
| 101     | 2330        | 513302    | DA-CLASSRM AIDES                 | 25,287.77   | 24,009.93   | 25,141.53   | 26,328.54    |
| 210     | 2330        | 513302    | DA-SPED INSTR ASST               | 214,247.00  | 197,554.37  | 167,057.21  | 197,358.98   |
| 210     | 2330        | 513305    | DA-SPED TUTR                     | 6,800.00    | -           | 6,800.00    | 7,000.00     |
| 101     | 2330        | 513302    | WH-CLASSR AIDES                  | 78,135.35   | 52,239.49   | 82,323.70   | 54,573.92    |
| 114     | 2330        | 513302    | WH-MATH AIDE                     | 13,226.62   | 15,153.77   | 15,779.93   | 16,760.49    |
| 210     | 2330        | 513302    | WH-SPED INSTR ASST               | 149,553.66  | 159,190.35  | 175,651.76  | 190,962.73   |
| 210     | 2330        | 513305    | WH-SPED TUTR                     | 6,800.00    | -           | 6,800.00    | 7,000.00     |



## Budget vs. Actual

| PROJECT | DESE Funct. | DESE Exp. | DESCRIPTION                  | FY24 Budget | FY24 Actual | FY25 Budget | FY26 Request |
|---------|-------------|-----------|------------------------------|-------------|-------------|-------------|--------------|
| 101     | 2330        | 513302    | ME-CLASSR AIDES              | 127,301.10  | 224,904.91  | 216,390.21  | 267,063.31   |
| 210     | 2330        | 513302    | ME-SPED InstrAsst            | 248,033.96  | 212,152.75  | 234,446.03  | 196,000.24   |
| 210     | 2330        | 513305    | ME-SPED TUTORS               | 6,800.00    | -           | 6,800.00    | 7,000.00     |
| 104     | 2330        | 513302    | MS-TECH AIDE                 | 61,779.23   | 61,779.23   | 63,065.88   | 63,323.71    |
| 114     | 2330        | 513301    | MS-MATH INTERV TUTORIN       | 13,500.00   | -           | 13,500.00   | 13,500.00    |
| 210     | 2330        | 513302    | MS-SPED INST ASSTS           | 319,704.77  | 167,646.23  | 285,399.52  | 257,046.38   |
| 210     | 2330        | 513305    | MI-SPED TUTORS               | 6,800.00    | -           | 6,800.00    | 7,000.00     |
| 104     | 2330        | 513302    | HS-TECH AIDE                 | 52,275.04   | 52,294.73   | 53,346.64   | 53,581.92    |
| 114     | 2330        | 513101    | HS MATH INTERVTN<br>TUTORING | 6,500.00    | 1,620.00    | 6,500.00    | 6,500.00     |
| 210     | 2330        | 513302    | HS-SPED INSTR ASSTS          | 191,691.75  | 158,251.66  | 229,587.63  | 186,585.49   |
| 210     | 2330        | 513305    | HS-SPED TUT/MCAS             | 6,800.00    | -           | 6,800.00    | 7,000.00     |
| 104     | 2330        | 513302    | ELEM - TECH AIDE             | 52,275.04   | 52,275.08   | 53,346.64   | 53,581.92    |
| 220     | 2330        | 513302    | ELL TUTOR                    | 39,734.06   | 42,367.04   | 40,941.09   | 39,471.21    |
| 340     | 2340        | 513102    | DA-LBRARIAN SAL              | 65,250.68   | 52,200.72   | 69,465.66   | 104,816.00   |
| 340     | 2340        | 513302    | DA-LIB AIDES SAL             | 28,750.07   | 27,295.38   | 28,130.67   | 28,814.24    |
| 340     | 2340        | 513102    | WH-LBRARIAN SAL              | 113,648.82  | 113,648.90  | 115,904.93  | 122,322.00   |
| 340     | 2340        | 513302    | WH-LIB AIDES SAL             | 18,517.26   | 15,153.77   | 18,409.92   | 16,760.49    |
| 340     | 2340        | 513102    | ME-LBRARIAN SAL              | 113,148.82  | 113,148.90  | 115,404.93  | 118,863.00   |
| 340     | 2340        | 513302    | ME-LIB AIDES SAL             | 23,000.06   | 19,174.89   | 20,139.55   | 20,384.91    |
| 340     | 2340        | 513102    | MS-LBRARIAN SAL              | 59,902.73   | 59,902.96   | 63,772.84   | 68,561.00    |
| 340     | 2340        | 513302    | MS-LIB AIDES SAL             | 28,750.07   | 24,601.50   | 25,141.53   | 26,284.90    |
| 340     | 2340        | 513102    | HS-LBRARIAN SAL              | 112,214.27  | 112,213.98  | 114,431.64  | 117,831.00   |
| 340     | 2340        | 513302    | HS-LIB AIDES SAL             | 28,526.07   | 31,834.04   | 34,556.80   | 33,757.92    |
| 150     | 2350        | 513101    | DI-SYSTEMW R&D-1             | 30,000.00   | 16,850.00   | 30,000.00   | 30,000.00    |
| 150     | 2350        | 573601    | DI-SYS WI R&D 2              | 40,000.00   | 40,000.00   | 45,000.00   | 45,000.00    |



## Budget vs. Actual

| PROJECT | DESE Funct. | DESE Exp. | DESCRIPTION                              | FY24 Budget | FY24 Actual | FY25 Budget | FY26 Request |
|---------|-------------|-----------|--|-------------|-------------|-------------|--------------|
| 280     | 2351        | 573602    | SS - PSYCH CONF & TRAVEL                 | 1,200.00    | 95.10       | 1,200.00    | 1,200.00     |
| 350     | 2351        | 573602    | PD CONF & TRAVEL                         | 17,000.00   | 21,035.45   | 20,000.00   | 25,000.00    |
| 150     | 2355        | 513303    | DA-SUBS TEA PROF DEV                     | -           | 2,622.00    | -           | -            |
| 150     | 2355        | 513303    | WH-SUBS TEA PROF DEV                     | -           | 4,271.00    | -           | -            |
| 150     | 2355        | 513303    | ME-SUBS TEA PROF DEV                     | -           | 4,270.00    | -           | -            |
| 150     | 2355        | 513303    | MS-SUBS TEA PROF DEV                     | -           | 4,674.00    | -           | -            |
| 150     | 2355        | 513303    | HS-SUBS TEA PROF DEV                     | -           | 3,073.00    | -           | -            |
| 150     | 2355        | 513303    | DI- PDP SUBST TEACHERS<br>DIST - COURSE  | -           | 9,436.50    | -           | -            |
| 350     | 2356        | 573602    | REIMBURSEMENT<br>DIST - SPED CONTRACT PD | 42,500.00   | 42,500.50   | 42,500.00   | 42,500.00    |
| 210     | 2358        | 523401    | SRVCS                                    | 80,000.00   | 72,672.45   | 80,000.00   | 80,000.00    |
| 115     | 2410        | 543502    | DALE - MUSIC TEXTS                       | 400.00      | -           | 400.00      | 400.00       |
| 411     | 2410        | 543502    | DA-GENL TXTBOOKS                         | 12,000.00   | 642.03      | 12,000.00   | 12,000.00    |
| 411     | 2410        | 543502    | WH-GENL TXTBOOKS                         | 9,600.00    | 9,060.00    | 9,600.00    | 10,000.00    |
| 411     | 2410        | 543502    | ME-GENL TXTBOOKS                         | 9,600.00    | -           | 9,600.00    | 9,600.00     |
| 107     | 2410        | 543502    | MS - ENGLISH TEXT S                      | 5,000.00    | 6,176.81    | 5,000.00    | 5,000.00     |
| 108     | 2410        | 543502    | MS-WO LA TEXTS                           | 5,000.00    | 4,334.25    | 5,000.00    | 5,000.00     |
| 114     | 2410        | 543502    | MS-MATH TXT SOFTWARE                     | 2,000.00    | 438.86      | 2,000.00    | 2,000.00     |
| 115     | 2410        | 543502    | MS - MUSIC TEXTS                         | 2,000.00    | 1,913.43    | 2,000.00    | 2,000.00     |
| 118     | 2410        | 543502    | MS - SCIENCE TEXTS                       | 250.00      | 47.97       | 250.00      | 250.00       |
| 119     | 2410        | 543502    | MS - SOCIAL STUDIES TEXTS                | 3,600.00    | -           | 3,600.00    | 3,600.00     |
| 107     | 2410        | 543502    | HS - ENGLISH TEXT S                      | 6,000.00    | 8,907.18    | 6,000.00    | 6,000.00     |
| 108     | 2410        | 543502    | HS-WO LA TEXTS                           | 7,700.00    | 6,042.72    | 7,700.00    | 7,700.00     |
| 114     | 2410        | 543502    | HS-MATH TXT SOFTWARE                     | 7,000.00    | 2,542.62    | 10,000.00   | 10,000.00    |
| 115     | 2410        | 543502    | HS - MUSIC TEXTS                         | 3,000.00    | 3,082.79    | 3,000.00    | 3,000.00     |
| 118     | 2410        | 543502    | HS - SCIENCE TEXTS                       | 4,500.00    | 9,532.70    | 4,500.00    | 4,500.00     |



## Budget vs. Actual

| PROJECT | DESE Funct. | DESE Exp. | DESCRIPTION                       | FY24 Budget | FY24 Actual | FY25 Budget | FY26 Request |
|---------|-------------|-----------|-----------------------------------|-------------|-------------|-------------|--------------|
| 119     | 2410        | 543502    | HS - SOCIAL STUDIES TEXTS         | 8,000.00    | 6,361.17    | 8,000.00    | 8,000.00     |
| 411     | 2410        | 543502    | HS-GENL TXTBOOKS                  | 3,200.00    | 2,902.49    | 3,200.00    | 3,200.00     |
| 104     | 2410        | 543504    | DIST - MEDIA SUPPLIES<br>SYSTEMWI | 45,000.00   | 8,111.15    | 45,000.00   | 45,000.00    |
| 340     | 2410        | 523401    | DIST CONTR SRVC-LIB               | 9,500.00    | -           | 9,500.00    | 11,000.00    |
| 340     | 2415        | 543502    | DA-LI TEXTBOOKS                   | 4,000.00    | 3,946.09    | 4,000.00    | 4,000.00     |
| 411     | 2415        | 543502    | DA-INSTRU MATLS                   | 28,000.00   | 28,180.40   | 28,000.00   | 28,000.00    |
| 340     | 2415        | 543502    | WH-LI TEXTBOOKS                   | 4,000.00    | 4,026.11    | 4,000.00    | 4,000.00     |
| 411     | 2415        | 543502    | WH-INSTRU MATLS                   | 24,000.00   | 23,975.87   | 26,000.00   | 26,000.00    |
| 340     | 2415        | 543502    | ME-LI TEXTBOOKS                   | 4,000.00    | 4,672.43    | 4,000.00    | 4,000.00     |
| 411     | 2415        | 543502    | ME-INSTRU MATLS                   | 25,600.00   | 17,869.26   | 28,000.00   | 28,000.00    |
| 340     | 2415        | 543502    | MS-LMC TEXTBOOKS                  | 4,000.00    | 3,936.08    | 4,000.00    | 4,000.00     |
| 340     | 2415        | 543502    | HS-LMC TEXTBOOKS                  | 7,200.00    | 4,451.92    | 7,200.00    | 7,200.00     |
| 106     | 2420        | 543501    | READING/LITERACY SUPPLIES<br>1    | 2,500.00    | 1,769.06    | 3,000.00    | 3,000.00     |
| 106     | 2420        | 543501    | READING/LITERACY SUPPLIES<br>1    | 3,000.00    | 2,604.43    | 3,250.00    | 3,250.00     |
| 106     | 2420        | 543501    | READING/LITERACY SUPPLIES<br>1    | 3,000.00    | 3,250.23    | 3,250.00    | 3,250.00     |
| 106     | 2420        | 543501    | READING/LITERACY SUPPLIES<br>1    | 3,000.00    | 1,333.97    | 3,000.00    | 3,000.00     |
| 102     | 2420        | 543501    | HS - AV ART MATERIAL              | 2,500.00    | 709.50      | 2,750.00    | 2,750.00     |
| 102     | 2430        | 543501    | DALE - ART SUPPLIES               | 8,000.00    | 8,107.34    | 6,000.00    | 6,000.00     |
| 108     | 2430        | 543501    | DA-FO LA SUPPL                    | 2,200.00    | 1,396.58    | 2,200.00    | 2,200.00     |
| 110     | 2430        | 543501    | DALE - HEALTH SUPPLIES            | 700.00      | 136.00      | 770.00      | 770.00       |
| 115     | 2430        | 543501    | DALE - MUSIC SUPPLIES             | 1,500.00    | 1,929.64    | 1,500.00    | 1,500.00     |
| 116     | 2430        | 543501    | DALE - PHYS ED SUPPLIES           | 1,600.00    | 1,100.19    | 1,760.00    | 1,760.00     |
| 210     | 2430        | 543501    | DA-SPED INST SUPPLIES             | 2,000.00    | 1,697.56    | 2,000.00    | 2,000.00     |
| 340     | 2430        | 543501    | DALE LIBRARY SUPPLIES             | 1,360.00    | 1,701.72    | 1,360.00    | 1,360.00     |
| 411     | 2430        | 543501    | DA-GENL SUPPLIES                  | 20,400.00   | 25,677.92   | 20,400.00   | 20,400.00    |



## Budget vs. Actual

| PROJECT | DESE Funct. | DESE Exp. | DESCRIPTION             | FY24 Budget | FY24 Actual | FY25 Budget | FY26 Request |
|---------|-------------|-----------|-------------------------|-------------|-------------|-------------|--------------|
| 102     | 2430        | 543501    | WLCK - ART SUPPLIES     | 3,600.00    | 4,517.80    | 4,600.00    | 4,600.00     |
| 108     | 2430        | 543501    | WH-FO LA SUPPL          | 2,200.00    | 1,053.25    | 2,200.00    | 2,200.00     |
| 110     | 2430        | 543501    | WLCK - HEALTH SUPPLIES  | 500.00      | 403.92      | 550.00      | 550.00       |
| 115     | 2430        | 543501    | WLCK - MUSIC SUPPLIES   | 240.00      | 161.74      | 240.00      | 240.00       |
| 116     | 2430        | 543501    | WLCK - PHYS ED SUPPLIES | 1,800.00    | 3,188.59    | 1,980.00    | 1,980.00     |
| 210     | 2430        | 543501    | WH-SPED INST SUPPLIES   | 2,000.00    | 1,999.95    | 2,000.00    | 2,000.00     |
| 340     | 2430        | 543501    | WLCK LIBRARY SUPPLIES   | 1,360.00    | 1,255.23    | 1,360.00    | 1,360.00     |
| 411     | 2430        | 543501    | WH-GENL SUPPLIES        | 20,400.00   | 27,823.66   | 20,400.00   | 20,000.00    |
| 102     | 2430        | 543501    | MEML - ART SUPPLIES     | 3,600.00    | 3,515.27    | 4,600.00    | 4,600.00     |
| 110     | 2430        | 543501    | MEML - HEALTH SUPPLIES  | 500.00      | 316.66      | 550.00      | 550.00       |
| 115     | 2430        | 543501    | MEML - MUSIC SUPPLIES   | 240.00      | 145.62      | 240.00      | 240.00       |
| 116     | 2430        | 543501    | MEML - PHYS ED SUPPLIES | 2,000.00    | 1,756.89    | 2,200.00    | 2,200.00     |
| 210     | 2430        | 543501    | ME-SPED INST SUPPLIES   | 3,000.00    | 2,884.24    | 3,000.00    | 3,000.00     |
| 340     | 2430        | 543501    | MEML LIBRARY SUPPLIES   | 1,360.00    | 798.46      | 1,360.00    | 1,360.00     |
| 411     | 2430        | 543501    | ME-GENL SUPPLIES        | 20,400.00   | 33,823.50   | 20,400.00   | 20,400.00    |
| 102     | 2430        | 543501    | MS-ART SUPPLIES         | 8,000.00    | 8,338.48    | 8,800.00    | 8,800.00     |
| 107     | 2430        | 543501    | MS-ENGL SUPPLIES        | 1,500.00    | 1,075.53    | 1,500.00    | 1,500.00     |
| 108     | 2430        | 543501    | MS-FL SUPPL 1           | 1,760.00    | 1,528.60    | 1,760.00    | 1,760.00     |
| 110     | 2430        | 543501    | MS-HEALTH SUPPLIES      | 700.00      | 861.69      | 770.00      | 770.00       |
| 111     | 2430        | 543501    | MS-FamConsuSuppl        | 5,500.00    | 4,344.59    | 6,050.00    | 6,050.00     |
| 114     | 2430        | 543501    | MS-MATH SUPPLIES        | 4,100.00    | 3,313.27    | 4,100.00    | 4,100.00     |
| 115     | 2430        | 543501    | MS-MUSIC SUPPLIES       | 400.00      | 162.96      | 400.00      | 400.00       |
| 116     | 2430        | 543501    | MS-PHYS ED SUPPLIES     | 2,800.00    | 1,916.62    | 3,080.00    | 3,080.00     |
| 118     | 2430        | 543501    | MS-SCIENCE SUPPLIES     | 9,000.00    | 9,199.25    | 10,000.00   | 10,000.00    |
| 119     | 2430        | 543501    | MS-SOC STUDIES SUPPLIES | 3,000.00    | 2,141.27    | 3,400.00    | 3,400.00     |





## Budget vs. Actual

| PROJECT | DESE Funct. | DESE Exp. | DESCRIPTION                   | FY24 Budget | FY24 Actual | FY25 Budget | FY26 Request |
|---------|-------------|-----------|-------------------------------|-------------|-------------|-------------|--------------|
| 210     | 2430        | 543501    | MS-SPED INST SUPPLIES         | 2,000.00    | 1,976.02    | 2,000.00    | 2,000.00     |
| 340     | 2430        | 543501    | MS LIBRARY SUPPLIES           | 1,600.00    | 1,455.98    | 1,600.00    | 1,600.00     |
| 411     | 2430        | 543501    | MS-GENL SUPPLIES              | 20,000.00   | 19,910.27   | 22,500.00   | 25,000.00    |
| 102     | 2430        | 543501    | HS - ART SUPPLIES             | 21,000.00   | 19,043.65   | 23,000.00   | 23,000.00    |
| 107     | 2430        | 543501    | HS - ENGLISH SUPPLIES         | 5,500.00    | 1,929.34    | 5,500.00    | 5,500.00     |
| 108     | 2430        | 543501    | HS-FL SUPPL 1                 | 2,000.00    | 1,923.99    | 2,000.00    | 2,000.00     |
| 110     | 2430        | 543501    | HS - HEALTH SUPPLIES          | 2,000.00    | -           | 2,200.00    | 2,200.00     |
| 111     | 2430        | 543501    | HS - FAMILY CONSUMER SUPPLIES | 10,000.00   | 8,258.00    | 11,000.00   | 11,000.00    |
| 114     | 2430        | 543501    | HS-MATH SUPPLIES              | 3,200.00    | 3,422.89    | 3,200.00    | 3,200.00     |
| 115     | 2430        | 543501    | HS - MUSIC SUPPLIES           | 800.00      | 730.15      | 800.00      | 800.00       |
| 116     | 2430        | 543501    | HS - PHYS ED SUPPLIES         | 2,600.00    | 2,647.26    | 2,860.00    | 2,860.00     |
| 118     | 2430        | 543501    | HS - SCIENCE SUPPLIES         | 23,000.00   | 24,607.29   | 27,000.00   | 27,000.00    |
| 119     | 2430        | 543501    | HS - SOCIAL STUDIES SUPPLIES  | 2,400.00    | 2,827.52    | 2,800.00    | 2,800.00     |
| 210     | 2430        | 543501    | HS-SPED INST SUPPLIES         | 2,000.00    | 2,544.09    | 2,000.00    | 2,000.00     |
| 340     | 2430        | 543501    | HS LIBR SUPPL                 | 1,440.00    | 2,936.04    | 1,440.00    | 1,440.00     |
| 411     | 2430        | 543501    | HS-GENL SUPPLIES              | 40,000.00   | 47,370.79   | 40,000.00   | 45,000.00    |
| 220     | 2430        | 543501    | DIST - ELL SUPPLIES           | 4,500.00    | 3,006.81    | 4,500.00    | 4,500.00     |
| 215     | 2430        | 543501    | Istructional Supplies         | 15,000.00   | -           | 15,000.00   | 15,000.00    |
| 110     | 2440        | 523405    | DALE - HEALTH SERVICES        | 800.00      | 1,070.86    | 800.00      | 800.00       |
| 110     | 2440        | 523405    | WLCK - HEALTH SERVICES        | 1,920.00    | 1,336.00    | 1,920.00    | 1,920.00     |
| 110     | 2440        | 523405    | MEML - HEALTH SERVICES        | 800.00      | 136.00      | 800.00      | 800.00       |
| 110     | 2440        | 523405    | MS - HEALTH SERVICES          | 800.00      | 272.00      | 800.00      | 800.00       |
| 110     | 2440        | 523405    | HS - HEALTH SERVICES          | 13,200.00   | 8,680.00    | 13,200.00   | 13,200.00    |
| 150     | 2440        | 543504    | HS-VIRTL INSTR TECHNOLOGY     | 10,000.00   | 10,669.00   | 10,000.00   | 10,000.00    |
| 104     | 2440        | 513101    | DI IT-TECH INTEGRATO          | 222,258.85  | 212,567.96  | 218,335.04  | 229,776.00   |



## Budget vs. Actual

| PROJECT                         | DESE Funct. | DESE Exp. | DESCRIPTION                              | FY24 Budget          | FY24 Actual          | FY25 Budget          | FY26 Request         |
|---------------------------------|-------------|-----------|--|----------------------|----------------------|----------------------|----------------------|
| 220                             | 2440        | 523401    | Contracted Service<br>IT - INSTRUCTIONAL | 15,000.00            | -                    | 15,000.00            | 15,000.00            |
| 104                             | 2451        | 543503    | HARDWARE                                 | 125,000.00           | 99,399.99            | 125,000.00           | 125,000.00           |
| 104                             | 2455        | 543504    | INSTRUCTIONAL SOFTWARE                   | 110,000.00           | 128,957.06           | 150,000.00           | 150,000.00           |
| 260                             | 2710        | 513102    | DA-GUID COUNSELORS                       | 101,168.06           | 102,639.97           | 109,931.87           | 150,567.80           |
| 260                             | 2710        | 513102    | WH-GUID COUNSELORS                       | 93,254.31            | 52,550.83            | 103,389.93           | 106,488.83           |
| 260                             | 2710        | 513102    | ME-GUID COUNSELORS                       | 111,120.19           | 110,872.75           | 115,749.90           | 119,690.16           |
| 260                             | 2710        | 513101    | MS-GUID COUNSELORS                       | 429,038.53           | 431,750.56           | 445,361.31           | 437,848.39           |
| 260                             | 2710        | 513201    | MS-GUIDANCE SECY                         | 30,590.28            | 34,484.88            | 34,366.09            | 33,263.46            |
| 260                             | 2710        | 543501    | MS GUI-SUPPLIES                          | 800.00               | 769.30               | 800.00               | 1,000.00             |
| 260                             | 2710        | 573601    | MS GUI-OTH EXPENSES                      | 480.00               | 418.04               | 480.00               | 280.00               |
| 260                             | 2710        | 513101    | HS-GUID COUNSELORS                       | 624,874.68           | 631,702.58           | 649,367.99           | 683,136.82           |
| 260                             | 2710        | 513201    | HS-GUIDANCE SECY                         | 35,159.03            | 37,009.41            | 39,293.06            | 41,773.88            |
| 260                             | 2710        | 543501    | HS GUID-SUPPLIES                         | 1,520.00             | 1,507.55             | 1,520.00             | 1,520.00             |
| 260                             | 2710        | 573601    | HS GUI-OTH EXPENSES                      | 1,280.00             | 1,201.47             | 1,280.00             | 1,280.00             |
| 260                             | 2710        | 573601    | HS GUI-OTH EXPENSES                      | 800.00               | 937.99               | 800.00               | 800.00               |
| 210                             | 2720        | 523402    | DIST TESTING SERVICES                    | 4,000.00             | 4,000.00             | 4,000.00             | 4,000.00             |
| 270                             | 2720        | 543501    | SS - PRE SCHOOL SCREENING                | 750.00               | -                    | 750.00               | 750.00               |
| 280                             | 2800        | 513101    | DA-PSYCHL SALARIES                       | 118,351.66           | 120,352.00           | 122,721.65           | 126,355.00           |
| 280                             | 2800        | 513101    | WH-PSYCHL SALARIES                       | 106,034.33           | 106,033.98           | 108,157.97           | 111,413.00           |
| 280                             | 2800        | 513101    | ME-PSYCHOL SALARIES                      | 68,690.35            | 68,689.92            | 72,672.95            | 77,617.00            |
| 280                             | 2800        | 513101    | MS-PSYCHOL SALARIES                      | 108,685.19           | 81,564.60            | 110,861.93           | 82,172.00            |
| 280                             | 2800        | 513101    | HS-PSYCHOL SALARIES                      | 102,654.65           | 102,655.02           | 110,690.97           | 118,363.00           |
| 280                             | 2800        | 513102    | HS-OTH PSYCH SALARIES                    | 121,571.00           | 124,610.00           | 124,610.00           | 127,102.00           |
| 280                             | 2800        | 523407    | SS - PSYCH CONTRACT<br>SERVICES          | 15,000.00            | 9,795.40             | 15,000.00            | 15,000.00            |
| 280                             | 2800        | 543501    | SS - PSYCH SUPPLIES                      | 4,000.00             | 4,000.00             | 4,000.00             | 4,000.00             |
|                                 |             |           |  | <b>31,469,782.16</b> | <b>31,816,969.89</b> | <b>32,785,037.11</b> | <b>34,338,661.00</b> |
| Town of Medfield, Massachusetts |             |           |  | FY2026 Budget        |                      | 204                  |                      |



## Budget vs. Actual

### 3000 Other Student Services

| PROJECT | DESE Funct. | DESE Exp. | DESCRIPTION                    | FY24 Budget         | FY24 Actual         | FY25 Budget         | FY26 Request        |
|---------|-------------|-----------|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| 250     | 3200        | 513101    | DA-NURSE SALARY                | 106,034.33          | 60,110.96           | 64,120.35           | 69,067.00           |
| 250     | 3200        | 513101    | WH-NURSE SALARY                | 71,882.14           | 71,881.94           | 76,674.77           | 82,593.00           |
| 250     | 3200        | 513101    | ME-NURSE SALARY                | 92,075.50           | 92,075.10           | 93,919.57           | 96,746.00           |
| 250     | 3200        | 513101    | MS-NURSE SALARY                | 144,219.64          | 136,509.92          | 148,107.47          | 153,915.00          |
| 250     | 3200        | 513101    | HS-NURSE SALARY                | 171,223.67          | 179,617.08          | 191,380.84          | 199,203.00          |
| 250     | 3200        | 513303    | SS-NURSE SUBSTITUTE            | 20,000.00           | 3,750.00            | 20,000.00           | 20,000.00           |
| 250     | 3200        | 523401    | SS-PHYSL EXAMS                 | 5,000.00            | 5,000.00            | 5,000.00            | 5,000.00            |
| 250     | 3200        | 543501    | SS-HLTH SUPPLIES               | 9,000.00            | 7,941.33            | 9,000.00            | 9,000.00            |
| 250     | 3200        | 573601    | SS-NURS OTH EXP                | 4,200.00            | -                   | 4,200.00            | 4,200.00            |
| 461     | 3300        | 523405    | REGULAR TRANSPORTATION         | 1,573,700.00        | 1,536,444.24        | 1,662,857.00        | 1,727,500.00        |
| 210     | 3300        | 523405    | SPEC ED TRANSPORTATION         | 650,000.00          | 615,723.66          | 650,000.00          | 700,000.00          |
| 416     | 3400        | 513302    | HS-CAF AIDE                    | 20,408.00           | 7,999.95            | 20,408.05           | 20,500.00           |
| 362     | 3510        | 513101    | ATHLETIC DIRECTOR              | 146,441.40          | 148,243.88          | 151,577.87          | 155,367.60          |
| 362     | 3510        | 513102    | ASST ATHLETIC DIRECTOR         | -                   | 1,886.08            | 36,273.16           | 37,180.00           |
| 362     | 3510        | 513103    | HS-COA/INTRAMURALS             | 410,000.00          | 397,760.00          | 420,000.00          | 420,000.00          |
| 362     | 3510        | 513105    | ATHLETIC TRAINER               | 59,853.60           | 84,827.08           | 86,526.97           | 89,130.40           |
| 362     | 3510        | 523405    | HS ATHL - TRANSPORTATION       | 50,000.00           | 92,727.81           | 55,000.00           | 55,000.00           |
| 362     | 3510        | 543501    | HS ATHL - SUPPLIES/AWARDS      | 2,400.00            | 13,093.74           | 3,000.00            | 3,200.00            |
| 363     | 3520        | 513104    | MS - INTRAMURAL SALARIES       | 95,000.00           | 97,220.00           | 95,000.00           | 100,000.00          |
| 363     | 3520        | 513104    | HS-INTRAMURAL ACTIVITIES       | 135,000.00          | 184,224.00          | 140,000.00          | 145,000.00          |
| 115     | 3520        | 523405    | MUSIC TRANSPORTATION & REGISTR | 15,000.00           | 12,034.00           | 15,000.00           | 15,000.00           |
| 104     | 3600        | 523401    | DISTRICT-WIDE SECURITY         | 25,000.00           | 25,000.00           | 25,000.00           | 25,000.00           |
|         |             |           |                                | <b>3,806,438.28</b> | <b>3,774,070.77</b> | <b>3,973,046.05</b> | <b>4,132,602.00</b> |



## Budget vs. Actual

### 4000 Operations & Maintenance

| PROJECT | DESE Funct. | DESE Exp. | DESCRIPTION                   | FY24 Budget | FY24 Actual | FY25 Budget | FY26 Request |
|---------|-------------|-----------|-------------------------------|-------------|-------------|-------------|--------------|
| 451     | 4110        | 513303    | DA-CUSTO SALARIES             | 162,642.82  | 139,869.06  | 164,857.07  | 172,228.00   |
| 451     | 4110        | 513304    | DA-CUSTO OT/EH                | 6,000.00    | 13,401.37   | 6,500.00    | 6,500.00     |
| 451     | 4110        | 513303    | WH-CUSTO SALARIES             | 156,594.85  | 160,237.28  | 162,356.38  | 171,478.00   |
| 451     | 4110        | 513304    | WH-CUSTO OT/EH                | 6,000.00    | 6,274.89    | 6,500.00    | 6,500.00     |
| 451     | 4110        | 513303    | ME-CUSTO SALARIES             | 158,714.84  | 133,772.89  | 159,724.41  | 170,451.00   |
| 451     | 4110        | 513304    | ME-CUSTO OT/EH                | 6,000.00    | 18,069.59   | 6,500.00    | 6,500.00     |
| 451     | 4110        | 513303    | MS-CUSTO SALARIES             | 222,987.29  | 210,256.31  | 230,996.88  | 223,441.00   |
| 451     | 4110        | 513304    | MS-CUSTO OT/EH                | 6,000.00    | 35,103.75   | 6,500.00    | 6,500.00     |
| 451     | 4110        | 513303    | HS-CUSTO SALARIES             | 275,103.44  | 275,686.92  | 281,137.26  | 289,370.00   |
| 451     | 4110        | 513304    | HS-CUSTO OT/EH                | 6,000.00    | 21,556.59   | 6,500.00    | 6,500.00     |
| 451     | 4110        | 513301    | CUST-MAINT CLOTHING ALLOWANCE | 10,500.00   | 8,750.00    | 10,500.00   | 10,500.00    |
| 451     | 4110        | 513304    | CUST-MAINT SAL                | 320,870.56  | 208,338.18  | 330,310.00  | 327,265.00   |
| 451     | 4110        | 513305    | CUST-MAIN OT/EH               | 55,000.00   | 10,563.41   | 56,000.00   | 60,000.00    |
| 451     | 4110        | 523401    | CUSTODIAL CONTRACT SERVICES   | 70,000.00   | 77,698.69   | 70,000.00   | 75,000.00    |
| 451     | 4110        | 543501    | CUSTODIAL SUPPLIES            | 100,000.00  | 145,497.48  | 100,000.00  | 110,000.00   |
| 451     | 4110        | 543502    | UNIFORMS - CUSTODIANS         | 1,500.00    | 1,020.38    | 1,500.00    | 1,500.00     |
| 451     | 4110        | 573602    | CUSTODIAL CONF & TRAVEL       | 500.00      | 1,728.56    | 1,000.00    | 1,000.00     |
| 452     | 4120        | 573607    | HEATING - DALE                | 56,000.00   | 34,749.23   | 70,000.00   | 70,000.00    |
| 452     | 4120        | 573607    | HEATING - WLCK                | 36,000.00   | 29,127.95   | 40,000.00   | 40,000.00    |
| 452     | 4120        | 573607    | HEATING - MEML                | 37,000.00   | 31,362.80   | 35,000.00   | 35,000.00    |
| 452     | 4120        | 573607    | HEATING - MS                  | 95,000.00   | 55,217.53   | 70,000.00   | 70,000.00    |
| 452     | 4120        | 573607    | HEATING - HS                  | 100,000.00  | 79,064.30   | 110,000.00  | 100,000.00   |
| 452     | 4120        | 573607    | HEATING - ADMIN               | 2,000.00    | 128.00      | 2,000.00    | 2,000.00     |
| 452     | 4130        | 573603    | ELECTRICITY - DALE            | 60,000.00   | 42,094.71   | 90,000.00   | 70,000.00    |



## Budget vs. Actual

| PROJECT | DESE Funct. | DESE Exp. | DESCRIPTION              | FY24 Budget | FY24 Actual | FY25 Budget | FY26 Request |
|---------|-------------|-----------|--------------------------|-------------|-------------|-------------|--------------|
| 452     | 4130        | 573604    | TELEPHONE - DALE         | 10,000.00   | 5,219.38    | 8,000.00    | 8,000.00     |
| 452     | 4130        | 573605    | WATER-SEWER - DALE       | 10,000.00   | 9,169.10    | 15,000.00   | 10,000.00    |
| 452     | 4130        | 573603    | ELECTRICITY - WLCK       | 65,000.00   | 60,631.54   | 60,000.00   | 70,000.00    |
| 452     | 4130        | 573604    | TELEPHONE - WLCK         | 6,000.00    | 5,548.28    | 6,000.00    | 6,000.00     |
| 452     | 4130        | 573605    | WATER-SEWER - WLCK       | 15,000.00   | 808.74      | 15,000.00   | 10,000.00    |
| 452     | 4130        | 573603    | ELECTRICITY - MEML       | 105,000.00  | 85,813.46   | 90,000.00   | 95,000.00    |
| 452     | 4130        | 573604    | TELEPHONE - MEML         | 6,000.00    | 5,336.58    | 6,000.00    | 6,000.00     |
| 452     | 4130        | 573605    | WATER-SEWER - MEML       | 10,000.00   | 9,420.92    | 10,000.00   | 10,000.00    |
| 452     | 4130        | 573603    | ELECTRICITY - MS         | 165,000.00  | 150,884.70  | 150,000.00  | 150,000.00   |
| 452     | 4130        | 573604    | TELEPHONE - MS           | 15,000.00   | 9,907.76    | 15,000.00   | 15,000.00    |
| 452     | 4130        | 573605    | WATER-SEWER - MS         | 35,000.00   | 36,285.09   | 25,000.00   | 35,000.00    |
| 452     | 4130        | 573603    | ELECTRICITY - HS         | 335,000.00  | 274,969.21  | 290,000.00  | 300,000.00   |
| 452     | 4130        | 573604    | TELEPHONE - HS           | 15,000.00   | 10,178.07   | 15,000.00   | 20,000.00    |
| 452     | 4130        | 573605    | WATER-SEWER - HS         | 20,000.00   | 19,413.30   | 25,000.00   | 25,000.00    |
| 452     | 4130        | 573603    | ELECTRICITY - ADMIN      | 10,000.00   | -           | 10,000.00   | 10,000.00    |
| 452     | 4130        | 573604    | TELEPHONE - ADMIN        | 18,000.00   | 16,466.10   | 20,000.00   | 20,000.00    |
| 452     | 4130        | 573605    | WATER-SEWER - ADMIN      | 500.00      | -           | 500.00      | 500.00       |
| 453     | 4210        | 543501    | GROUNDS MAINT SUPPLIES   | 25,000.00   | 31,643.86   | 30,000.00   | 30,000.00    |
| 453     | 4210        | 573601    | HS ATHLETIC FIELDS MAINT | 20,000.00   | 26,800.00   | 30,000.00   | 30,000.00    |
| 453     | 4220        | 543501    | CONTR                    | 30,000.00   | 40,222.22   | 30,000.00   | 30,000.00    |
| 453     | 4220        | 543501    | DALE - BUILDING MAINT    | 25,000.00   | 13,657.40   | 25,000.00   | 25,000.00    |
| 453     | 4220        | 543501    | SUPPLIES                 | 20,000.00   | 29,046.50   | 25,000.00   | 25,000.00    |
| 453     | 4220        | 543501    | WLCK - BUILDING MAINT    | 35,000.00   | 37,833.95   | 35,000.00   | 35,000.00    |
| 453     | 4220        | 543501    | SUPPLIES                 | 40,000.00   | 65,573.62   | 40,000.00   | 40,000.00    |
| 453     | 4220        | 543501    | MEML - BUILDING MAINT    | 160,000.00  | 163,633.72  | 160,000.00  | 160,000.00   |
| 453     | 4220        | 543501    | SUPPLIES                 |             |             |             |              |
| 453     | 4220        | 543501    | MS - BUILDING MAINT      |             |             |             |              |
| 453     | 4220        | 543501    | SUPPLIES                 |             |             |             |              |
| 453     | 4220        | 543501    | HS - BUILDING MAINT      |             |             |             |              |
| 453     | 4220        | 543501    | SUPPLIES                 |             |             |             |              |
| 453     | 4220        | 543501    | DIST - GENERAL MAINT     |             |             |             |              |
| 451     | 4220        | 523401    | CONTRACTS                |             |             |             |              |



## Budget vs. Actual

| PROJECT | DESE Funct. | DESE Exp. | DESCRIPTION                    | FY24 Budget         | FY24 Actual         | FY25 Budget         | FY26 Request        |
|---------|-------------|-----------|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| 453     | 4220        | 543502    | DIST - VANDALISM               | 5,000.00            | -                   | 5,000.00            | 5,000.00            |
| 111     | 4230        | 523406    | FCS-NCONTR SRVCS               | 800.00              | 1,966.98            | 800.00              | 800.00              |
| 118     | 4230        | 523402    | MS - MAINT SCIENCE<br>CONTRACT | 300.00              | 250.00              | 300.00              | 300.00              |
| 118     | 4230        | 523406    | MS-MAINT SCIENCE               | 1,500.00            | 186.00              | 1,500.00            | 1,500.00            |
| 102     | 4230        | 523406    | HS-ART EQ MAINT                | 1,000.00            | 2,430.00            | 1,500.00            | 1,500.00            |
| 111     | 4230        | 523406    | HOME EC EQMAINT                | 800.00              | 416.66              | 800.00              | 800.00              |
| 118     | 4230        | 523402    | HS - MAINT SCIENCE<br>CONTRACT | 2,325.00            | 945.00              | 2,750.00            | 2,750.00            |
| 118     | 4230        | 523406    | HS-MAINT SCIENCE               | 2,000.00            | 1,146.40            | 2,000.00            | 2,000.00            |
| 115     | 4230        | 523406    | DIST-MUSIC MAINT               | 6,000.00            | 5,904.26            | 6,000.00            | 8,000.00            |
| 116     | 4230        | 523406    | PE N-CONTR REPAIR              | 2,400.00            |                     | 2,640.00            | 2,640.00            |
| 451     | 4230        | 523406    | DI-NCONTR EQ MAINT             | 20,000.00           | 11,061.54           | 20,000.00           | 20,000.00           |
| 412     | 4230        | 523406    | DI-EQ MAINT CONTR              | 5,000.00            | 3,705.14            | 5,000.00            | 5,000.00            |
| 210     | 4230        | 523402    | SS-EQ MAIN/CONTRACT            | 1,000.00            | 761.25              | 1,000.00            | 1,000.00            |
|         |             |           |                                | <b>3,194,038.80</b> | <b>2,876,806.60</b> | <b>3,202,672.00</b> | <b>3,248,523.00</b> |

### 5000 Fixed Charges

| PROJECT | DESE Funct. | DESE Exp. | DESCRIPTION          | FY24 Budget       | FY24 Actual       | FY25 Budget       | FY26 Request      |
|---------|-------------|-----------|----------------------|-------------------|-------------------|-------------------|-------------------|
| 400     | 5100        | 513101    | SICK LEAVE BUYBACK   | 45,000.00         | 23,189.02         | 45,000.00         | 50,000.00         |
| 400     | 5100        | 513102    | TEA-ADMIN RESERVE    | 35,000.00         | -                 | 35,000.00         | 35,000.00         |
| 400     | 5100        | 513102    | EMPLYR RETI CONTRIB  | 15,000.00         | 24,839.80         | 15,000.00         | 20,000.00         |
| 410     | 5300        | 523401    | DIST - COPIER LEASES | 70,000.00         | 71,210.13         | 75,000.00         | 75,000.00         |
| 210     | 5500        | 523407    | MEDICAID FILNG FEE   | 4,000.00          | 2,771.78          | 4,000.00          | 4,000.00          |
|         |             |           |                      | <b>169,000.00</b> | <b>122,010.73</b> | <b>174,000.00</b> | <b>184,000.00</b> |



## Budget vs. Actual

### 7000 Replacement of Assets

| PROJECT | DESE Funct. | DESE Exp. | DESCRIPTION                         | FY24 Budget      | FY24 Actual      | FY25 Budget      | FY26 Request     |
|---------|-------------|-----------|-------------------------------------|------------------|------------------|------------------|------------------|
| 115     | 7300        | 543503    | DIST - MUSIC NEW EQUIPMENT          | 20,000.00        | 19,459.64        | 16,000.00        | 14,000.00        |
| 451     | 7300        | 543503    | DIST - NEW EQUIPMENT MAINT          | 10,000.00        | 8,056.26         | 10,000.00        | 10,000.00        |
| 210     | 7300        | 543503    | PS-AQUI NEW EQUIPMENT               | 7,000.00         | 2,854.00         | 7,000.00         | 7,000.00         |
| 108     | 7400        | 543503    | MS-EQUIP REPL WORLD LANG            | 1,250.00         | 1,250.00         | 1,250.00         | 1,250.00         |
| 118     | 7400        | 543503    | MS - REPLACE EQUIPMENT SCIENCE      | 1,000.00         |                  | 1,000.00         | 1,000.00         |
| 108     | 7400        | 543503    | HS-EQUIP REPL WORLD LANG            | 1,250.00         | 1,250.00         | 1,250.00         | 1,250.00         |
| 118     | 7400        | 543503    | HS - REPLACE EQUIPMENT SCIENCE      | 2,500.00         | 1,122.30         | 2,500.00         | 2,500.00         |
| 412     | 7400        | 543503    | SUPT-REPL EQUIP MAINT - REPLACEMENT | 6,000.00         |                  | 6,000.00         | 6,000.00         |
| 451     | 7400        | 543503    | EQUIPMENT                           | 15,000.00        | 55,425.76        | 15,000.00        | 15,000.00        |
| 210     | 7400        | 543503    | SS REPL EQUIP                       | 5,000.00         | 1,232.72         | 5,000.00         | 5,000.00         |
|         |             |           |                                     | <b>69,000.00</b> | <b>90,650.68</b> | <b>65,000.00</b> | <b>63,000.00</b> |

### 9000 Replacement of Assets

| PROJECT | DESE Funct. | DESE Exp. | DESCRIPTION                    | FY24 Budget             | FY24 Actual             | FY25 Budget             | FY26 Request            |
|---------|-------------|-----------|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 210     | 9100        | 523404    | TUITN-TO MA SCHLS              | 206,215.00              | 253,882.92              | 346,366.00              | 111,160.00              |
| 215     | 9100        | 523404    | Tuition -                      | 15,000.00               | -                       | 15,000.00               | 15,000.00               |
| 414     | 9100        | 523401    | TUITION - NORFOLK AGRICULTURAL | 10,000.00               | 12,936.00               | 15,000.00               | 15,000.00               |
| 210     | 9300        | 523404    | TUI-NON-PUBL SCHLS             | 538,931.00              | 537,361.10              | 844,007.00              | 722,153.00              |
| 210     | 9400        | 523404    | TUI-COLLABORATIVES             | 62,289.00               | -                       | -                       | -                       |
|         |             |           |                                | <b>\$ 832,435.00</b>    | <b>\$ 804,180.02</b>    | <b>\$ 1,220,373.00</b>  | <b>\$ 863,313.00</b>    |
|         |             |           |                                | <b>\$ 41,176,783.74</b> | <b>\$ 41,103,878.41</b> | <b>\$ 43,112,410.69</b> | <b>\$ 44,598,728.00</b> |



# Non-Departmental Budgets





## Non-Departmental Budget Summary

| Description                               | FY2023 Actual     | FY2024 Actual     | FY2025 Approved   | FY2026 Budget     | \$ Change from FY25 | % Change from FY25 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|--------------------|
| <b>Debt Service</b>                       |                   |                   |                   |                   |                     |                    |
| Principal                                 | 3,958,200         | 2,914,709         | 2,931,249         | 2,587,821         | (343,428)           | -11.7%             |
| Interest                                  | 1,312,069         | 1,160,574         | 1,035,984         | 913,288           | (122,696)           | -11.8%             |
| <b>Debt Service - Total</b>               | <b>5,270,269</b>  | <b>4,075,283</b>  | <b>3,967,233</b>  | <b>3,501,109</b>  | <b>(466,124)</b>    | <b>-13.3%</b>      |
| <b>Town and School Employee Benefits</b>  |                   |                   |                   |                   |                     |                    |
| Unemployment Trust Fund                   | 0                 | 30,000            | 50,000            | 25,000            | (25,000)            | -50.0%             |
| Life Insurance                            | 13,116            | 13,686            | 16,000            | 16,800            | 800                 | 5.0%               |
| Health Insurance                          | 3,818,634         | 4,278,162         | 4,949,252         | 5,669,535         | 720,283             | 14.6%              |
| OPEB Trust                                | 500,000           | 525,000           | 551,250           | 578,813           | 27,563              | 5.0%               |
| Medicare Insurance Tax                    | 593,278           | 629,140           | 708,000           | 700,000           | (8,000)             | -1.1%              |
| Pension (Norfolk Co. Ret. System)         | 3,332,086         | 3,296,275         | 3,434,727         | 3,416,676         | (18,051)            | -0.5%              |
| <b>Benefits - Total</b>                   | <b>8,257,113</b>  | <b>8,772,263</b>  | <b>9,709,229</b>  | <b>10,406,824</b> | <b>697,595</b>      | <b>6.7%</b>        |
| <b>Town and School Insurance Budgets</b>  |                   |                   |                   |                   |                     |                    |
| Workers Compensation Insurance            | 246,185           | 275,514           | 293,518           | 279,997           | (13,521)            | -4.6%              |
| Property, Gen. Liab. & Professional       | 263,631           | 278,669           | 292,085           | 266,573           | (25,512)            | -8.7%              |
| Police and Fire 111F IOD Ins.             | 80,436            | 79,130            | 90,000            | 90,000            | -                   | 0.0%               |
| <b>Insurance - Total</b>                  | <b>590,251</b>    | <b>633,313</b>    | <b>675,603</b>    | <b>636,570</b>    | <b>(39,033)</b>     | <b>-6.1%</b>       |
| <b>Other Non-Departmental</b>             |                   |                   |                   |                   |                     |                    |
| Veterans' Services                        | 28,616            | 39,274            | 49,831            | 47,665            | (2,166)             | -4.3%              |
| Sealer of Weights & Measures              | 3,117             | 3,200             | 8,200             | 8,000             | (200)               | -2.4%              |
| Historical Commission                     | 375               | 420               | 1,500             | 1,500             | -                   | 0.0%               |
| Memorial Day                              | 366               | -                 | 1,800             | 1,800             | -                   | 0.0%               |
| Arts/Cultural Council                     | 6,500             | 7,300             | 7,300             | 7,500             | 200                 | 2.7%               |
| <b>Other Non-Departmental - Total</b>     | <b>38,974</b>     | <b>50,194</b>     | <b>68,631</b>     | <b>66,465</b>     | <b>(2,166)</b>      | <b>-3.3%</b>       |
| <b>Transfers to Reserve/Stabilization</b> |                   |                   |                   |                   |                     |                    |
| General Stabilization                     | 700,000           | 500,000           | -                 | 175,000           | (500,000)           | -100.0%            |
| Reserve Fund                              | 152,826           | 145,988           | 170,000           | 170,000           | 24,012              | 16.4%              |
| <b>Transfers - Total</b>                  | <b>852,826</b>    | <b>645,988</b>    | <b>170,000</b>    | <b>345,000</b>    | <b>(475,988)</b>    | <b>-73.7%</b>      |
| <b>Non-Departmental - Total</b>           | <b>15,009,434</b> | <b>14,177,041</b> | <b>14,590,696</b> | <b>14,955,968</b> | <b>(285,716)</b>    | <b>-2.0%</b>       |



## Non-Departmental Budgets

### Debt Service

The debt service budget accounts are for the Town's principal and interest payments over the fiscal year. The General Fund charges the Water and Sewer Enterprise Funds for the debt service related to the water and sewer projects. Fiscal Year 2025 was the last year of debt service payments associated with the construction of the Senior Center, roof repairs at the Middle and High Schools, the purchase of the Sawmill Brook property, and various water main projects. It was also the final year of payments for purchasing the Medfield State Hospital campus. No additional projects are due to fall off the debt schedule until after Fiscal Year 2028, when two water and sewer department projects will be fully paid off.

| Debt Service | FY2023 Actual | FY2024 Actual | FY2025 Approved | FY2026 Budget |
|--------------|---------------|---------------|-----------------|---------------|
| Principal    | \$3,958,200   | \$2,914,709   | \$2,931,249     | \$2,587,821   |
| Interest     | \$1,312,069   | \$1,160,574   | \$1,035,984     | \$913,288     |
| Total        | \$5,270,269*  | \$4,075,283*  | \$3,967,233*    | \$3,501,109   |

*\*Note: The total for the proposed debt service budget for FY2025 and years prior does not tie to the total listed on the following pages. This is due to the payment for the purchase of the Medfield State Hospital, which was financed through an interest-free loan from the Commonwealth to the Town. The principal payment is made each year with a charge on the town's annual local aid allocation*



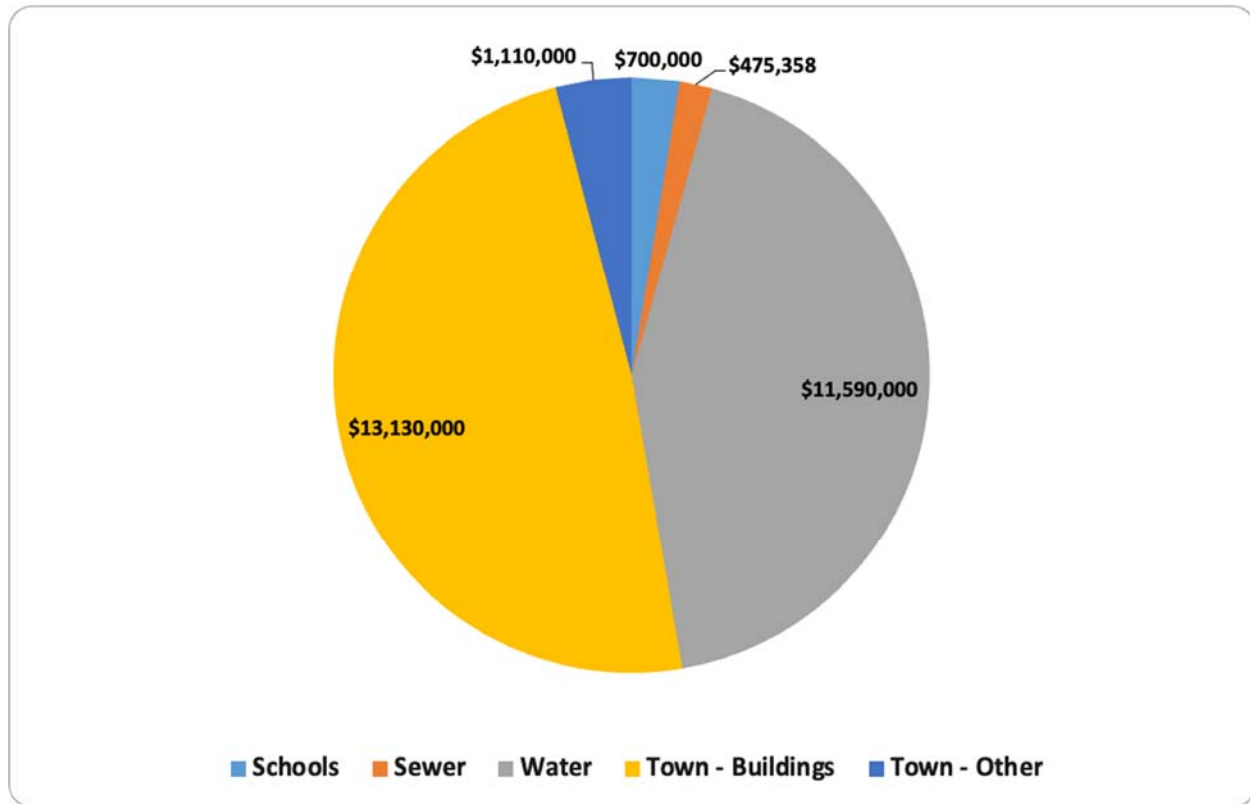
## Principal and Interest Overview by Project

| Project  | Total Project Cost | FY2024      | FY2025      | FY2026      |
|--|--------------------|-------------|-------------|-------------|
| <b>Excluded Debt (outside Proposition 2 ½)</b> |                    |             |             |             |
| DPW Building Construction                      | \$9,500,000        | \$647,888   | \$649,725   | \$650,550   |
| The CENTER at Medfield Construction            | \$2,000,000        | \$133,575   | \$126,000   | -           |
| The CENTER at Medfield Construction            | \$800,000          | \$40,176    | \$38,850    | -           |
| Public Safety Building Construction            | \$18,000,000       | \$1,238,225 | \$1,197,225 | \$1,156,225 |
| Land Acquisition - Sawmill Brook               | \$1,550,000        | \$100,700   | \$97,126    | -           |
| Land Acquisition.- Amnot / Mapleleaf Farm      | \$600,000          | \$30,250    | \$28,875    | -           |
| Land Acquisition - Red Gate Farm               | \$1,360,000        | \$92,869    | \$90,068    | \$87,881    |
| Land Acquisition - Medfield State Hospital     | \$3,100,000.00     | \$310,000   | \$155,000   | -           |
| <b>Non-Debt Exclusion</b>                      |                    |             |             |             |
| Solar Array Town Garage                        | \$240,000          | \$29,000    | \$27,800    | -           |
| High School Turf Field                         | \$1,500,000        | \$117,000   | \$115,000   | \$113,000   |
| Replacement Engine 3                           | \$500,000          | \$69,000    | \$66,500    | \$64,000    |
| DPW Dump Truck                                 | \$188,000          | \$6,250     | \$6,000     | \$5,751     |
| Sidewalk Tractor                               | \$180,000          | \$31,250    | \$30,000    | \$28,750    |
| West Street Mill and Overlay                   | \$150,000          | \$25,000    | \$24,000    | \$23,000    |
| <b>Sewer Enterprise Fund</b>                   |                    |             |             |             |
| MWPAT Inflow and Infiltration                  | \$1,009,030        | \$61,474    | \$61,393    | \$61,308    |
| MWPAT Inflow and Infiltration                  | \$400,000          | \$24,607    | \$24,607    | \$24,605    |
| Wastewater Treatment Plant Repairs             | \$400,000          | \$22,188    | \$21,751    | \$24,605    |
| Wastewater Treatment Plant Solar Installation  | \$370,000          | \$37,000    | \$35,200    | -           |



| Project                                 | Total Project Cost | FY2024             | FY2025             | FY2026             |
|---|--------------------|--------------------|--------------------|--------------------|
| <b>Water Enterprise Fund</b>            |                    |                    |                    |                    |
| Granite Street Water Main               | \$400,000          | \$25,300           | \$24,150           | -                  |
| Water Main Replacements                 | \$1,400,000        | \$99,844           | \$97,875           | \$95,737           |
| Medfield State Hospital Water Tower     | \$5,840,000        | \$389,688          | \$378,088          | \$369,026          |
| Mt. Nebo Water Tower Rehabilitation     | \$205,000          | \$27,600           | \$26,600           | \$25,600           |
| New Wells 3 and 4 Water Treatment Plant | \$11,500,000       | \$826,400          | \$800,400          | \$744,400          |
| <b>Total</b>                            |                    | <b>\$4,385,284</b> | <b>\$4,122,233</b> | <b>\$3,501,109</b> |

## Outstanding Principal by Category



### Outstanding Principal as of 6/30/2025: \$27,005,358

The above chart shows the Town's outstanding principal debt broken down by project type, and specifically which function of government is utilizing the debt.

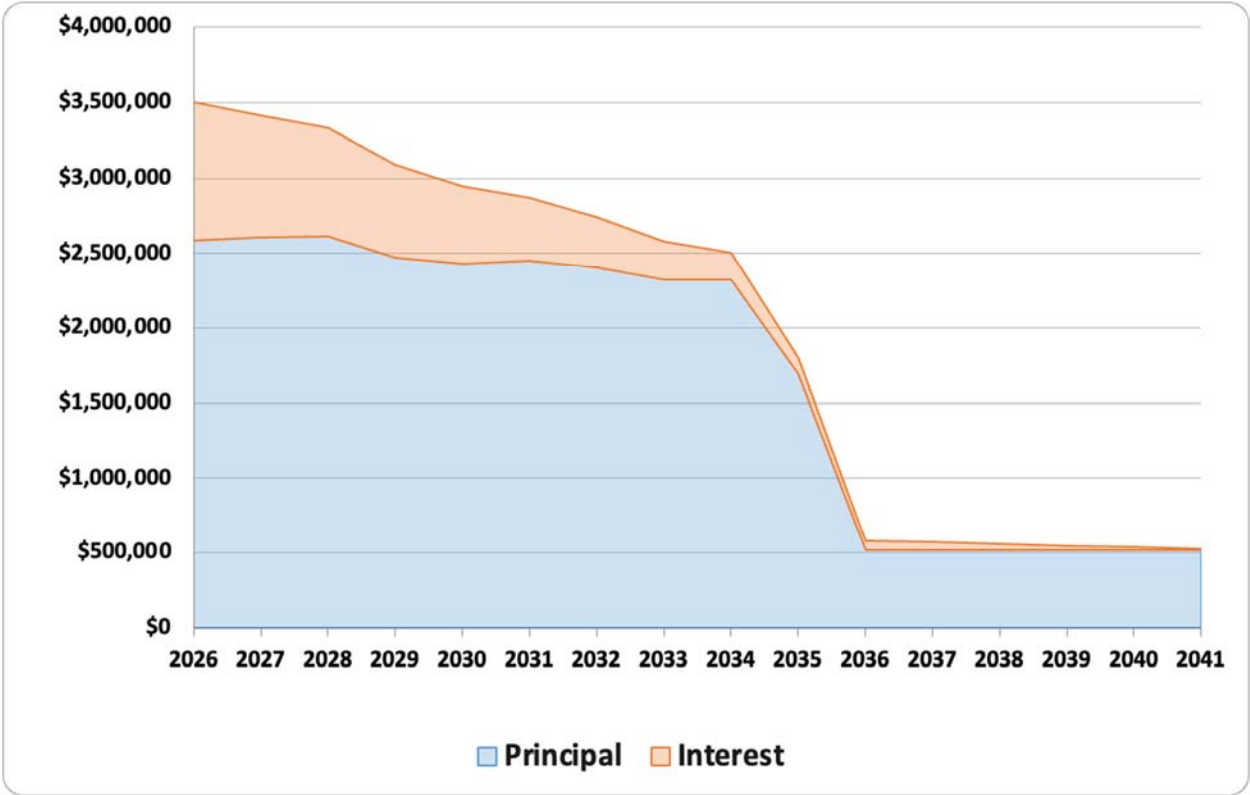
- Water Department:** Of the \$11.6 million outstanding, \$8.3 million is associated with the construction of the Town's new water treatment plant located off Elm Street. The new plant became operational in spring 2023. The \$10.3 million borrowing is at an interest 1.46% interest rate. The other outstanding debt mainly relates to the construction of the Medfield State Hospital water tower, water mains, and the painting of the Mt. Nebo water tower.
- Town Buildings:** The two largest town-building construction projects with debt still outstanding are the DPW Building (authorized in 2013) and the Public Safety Building (authorized in 2015). The \$9.5 million original principal for the Town Garage will fully retire in 2034, and the \$18 million issuance for the Public Safety Building will fully retire in 2035.
- Town Other:** Various town projects are included in this category, including the purchase of Red Gate Farm in 2014. This category also includes a \$500,000 borrowing for a new fire engine (authorized in 2021), a dump truck and sidewalk tractor for the Department of Public Works (authorized in 2021), and various road resurfacing and reconstruction projects.
- Medfield Public Schools:** The only school project with outstanding debt is the 2016 issue of \$1.5 million reconstruction of the athletic fields at the Amos Clark Kingsbury



High School (authorized in 2016). The debt associated with this project will fully retire in 2032.

- **Sewer Department:** Outstanding debt in the Sewer Department relates to various improvements at the wastewater treatment plant.

Debt Maturity Schedule



The above chart shows projected debt service payments through 2041, and the schedule by which the Town’s outstanding bond principal will be fully retired. The projections show noticeable decreases from 2025 to 2026 and then again in 2035 and 2036. Debt associated with the construction of the Town Garage will end in 2034, leading to a drop-off in 2035 shown in the chart. In 2035, final payments will be made on debt issued for the construction of the Public Safety Building, construction of the Medfield State Hospital water tower, water mains, and the acquisition of Red Gate Farm.

Bond Rating Information

In March 2023, Moody’s Investors Service affirmed a Aa1 issuer rating for the Town of Medfield. The full report is included in the appendix of this budget document. The Town has held this rating since 2011.

Legal Debt Limit

Per [Massachusetts General Law Chapter 44, Section 10](#), the town is not authorized to issue debt exceeding 5% of its equalized valuation (EQV) unless otherwise approved to do so by the state’s [Municipal Finance Oversight Board](#). As the table below shows, Medfield is well below its legal borrowing limit.



|                                | Amount          |
|--------------------------------|-----------------|
| EQV                            | \$4,104,880,400 |
| Principal Outstanding          | \$27,005,358    |
| Principal as Percentage of EQV | 0.66%           |



## Non-Departmental Budgets

### Town and School Employee Benefits, Retirement, and Insurance

The employer contributions for Town and School employee benefits are budgeted centrally and account for the benefits received by all Town and School employees, including retirement contributions, life and health insurance, and federal payroll taxes. Due to differences between the employee bargaining units and contracts that may change during renegotiations, these benefits can be extraordinarily complex to manage. The Town maintains a competitive benefit structure to attract and retain quality candidates.

There are a total of 7 collective bargaining units across the Town and Schools as follows:

| Bargaining Unit  | Covered Employees                | Members |
|--|----------------------------------|---------|
| AFL-CIO, Council 93, Local 1298                          | School Administrative Assistants | 15      |
| Cafeteria Workers of the Town of Medfield                | Food Service                     | 17.8    |
| AFL-CIO, Council 93, Local 1298                          | School Custodians                | 21      |
| Medfield Teachers Association, Teaching Assistants Union | Teachers Assistants and Aides    | 89      |
| Medfield Teachers Association                            | Teachers                         | 279.6   |
| Medfield Permanent Firefighters                          | Firefighters                     | 16      |
| Medfield Police League                                   | Police Officers and Dispatchers  | 21      |

Copies of the collective bargaining agreements are located on the [Town of Medfield website](#) and the [Medfield Public Schools website](#).

The Town's nonunion employee benefits are governed by the Town's Personnel Compensation and Classification Plan, which is administered by the Personnel Board. The Plan is available on the [Town website](#).

### Unemployment Trust Fund

This appropriation reimburses the unemployment compensation fund established by the Town in accordance with [M.G.L. Chapter 40, Section 5E](#) to provide for compensation costs assessed by the State Division of Employment Security. Payments are made to the Department of Employment Security based on actual claims costs. Unlike private employers, the Town is not required to make contributions to the





state unemployment insurance trust fund. Given the balance of the unemployment insurance trust fund and active caseload, the Fiscal Year 2026 Budget includes an appropriation of \$25,000.

### Life Insurance

The Town offers an optional \$5,000 life insurance policy to its employees through the Boston Mutual Life Insurance Company. The premiums are split evenly between the Town and participating employees. There are no expected rate increases for these premiums FY2026.

### Health Insurance

This budget covers health insurance costs for active and retired town and school employees. The Town offers three health insurance plans to active employees and non-Medicare eligible retirees as well as Medex plans to Medicare-eligible retirees. Approximately 614\* employees and retirees receive health insurance benefits, as follows:

| Category     | Town       | School     | Total      |
|--------------|------------|------------|------------|
| Active       | 77         | 211        | 288        |
| Retiree      | 73         | 253        | 326        |
| <b>Total</b> | <b>150</b> | <b>464</b> | <b>614</b> |

*\*Data as of February 2025*

As referenced in the forecast section of this document, the Town worked to achieve savings in this budget area. In January 2024, the Town and the Public Employee Committee agreed to an introduction of a new plan that offers a low deductible for certain medical expenses and increased incentives for employees to join the high deductible plan. The full agreement is available on the [Town's website](#). The Town again thanks the Public Employee Committee for their partnership in these successful negotiations, which provided meaningful savings not only for the Town and taxpayers but also for our valued employees.

In October, the Town was notified that Medex plan rates would be increasing beginning January 2025. Unlike the plans for active employees and non-Medicare eligible retirees, which have rates that run on the fiscal year, the Medex rates run are set on a calendar year basis. This means the effect will be in place for the second half of Fiscal Year 2025 and the first half of Fiscal Year 2026. While those on the chart represent about half of the total health insurance headcount, the cost of funding these plans is roughly 15% of the health insurance budget.

In February 2025, the Town's health insurance provider confirmed there would be a 16.92% increase in rates effective for Fiscal Year 2026 for active and non-Medicare eligible retirees. The increase is attributed to continued higher utilization of health insurance since the end of the COVID-19 pandemic.



| Plan                                  | Headcount  | Annual Cost - Town Share |
|---------------------------------------|------------|--------------------------|
| High Deductible                       | 32         | \$455,546                |
| Preferred Provider Organization (PPO) | 45         | \$504,390                |
| Health Maintenance Organization (HMO) | 234        | \$3,625,749              |
| Medex                                 | 303        | \$812,851                |
| <b>Total</b>                          | <b>614</b> | <b>\$5,398,535</b>       |

Also included in the health insurance budget are the following:

- \$200,000 in funds to account for fluctuations in headcount and plan utilization. The Town's Financial Management team and Warrant Committee have worked to come up with a responsible figure to hold in the health insurance budget for this purpose by analyzing prior year trends in headcount changes. The amount of active employees and retirees on the Town's health care plans varies by month. This \$200,000 is built into the budget to alleviate for months with headcount increases.
- \$51,000 for town-funded matches to employee contributions to health savings accounts (HSAs). These matches are capped at \$1,000 for those on the individual high-deductible plan, and \$2,000 on the family high deductible plan. HSAs are available only to those employees who are members of the high deductible plans.
- \$10,000 in fees potentially owed to the Internal Revenue Service during FY26. Several employees are eligible for MassHealth or Connector programs, who receive a credit on their tax returns. The town then pays an amount equal to the total credits received by employees for that purpose back to the government.
- \$10,000 for the Town's contract with Cook and Company, a consulting firm that assisted with the plan design changes that were negotiated with the PEC in 2024. Based on recent health insurance rate increases, we anticipate future plan design changes and related analysis may be called for next fiscal year.

In summary, the FY2026 budget proposal includes a 14.6% increase, or \$720,284, in health insurance expenditures compared to FY2025 funding, totaling \$5,669,355.

### OPEB Trust Fund

The term Other Post-Employment Benefits (OPEB) refers to retiree benefits other than pensions, which primarily means health insurance, but also includes benefits such as dental, vision, life, long-term disability, and long-term care benefits when offered. The [Government Accounting Standards Board](#) (GASB) issued [Statement 43](#) "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans" and [Statement 45](#) "Accounting and Financial Reporting by Employers for Postemployment Benefit Plans Other Than Pensions" in 2004. These actions mandated that all U.S. governmental entities publicly disclose their OPEB costs and liabilities starting in 2008, with the states and the largest municipalities



phased in first, followed by smaller units of government. Employees who retire from the Town or School, but are not yet Medicare-eligible, can remain on the Town's health insurance plans. They are offered the same plans as active employees with a 50%/50% Town and retiree split for premiums.

The Town's net OPEB Liability as of [FY2024](#) is \$28.4 million, a slight increase in the [FY2023](#) liability of \$27.9 million. To mitigate this liability, the Town has been appropriating funding, first into an OPEB Reserve Fund and, since 2014, into the OPEB Trust, established in accordance with Massachusetts General Laws. The Town's Financial Policy requires an annual contribution to the OPEB Trust. In FY2026, the required contribution is \$571,813, to be funded with Free Cash, with the goal of increasing the contribution by 5% annually per the Financial Policy. Additional information about the Town's OPEB liability and the role of the OPEB Trust Committee is available on the [Town's website](#).

### **Medicare**

This budget includes the employer match for Medicare payroll taxes under the Federal Insurance Contributions Act (FICA). The Town pays a 1.45% tax as the employer on all payroll wages. The FY2026 budget estimates \$700,000 in Medicare payroll taxes.

### **Pension**

Municipal employees who have at least 10 years of service are eligible for a pension under Massachusetts state law. The Town is a member of the [Norfolk County Retirement System](#) (NCRS). The assets are managed by the Norfolk County Retirement Board members. Employees contribute to the pension system in varying amounts, according to when their creditable service began. Employees hired on or after July 1, 1996, pay 9% of their salary into the retirement system, plus an additional 2% on any salary earned over \$30,000. The Town is subject to an assessment on each employee. Medfield's FY2026 assessment is \$3,416,676.

The NCRS, like many Retirement Systems in Massachusetts, is not fully funded. The NCRS has been charging its member cities and towns an additional assessment in order to reach its goal of full funding in Fiscal Year 2029. As stated previously, this timeline is now in question, and the Town remains engaged with the NCRS to stay up-to-date on any potential funding schedule adjustments.

A full actuarial analysis of the NCRS' pension liability, and liability data specific to Medfield is available on the [NCRS website](#).

### **General Liability and Workers Compensation**

The Town is insured for General Liability and Workers Compensation through the [Massachusetts Interlocal Insurance Agency](#), the nonprofit agency of the [Massachusetts Municipal Association](#) which provides insurance services to 400 cities, towns, and public entities. Following discussions with our insurer, the budget plans for a 12% increase in Property/General Liability Insurance, a 3% increase in Professional Insurance Liability insurance, and a 7% increase in Workers Compensation Insurance.



However, the Town plans to utilize \$84,000 in available insurer credits. The result is a roughly 6.6% decrease compared to the FY2025 budget across these line items.

This budget section also includes Injured-on-duty insurance, also referred to as “[111F](#)”, for police officers and firefighters who are not covered by traditional workers' compensation insurance. While the FY2025 premium totaled less than the amount included in the budget, increased staffing at the Fire Department has led to no change in the FY2026 budget for this item.

| Town and School Employee Benefits          | FY2023 Actual | FY2024 Actual | FY2025 Approved | FY2026 Budget |
|--|---------------|---------------|-----------------|---------------|
| Unemployment Trust Fund                    | \$0           | \$30,000      | \$50,000        | \$25,000      |
| Life Insurance                             | \$13,115      | \$13,686      | \$16,000        | \$16,800      |
| Health Insurance                           | \$4,170,068   | \$4,660,048   | \$4,949,252     | \$5,669,535   |
| OPEB Trust                                 | \$500,000     | \$525,000     | \$551,250       | \$578,813     |
| Medicare Insurance Tax                     | \$593,278     | \$629,140     | \$708,000       | \$700,000     |
| Pension (Norfolk County Retirement System) | \$3,332,086   | \$3,296,275   | \$3,434,727     | \$3,416,676   |
| Total                                      | \$8,608,547   | \$9,154,149   | \$9,709,229     | \$10,40,6824  |

| Town and School Insurance Budgets              | FY2023 Actual | FY2024 Actual | FY2025 Approved | FY2026 Budget |
|--|---------------|---------------|-----------------|---------------|
| Workers Compensation Insurance                 | \$246,184     | \$299,145     | \$293,518       | \$279,997     |
| Property, General Liability, and Professional  | \$263,630     | \$278,669     | \$292,085       | \$266,573     |
| Police and Fire 111F Injured on Duty Insurance | \$80,436      | \$79,130      | \$90,000        | \$90,000      |
| Total  | \$590,250     | \$656,944     | \$675,603       | \$636,570     |



## Other Non-Departmental Budgets

|   | FY2023 Actual | FY2024 Actual | FY2025 Approved | FY2026 Budget | \$ Change from FY25 | % Change from FY25 |
|---|---------------|---------------|-----------------|---------------|---------------------|--------------------|
| <b>VETERANS' SERVICES</b>                       |               |               |                 |               |                     |                    |
| <b>OPERATING EXP.</b>                           |               |               |                 |               |                     |                    |
| DUES & MEMBERSHIPS                              | 35            | 0             | 100             | 100           | 0                   | 0%                 |
| PROFESSIONAL DEVELOPMENT                        | 0             | 0             | 400             | 400           | 400                 | 0%                 |
| MEETINGS AND CONFERENCES                        | 300           | 0             | 0               | 0             | 0                   | N/A                |
| PROFESSIONAL SERVICES                           | 0             | 0             | 160             | 160           | 160                 | 0%                 |
| PRINTNG-POSTG-STATY                             | 0             | 0             | 200             | 200           | 200                 | 0%                 |
| VETERANS' BENEFITS                              | 6,085         | 8028          | 14,711          | 10,000        | (4,711)             | -59%               |
| OFFICE SUPPLIES                                 | 0             | 206           | 240             | 240           | 0                   | 0%                 |
| GRAVE MARKERS+FLAGS                             | 1,659         | 388           | 2,200           | 2,200         | 0                   | 0%                 |
| VETERAN'S DAY SUPPLIES                          | 0             | 0             | 1,000           | 1,000         | 0                   | N/A                |
| INTGOV-VET SAL APPORT                           | 15,398        | 24541         | 28,617          | 29,491        | 874                 | 4%                 |
| INTGOV-VET FRNG BEN APPORT                      | 4,746         | 6111          | 1,703           | 3,374         | 1671                | 27%                |
| CAR ALLOW/MILEAGE                               | 0             | 0             | 500             | 500           | 0                   | 0%                 |
| ENCUMBERANCES                                   | 393           | 0             | 0               | 0             | 0                   | N/A                |
| <b>OPERATING EXP. - SUBTOTAL</b>                | <b>28,616</b> | <b>39,274</b> | <b>49,831</b>   | <b>47,665</b> | <b>(2,166)</b>      | <b>-4%</b>         |
| <b>VETERANS' SERVICES - TOTAL</b>               | <b>28,616</b> | <b>39,274</b> | <b>49,831</b>   | <b>47,665</b> | <b>(2,166)</b>      | <b>-4%</b>         |
| <b>SEALER OF WEIGHTS &amp; MEASURES</b>         |               |               |                 |               |                     |                    |
| <b>SALARIES</b>                                 |               |               |                 |               |                     |                    |
| SEALER-RATE                                     | 2,917         | 3000          | 8,000           | 0             | (8,000)             | -100%              |
| <b>SALARIES - SUBTOTAL</b>                      | <b>2,917</b>  | <b>3000</b>   | <b>8,000</b>    | <b>0</b>      | <b>(8,000)</b>      | <b>-100%</b>       |
| <b>OPERATING EXP.</b>                           |               |               |                 |               |                     |                    |
| OTHER EQUIPMENT                                 | 0             | 10            | 10              |               | -10                 | -100%              |
| DUES & MEMBERSHIPS                              | 0             | 35            | 35              |               | -35                 | -100%              |
| PROFESSIONAL DEVELOPMENT                        | 0             | 75            | 75              |               | -75                 | -100%              |
| SEALER - CONTRACTED                             | 0             | 30            | 30              | 8,000         | 7970                | 26567%             |
| OFFICE SUPPLIES                                 | 103           | 50            | 50              |               | -50                 | -100%              |
| CAR ALLOW/MILEAGE                               | 97            |               | 0               |               | 0                   | 0%                 |
| <b>OPERATING EXP. - SUBTOTAL</b>                | <b>200</b>    | <b>200</b>    | <b>200</b>      | <b>8,000</b>  | <b>7800</b>         | <b>3900%</b>       |
| <b>SEALER OF WEIGHTS &amp; MEASURES - TOTAL</b> | <b>3,117</b>  | <b>3,200</b>  | <b>8,200</b>    | <b>8,000</b>  | <b>5000</b>         | <b>1.5625</b>      |
| <b>HISTORICAL COMMISSION</b>                    |               |               |                 |               |                     |                    |
| ADVERTISING                                     | 375           | 420           | 100             | 100           | 0                   | 0%                 |
| DUES & MEMBERSHIPS                              | 0             | 0             | 100             | 100           | 0                   | 0%                 |
| PROFESSIONAL SERVICES                           | 0             | 0             | 1,300           | 1,300         | 0                   | 0%                 |
| OFFICE SUPPLIES                                 | 0             | 0             | 0               | 0             | 0                   | 0%                 |
| ENCUMBERANCES                                   | 0             | 0             | 0               | 0             | 0                   | 0%                 |
| <b>HISTORICAL COMMISSION - TOTAL</b>            | <b>375</b>    | <b>420</b>    | <b>1,500</b>    | <b>1,500</b>  | <b>-</b>            | <b>0%</b>          |



|                                       | FY2023 Actual | FY2024 Actual | FY2025<br>Approved | FY2026<br>Budget | \$ Change<br>from FY25 | % Change<br>from FY25 |
|---------------------------------------|---------------|---------------|--------------------|------------------|------------------------|-----------------------|
| <b>MEMORIAL DAY</b>                   |               |               |                    |                  |                        |                       |
| MEMORIAL DAY SUPPLIES                 | 366           | 1800          | 1,800              | 1,800            | 0                      | 0%                    |
| <b>MEMORIAL DAY - TOTAL</b>           | <b>366</b>    | <b>1800</b>   | <b>1,800</b>       | <b>1,800</b>     | <b>0</b>               | <b>0%</b>             |
| <b>ARTS/CULTURAL COUNCIL</b>          |               |               |                    |                  |                        |                       |
| PURCHASE OF SERVICE                   | 6,500         | 7,300         | 7,300              | 7,300            | 0                      | 0%                    |
| <b>ARTS/CULTURAL COUNCIL - TOTAL</b>  | <b>6,500</b>  | <b>7,300</b>  | <b>7,300</b>       | <b>7,300</b>     | <b>0</b>               | <b>0%</b>             |
| <b>OTHER NON-DEPARTMENTAL - TOTAL</b> | <b>38,974</b> | <b>51,994</b> | <b>68,631</b>      | <b>66,265</b>    |                        | <b>0%</b>             |



# Capital Budgets



# Capital Budgets

## Introduction

The Town of Medfield’s multi-million dollar, five-year capital improvement plan (CIP) for FY2026-FY2030 will enable the Town to address significant equipment, infrastructure, and facility needs and develop strategies to make regular investments in the maintenance and improvement of the Town’s capital assets in future years. The Town established a five-year plan beginning in FY2021, which started with an extensive and collaborative review of Town assets and future needs.

The CIP includes a multi-year schedule allowing town departments to assess needs and plan for investments over multiple years. This way, the Town works to proactively identify long-term needs to avoid unexpected emergencies and capital purchases. The challenge going forward is balancing capital requests and the Town’s ability to pay for them.

The Town’s capital requests are funded primarily from three sources, which are listed below, and require Town Meeting approval:

- Equipment and infrastructure, funded by the Capital Stabilization Fund.
- Facility improvements are funded by the Municipal Buildings Stabilization Fund. The Municipal Buildings Stabilization Fund is funded by an annual tax levy override, which is \$1,188,684 for FY 2026.
- Water and sewer equipment and infrastructure are funded by the Water Enterprise Fund and Sewer Enterprise Fund, which are administered by the Board of Water and Sewerage.

Other funding sources include transfers from revolving funds, overlay released by the Board of Assessors, gifts, donations, grants, and unexpended funds remaining after capital projects are completed.

Prior to being accepted for the five-year capital improvement plan, capital budget requests are submitted to the Capital Budget Committee for review. The Facilities Director is responsible for preparing and updating the Town’s long-term facilities capital plan.

## History

Prior to FY2021, the Town’s capital budget was not funded to the level of need to invest in equipment and infrastructure. In FY2020, the capital budget was limited to capital projects funded by water and sewer, the Parks and Recreation Revolving Fund, and the Advanced Life Support Revolving Fund. No general fund projects were funded.

During FY2020 and while planning for FY2021, the [Capital Budget Committee](#) and Town Administrator worked together to establish a 5-year capital improvement plan along with a commitment to fund needed



capital improvements. Unfortunately, the outbreak of Covid-19 and the subsequent pandemic resulted in a challenging budget year in FY2021.

From FY2022 through FY2025, the Town was able to make significant capital investments across multiple departments, including:

- Replacement of Ambulance 1
- New Skid Steer and attachments for the Department of Public Works. This piece of equipment is extremely versatile and used in both roadway repairs and snow and ice operations.
- Technology upgrades for Town departments and Medfield Public Schools, including servers, wireless access points, projectors, computers, and other information technology equipment.
- New structural fire gear for the Fire Department
- A recycling compactor for use at the transfer station
- A mini excavator for the Department of Public Works (photo below)
- Hybrid line cruiser and vehicle replacements at the Police and Facilities departments
- A streamlined and online permitting system that will integrate databases from the planning, public works, and building inspection departments, streamlining processes like completing land use permits and renewing transfer station stickers
- New lighting system for the Metacomet Tennis Courts





## Fiscal Year 2026 Capital Budget

Per their charter, the Capital Budget Committee meets annually with department heads to prepare and update the five-year capital budget for review by the Warrant Committee. For “non-buildings” capital projects, each department head is asked to complete a capital request form to accompany the funding request for the Capital Budget Committee’s review. The form allows for a standard set of information and metrics for the Committee members to weigh when considering whether or not to recommend moving forward with the project or purchase. The fields in the form for department heads to complete include:

- Expected useful life of the asset
- Funding source
- Whether a piece of equipment “replaces” an existing asset, or is a new addition to a fleet
- Operating budget impact
- The impact felt if the item is not funded
- A full breakdown of the cost (e.g., equipment cost, engineering study or design, etc.)

The request forms submitted by the department for FY26 projects are included in the appendix of this document. The following sections provide details on FY26 capital investments recommended for funding, organized by various funding sources.

For buildings and facilities related capital projects, funded primarily by the Municipal Buildings Capital Stabilization Fund, the shared Town and School Department Facilities Director presents a five-year capital plan. During calendar year 2024 and 2025, the Town contracted with Arrowstreet to update the twenty-year facilities capital plan, [last published in 2017](#), which feeds into the rolling five-year plan. This plan is expected to be finalized in summer 2025, and as such a full five-year plan has yet to be developed for FY2026 to FY2030. The next five-year plan will be published for the FY2027 budget process.

Total capital outlay for Fiscal Year 2026 by funding source, detailed further in the sections below, is as follows:

| Funding Source                         | Amount             |
|--|--------------------|
| Capital Stabilization Fund             | \$988,000          |
| Municipal Buildings Stabilization Fund | \$1,538,634        |
| Other Funding Sources                  | \$846,930          |
| Water Enterprise Fund                  | \$212,000          |
| Sewer Enterprise Fund                  | \$160,000          |
| <b>Total</b>                           | <b>\$3,745,564</b> |



## Capital Stabilization Fund

Town Meeting voted to approve the creation of a new Capital Stabilization Fund at the 2021 Annual Town Meeting. The purpose of the Capital Stabilization Fund is to pay for capital needs such as equipment and infrastructure that are not building or facility-related since those already have a dedicated funding stream through the Municipal Buildings Stabilization Fund (described below). The Capital Stabilization Fund does not have a dedicated revenue source. Instead, it was funded with a contribution from Free Cash and a reallocation of unexpended spending accounts in FY2022. The FY2025 Budget included a transfer of \$700,000 from Free Cash to the Capital Stabilization Fund to fund capital expenditures in FY2024 and set aside additional funding for future years. The FY2026 budget proposal includes a \$850,000 appropriation of Free Cash into the fund. A full analysis of this fund's balance is available in the Stabilization Fund section of this budget document.

| Department  | Project              | FY2026 Request |
|-------------|----------------------|----------------|
| Police      | Line Cruiser         | \$66,000       |
| Fire        | Structural Fire Gear | \$30,000       |
| IT - School | Various equipment    | \$300,000      |
| IT - Town   | Phone/other upgrades | \$50,000       |
| DPW         | Backhoe Loader       | \$175,000      |
| DPW         | F-350/plow           | \$127,000      |
| DPW         | Pavement Management  | \$185,000      |
| TOTAL:      |                      | \$988,000      |

## Project Narratives

### Police Department - Line Cruiser

This purchase would result in the replacement of a cruiser which is currently a part of the Police fleet. The replacement will assist with maintaining proper fleet management and ensure the operational readiness of the department. If not purchased, patrol functions could be subject to disruption.

### Fire Department - Structural Fire Gear

The National Fire Protection Association's standards mandate that fire gear should be taken out of service after 10 years as the materials start to break down during exposure to sunlight. Members of the department have gear older than 13 years. Each set costs approximately \$2,245 for the jacket and \$1,215 for the pants.

### School Department - Information Technology

Each year, the Medfield Public Schools Information Technology Department replaces various equipment, including servers, wireless access points, projectors, computers, and other information technology equipment.



## **Town Departments - Information Technology**

Most of this funding will go towards the replacement of the phone system at the Town Hall, DPW Garage, Public Safety Building, and Medfield Outreach, which is roughly 12 years old. The replacement would entail transitioning from the current Primary Rate Interface (PRI) system to a Session Initiation Protocol (SIP) trunk-based system. The result will be a modernized phone system with increased security measures at upgraded buildings.

## **DPW - Backhoe Loader**

The funds will be used to purchase a replacement of an existing backhoe loader that is 20 years old. The replacement backhoe is instrumental in many areas of Public Works. This piece of equipment is used during snow and ice operations, large excavation projects, and many other tasks within all of DPW Divisions.

## **DPW - Ford F350 with plow**

This funding will allow for the replacement of an existing 2005 F350 equipped with a plow. The replacement vehicle is a front-line vehicle used to carry loads to work sites, plow in all snowstorms, and other daily tasks.

## **DPW - Pavement Management and Improvement Projects**

Historically, the Town has relied solely on state funding for pavement management and improvement projects, through the state's Chapter 90 program. Beginning with the FY2022 Capital Budget, the Town began including additional dollars for pavement management and improvement projects to complement its Chapter 90 allocation from the state. This has helped the town raise the roadway surface rating in recent years.

## **Municipal Buildings Stabilization Fund**

At the 2018 Annual Town Meeting, Town Meeting voted to approve the creation of the Municipal Buildings Stabilization Fund for facilities maintenance, improvement, and construction costs. Town Meeting voted to approve funding the Municipal Buildings Stabilization Fund with a dedicated Stabilization Fund override of \$1 million, subject to voter approval at the ballot box. In June 2018, voters approved the override, which can be increased annually by 2.5% by vote of the Select Board.

The 2018 Town Meeting also voted to use the full first-year balance of \$1 million in the Municipal Buildings Stabilization Fund in Fiscal Year 2019 for the feasibility study / schematic design for the Dale Street School project. Subsequent appropriations since Fiscal Year 2020 have been used to make investments in Town and School facilities.

The Town and School departments are currently in the process of updating the 20-year Facilities Master Plan, which was last published in [2017](#). Once this update is completed, the 5-year outlook for the Municipal Building Stabilization Fund outlay will be published.



A full analysis of the Municipal Buildings Stabilization Fund's balance is available in the Stabilization Fund section of this budget document.

### **Fiscal Year 2026 Projects funded by Municipal Buildings Stabilization Fund**

| <b>Facility</b>      | <b>Project</b>                 | <b>Amount</b> |
|----------------------|--------------------------------|---------------|
| Medfield High School | Electrical Upgrades            | \$15,000      |
| Medfield High School | Building Envelope              | \$25,000      |
| Medfield High School | Medfield Outreach Space        | \$100,000     |
| Medfield High School | Flooring                       | \$40,000      |
| Medfield High School | HVAC Improvements/Repairs      | \$135,000     |
| Medfield High School | Site Work                      | \$10,000      |
| Blake Middle School  | Site Work                      | \$10,000      |
| Blake Middle School  | Building Envelope              | \$20,000      |
| Blake Middle School  | Flooring                       | \$60,000      |
| Blake Middle School  | Interior Improvements          | \$20,000      |
| Blake Middle School  | HVAC Improvements/Repairs      | \$50,000      |
| Dale Street School   | Interior Improvements          | \$25,000      |
| Dale Street School   | Flooring / VCT Abatement       | \$35,000      |
| Wheelock School      | Flooring / VCT Abatement       | \$40,000      |
| Wheelock School      | Building Envelope              | \$10,000      |
| Memorial School      | HVAC Improvements/Repairs      | \$10,000      |
| Memorial School      | Flooring                       | \$20,000      |
| Memorial             | Building Envelope              | \$50,000      |
| School District-Wide | Paving/Parking Lot Renovations | \$235,000     |
| Town Hall            | Site Work                      | \$60,000      |
| Town Hall            | Interior Improvements          | \$25,000      |
| Town Hall            | HVAC Improvements/Repairs      | \$30,000      |
| Public Safety        | HVAC Improvements/Repairs      | \$30,000      |
| Public Safety        | Electrical Upgrades            | \$15,000      |
| Parks and Recreation | Modular Building Lease         | \$65,000      |
| Council on Aging     | Building Envelope              | \$10,000      |
| Council on Aging     | Flooring                       | \$25,000      |



|                |                                   |                    |
|----------------|-----------------------------------|--------------------|
| Library        | HVAC Improvements/Repairs         | \$25,000           |
| Library        | HVAC Improvements/Repairs         | \$60,000           |
| Library        | Electrical Upgrades               | \$15,000           |
| DPW            | Salt Shed Painting                | \$35,000           |
| DPW            | Lean-to Design                    | \$6,000            |
| DPW            | HVAC Improvements/Repairs         | \$30,000           |
| Town-wide      | ADA Improvements                  | \$10,000           |
| Town & Schools | Emergency Repair Funding          | \$175,000          |
| Tri-County     | School Project Capital Assessment | \$62,634           |
|                | <b>TOTAL:</b>                     | <b>\$1,588,634</b> |

## **Project Narratives: School Buildings**

### **Building Envelopes**

These funds will be used for structural, foundation, roof repairs, window, door, gutter upgrades, sealant, and waterproofing.

### **Flooring**

This work includes carpet, vinyl composite tile (VCT), and hardwood flooring repair and improvements throughout the schools. This also includes abatement where required.

### **HVAC Improvements Repairs**

The schools' energy management systems (EMS) will be upgraded. In addition, repairs to air handling units (AHUs), roof-top units (RTUs), exhaust fans, chillers, and boilers and all associated piping.

### **Electrical Upgrades**

Interior and exterior lighting upgrades, emergency lighting and lighting controls will be funded at these buildings.

### **Site Work**

Upgrades and repairs will be made to sidewalks, parking lots, fields, and fencing on school grounds. Additional tree work and landscaping improvements will also be done.

### **Paving and Parking Lot Renovations**

Parking lot repairs and repaving at various schools are due to take place. This also includes mill and overlay of parking lot areas that are beyond repair. Line striping of parking spaces, drive lanes, and cross walks.



## **High School: Medfield Outreach Office Improvements**

This funding will allow for the renovation of the Medfield Outreach office space in the High School, which will allow for several private offices for clients to interact with staff confidentially. The office's flooring, ceiling, and utilities will also be upgraded.

## **Tri-County Regional Vocational Technical High School**

Medfield's proportionate cost of the new Tri-County Regional Vocational Technical High School building project approved by voters in October 2023 will also be paid out of this fund.

## **Project Narratives: Town Buildings**

### **Site Work**

Brickwork outside municipal buildings will be repaired to eliminate tripping hazards and ensure compliance with the Americans with Disabilities Act. Stairway, landing, entryway, and landscaping improvements will also be made.

### **Building Envelope**

These funds will be used for structural, foundation, roof repairs, window, door, gutter upgrades, sealant, and waterproofing.

### **Interior Improvements**

This item includes improvements and repairs to walls, doors, ceilings, as well as painting, electrical upgrades and repairs.

### **Flooring**

This work includes carpet, vinyl composite tile (VCT), and hardwood flooring repair and improvements throughout with funding for this item.

### **HVAC Improvements Repairs**

The energy management systems (EMS) will be upgraded. In addition, repairs to air handling units (AHUs), roof-top units (RTUs), exhaust fans, chillers, and boilers and all associated piping.

### **Department of Public Works: Salt Shed Painting**

The DPW salt shed is in need of painting. The top portion of the shed, which has large gable ends, was originally painted when the shed was built (2013). The bottom part of the shed was first painted in 2017.

### **Department of Public Works: Lean-to-Design**

An engineered design for an overhang for DPW equipment that does not need temperature control but should be protected from the elements. The lean-to would store plows, skid steer attachments, sidewalk plow attachments, any smaller attachments, and non-electrical equipment that can be moved out of the garage bays. These items can be left out in the cold but must be weather-protected undercover.



### **Parks & Recreation: Modular Building Lease at Hinkley Pond**

With the closure of the Pfaff Center in November 2024, Parks and Recreation aims to lease a modular space for programming and administrative offices at Hinkley Pond. This location is desired due to the proximity to the pond for summer camp usage and the newly renovated Hinkley Playground. This funding, in addition to \$100,000 in overlay reserves released by the Board of Assessors, will fund a one-year lease of a 48 x 60 modular unit and other necessary site work (accessibility measures, utility connections, etc.). More details on the use of overlay are below.

### **ADA Improvements**

Improvements will be made as identified in the Town's Americans With Disabilities Act Self Evaluation and Transition Plan completed in 2021.

### **Emergency Repair Fund**

In the event of an emergency at a town or school building where the costs cannot be covered under the Maintenance and Repair line item in the operating budget. The project can be funded out of this appropriation only after approval from the Select Board. Any unused amounts will flow back into the Municipal Building Stabilization Fund at the end of the fiscal year.

## **Other Town Capital Projects and Funding Sources**

| Department           | Project   | Funding Source  | FY2026 Request   |
|----------------------|---|---|------------------|
| Fire                 | Lease-Purchase payment for new Fire Engine (leased in FY21) | Tax Levy  | 48,095           |
| Fire                 | Ambulance 1 replacement                                     | ALS Revolving Fund / Ambulance Revolving Fund   | 414,000          |
| Parks and Recreation | Metacomet Tennis Courts resurfacing                         | Parks and Recreation Revolving Fund/ Free Cash/Assessors Overlay Surplus/Prior Years' Parks and Recreation Capital Articles | 369,835          |
| Council on Aging     | Walkway extension   | Respite Care Revolving Fund   | 15,000           |
|                      |   | <b>Total:</b>   | <b>\$846,930</b> |





### **Tax Levy: Engine 3 Lease-purchase payment**

As part of the FY2021 budget, the Town Meeting approved the lease-purchase financing of a replacement for Engine 3 (1989 Pierce Engine) due to age, maintenance costs, and reliability. The Pierce Engine was purchased to replace the previous Engine 3 (1983 Mack), which went out of service due to an electrical fire. The ten-year lease-purchase finance agreement will be completed in FY2030.

### **Municipal Building Stabilization Fund and Assessors' Overlay: Modular Building Lease at Hinkley Pond**

In addition to the \$65,000 in funding from the Municipal Building Stabilization Fund for the project described above, \$100,000 from surplus overlay released by the Board of Assessors will be used for the lease of the modular at Hinkley Pond.

### **ALS/Ambulance Revolving Funds: New Ambulance**

\$414,000 from the ALS Revolving Fund and Ambulance Revolving Fund will be used to replace a 2017 Ambulance. The Fire Department prefers to replace ambulances on this schedule to maximize the trade-in value for the current ambulance. With the closure of the Norwood Hospital, ambulances are traveling further to transport patients, leading to increased wear and tear and maintenance costs.

### **Parks and Recreation - Metacomet Tennis Courts Resurfacing**

The Metacomet Tennis courts need to be fully reconstructed. The current courts are in extremely poor condition, and resurfacing the courts is not a cost-effective option. The courts are heavily used by residents, high school athletics teams, and for Parks and Recreation programming purposes. The full cost of the project is estimated at \$370,000. The project is proposed to be funded with the following funding sources:

- Free Cash - \$190,000
- Parks and Recreation Revolving Fund - \$80,000
- Remaining balance from prior year Parks and Recreation capital project - \$49,835
- Assessors' Overlay Surplus - \$50,000

### **Respite Care Revolving Fund - Walkway at The CENTER**

The walkway on the ride side of The CENTER will be extended to circle the building, offering safer access to the back patio, which is utilized for programming during nicer weather. The walkway will improve accessibility to the back patio for Respite Care program participants, and all community members who utilize the CENTER, especially those individuals using walkers, canes, and wheelchairs.

## **Enterprise Funds**

The Town of Medfield operates a Water Enterprise Fund and a Sewer Enterprise Fund, which are managed by the Board of Water and Sewerage. An enterprise fund is an accounting and financial reporting mechanism whereby all expenditures and revenues for a particular business-type activity are segregated into a special fund; however, an enterprise fund does not establish a separate, autonomous entity from



the municipal government. The principal revenues for each enterprise fund come from the water and sewer rates assessed to customers of each service. In addition to funding operations, these revenues are also appropriated at the Town Meeting to cover capital costs.

The Board of Water and Sewerage annually reviews its 5-year capital improvement plan and long-term water and sewer rate model to generate rate revenue to sufficiently fund both operating and capital expenditures.

### Water Enterprise Fund

Over the past few fiscal years, the Board has utilized its capital funds to invest in the Town's key water storage and pumping infrastructure: a new water tower at the Medfield State Hospital, an overhaul of the Mt. Nebo Water Tower, and a new water treatment plant. The \$11.5 million Water Treatment Plant was approved at the 2021 Annual Town Meeting. It is designed to treat manganese and ensure the Town can fully utilize Wells #3 and #4. The plant was constructed close to Wells #3 and #4 behind the Wheelock School and is now fully operational.

In Fiscal Year 2026, capital spending will focus on improving the water rate-payer experience, a vehicle replacement, and identifying potential risks to water system infrastructure.

| Department | Project                        | Funding Source                             | FY2026 Request |
|------------|--------------------------------|--|----------------|
| Water      | Ford F-550                     | Water Enterprise Fund<br>Retained Earnings | \$127,000      |
| Water      | FlexNet Software               | Water Enterprise Fund<br>Retained Earnings | \$50,000       |
| Water      | Risk and Resilience Assessment | Water Enterprise Fund<br>Retained Earnings | \$35,000       |
| Total      |                                |  | \$212,000      |

### Project Narratives

#### Ford F-550

This F-550 will replace a 2011 F350 which has passed its useful life. This is a front-line vehicle that will also be part of the Town's snow and ice operations during the winter months.

#### FlexNet Software

This software will enable the Town to establish a portal to monitor water usage data in real-time. Once implemented, residents will be able to use the portal to track their usage throughout the year.

#### Risk and Resilience Assessment

A risk and resilience assessment can help water and wastewater utilities systematically assess threats from malevolent acts and natural hazards that could threaten water and wastewater service. The Massachusetts Department of Environmental Protection (MassDEP) requires this assessment for all



communities that serve more than 3,300 users per year. In addition, the town must update its existing Emergency Action Plan (EAP) to comply with DEP regulations.

### **Sewer Enterprise Fund**

The Sewer Department's focus for its FY26 capital plan is on improvements to be made at the Town's aging wastewater treatment plant. The Department and the Board of Water and Sewerage are currently working with a consultant to finalize a Facility Assessment for the plant, which will help guide future capital spending. The plan is due to be finalized in summer 2025.

| Department | Project                | Funding Source                             | FY2025 Request   |
|------------|------------------------|--|------------------|
| Sewer      | UV System Installation | Sewer Enterprise Fund<br>Retained Earnings | 125,000          |
| Sewer      | DAF Demolition         | Sewer Enterprise Fund<br>Retained Earnings | 35,000           |
| Total      |                        |  | <b>\$160,000</b> |

### **Project Narratives**

#### **UV System Installation**

The wastewater treatment plant's UV system is the last treatment effluent passes through before being discharged back into the environment. The Select Board and Board of Water and Sewerage previously approved the use of \$324,720 in American Rescue Plan Act (ARPA) funds for the purchase and installation of the new system. However, it was determined that \$125,000 in additional funding would be needed to complete the project following the procurement of the equipment.

#### **DAF Demolition**

Dissolved Air Flootation (DAF) is a water treatment process that clarifies wastewater by the removal of suspended matter such as oil or solids. The existing equipment needs to be removed to allow for a new DAF/Gravity Belt Thickener, which is included in the five-year capital plan to be funded in FY27.



## FY2026 to FY2030 Capital Improvement Plan

| Department              | Project # | Project  | Project Description   | Funding Source                     | Total Project     | FY2026           | FY2027           | FY2028           | FY2029           | FY2030           |
|-------------------------|-----------|--|---|------------------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|
| Police                  | MPD 18    | AEDs   | Replace 9 AED units   | Capital Stabilization Fund         | 24,300            |                  |                  |                  |                  | 24,300           |
| Police                  | MPD 16    | Police vehicle   | Replace Line Cruiser  | Capital Stabilization Fund         | 66,000            |                  | 66,000           |                  |                  |                  |
| Police                  | MPD 17    | Communications Upgrade   | Radio System  | Capital Stabilization Fund         | 100,000           |                  |                  |                  | 100,000          |                  |
| Police                  | MPD 19    | Police Vehicle   | Replace Line Cruiser  | Capital Stabilization Fund         | 66,000            | 66,000           |                  |                  |                  |                  |
| Police                  | MPD 20    | Taser  | 5 year Replacement per Warranty   | Capital Stabilization Fund         | 85,000            |                  |                  |                  |                  | 85,000           |
| Police                  | MPD 16    | Police vehicle   | Replace Line Cruiser  | Capital Stabilization Fund         | 66,000            |                  |                  | 66,000           |                  |                  |
| Police                  | MPD21     | Drone  | Upgrade (6 year replacement)  | Capital Stabilization Fund         | 7,500             |                  |                  |                  |                  | 7,500            |
| Fire                    | MFD 1     | Replace Engine 3   | maintenance costs, and reliability. This vehicle  | Tax Levy / Local Receipts          | 240,475           | 48,095           | 48,095           | 48,095           | 48,095           | 48,095           |
| Fire                    | MFD 9     | Structural Fire Gear   | standards mandate that fire gear should be  | Capital Stabilization Fund         | 30,000            | 30,000           |                  |                  |                  |                  |
| Fire                    | MFD 18    | Car 3  | Commander   | Capital Stabilization Fund         | 60,000            |                  | 60,000           |                  |                  |                  |
| Fire                    | MFD 19    | Ambulance 1  | Replace Ambulance 1, a 2017 vehicle   | Ambulance Revolving Fund           | 414,000           | 414,000          |                  |                  |                  |                  |
| Fire                    | MFD 21    | Ladder 1   | Replace Ladder 1  | General Fund Debt                  | 1,200,000         |                  |                  | 1,200,000        |                  |                  |
| Fire                    | MFD 22    | Power Load System  | Power load system replacement   | ALS Revolving Fund                 | -                 |                  |                  |                  |                  |                  |
| Fire                    | MFD 23    | Power Stretchers   | condition of current stretcher and pending  | ALS Revolving Fund                 | -                 |                  |                  |                  |                  |                  |
| Information Technology  | IT 5      | School Information Technology  | Upgrade school IT infrastructure and hardware   | Capital Stabilization Fund         | 1,500,000         | 300,000          | 300,000          | 300,000          | 300,000          | 300,000          |
| Information Technology  | IT 7      | server upgrades  | Upgrade IT equipment at Town buildings  | Capital Stabilization Fund         | 250,000           | 50,000           | 50,000           | 50,000           | 50,000           | 50,000           |
| Parks and Recreation    | PARKS 13  | Metacomet Tennis Courts  | Tennis courts need to be re-surfaced  | Revolving Fund/ Free               | 369,835           | 369,835          |                  |                  |                  |                  |
| Facilities              | FAC 5     | Vehicle replacement  | removal and other grounds maintenance needs   | Capital Stabilization Fund         | 55,000            | 55,000           |                  |                  |                  |                  |
| Public Works            | PW 10     | Backhoe Loader   | Replace vehicle #16, a 2004 Backhoe   | Capital Stabilization Fund         | 175,000           | 175,000          |                  |                  |                  |                  |
| Public Works            | PW 12     | Road Improvements  | sealing, mill and overlay, and reclamation  | Chapter 90                         | 2,060,000         | 412,000          | 412,000          | 412,000          | 412,000          | 412,000          |
| Public Works            | PW 15     | Transfer Station Solid Waste Trailer                                 | traffic flow, solid waste and recycling stations,   | Capital Stabilization Fund         | 120,000           |                  |                  |                  |                  | 120,000          |
| Public Works            | PW 18     | 6-Wheel Dump Truck   | plow with a 2025 F350 with plow   | Capital Stabilization Fund         | 127,000           | 127,000          |                  |                  |                  |                  |
| Public Works            | PW 19     | Snow Blower  | a 2026 Snow Blower  | Capital Stabilization Fund         | 125,000           |                  | 125,000          |                  |                  |                  |
| Public Works            | PW 20     | Ford F550  | 2026 F550 with plow   | Capital Stabilization Fund         | 105,000           |                  | 105,000          |                  |                  |                  |
| Public Works            | PW 21     | Dump Trailer   | 2026 Dump Trailer   | Capital Stabilization Fund         | 50,000            |                  | 50,000           |                  |                  |                  |
| Public Works            | PW 24     | Sweeper  | Sweeper   | Capital Stabilization Fund         | 200,000           |                  |                  | 200,000          |                  |                  |
| Public Works            | PW 25     | 6 Wheel Dump Truck   | new Mack Truck with plow and sander   | Capital Stabilization Fund         | 200,000           |                  |                  | 200,000          |                  |                  |
| Public Works            | PW 27     | Wheel Loader   | Loader  | Capital Stabilization Fund         | 190,000           |                  |                  |                  | 190,000          |                  |
| Public Works            | PW 28     | Sidewalk Paver   | sidewalk paving machine   | Capital Stabilization Fund         | 55,000            |                  |                  |                  | 55,000           |                  |
| Public Works            | PW 29     | Transfer Station Reconfiguration                                     | traffic flow, solid waste and recycling stations,   | Capital Stabilization Fund         | 500,000           |                  |                  |                  | 500,000          |                  |
| Public Works            | PW 30     | Kubota Zero-Turn Mower   | Zero-Turn Mower   | Capital Stabilization Fund         | 30,000            |                  |                  |                  |                  | 30,000           |
| Public Works            | PW 31     | Husler 60-inch Zero-Turn Mower                                       | Zero-Turn Mower   | Capital Stabilization Fund         | 20,000            |                  |                  |                  |                  | 20,000           |
| Public Works            | PW 32     | Mack GR64F 10-Wheel Dump Truck                                       | with a new Mack Dump truck  | Capital Stabilization Fund         | 200,000           |                  |                  |                  |                  | 200,000          |
| DPW Pavement Management | PAVE 7    | Improvement - Various Projects                                       | projects  | Capital Stabilization Fund         | 925,000           | 185,000          | 185,000          | 185,000          | 185,000          | 185,000          |
| DPW Water Division      | WATER 1   | Engineering  | water main replacements, which are to be  | Earnings                           | 500,000           |                  | 250,000          |                  | 250,000          |                  |
| DPW Water Division      | WATER 3   | Ford F550  | Replacement of front-line vehicle   | Earnings                           | 127,000           | 127,000          |                  |                  |                  |                  |
| DPW Water Division      | WATER 4   | Ford F550  | Replacement of front-line vehicle   | Earnings                           | 105,000           |                  | 105,000          |                  |                  |                  |
| DPW Water Division      | WATER 5   | FlexNet Software   | residents to monitor water consumption.   | Earnings                           | 50,000            | 50,000           |                  |                  |                  |                  |
| DPW Water Division      | WATER 6   | Risk Assessment  | A study that evaluates exposure to water-related risks, such as water scarcity, quality, and regulatory changes. as required by the Mass. Department of Environmental Protection. It helps identify vulnerabilities and develop strategies to manage these risks  | Water Enterprise Retained Earnings | 35,000            | 35,000           |                  |                  |                  |                  |
| DPW Sewer Division      | SEWER 1   | Holding Tanks  | Replacement of sludge holding tanks, which hold solids prior to being hauled offsite from the wastewater treatment plant.   | Sewer Enterprise Retained Earnings | 400,000           |                  |                  | 400,000          |                  |                  |
| DPW Sewer Division      | SEWER 4   | UV System Installation   | Complements S324k American Rescue Plan Act allocation for replacement of the Ultra-Violet System which will disinfect effluent waters from the wastewater treatment plant.  | Sewer Enterprise Retained Earnings | 125,000           | 125,000          |                  |                  |                  |                  |
| DPW Sewer Division      | SEWER 5   | WWTP Improvement - Demolition of Existing DAF/Gravity Belt Thickener | Equipment process that clarifies wastewater by the removal of suspended matter such as oil or solids. It also dewateres these solids by way of gravity to reduce sludge disposal. The existing equipment needs to be removed to allow for a new DAF/Gravity Belt Thickener, which is included in the five-year capital plan to be funded in FY27. | Sewer Enterprise Retained Earnings | 35,000            | 35,000           |                  |                  |                  |                  |
| DPW Sewer Division      | SEWER 6   | WWTP Improvement - Gravity Belt/DAF Replacement                      | See SEWER 5   | Sewer Enterprise Retained Earnings | 300,000           |                  | 300,000          |                  |                  |                  |
| DPW Sewer Division      | SEWER 14  | Ford F250  | Replacement of front-line vehicle   | Sewer Enterprise Retained Earnings | 65,000            |                  |                  |                  | 65,000           |                  |
| DPW Sewer Division      | SEWER 15  | Foundry Street Pump Station Improvements                             | Pump station improvements and upgrades at one of nine sewer lift stations   | Sewer Enterprise Retained Earnings | 65,000            |                  |                  |                  | 65,000           |                  |
| DPW Sewer Division      | SEWER 16  | Lakewood Pump Station Improvements                                   | Pump station improvements and upgrades at one of nine sewer lift stations   | Sewer Enterprise Retained Earnings | 75,000            |                  |                  |                  |                  | 75,000           |
| <b>TOTAL</b>            |           |  |   |                                    | <b>11,498,110</b> | <b>2,603,930</b> | <b>2,056,095</b> | <b>3,061,095</b> | <b>2,220,095</b> | <b>1,556,895</b> |



| Funding Source  | FY2026<br>Request  | FY2027<br>Request  | FY2028<br>Request  | FY2029<br>Request  | FY2030<br>Request  |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Capital Stabilization Fund  | \$988,000          | \$941,000          | \$1,001,000        | \$1,380,000        | \$1,021,800        |
| Tax Levy / Local Receipts   | \$48,095           | \$48,095           | \$48,095           | \$48,095           | \$48,095           |
| ALS Revolving Fund / Ambulance Revolving Fund   | \$414,000          | \$0                | \$0                | \$0                | \$0                |
| General Fund Debt   | \$0                | \$0                | \$1,200,000        | \$0                | \$0                |
| Parks and Recreation Revolving Fund/ Free<br>Cash/Assessors Overlay Surplus/Prior Years' Parks and<br>Recreation Capital Articles | \$369,835          | \$0                | \$0                | \$0                | \$0                |
| Chapter 90  | \$412,000          | \$412,000          | \$412,000          | \$412,000          | \$412,000          |
| Water Enterprise Retained Earnings  | \$212,000          | \$355,000          | \$0                | \$250,000          | \$0                |
| Sewer Enterprise Retained Earnings  | \$160,000          | \$300,000          | \$400,000          | \$130,000          | \$75,000           |
| <b>Total</b>  | <b>\$2,603,930</b> | <b>\$2,056,095</b> | <b>\$3,061,095</b> | <b>\$2,220,095</b> | <b>\$1,556,895</b> |
| <b>Metacomet Park Funding Breakdown:</b>  | <b>Amount</b>      |                    |                    |                    |                    |
| Free Cash   | \$190,000          |                    |                    |                    |                    |
| Parks and Recreation Revolving Fund - New Appropriations  | \$80,000           |                    |                    |                    |                    |
| Parks and Recreations - Prior Years' Appropriations   | \$49,835           |                    |                    |                    |                    |
| Assessor's Overlay Account  | \$50,000           |                    |                    |                    |                    |
|   | \$369,835          |                    |                    |                    |                    |

**FY2025 to FY2029 Municipal Building Stabilization Fund - Projects**

| School Buildings                             | 2025                | 2026                | 2027                | 2028              | 2029              |
|--|---------------------|---------------------|---------------------|-------------------|-------------------|
| <b>Medfield High School</b>                  |                     |                     |                     |                   |                   |
| Preventive Maintenance - AHU's               | 10,000.00           | 10,000.00           | 10,000.00           | 10,000.00         | 10,000.00         |
| PM/Replacement - RTU's                       | 25,000.00           | 25,000.00           | 25,000.00           | 25,000.00         | 25,000.00         |
| Misc. Site Work                              | 10,000.00           |                     |                     |                   |                   |
| Electrical Upgrades                          | 15,000.00           | 15,000.00           | 15,000.00           | 15,000.00         | 15,000.00         |
| Brick Façade Repair                          |                     | 50,000.00           |                     | 50,000.00         |                   |
| Window Sealants                              |                     | 25,000.00           |                     | 25,000.00         |                   |
| Medfield Outreach Work                       | 20,000.00           |                     |                     |                   |                   |
| Window Weather stripping                     |                     | 10,000.00           |                     | 10,000.00         |                   |
| Fluid Pumps                                  |                     | 5,000.00            |                     | 5,000.00          |                   |
| Additional Money for Court Repairs           | 125,000.00          |                     |                     |                   |                   |
| Paint Interior                               |                     |                     | 20,000.00           | 20,000.00         | 20,000.00         |
| RegROUT tile                                 |                     |                     | 4,000.00            | 4,000.00          | 4,000.00          |
| Acoustical Ceiling Replacement               |                     |                     | 40,000.00           | 40,000.00         | 40,000.00         |
| Boiler Replacement (Green Communities)       |                     | 100,000.00          |                     |                   |                   |
| <b>Blake Middle School</b>                   |                     |                     |                     |                   |                   |
| PM/Replacement - RTU's                       | 25,000.00           | 25,000.00           | 25,000.00           | 25,000.00         | 25,000.00         |
| Misc. Site Work                              | 10,000.00           | 10,000.00           | 10,000.00           |                   |                   |
| PM - AHU's                                   | 20,000.00           | 20,000.00           | 20,000.00           |                   |                   |
| Interior Painting                            |                     | 25,000.00           |                     | 25,000.00         |                   |
| Windows @ Curtain Wall in Cafe               |                     |                     | 50,000.00           | 50,000.00         | 50,000.00         |
| Carpet Replacement                           |                     | 60,000.00           |                     |                   |                   |
| VCT/Flooring Replacement                     | 20,000.00           | 20,000.00           | 20,000.00           | 20,000.00         | 20,000.00         |
| Brick Façade Repair (partial)                |                     | 50,000.00           |                     | 50,000.00         |                   |
| Locker Room Renovations                      |                     |                     | 75,000.00           | 75,000.00         | 75,000.00         |
| Acoustic Ceilings                            | 20,000.00           | 20,000.00           | 20,000.00           | 20,000.00         | 20,000.00         |
| Boiler Replacement (Green Communities)       | 100,000.00          |                     |                     |                   |                   |
| Fluid Pumps                                  | 5,000.00            | 5,000.00            |                     |                   |                   |
| <b>Dale Street School</b>                    |                     |                     |                     |                   |                   |
| Interior Improvements                        | 50,000.00           |                     |                     |                   |                   |
| Asbestos Flooring Abatement/Replacement      | 25,000.00           | 25,000.00           | 25,000.00           | 25,000.00         | 25,000.00         |
| Carpet Replacement                           | 20,000.00           |                     |                     |                   |                   |
| <b>Wheelock</b>                              |                     |                     |                     |                   |                   |
| Preventive Maintenance - Fan Coil Units      | 10,000.00           |                     |                     |                   |                   |
| Replace Valves Throughout                    | 10,000.00           |                     |                     |                   |                   |
| Preventive Maintenance - Exhaust Fans        | 5,000.00            |                     |                     |                   |                   |
| Flooring / VCT Abatement                     | 25,000.00           | 25,000.00           | 25,000.00           | 25,000.00         | 25,000.00         |
| Preventive Maintenance - Gym Units           | 25,000.00           |                     |                     |                   |                   |
| Replace Pneumatic Temp Controls (Green Com?) | 100,000.00          |                     |                     |                   |                   |
| Door Installation@ Library                   |                     | 10,000.00           |                     |                   |                   |
| Electrical upgrade                           |                     |                     | 100,000.00          |                   |                   |
| Re-grout Tile @ plumbing fixtures            |                     | 2,000.00            | 2,000.00            | 2,000.00          | 2,000.00          |
| <b>Memorial</b>                              |                     |                     |                     |                   |                   |
| Preventive Maintenance - RTU's               | 5,000.00            | 5,000.00            |                     |                   |                   |
| Misc. Site Work                              | 12,000.00           |                     |                     |                   |                   |
| Carpet/VCT/Painting                          | 25,000.00           | 20,000.00           | 20,000.00           |                   |                   |
| Grease Trap Replacement                      | 12,000.00           |                     |                     |                   |                   |
| Interior Painting                            |                     | 20,000.00           | 20,000.00           | 20,000.00         | 20,000.00         |
| Electrification project (debt service)       |                     | 250,000.00          |                     |                   |                   |
| Sprinkler Head Replacement                   |                     | 10,000.00           |                     |                   |                   |
| <b>District Wide</b>                         |                     |                     |                     |                   |                   |
| Schilling Baseball Field Repair              |                     |                     | 1,200,000.00        |                   |                   |
| Turf Field Lights (debt service)             |                     |                     | 350,000.00          |                   |                   |
| Sealant Replacement (engineering / project)  | 10,000.00           | 50,000.00           | 50,000.00           | 50,000.00         | 50,000.00         |
| New Storage Containers                       | 50,000.00           |                     |                     |                   | 50,000.00         |
| Roof Replacement (MSBA Roof Repair Program)  |                     | 8,000,000.00        |                     |                   |                   |
| Resurfacing of School Parking lots           | 250,000.00          |                     |                     |                   |                   |
| <b>TOTALS - Schools</b>                      | <b>1,039,000.00</b> | <b>8,892,000.00</b> | <b>2,126,000.00</b> | <b>591,000.00</b> | <b>476,000.00</b> |

| Town Buildings                              | 2025              | 2026              | 2027              | 2028                | 2029              |
|---|-------------------|-------------------|-------------------|---------------------|-------------------|
| <b>Town Hall</b>                            |                   |                   |                   |                     |                   |
| Misc. Exterior Façade Repairs               | 20,000.00         | 20,000.00         | 20,000.00         |                     |                   |
| PM/Replace? - AHU                           |                   |                   | 5,000.00          | 5,000.00            | 5,000.00          |
| Carpet Replacement                          | 40,000.00         | 40,000.00         |                   |                     |                   |
| Preventive Maintenance - Vent exhaust fans  | 5,000.00          | 5,000.00          |                   |                     |                   |
| Interior Improvements                       | 25,000.00         | 25,000.00         | 25,000.00         | 25,000.00           | 25,000.00         |
| Sprinkler Work                              | 10,000.00         |                   |                   |                     |                   |
| New Elevator Install                        |                   |                   | 200,000.00        |                     |                   |
| RegROUT Tile                                |                   |                   |                   | 2,000.00            | 2,000.00          |
| Brick Façade Repair                         |                   | 25,000.00         |                   | 25,000.00           |                   |
| Sealant Replacement                         | 10,000.00         | 10,000.00         | 10,000.00         | 10,000.00           | 10,000.00         |
| Window replacement                          |                   | 30,000.00         |                   | 30,000.00           |                   |
| Boiler Work                                 |                   | 30,000.00         |                   |                     |                   |
| Chiller Plant (Green Communities?)          |                   | 200,000.00        |                   |                     |                   |
| Paving                                      |                   |                   | 30,000.00         |                     |                   |
| <b>Public Safety</b>                        |                   |                   |                   |                     |                   |
| Basketball Court Repair                     | 200,000.00        |                   |                   |                     |                   |
| Sprinkler Work                              | 10,000.00         |                   |                   |                     |                   |
| <b>Parks and Rec Building</b>               |                   |                   |                   |                     |                   |
| Misc Plumbing Repairs                       | 6,000.00          |                   |                   |                     |                   |
| Misc Electrical Repairs                     | 5,000.00          |                   |                   |                     |                   |
| <b>COA</b>                                  |                   |                   |                   |                     |                   |
| Building Envelope Repair/Windows            | 10,000.00         | 10,000.00         | 10,000.00         |                     |                   |
| Sprinkler Work _ Dry System                 | 10,000.00         |                   |                   |                     |                   |
| Exterior Painting                           | 50,000.00         |                   |                   |                     |                   |
| Fluid pumps                                 |                   |                   | 5,000.00          |                     |                   |
| EPDM Roofing                                |                   |                   |                   | 5,000.00            | 5,000.00          |
| Carpet Replacement                          |                   | 20,000.00         |                   |                     |                   |
| <b>Library</b>                              |                   |                   |                   |                     |                   |
| EPDM Engineering                            | 10,000.00         |                   |                   |                     |                   |
| Brick Facade Repair                         |                   |                   | 5,000.00          | 5,000.00            | 5,000.00          |
| Fire Alarm System Replacement               | 100,000.00        |                   |                   |                     |                   |
| RegROUT Tile                                |                   | 3,000.00          | 3,000.00          |                     |                   |
| EPDM Roof                                   |                   | 50,000.00         |                   |                     |                   |
| ATC Computer Controls                       |                   | 25,000.00         |                   |                     |                   |
| Fluid Pumps                                 | 5,000.00          |                   |                   |                     |                   |
| Paving                                      |                   |                   | 20,000.00         |                     |                   |
| Carpet                                      |                   |                   | 30,000.00         | 30,000.00           | 30,000.00         |
| Interior Painting                           |                   |                   | 35,000.00         | 35,000.00           | 35,000.00         |
| Dry System Pipe Replacement                 |                   |                   | 30,000.00         |                     |                   |
| RTU Repair                                  |                   | 20,000.00         |                   |                     |                   |
| <b>Other Town Buildings</b>                 |                   |                   |                   |                     |                   |
| Kingsbury Gristmill                         | 20,000.00         |                   |                   |                     |                   |
| Dwight Derby House                          | 10,000.00         |                   |                   |                     |                   |
| <b>TOTAL Town Buildings</b>                 | <b>546,000.00</b> | <b>513,000.00</b> | <b>428,000.00</b> | <b>172,000.00</b>   | <b>117,000.00</b> |
| <b>All Town Facilities</b>                  |                   |                   |                   |                     |                   |
| ADA Improvements                            | 10,000.00         | 10,000.00         | 10,000.00         | 10,000.00           | 10,000.00         |
| Roof Replacement                            |                   |                   |                   | 6,000,000.00        | 70,000.00         |
| <b>TOTAL All Town Facilities</b>            | <b>556,000.00</b> | <b>523,000.00</b> | <b>438,000.00</b> | <b>6,182,000.00</b> | <b>197,000.00</b> |
| <b>Town and Schools</b>                     | <b>2025</b>       | <b>2026</b>       | <b>2027</b>       | <b>2028</b>         | <b>2029</b>       |
| Facilities Maintenance and Capital Plan     | 74,607.52         |                   |                   |                     |                   |
| Tri-County                                  | 6,147.00          |                   |                   |                     |                   |
| Emergency Repair Funding                    | 175,000.00        | 175,000.00        | 175,000.00        | 175,000.00          | 175,000.00        |
| <b>TOTALS for School and Town Buildings</b> | <b>1,850,755</b>  | <b>9,590,000</b>  | <b>2,739,000</b>  | <b>6,948,000</b>    | <b>848,000</b>    |



# Appendices



## COMMUNITY PROFILE

### OVERVIEW

Medfield is a charming, suburban community located 17 miles southwest of Boston. The Town's historic downtown and neighborhoods of primarily single-family homes create a small-town character, even though it is close to a major metropolitan area. Many families move to Medfield for the quality of life and the highly regarded school system.



Founded in 1651, Medfield was historically a farming community. The manufacture of ladies' straw hats was the largest industry in Medfield until the mid-twentieth century. The Medfield State Hospital, constructed in 1896 (closed in 2003), was also a major regional employer. Today, the land area is dominated by single-family homes. The town is a bedroom community close to Boston. There is a vibrant town center, even though there is a small commercial base. Historic and natural resource preservation is important to the Medfield community. There are four historic districts in town: Town Center Historic District, Clark-Kingsbury Farm Historic District, John Metcalf Historic District, and Hospital Farm Historic District.

There is a significant amount of conservation land in the Town. These lands include the Medfield Rhododendron Reservation, which protects the habitat of the rare Rosebay rhododendrons, the Medfield Charles River Reservation, the Rocky Woods Reservation, and the Noon Hill Reservation. Trails run through these and other conservation properties throughout the Town. Medfield's water resources include several ponds and the Charles River, which forms the town's western border with Millis and Sherborn.

### GOVERNMENT

The Town operates under a Select Board/Open Town Meeting/Town Administrator form of government. The three-member, elected Select Board guides the Town and makes policy decisions. The Town Administrator is responsible for carrying out the policies and directions of the Select Board and for managing the day-to-day operations of the Town.

| Title               | Name              | Manner of Selection |
|---------------------|-------------------|---------------------|
| Select Board Member | Gustave H. Murby  | Elected             |
| Select Board Member | Osler L. Peterson | Elected             |
| Select Board Member | Eileen M. Murphy  | Elected             |

Medfield has a decentralized local government with several elected boards and committees. These include the Board of Assessors, Public Library Trustees, Park and Recreation Commissioners, Housing Authority, and Planning Board. The Select Board is the authority that appoints many boards and committees, such as the Affordable Housing Trust, Board of Water and Sewerage, Board of Health, and Zoning Board of Appeals.

## GEOGRAPHY

Medfield is in Norfolk County, which is located approximately 17 miles southwest of Boston. Medfield has a land area of 14.5 square miles. Medfield is situated in eastern Massachusetts and is commutable to Boston. The Charles River borders almost one-third of Medfield. The Town is surrounded by the towns of Dover, Norfolk, Walpole, Millis, and Sherborn.



## POPULATION AND INCOME

Per the 2020 US Census Data Survey, Medfield has a population of 12,799. The median household income is \$186,625. Of residents ages 25 and older, 96.8% are high school graduates, and 72.1% have a bachelor's degree.

Race and Hispanic origin demographics are as follows:

| Race and Hispanic Origin | Percent |
|--------------------------|---------|
| White                    | 85      |
| Asian                    | 4.3     |
| Black/African American   | 1.0     |
| Hispanic/Latino          | 4.8     |
| Two or More              | 9.3     |

## MUNICIPAL SERVICES

The Town provides general governmental services for the area within its boundaries, including police and fire protection, a trash and recycling facility, public education grades K-12, a public library, outreach services, water and sewer services, street and drainage maintenance, senior services and programs, parks and recreational programs.

The Town provides public water for approximately 98% of residences, with the balance utilizing private wells. Approximately 70% of residences are connected to the Town's public sanitary sewer system, with the balance utilizing private septic systems. The Town operates five water wells located in three separate areas. A new Water Treatment Plant servicing Wells 3 and 4 was recently constructed.

Regional transportation services include the MBTA Franklin Line at the Walpole Station, located approximately four miles from Medfield, and the Norfolk Station, located approximately six miles from Medfield.

## EDUCATION

The Medfield Public Schools include the Amos Clark Kingsbury High School, the Thomas Blake Middle School, and three elementary schools (Memorial School, Ralph Wheelock School, and Dale Street School). Per the Massachusetts Department of Education enrollment data, approximately 2,478 students attended



the Medfield Public Schools during the 2024-2025 school year. The student-teacher ratio is approximately 13-1. The public school budget in FY26 is approximately \$44.59 million, an increase of 3.4% over the previous year.

Per the Massachusetts Department of Education, the tables below represent enrollment figures per grade in the 2024-2025 school year:

| Enrollment by Grade (2023-24)    |           |            |            |            |            |            |            |            |            |            |            |            |            |            |          |              |
|----------------------------------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------|--------------|
|                                  | PK        | K          | 1          | 2          | 3          | 4          | 5          | 6          | 7          | 8          | 9          | 10         | 11         | 12         | SP       | Total        |
| Dale Street                      | 0         | 0          | 0          | 0          | 0          | 181        | 203        | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 384          |
| Amos Clark Kingsbury High School | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 193        | 159        | 174        | 175        | 3        | 704          |
| Memorial School                  | 35        | 179        | 198        | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 412          |
| Ralph Wheelock School            | 12        | 0          | 0          | 184        | 208        | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 404          |
| Thomas Blake Middle              | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 192        | 190        | 192        | 0          | 0          | 0          | 0          | 0        | 574          |
| <b>District</b>                  | <b>47</b> | <b>179</b> | <b>198</b> | <b>184</b> | <b>208</b> | <b>181</b> | <b>203</b> | <b>192</b> | <b>190</b> | <b>192</b> | <b>193</b> | <b>159</b> | <b>174</b> | <b>175</b> | <b>3</b> | <b>2,478</b> |

## REAL ESTATE

According to the Massachusetts Division of Local Services, residential properties comprise 94.8% of the town's taxable value, while commercial and industrial properties comprise 5.13%. In FY2025, the average single-family assessment was \$903,159, with an average single-family tax bill of \$13,580. This is based on the FY 2025 tax rate of \$13.80 per \$1,000 of assessed value.

Given its proximity and accessibility to Boston, the Town of Medfield real estate market continues to experience an increase in taxable value and new construction. Residential assessed values in FY2025 surpassed \$4 billion, a 9% increase from the prior year total. Per the Massachusetts Department of Revenue, the town's income per capita is over double the state average.

| Medfield Assessed Property Valuations |                 |               |              |                   |                 |                                 |
|---------------------------------------|-----------------|---------------|--------------|-------------------|-----------------|---------------------------------|
| Fiscal Year                           | Residential     | Commercial    | Industrial   | Personal Property | Total           | Residential as Percent of Total |
| 2018                                  | \$2,436,557,674 | \$83,541,860  | \$27,541,700 | \$35,006,020      | \$2,582,647,254 | 94.3%                           |
| 2019                                  | \$2,535,390,312 | \$84,172,249  | \$27,508,700 | \$35,013,950      | \$2,682,085,211 | 94.5%                           |
| 2020                                  | \$2,625,162,353 | \$92,256,017  | \$29,262,300 | \$35,068,620      | \$2,781,749,290 | 94.4%                           |
| 2021                                  | \$2,698,257,760 | \$95,301,494  | \$29,106,300 | \$35,241,550      | \$2,857,907,104 | 94.4%                           |
| 2022                                  | \$2,823,833,508 | \$93,754,193  | \$29,111,900 | \$42,427,890      | \$2,989,127,491 | 94.5%                           |
| 2023                                  | \$3,286,762,506 | \$99,972,305  | \$31,488,600 | \$47,847,830      | \$3,466,071,241 | 94.8%                           |
| 2024                                  | \$3,546,674,474 | \$108,478,748 | \$33,720,700 | \$52,331,790      | \$3,741,205,712 | 94.8%                           |
| 2025                                  | \$3,878,390,610 | \$113,701,594 | \$35,935,700 | \$60,185,700      | \$4,088,213,604 | 94.8%                           |

| Medfield Average Single-Family Tax Bill |                      |                       |                             |                         |            |
|---|----------------------|-----------------------|-----------------------------|-------------------------|------------|
| Year                                    | Single Family Values | Single Family Parcels | Average Single-Family Value | Single Family Tax Bill* | % Increase |
| 2013                                    | \$1,968,934,100      | 3,496                 | \$563,196                   | \$8,859                 |            |
| 2014                                    | \$1,994,795,400      | 3,502                 | \$569,616                   | \$9,182                 | 3.6%       |
| 2015                                    | \$2,090,690,700      | 3,510                 | \$595,638                   | \$9,554                 | 4.1%       |
| 2016                                    | \$2,165,785,300      | 3,519                 | \$615,455                   | \$10,309                | 7.9%       |
| 2017                                    | \$2,196,147,000      | 3,523                 | \$623,374                   | \$10,529                | 2.1%       |
| 2018                                    | \$2,236,789,600      | 3,524                 | \$634,730                   | \$10,809                | 2.7%       |
| 2019                                    | \$2,320,287,900      | 3,524                 | \$658,424                   | \$11,766                | 8.9%       |
| 2020                                    | \$2,385,437,500      | 3,526                 | \$676,528                   | \$12,062                | 2.5%       |
| 2021                                    | \$2,440,784,100      | 3,525                 | \$692,421                   | \$12,297                | 1.9%       |
| 2022                                    | \$2,548,578,200      | 3,536                 | \$720,752                   | \$12,555                | 2.1%       |
| 2023                                    | \$2,971,089,900      | 3,538                 | \$839,765                   | \$12,958                | 3.2%       |
| 2024                                    | \$3,196,279,700      | 3,539                 | \$903,200                   | \$13,223                | 2.0%       |
| 2025                                    | \$3,469,837,100      | 3,526                 | \$984,071                   | \$13,580                | 2.7%       |

According to the Town's February 2022 Housing Production Plan, Medfield's housing stock is primarily single-family homes. About 87 percent of the households in Medfield are owner-occupied, and 13 percent are renter-occupied. In Norfolk County, 69 percent of households are owner-occupied, and in Massachusetts, 62 percent of households are owner-occupied. Most of Medfield's housing was built over the mid-20<sup>th</sup> Century. The highest-valued homes were built after 1980, with homes built in the period between 2007 and 2022 holding the highest values.

About a quarter of Medfield residents are cost-burdened, meaning they spend more than 30 percent of their income on housing costs. Like in similar communities in the region, housing costs in Medfield have risen over the last decade. Sales prices for both single-family homes and condos have increased, as have property taxes. The number of older adults living in Medfield is expected to grow significantly, leading to a unique challenge of housing affordability and availability for seniors with low incomes in the next several decades.

In 2021, the Select Board and Town Meeting approved the sale of the property known as "Hinkley South" for the development of 24 age-restricted housing units, of which 25 percent are affordable. This property is located off Ice House Road and adjacent to the Senior Center. In addition, a Special Town Meeting held in June 2022 approved the sale of portions of the former Medfield State Hospital to Trinity Financial for the redevelopment of the existing structures into 334 rental units, of which 25 percent will be set aside as affordable. As of 2025, Medfield's Affordable Housing Inventory sits at 9.4%.

## WORKFORCE AND EMPLOYMENT

Medfield's unemployment rate as of March 2025 was 3.9%, lower than the state's unemployment rate of 5%.

| Location      | Labor Force | Employed  | Unemployed | Unemployment Rate |
|---------------|-------------|-----------|------------|-------------------|
| Massachusetts | 3,937,390   | 3,742,138 | 195,252    | 5.0%              |
| Medfield      | 7,213       | 6,932     | 281        | 3.9%              |

The Town's top ten largest taxpayers include electric, gas, and telecommunications utilities, and several large landlords.

| Medfield's Largest Taxpayers |                    |                                 |  |
|------------------------------|--------------------|---------------------------------|--|
| Name                         | Nature of Business | Total Assessed Value for FY2025 | Percentage of Medfield Total Valuation |
| NSTAR Electric               | Utility            | \$30,266,380                    | 0.740%                                 |
| Eversource                   | Utility            | \$16,185,550                    | 0.396%                                 |
| Lane Co LLC                  | Real Estate        | \$15,341,600                    | 0.375%                                 |
| RK Medfield                  | Real Estate        | \$14,094,900                    | 0.345%                                 |
| The Parc at Medfield LLC     | Real Estate        | \$10,203,100                    | 0.250%                                 |
| BC Wilkens Glen LP           | Real Estate        | \$9,892,800                     | 0.242%                                 |
| Kingsbury Club               | Real Estate        | \$9,711,900                     | 0.238%                                 |
| Delcor Apts LLC              | Real Estate        | \$6,259,300                     | 0.153%                                 |
| Medfield Meadows LLC         | Real Estate        | \$5,995,400                     | 0.147%                                 |
| 331 North Property LLC       | Real Estate        | \$5,471,300                     | 0.134%                                 |
| Total                        |                    | \$123,422,230                   | 3.019%                                 |

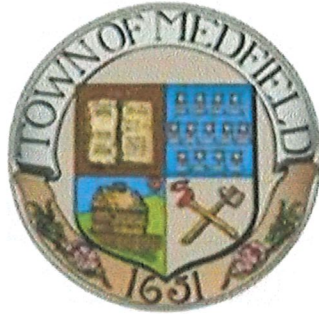
## LOCAL ECONOMY

According to the Massachusetts Department of Labor, in 2023, Medfield had 434 establishments that employed an average of 3,316 people per month. The Town's largest private employers include Brothers Marketplace, the Kingsbury Club, and Shaw's Supermarket.



| Top 10 Local Economy Industries     |                       |               |                    |                      |
|-------------------------------------|-----------------------|---------------|--------------------|----------------------|
| Description                         | No. of Establishments | Total Wages   | Average Employment | Average Weekly Wages |
| <i>Total, All Industries</i>        | 434                   | \$233,562,332 | 3,316              | \$1,355              |
| Professional and Technical Services | 78                    | \$48,124,844  | 276                | \$3,350              |
| Educational Services                | 11                    | \$41,250,993  | 622                | \$1,275              |
| Health Care and Social Assistance   | 58                    | \$20,836,172  | 450                | \$891                |
| Construction                        | 46                    | \$19,958,684  | 236                | \$1,630              |
| Wholesale Trade                     | 25                    | \$16,327,292  | 111                | \$2,835              |
| Information                         | 17                    | \$15,165,720  | 136                | \$2,146              |
| Retail Trade                        | 21                    | \$14,154,130  | 439                | \$621                |
| Administrative and Waste Services   | 32                    | \$9,920,463   | 134                | \$1,428              |
| Accommodation and Food Services     | 21                    | \$8,733,126   | 294                | \$571                |
| Finance and Insurance               | 28                    | \$8,663,991   | 79                 | \$2,122              |

# **TOWN OF MEDFIELD**



## **FINANCIAL MANAGEMENT POLICIES AND OBJECTIVES**

**Original Adopted July 31, 2018**

**Revised and Adopted January 2022**

**Revised and Adopted December 2024**





## Table of Contents

|   | <u>Page</u> |
|---|-------------|
| <b>Introduction</b>   | 3           |
| <b>Overall Financial Policies</b>   |             |
| Accounting, Auditing and Financial Planning                                     | 4           |
| General Fund and Free Cash  | 5           |
| Revenue   | 6           |
| <b>Reserve Policy</b>   |             |
| <b>General Reserves</b>   | 8           |
| General Stabilization Fund  | 8           |
| <b>Special Purpose Stabilization Funds, Reserves and Accounts</b>               |             |
| Pension Reserve Fund  | 9           |
| Municipal Building Stabilization Fund   | 9           |
| Capital Stabilization (Non-Buildings) Fund                                      | 10          |
| Elementary School Tax Mitigation Stabilization Fund                             | 10          |
| Special Education Reserve Fund  | 11          |
| Proceeds From the Sale of Town Assets   | 11          |
| <b>Post Employment Benefits Policy</b>  |             |
| Pension   | 13          |
| OPEB  | 13          |
| <b>Debt Policy</b>  | 15          |
| <b>Capital Planning, Capital Budget for Buildings and Non-Building Policies</b> | 16          |
| <b>Other Policies</b>   | 18          |
| <b>Investment Policy</b>  | 20          |
| <b>Appendices</b>   |             |
| <b>Appendix A – Procedures and Policies for Capital Expenditures</b>            | 23          |





## Introduction

The Town of Medfield has an important responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan and provide for the adequate funding of services and as required by laws, rules, or regulations, including the provision and maintenance of public facilities and improvements. The financial objectives and policies set forth by the Warrant Committee (WC) and Select Board (SB) in this document are intended to establish guidelines for the continued financial strength and stability of the Town of Medfield.

It is the policy of the Town of Medfield that financial management is conducted with the objectives of safeguarding public funds, protecting the Town's assets, complying with financial standards and regulations, and managing town finances to ensure smooth and predictable impacts.

To help ensure the Town's financial stewardship, an established program of managing the Town's finances becomes essential. To this end, the WC and SB adopt policies and procedures that are financially prudent and, in the Town's best economic interests.

Objectives are broad, timeless statements of the financial position the Town seeks to attain. The Town of Medfield shall pursue the following objectives:

- To provide value to the residents of Medfield for their tax dollars by delivering quality services efficiently and cost effectively.
- To provide and maintain adequate financial resources necessary to sustain a sufficient level of municipal services, along with responding to changes in the economy, the priorities of government and non-government organizations, and other changes that may affect our financial position.
- To provide disciplined financial management within the Town that conforms to generally accepted accounting principles.
- To ensure public accountability in public financial management.
- To protect and enhance the Town's credit rating.
- To provide quality, essential public safety and education services at an efficient cost.
- To provide safeguards to ensure the quality and integrity of financial systems.
- To minimize the Town's financial risk and protect against unforeseen emergencies with available reserve funds.
- To protect and maintain the Town's capital assets.
- To safeguard the affordability of living in the Town from the residents' perspective.

To achieve the above objectives, the WC and SB have adopted the following financial policies. The WC and SB will review compliance and progress toward these stated financial policies on an annual basis. As part of that review, the Town Administrator will report on the status of the goals, particularly how the current reserve balances compare to stated goals. This will be called our "Scorecard".

- The WC and SB will review the Policies to see if updates are needed at least every three years.

Further, it is the intention of the WC and SB that these financial policies will serve as the Town's guiding financial principles. The Town will not diverge from the policies without a clear statement and analysis of the change(s).



Definitions:

**General Fund Reserve:** A term that encompasses the “Warrant Committee’s Reserve”, “Free Cash”, and “General Stabilization Fund” balances, as well as any other funds that are not set aside for a specific purpose.

**General Fund Operating Expenditure Budget, net of debt service:** The total general fund operational expenditures of the town, including shared fixed costs as well as school and town departments operating expenditures, and **excluding** debt service.

**General Fund Operating Revenue, net of debt service:** The total amount of general fund revenue of the town, including property tax levy, state aid, local receipts, enterprise fund offset, other available funds, and **excluding** both debt service and the amount for the Municipal Building Stabilization Fund override.

### Overall Financial Policies

#### **A. Accounting, Auditing and Financial Planning**

1. The Town will prepare annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Government Accounting Standards Board.
2. An annual audit will be performed by an independent public accounting firm. A report on the fairness of financial statements is the main element of the audit. The independent public accounting firm shall present to the SB after completion of the annual audit to report on the results.
3. The Town will maintain strong financial controls to ensure compliance with Town Meeting appropriations and state regulations.
4. The Town will strive to prepare quality financial reporting including clear financial statements, high quality, user friendly annual budget documents, and an Annual Comprehensive Annual Finance Report (ACAFR).
5. Each year, the Town Administrator, in conjunction with the Superintendent of Schools will prepare annually a five-year financial projection of revenues and expenditures for all operating budget funds. This forecast shall be used as a planning tool in developing the following year’s operating budget. The Town Administrator will provide the forecast to the SB, WC, and School Committee for use in their budget decision making. The forecast will be conservatively based on historical trend analyses and will use generally accepted forecasting techniques and appropriate data.
6. In preparing the Annual Warrant Report, the WC will ask the Town Administrator to determine whether the WC’s recommended budget and any alternative budget proposed in the Warrant Report complies with the requirements of the financial policies in this document. The Annual Warrant Report will display the following:





(a) the measure of compliance mentioned above to show whether any proposed budget included in the Annual Warrant Report, if adopted by the Town Meeting, complies with these financial policies.

(b) If any proposed budget in the Annual Warrant Report does not comply with the financial policies, the Annual Warrant Report will include an explanation of why the budget is not compliant and the position of the WC as to why they believe the Town Meeting should or should not adopt a budget that does not comply.

(c) If any alternative budget proposed by residents at Town Meeting does not comply with the financial policies, the proponent of such alternative budget will be invited to explain why the Town Meeting should adopt a budget that does not comply, and the WC will be invited to provide their position on the alternative budget.

7. Upon DOR certification of Free Cash, the SB will confirm that the financial policies have been met for the prior fiscal year. That confirmation from the SB will appear in the Annual Warrant Report in addition to being published on the Town Website. If the Town is not in compliance with the financial policies, the SB will include an explanation in the Warrant Report and on the town website along with what actions, if any, are being taken to bring the budget back into compliance for the upcoming fiscal year.
8. The Town shall strive to attain a strong and favorable credit rating. The Town's credit rating is a statement of its overall fiscal health as a government and as a community. The benefit of having a strong credit rating is realized in lower interest rate costs on the Town's long-term debt issues. The Town will strive to maintain a strong and favorable credit rating by practicing prudent financial management, strong budget control, good cash management and timely billing and collection.

#### **B. General Fund**

1. The annual budget should be prepared such that all current operating expenditures will be paid with current operating revenue. The Town should strive to not fund ongoing operating expenditures with non-recurring revenue sources, such as free cash. Operating expenses shall be supported by ongoing recurring revenue sources, (i.e., property taxes, state aid, local receipts and fees). The WC after reviewing projected ongoing recurring revenue and shared fixed costs, shall provide upfront omnibus budget guidance within the Prop 2 ½ framework to all budget makers.

It is expected that the aggregate school and town departments initial submitted budget will fall within this guidance. If department needs cannot be met within this aggregate guidance, departments shall submit a second budget proposal requesting a Prop 2 ½ override along with appropriate explanations. If there are significant changes to key assumptions this may result in subsequent increases or decreases in the WC aggregate budget guidance provided to departments.

Budgets shall be designed to be structurally balanced, as required by law, with on-going or recurring expenses supported by on-going or recurring revenues. **Particular attention shall be given to sustainability of staffing levels and the related long-term employee benefit costs.**



2. The annual operating budget shall include an appropriation to an operating reserve fund. This account, the WC's Reserve, shall be used to fund any unforeseen and extraordinary expenses that occur during the fiscal year, as authorized by MGL Chapter 40, Section 6.

This reserve fund may only be utilized by a majority vote of the WC. The minimum annual appropriation to this account should be .2% - .3% of the total General Fund Operating Expenditure Budget, net of debt service. The appropriations and transfers into this reserve fund are limited to 5% of the preceding fiscal years tax levy.

3. The Town will maintain adequate free cash in the General Fund by seeking to refrain from using the available fund balance. Specifically, the Town shall strive to maintain free cash at 3% of the General Fund Operating Expenditure Budgets, net of debt service.
4. Free Cash in excess of the 3% goal reserve shall not be used to fund ongoing operating expenditures or budget shortfalls. Free cash in excess of the goal amount should be used to:
  - Fund the long-term OPEB liability.
  - Fund the Capital Stabilization Fund and capital projects.
  - Build stabilization reserves to the goal targets.
  - Fund non-recurring unforeseen expenditures, such as unusually high snow and ice costs.
  - Fund one-time miscellaneous Town Meeting articles.

### C. **Revenue**

1. The Town will follow a disciplined and equitable policy of collecting revenues.
2. The Town will utilize all available tools to collect revenues including tax title process, title liens, and motor vehicle flagging procedures.
3. The Town will consider the use of service charges as a means of financing services not equitably supported through the existing tax structure (i.e, transfer station fees).
4. The Town shall review all charges for services and other revenues on a regular on-going basis at least every three years. Charges shall be adjusted as necessary to respond to changes in the cost of providing services. The SB may set specific cost recovery goals for individual departments or services as appropriate.
5. The Town will strive to maintain a commercial tax base to supplement residential tax revenues.
6. **One-Time Revenue** - The Town will thoroughly analyze any unexpected and unusual one-time revenue sources before appropriation. One-time revenue sources include items such as unusually high receipts, unanticipated state funds, legal settlements, etc.
  - These funds shall first be considered for use toward meeting reserve level goals and capital needs before being utilized for funding general fund operating budget needs.

Consideration shall be given to:

- Capital Budget
- Capital Stabilization Fund
- General Stabilization Fund
- Elementary School Tax Mitigation Stabilization Fund





▪ OPEB Trust Fund

7. **Recurring Revenue** - The Town will thoroughly analyze any new, recurring revenue sources before appropriation. New, recurring revenue sources include significant new growth, or other permanent revenue sources such as a new fee.
- The net recurring revenue, after any designated allocations, such as associated increases in Town or School costs, shall first be considered toward meeting reserve level goals and capital needs before being utilized for funding general fund operating budget needs.

Consideration shall be given to:

- Capital Budget
- Capital Stabilization Fund
- General Stabilization Fund
- Elementary School Tax Mitigation Stabilization Fund
- OPEB Trust Fund

Original Adopted July 31, 2018

Revised and Adopted January 2022

Revised and Adopted December 2024

**Endorsement of Overall Financial Policies:**

Eileen Murphy, SB Chair

Gustave Murby, SB Member

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Brent Nelson, WC member

Peter Michelson, WC member

Emily McCabe, WC member

Peter Saladino, WC member

Ashley Leduc, WC member



### **Reserves Policy**

The Town of Medfield will maintain a level of reserves that protects the Town from emergency financial conditions that require financial flexibility, contribute to sufficient liquidity to pay all Town expenses without short-term borrowing, and contribute to maintaining a high credit rating. To provide adequate levels of reserves to protect the Town's financial condition in the long term, the Town of Medfield has adopted the following financial reserve policies.

#### ***D. General Reserves***

The Town will maintain adequate reserve funds to help protect the Town from unforeseen, extraordinary emergencies. Prudent stewardship of the Town requires such planning and protection for the Town's financial health.

Reserve funds will be maintained as part of long-term goals to keep the Town's credit rating healthy. The Town's reserves are a major factor in the Town's bond rating. A sudden decline in reserve amounts could result in a decline in bond rating and potential increases in the costs of borrowing.

The Town shall strive to maintain General Reserve Accounts (defined as the WC's Reserve, General Stabilization Fund and Free Cash) at a minimum balance of 8% of General Fund Operating Expenditure Budget, net of debt service (GFOEB) with a target goal of 10%. This total reserve goal should be maintained at .2 -.3% of GFOEB in the WC's Reserve, 3% of GFOEB in free cash and 5-7% of GFOEB in the General Stabilization Fund.

Funds shall be allocated each year in the budget process to replace any use of General Reserve Accounts during the preceding fiscal year to maintain the overall balance of the General Reserve Accounts at 8-10% of the General Fund Operating Expenditure Budget, net of debt service.

#### **General Stabilization Fund (MGL Chapter 40, Section 5B)**

General stabilization reserve funds shall be used for opportunities to achieve long-term cost saving or planned capital investments and related debt service. General stabilization funds can also be used to provide for temporary financing for unanticipated or unforeseen extraordinary needs of an emergency; for example, costs related to a natural disaster or calamity, an unexpected significant drop in revenue such as State Aid, an unexpected liability created by Federal or State legislation, immediate public safety or health needs. Reserves will not be used to fund recurring budget items.

- Funds can remain in this account from year to year, and interest earned remains with the account.
- Funds designated to this account cannot be used for purposes other than those for which the account is established and any withdrawal of funds from the general stabilization fund will require a 2/3 vote by the voters at the Town Meeting.

Funds shall be allocated from General Stabilization fund reserves only after an analysis and utilization plan has been prepared by the Town Administrator and presented to the SB. The analysis shall provide sufficient evidence to establish that the remaining balance is adequate to offset potential downturns in revenue sources and provide a sufficient cash balance for daily financial needs; and that conditions exist in future years that will allow for replenishment of the general stabilization reserve fund.





### **SPECIAL PURPOSE STABILIZATION FUNDS, RESERVES AND ACCOUNTS**

The Town shall maintain special purpose stabilization funds, reserve funds and/or accounts to accomplish funding for a particular purpose, to offset unanticipated costs related to expenditures or the appropriation is restricted to a particular use. The following is a summary of such special purpose stabilization funds, reserve funds and/or accounts and related explanation and policy. Approval for withdrawal of funds from special purpose stabilization funds requires a majority vote by the voters at the Town Meeting.

#### **1. Pension Reserve Fund (MGL Chapter 40, Section 5D)**

Funds have been appropriated and invested in the Pension Reserve Fund for the sole purpose of offsetting costs of the Norfolk County Retirement System (NCRS) assessments. The Pension Reserve Fund was first established in 1978 and funded with \$10,000. Additional contributions were invested over a 40-year period. Given the current balance in the Pension Reserve Fund and the current projected time frame remaining for full funding of the Norfolk County Retirement System liability, the Town at this time does not expect to make future appropriations into the Pension Reserve Fund but will reevaluate periodically.

The WC shall recommend a yearly amount of funds to be transferred from this Pension Reserve Fund to help offset yearly pension assessments. The WC's recommendation shall consider the following:

- Current balance in the Pension Reserve Fund and projected future balances with reinvested income.
- The projected period to full funding of the NCRS liability (As of December 2024, the current projection for full funding is the end of fiscal year 2035).
- Projections of NCRS yearly assessments through both the full funding date and thereafter.
- Maintaining a prudent balance in the Pension Reserve Fund after full funding date to offset potential unpredicted fluctuations in future assessments.

Any recommended amount of funds to be transferred from the Pension Reserve Fund must be approved each fiscal year by the Public Employee Retirement Administration Commission (PERAC) prior to Town Meeting approval.

#### **2. Municipal Building Capital Stabilization Fund (MGL, Chapter 40, Section 5B)**

The Town shall maintain a 20-Year Capital Building Maintenance Plan ("20 -Year Capital Plan") for building-related investments and repairs. See **Appendix A** for further details on the procedures for the town's Capital Expenditures, including the Municipal Building Capital Stabilization Fund (the "Municipal Building Stabilization Fund").

The Municipal Building Stabilization Fund is a special purpose stabilization fund. It is authorized to fund capital expenditures related to new construction, capital repairs, and improvements to municipal buildings and their structural and systemic components, thereof. It is not the intention of this fund that the full amount be spent in any one year, but that funds accumulate for use according to the 20-year Capital Plan and as specifically appropriated as part of the 5-Year Municipal Building Capital Budget.

Funds shall be transferred to the Municipal Building Stabilization Fund annually from a dedicated revenue source of property tax override originally approved in 2018 in the amount of \$1,000,000. The SB annually



considers a 2.5% increase in the original levy amount. To date, the SB has voted unanimously to increase the levy each year by 2.5%.

The Capital Budget Committee annually updates a 5-year capital plan, reviews all municipal building capital requests, recommends and votes on specific projects for funding from the Municipal Building Stabilization Fund.

To the extent permitted by law, the Town may authorize borrowings with funds to be paid from the Municipal Building Stabilization Fund so long as there are adequate funds to make the annual debt service.

### **3. Capital Stabilization Fund (Non-Buildings) (MGL, Chapter 40, Section 5B)**

The Capital Stabilization Fund is a special purpose stabilization fund established by the annual town meeting in 2021. The fund is authorized to provide financial support for the expenses of capital projects (non-buildings) and the debt service related to capital projects, including equipment, vehicles, repairs to equipment and vehicles, public works improvements, and other non-municipal building and non-school building capital projects. See **Appendix A** for further details on procedures for Capital Expenditures, including the operation of the Capital Stabilization Fund.

Each year, the Capital Budget Committee reviews and updates the 5-Year Capital Budget and recommends and votes on specific capital items to be funded by the Capital Stabilization Fund. Items not included within the 5-year Capital Budget shall only be funded from the Capital Stabilization Fund in the case of emergency that could not have been anticipated at the time the most recent 5-year Capital Budget was adopted.

The Capital Stabilization Fund does not have a dedicated source of funding and to date has been funded by transfers from free cash. Some capital projects recently have been funded with American Rescue Plan Act (ARPA) funds; however, these funds will expire in fiscal year 2026.

It is not the intention of this fund that the full amount be spent in any one year, but that funds accumulate for use according to the 5-Year Capital Budget. Over time, the Town shall have a goal of increasing the balance in the Capital Stabilization Fund so that it is sufficient to cover the Town's annual cash outlay for capital (assumed to be equal to the average yearly appropriations over the prior three – five fiscal years). Maintaining a sufficient balance in the Capital Stabilization Fund should allow the Capital Budget Committee to exercise greater flexibility in responding to significant planned capital items and unexpected or emergency requests. Further, it is acknowledged that achieving this goal may necessitate the Capital Budget Committee to consider delay of certain capital requests by departments.

### **4. Elementary School Tax Mitigation Stabilization Fund (MGL Chapter 40, Section 5B)**

The Elementary School Tax Mitigation Stabilization Fund was established by the annual town meeting in 2024 with a transfer from free cash of \$900,000. This is a special purpose stabilization fund for the purpose of offsetting debt service payments for the excluded debt notes and/or bonds to be issued for the proposed new Elementary School Project in order to reduce the need to raise these funds through the annual tax levy in future years.





The Town's goal for this fund is to identify at least \$4 - \$5 million of future tax relief to be utilized during the first three fiscal years after the debt issuance for the school project. The SB shall annually identify additional sources of funding including the proceeds from existing and future land sales. The Town Administrator shall annually report progress towards this goal in the Town Score Card.

##### **5. Special Education Reserve Fund (MGL, Chapter 40, Section 13E)**

The Special Education Reserve Fund is a special purpose reserve fund established in 2024. This reserve fund is to be utilized to pay for unanticipated or unbudgeted costs of special education, out of district tuition, or transportation.

The Special Education Reserve Fund was initially funded with a transfer of \$200,000 from free cash. Starting in FY 2026, future funding shall come from a dedicated revenue source related to the Annual Medicare Reimbursement received by the school district.

Reserve fund balances will be invested by the Treasurer with interest earned becoming part of the reserve fund.

Use of funds for special education expenses shall be subject to the following policies and procedures:

- The Medfield school district shall first apply for extraordinary relief from the Special Education Circuit Breaker managed by the MA Department of Elementary and Secondary Education (DESE) and a copy of this application shall be made available to the School Committee and SB.
- If the circuit breaker funds are denied or otherwise made not available to the Town of Medfield, the use of this reserve fund can then be requested by the school district but can only be expended after a majority vote of the School Committee and a majority vote of the SB.
- Per the statute, the balance in this reserve fund cannot exceed two percent (2%) of the annual net school spending of the school district.

##### **6. Proceeds from the Sale of Town Assets**

###### **Proceeds from Sale or Other Disposal of Real Estate (MGL Chapter 44, Section 63)**

The net proceeds (after payment of any outstanding indebtedness incurred in the acquisition of such real estate) from the sale or other disposal of real estate greater than \$500 shall be deposited into a separate account called "Receipts reserved for appropriation".

The Town is permitted to use any such net proceeds for any of the following purposes:

- any purpose or purposes for which the town is authorized to incur debt for a period of five years or more.
- Applied to the payment of indebtedness incurred to purchase land, or interest in land.
- Applied to the payment to construct or enlarge buildings, including the cost of original equipment or furnishings of the buildings or enlargements.
- **Exception:** To the extent the proceeds from the sale or other disposal of real estate includes a sale greater than \$500 of any park land of the Town, such proceeds shall be used only for the acquisition of land for park purposes or for capital improvements to park land.



- To the extent permitted by law, the Town shall prioritize the use of land net proceeds from the sale or other disposal of real estate as follows:
  - First towards reducing the cost, borrowing or related tax impact of any significant new building or construction project in the 20-Year Capital Plan.
  - Secondly, towards reducing the cost, borrowing or related tax impact of any item in the 5-Year Capital Budget.

#### **Proceeds from the sale of other Town assets (non-real estate)**

Pursuant to Town bylaw, town boards, committees, officers and departments may dispose of personal property having a value of less than \$10,000 belonging to the Town with the approval of the SB when the property is no longer needed by the Town.

For surplus property valued at \$10,000 or more, the chief procurement officer shall dispose of the property in accordance with MGL Chapter 30B by sealed bids, or by public auction, including online auction.

Original Adopted July 31, 2018

Revised and Adopted January 2022

Revised and Adopted December 2024

#### **Endorsement of Reserve Policy:**

Eileen Murphy, SB Chair

Gustave Murby, SB Member

Osler Peterson, SB Member

Stephen Callahan, Co-Chair WC

Robert Sliney, Co-Chair WC

Edward Vozzella, WC member

Jillian Rafter, WC member

Brent Nelson, WC member

Peter Michelson, WC member

Emily McCabe, WC member

Peter Saladino, WC member

Ashley Leduc, WC member





## **Post Employment Benefits Policy**

### **1. Pension**

The Contributory Retirement System is a defined benefit program that is governed by Massachusetts General Laws, Ch. 32 and is regulated by the PERAC, a state entity responsible for the oversight, guidance, monitoring, and regulation of the public pension systems in Massachusetts. Funding for this system covers the costs of employees who are part of the Norfolk County Retirement System, which does not include teachers, as their pensions are funded by the state through the Massachusetts Teachers Retirement System.

#### **Norfolk County Retirement System**

The Town is required to annually appropriate sufficient funds to cover the annual assessment received from the Norfolk County Retirement System (NCRS). NCRS is required by the state to have a funding schedule and assess the annual required contribution (ARC) to the Town.

- The current Pension system is required by State law to be fully funded by 2035.
- Currently (December 2024), the latest anticipated date for full funding of the Pension system is the end of fiscal year 2035. NCRS has recently changed many of their actuarial assumptions and extended the full funding date to 2035 (previously 2029). Annual assessments are being revised to smooth out the revised impact of the change in actuarial assumptions and future funding schedule through 2035.
- The Town should continue to inform residents of the status of the pension liability, including the anticipated date of fully funding and the amount of anticipated budget savings.

### **2. Other Post Employment Benefits (OPEB)**

OPEB is the cost of providing health care and other non-pension benefits for retirees.

The Town shall continue its practice of having an independent actuary prepare biennial valuations, which are in compliance with the Government Accounting Standards Board (GASB) and Massachusetts law.

While there is no legal requirement to fund OPEB liability, the Town should strive to move toward developing a funding schedule that fully funds OPEB liability.

The Town has established an OPEB Liability Trust Fund. This Trust Fund is an irrevocable trust, and its assets can only be used to fund the OPEB liability for retiree health insurance benefits. The establishment of the trust allows the Town to make contributions to fund the OPEB liability.

Funds can be saved in this account from year to year, and interest earned remains with the account.

The Town shall strive to appropriate Free Cash no less than \$551,250 per year to the OPEB Liability Trust Fund, with the goal of increasing that contribution 5% annually thereafter.

The Town shall re-evaluate the above policy three years prior to the anticipated full funding date for the Norfolk County Retirement System.



Original Adopted July 31, 2018

Revised and Adopted January 2022

Revised and Adopted December 2024

**Endorsement of Post Employment Benefits Policy:**

Eileen Murphy, SB Chair

Gustave Murby, SB Member

Osler Peterson, SB Member

Stephen Callahan, Co-Chair WC

Robert Sliney, Co-Chair WC

Edward Vozzella, WC member

Jillian Rafter, WC member

Brent Nelson, WC member

Peter Michelson, WC member

Emily McCabe, WC member

Peter Saladino, WC member

Ashley Leduc, WC member





### Debt Policy

Long-term debt should be issued only for capital projects or assets that have a long useful life. It should be issued to pay for the cost of significant infrastructure and capital projects, such as school remodeling, road construction, building construction, and land purchases. Long term debt should not be issued for recurring, small capital purchases with a useful life of less than five years.

The Town should strive for debt repayment schedules consistent with the useful life of the capital asset. The Town shall not have debt repayment schedules longer than the useful life of the capital asset. This ensures cost savings to the community and seeks to avoid trapping future generations with large debt obligations. This policy recognizes that capital needs continue, and that new debt will continue to be identified and issued.

Long-term debt should not be incurred without a clear identification of its financing sources. Long term debt is generally utilized to fund capital projects that have a long useful life and are relatively expensive. Because of the debt service costs and annual appropriations necessary to retire this debt, there should be clear knowledge and commitment of revenue sources available to pay these costs without competing with operating budgets for limited resources. Debt issued on behalf of the Water and Sewer Enterprise Funds shall be supported by water and sewer rate charges.

General Fund non-exempt debt service should not exceed .5% of annual General Fund Operating Revenues, net of debt service to provide appropriate funding for other Town services. Total General Fund debt service, (defined as both exempt and non-exempt debt service), should be maintained at no greater than 10-12% of the annual General Fund Operating Revenues, net of debt service to balance total debt costs and tax implications with other services. If above 12%, the Town Administrator and Treasurer should develop a plan to bring the debt service costs to the target range as soon as possible.

The Town shall follow a policy of full disclosure on all bond offerings and financial prospectus.

Original Adopted July 31, 2018

Revised and Adopted January 2022

Revised and Adopted December 2024

#### Endorsement of Debt Policy:

Eileen Murphy, SB Chair

Gustave Murby, SB Member

Osler Peterson, SB Member

Stephen Callahan, Co-Chair WC

Robert Sliney, Co-Chair WC

Edward Vozzella, WC member

Jillian Rafter, WC member

Brent Nelson, WC member

Peter Michelson, WC member

Emily McCabe, WC member

Peter Saladino, WC member

Ashley Leduc, WC member



### **Capital Planning, Capital Budget for Buildings and Non-Buildings Policies**

The Town will maintain its physical assets at a level adequate to protect the Town's capital investments and to minimize future maintenance and replacement costs. The Town's physical resources are a major component of the Town's overall financial assets and represent a significant investment of public funds. As such, the Town must adequately maintain and update its capital assets.

Consistent with the Town Charter, the Town shall maintain a 5-year Capital Budget updated annually by the Capital Budget Committee after the Annual Town Meeting. The Capital Budget Committee shall submit a proposed Capital Budget (for building and non-building capital items) to the SB no later than October 15<sup>th</sup> each year. Upon approval by the SB, the Capital Budget will be effective until a new Capital Budget is adopted. The Capital Budget and 5-year Capital Budget will be reviewed annually by the WC as part of its budget review process for each Town Meeting.

See **Appendix A** for further details on the procedures and policies for Capital Expenditures.

The Town shall regularly invest in capital assets and equipment on an ongoing basis. Annual delays in reinvesting in the Town's capital assets and equipment can often lead to delaying major problems that result in larger investments of financial resources to correct. The SB will continue to stress the importance of capital reinvestment and will carefully balance the financing of capital with annual operating expenses.

The funding source for capital projects must be identified and analyzed before any long-term bonded capital project is recommended. Funding sources for capital projects must be analyzed to balance the limited resources available within Proposition 2 ½.

Capital projects funding should also be reviewed in relation to the impact on property tax limitation. Projects funded with current tax revenues should identify the impact on the annual operating budget. Projects funded with long-term debt and not exempted from Proposition 2 ½ should identify impact on annual operating budgets. Projects funded with long-term debt and exempted from Proposition 2 ½ should identify impact on annual tax rate and/or tax bill (debt exclusion).

The annual operating cost of a proposed capital project, as well as debt service costs, will be identified before any long-term bonded capital project is recommended. Capital projects may increase future expenses, decrease future expenses or may be cost-neutral. The funding of capital projects may fall within available revenue (taxes or fees) or new revenue sources (debt or capital exclusions). It is important to project the impact that the proposed capital project has on the operating budget so that operating budget funding sources can also be identified, or new funding sources identified. Future operating and maintenance costs for all new capital facilities will be estimated.





Original Adopted July 31, 2018

Revised and Adopted January 2022

Revised and Adopted December 2024

**Endorsement of Capital Planning and Capital Budget for Buildings and Non-Buildings Policies:**

Eileen Murphy, SB Chair

Gustave Murby, SB Member

Osler Peterson, SB Member

Stephen Callahan, Co-Chair WC

Robert Sliney, Co-Chair WC

Edward Vozzella, WC member

Jillian Rafter, WC member

Brent Nelson, WC member

Peter Michelson, WC member

Emily McCabe, WC member

Peter Saladino, WC member

Ashley Leduc, WC member



## **Other Policies**

### ***G. Water and Sewer Enterprise Funds***

The Board of Water and Sewerage shall adopt a written Reserves and Retained Earnings policy for the Water Enterprise Fund and the Sewer Enterprise Fund.

The Water and Sewer Enterprise Funds shall maintain adequate working capital to finance operations. In the absence of retained earnings, operations would require the use of General Fund revenue which would reduce General Fund resources available for investment. To avoid the use of General Fund revenue as working capital for the water and sewer operations, and to accommodate rate stabilization, fluctuations in revenue due to consumption variations, and to fund capital projects, retained earnings shall be maintained at an appropriate level. At a minimum, the policy shall require that each Enterprise Fund maintain a reserve amount of 20 percent of the Enterprise Fund's total annual budget (operating and capital). The Board of Water and Sewerage shall strive to balance the increase in the reserves for projected capital improvements while stabilizing water and sewer rates and avoiding large fluctuations.

Betterments, while not part of the Water and Sewer Enterprise funds, may be assessed for sewer extensions. Sewer projects that are extensions on the existing system will be assessed to the property owner according to the betterment formula for sewer projects. When specific benefits accrue to property owner(s), betterments will be assessed in accordance with state statutes and local policies. This funding source will contribute all, or a portion of the costs associated with the capital projects.

Water and Sewer main replacements should be scheduled to avoid major increases in water and sewer rates. The current water and sewer enterprise funds are established as self-supporting on a cash basis. Revenues are planned to cover operating budgets, indirect and overhead costs, and debt service payments. Water and Sewer long-term debt schedules should be closely monitored to ensure that new debt replaces completed debt instead of additional debt.

### ***H. Gifts, Grants, and Other Funds***

All grants shall be managed to comply with the laws, regulations and guidance of the grantor.

All gifts and donations shall be managed and expended according to the wishes and instructions of the donor,s consistent with applicable state laws and regulations.

All user fees and revolving funds shall be managed in compliance with applicable state laws and regulations. User fees will be set to generate only the revenue needed to recover the allowable costs of the programs.

All gifts, grants, and fees shall be evaluated for suitability and consistency with Town policies. They shall also be formally approved and accepted by the SB and/or School Committee.

Any gifts with conditions determined to be unsuitable for the Town will not be accepted.





### **I. Overlay (MGL c. 59, Section 25)**

The Town uses the overlay account to fund abatements and exemptions and senior tax work off of committed real and personal property taxes for any fiscal year. The overlay amount is determined by the Board of Assessors and is raised in the tax rate without appropriation. At the conclusion of each fiscal year, the Board of Assessors shall submit to the Town Administrator and Town Accountant an update of the overlay account with data that includes, but is not limited to, the gross balance, potential liabilities, and any transfers to surplus. When excess overlay is determined, it can be transferred by vote of the Board of Assessors to a Fund Balance Reserved for Overlay Released by the Assessors for Expenditures (overlay surplus). Overlay surplus must be appropriated by the legislative body for any lawful purpose until the end of the fiscal year, i.e., June 30. Such appropriations shall be for one-time expenses, or transfer to the Town's stabilization funds. Overlay surplus not appropriated by year-end is closed to Free Cash.

Original Adopted July 31, 2018

Revised and Adopted January 2022

Revised and Adopted December 2024

#### **Endorsement of Other Policies:**

Eileen Murphy, SB Chair

Gustave Murby, SB Member

Osler Peterson, SB Member

Stephen Callahan, Co-Chair WC

Robert Sliney, Co-Chair WC

Edward Vozzella, WC member

Jillian Rafter, WC member

Brent Nelson, WC member

Peter Michelson, WC member

Emily McCabe, WC member

Peter Saladino, WC member

Ashley Leduc, WC member



## **Investment Policy**

### ***K. Investment Policy***

Disbursement, collection, and deposit of all funds will be managed to ensure protection and safeguard of funds, and adequate cash flow to meet the Town's needs of operations.

The Town will strive to maximize the return on its portfolio, with the primary objectives of safety of principal, liquidity of funds and maximum yield.

The Treasurer shall maintain policies and procedures covering permissible investment securities, diversification, and the investment of trust funds, bond proceeds and arbitrage regulations.

### ***I. The Investment of General Funds, Special Revenue Funds, Enterprise Funds, and Capital Projects Funds***

#### **A. Scope**

This section of the policy applies to short term operating funds such as general funds, special revenue funds, enterprise funds, and capital project funds. Appendix B will deal with trust funds, bond proceeds, and any other funds with special circumstances such as stabilization funds. The Norfolk County Retirement Board is responsible for the investment of employee's contributory pension funds.

#### **B. Objectives**

Massachusetts General Laws, Chapter 44, section 55B requires the municipal treasurer to invest all public funds except those required to be kept uninvested for purposes of immediate distribution. Modern banking systems enable the public treasurer to maintain even these funds in interest bearing form until the date of disbursement order clears through the banking system.

The state law further requires that invested funds are to be placed at the highest possible rate of interest reasonably available, taking account of safety, liquidity and yield. Therefore, these guidelines are intended to further the objective of securing the highest return that is consistent with safety of principal while meeting the daily cash requirements for the operation of the entity's business.

- **Safety** of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital through the mitigation of credit risk and interest rate risk. These risks shall be mitigated by the diversification and prudent selection of investment instruments, and choice depository. Credit risk is the risk of loss due to the failure of the security issuer or backer. Interest rate risk that the market value of the security will fall due to changes in general interest rates.
- **Liquidity** is the next most important objective. The overall investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Since all possible cash demands cannot be anticipated, the treasurer shall carry out investment activities





in a manner that provides for meeting unusual cash demands without the liquidation of investments that could result in forfeiture of accrued interest earnings, and loss of principal in some cases.

- **Yield** is the third, and last objective. Investments shall be undertaken so as to achieve a fair market average rate of return, taking into account safety and liquidity constraints as well as all legal requirements.

#### **C. Authorization**

The Treasurer has authority to invest municipal funds, subject to the statutes of the Commonwealth.

#### **D. Ethics**

The Town Treasurer shall refrain from any personal activity that may conflict with the proper execution of the investment program, or which could impair or appear to impair ability to make impartial investment decisions. Said individual shall disclose to the Town Administrator any material financial interest in financial institutions that do business with the Town. They shall also disclose any large personal financial investment positions or loans that could be related to the performance of the Town's investments.

#### **E. Stabilization Funds**

This paragraph shall apply to all general and special purpose stabilization funds of the Town. The total of all Stabilization Funds shall not exceed ten percent of the equalized valuation.

Any interest shall be added to and become a part of the fund. The Treasurer may invest the funds according to the prudent investor rule set forth in Chapter 203C of the General Laws.

Stabilization funds can be expended only upon a majority vote of the Town Meeting. Therefore, the investment goals are preservation of capital with foreseeable liquidity horizons.

#### **F. Other Post Employment Benefits Liability Trust Fund**

The OPEB Trust Fund was established by vote of the annual Town Meeting of 2014 in accordance with section 20 of Chapter 32B of the General Laws. The OPEB Trust Fund shall be invested and reinvested by the Treasurer consistent with the prudent investor rule set forth in Chapter 203C of the General Laws.

The OPEB Trust Fund is intended to ensure the long-term availability of funding of benefits. Current benefit expenditures are not paid from the OPEB Trust Fund. Therefore, the investment goals are long-term preservation and appreciation of capital.

In FY 2017 (7-1-2016), the Town Treasurer, with approval of the SB, transferred investment funding in the OPEB Trust to the Massachusetts Pension Reserves Investment Management Board (PRIM), particularly the State Retiree Benefit Trust Fund (SRBTF). This investment vehicle, allowed by



Massachusetts law, allows the funds to earn a greater investment return. The investments match the long-term nature of these funds.

### G. Reporting Requirements

On an annual basis at fiscal year end a report containing the following information will be prepared by the Treasurer and distributed to the Chair of the Select Board, Town Administrator, and WC, as appropriate. The report will include the following information, as a minimum requirement:

- A listing of the individual accounts and individual securities held at the end of the reporting period.
- A listing of the short-term investment portfolio by security type and maturity to ensure compliance with the diversification and maturity requirements.
- For the general fund operating account, a summary of monthly receipts, expenditures and income earned shall be reported.
- The Treasurer shall include in the report a brief statement about the general market and economic conditions and other factors that may affect the Town's cash position.
- The report should demonstrate the degree of compliance with the tenets set forth in the Investment Policy.

Original Adopted July 31, 2018

Revised and Adopted January 2022

Revised and Adopted December 2024

#### Endorsement of Investment Policies:

Eileen Murphy, SB Chair

Gustave Murby, SB Member

Osler Peterson, SB Member

Stephen Callahan, Co-Chair WC

Robert Sliney, Co-Chair WC

Edward Vozzella, WC member

Jillian Rafter, WC member

Brent Nelson, WC member

Peter Michelson, WC member

Emily McCabe, WC member

Peter Saladino, WC member

Ashley Leduc, WC member





## APPENDIX A – PROCEDURES AND POLICIES FOR CAPITAL EXPENDITURES

### **Capital Budget Committee**

The Capital Budget Committee is responsible for analyzing proposed capital investments and making a recommendation to the SB about which capital assets should be added, repaired, replaced, or updated and when that should be done. Departments should not acquire capital assets outside of the capital budgeting process defined herein, including the introduction of new information systems, unless they are prepared to support the acquisition and life cycle costs of those capital assets within their own Department budgets expense line. In submitting the proposed 5-year Capital Budget to the SB, the Capital Budget Committee shall provide a rationale and its priority relative to other requests for each proposed expenditure included.

### **A. Capital Budget & Capital Building Plan**

#### **1. Capital Budget**

The 5-year Capital Budget shall include all (1) building repairs, system upgrades, alterations, or improvements with a useful life of more than 5 years, (2) road improvements planned to be funded through Chapter 90 funds; (3) vehicle replacements and old vehicle dispositions; (4) information technology infrastructure; (5) Water & Sewer projects and infrastructure, excluding routine maintenance of existing equipment; and (6) other items with a useful life of more than 5 years or costing more than \$15,000.

The 5-year Capital budget shall include the projected cost of any items approved for inclusion therein and projected funding source (i.e., tax levy, borrowing, Capital Stabilization (non-buildings) Funds, Chapter 90 funds, departmental revolving funds, grant funds). No item shall be included in the 5-year Capital Budget without a projected funding source. All capital items to be purchased shall be included in the 5-year Capital Budget, regardless of funding source.

Items should only be submitted for the 5-year Capital Budget if they are necessary to the provision of services, and generally, are considered replacements, repairs, or non-major (i.e., not requiring Permanent Planning and Building Committee review) upgrades of existing capital assets.

Any department that wishes to acquire new capital assets that qualify as items that could be included in the 5-year Capital Budget, and, that want those new assets to be maintained as part of the capital budget must submit a request before acquiring those assets to formally include them in the list of capital assets supported by the 5-year Capital Budget. Requests for new capital assets should be accompanied by (1) an explanation of the expected carrying costs, replacement costs, and a timetable for replacement; (2) an explanation of which departments or personnel will be involved in maintaining those assets; (3) an explanation of the resources, currently in place within the department, to cover the routine maintenance of those assets; and (4) confirmation of the information provided by the maintaining department, along with acknowledgement of the responsibilities the maintaining department is accepting to care for the capital asset after it is acquired. For example, no department should ask to acquire an additional vehicle as part of its capital budget request without review and approval by the DPW Director. By way of further example, no department should acquire additional information technology programs, hardware, or other assets without review and approval by the Director of Information Technology.





## APPENDIX A – PROCEDURES AND POLICIES FOR CAPITAL EXPENDITURES, (Continued)

For items to be funded by the general tax levy, the Capital Budget Committee shall recommend a consistent level of levy usage based on the Town's capital needs over the course of the 5-year capital plan in an effort to permit predictable operational budgets.

Items not included within the 5-year Capital Budget shall only be funded via the capital budget in the case of an emergency that could not have been anticipated at the time the most recent 5-year Capital Budget was adopted. Items required to maintain capital assets that have not been accepted for support from the capital budget shall not be funded via the capital budget.

### 2. Capital Building Maintenance Plan

The Town shall maintain a 20-year Capital Building Maintenance Plan ("20-Year Capital Plan) for building-related investments and repairs. The 20-year Capital Plan will assess whether it is preferable to address the issues identified therein by repair or replacement of the building. The plan will include estimates of the total cost of the proposed capital repairs, an estimate of when those costs will be incurred, and prioritize the proposed capital repairs. The 20-year Capital Plan shall be updated every 5 years by the Director of Facilities with the assistance and approval of the Permanent Planning and Building Committee. The Facilities Master Plan maintained by the Permanent Planning and Building Committee pursuant to Chapter 10-2-1 of the Code of the Town of Medfield shall be incorporated into the 20-year Capital Plan.

Once approved by the Permanent Planning and Building Committee, the 20-year Capital Plan will be submitted to the SB and the School Committee for their approval. This submission will include an analysis by the Permanent Planning and Building Committee of the impact the committee's recommendation will have on the Town's long-term debt profile and the resulting projected debt service costs that will entail. While the Director of Facilities and the Permanent Planning and Building Committee will recommend which items should be included in the 20-Year Capital Plan, the SB and the School Committee have final responsibility for defining which items are designated for inclusion in the 20-year Capital Plan and their priority.

It is the intention of this policy that capital expenditures included in the 20-Year Capital Plan will be paid out of the Municipal Buildings Stabilization Fund designated in Section (B) below according to the terms of the Town's Municipal Buildings Stabilization Fund. No item shall be recommended for funding from the Municipal Buildings Stabilization Fund unless approved for inclusion as part of the 20-year Capital Plan.

### B. The Municipal Building Stabilization Fund

The Municipal Building Stabilization Fund is a special purpose stabilization fund. It is authorized to fund capital expenditures related to new construction, capital repairs, and improvements to municipal buildings and their structural and systemic components, as defined in the 2017 Municipal Facilities Evaluation and Capital Plan developed by the Director of Facilities, and thereafter in the 20-year Capital Plan described in Section (A)(2). It is not the intention of this fund that the full amount be spent in any one year, but that funds accumulate for use according to the 20-year Capital Plan and as specifically appropriated as part of the 5-Year Capital Budget.



## APPENDIX A – PROCEDURES AND POLICIES FOR CAPITAL EXPENDITURES, (Continued)

At the 2018 Annual Town Meeting, Town Meeting approved the creation of the Municipal Buildings Stabilization Fund, which was subsequently funded by voters with a \$1 million stabilization fund override. Each year thereafter, the SB are responsible for voting to appropriate funds into the Municipal Buildings Stabilization Fund. The stabilization fund override vote grants the SB the authority to increase the appropriation by a maximum of 2.5 percent per year. While it can be expected that the SB will appropriate the full 2.5 percent increase each year, there may be circumstances where the SB will decide to appropriate less than the full authorized amount for the fund. This situation could apply when:

- A lower annual amount is sufficient to fund the then-current 20-year Capital Plan; or
- An alternative source of funding (debt exclusion, federal or state grant, sale of town land) has been identified to fund all or a portion of the 20-year Capital Plan.

In exercising its discretion over the amount of funds to be appropriated to the Municipal Buildings Stabilization Fund each year, the SB will need to keep in mind that, under the provisions of a Stabilization Fund override, any reduction in funding from the limit authorized by the voters in an override vote results in a permanent reduction in the limit of funding that is authorized going forward from the year the lower amount is appropriated by the SB.

Before voting to approve an amount lower than the full amount of the designated levy limit approved by the voters, the SB will provide notice to, or consult with, the School Committee, Permanent Planning & Building Committee, Capital Budget Committee, and WC of its intent to do so and provide those committees the opportunity to be heard before holding a final vote on appropriating a lower amount than that approved by the voters.

An article will be placed on each Annual Town Meeting Warrant to appropriate the funds necessary out of the Municipal Building Stabilization Fund, subject to availability, to fund the projects identified in the 20-year Capital Plan and approved for inclusion in the 5-year Capital Budget for that year. (NOTE: Approval for withdrawal of these funds from the Municipal Buildings Stabilization Fund will require a majority vote by the voters at the Town Meeting at which this withdrawal is being requested.)

### C. Capital Stabilization (non-buildings) Fund

At the 2021 Annual Town Meeting, the Town Meeting approved the creation of the Capital Stabilization Fund. The Capital Stabilization Fund is authorized to fund the expenses of the capital projects and the debt service related to capital projects, including equipment, vehicles, repairs to equipment and vehicles, public works improvements, and other non-building capital projects. Items not included within the 5-year Capital Budget shall only be funded from the Capital Stabilization Fund in the case of an emergency that could not have been anticipated at the time the most recent 5-year Capital Budget was adopted.





## APPENDIX A – PROCEDURES AND POLICIES FOR CAPITAL EXPENDITURES, (Continued)

Each year, the Capital Budget shall be funded by the Capital Stabilization Fund. It is not the intention of this fund that the full amount be spent in any one year, but that funds accumulate for use according to the 5-year Capital Budget. Over time, the Town shall have a goal of increasing the balance in the Capital Stabilization Fund so that it is sufficient to cover the Town's annual cash outlay for capital. (NOTE: Approval for the withdrawal of these funds from the Capital Stabilization Fund will require a majority approval by the voters at the Town Meeting at which this withdrawal is being requested.)

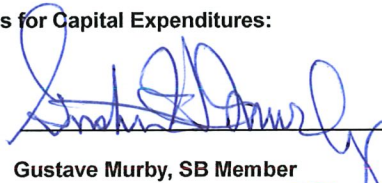
Original Adopted July 31, 2018


Revised and Adopted January 2022

Revised and Adopted December 2024

### Endorsement of Procedures and Policies for Capital Expenditures:

  
Eileen Murphy, SB Chair

  
Gustave Murby, SB Member

  
Osler Peterson, SB Member

  
Stephen Callahan, Co-Chair WC

  
Robert Sliney, Co-Chair WC

  
Edward Vozzella, WC member

  
Jillian Rafter, WC member

  
Brent Nelson, WC member

  
Peter Michelson, WC member

  
Emily McCabe, WC member

  
Peter Saladino, WC member

  
Ashley Leduc, WC member



## TOWN OF MEDFIELD: FY\_\_26\_\_ CAPITAL REQUEST DETAILS

|                                 |                     |
|---------------------------------|---------------------|
| Department/Division:            | Medfield Police     |
| Capital Project/Purchase Title: | Cruiser Replacement |
| Requested Funding Amount:       | 66,000              |
| Expected Life Cycle:            | 3-5 years           |

|                              |   |  |
|------------------------------|---|--|
| Requested Funding Source:    | <input type="checkbox"/> Resubmission (prior request not funded)      | <input type="checkbox"/> Permitting required             |
| (check all those that apply) | <input checked="" type="checkbox"/> Replacement of existing equipment | <input type="checkbox"/> New addition to equipment fleet |

|                            |                                   |  |  |
|----------------------------|-----------------------------------|--|--|
| Check all those that apply | <input type="checkbox"/> Debt     | <input checked="" type="checkbox"/> Capital Stabilization Fund | <input type="checkbox"/> Enterprise Fund |
|                            | <input type="checkbox"/> Grant    | <input type="checkbox"/> Revolving Fund                        | <input type="checkbox"/> Free Cash       |
|                            | <input type="checkbox"/> Tax Levy | <input type="checkbox"/> Other                                 |  |

### Description:

Fleet management - replacement of cruiser

### Benefits of Project and Impact if Not Completed:

Maintaining proper fleet management to ensure operational readiness of the department. Patrol functions subject to disruption if not purchased

### Alternatives Considered (if any):

### Operating Budget Impact:

Reduction of repairs to fleet.

| Project Phase/Category<br>(if applicable) | Amount          |
|---|-----------------|
| Study/Design                              |                 |
| Land Acquisition                          |                 |
| Construction                              |                 |
| Equipment Cost                            | \$66,000        |
| Contingency                               |                 |
| Other                                     |                 |
| <b>TOTAL</b>                              | <b>\$66,000</b> |

| Check all that apply:   |   |
|---|---|
| <input type="checkbox"/> Rehabilitates obsolete assets                          | <input type="checkbox"/> Legal obligations (including lease payments)               |
| <input checked="" type="checkbox"/> Address assets at end of life cycle         | <input checked="" type="checkbox"/> Alleviate/prevent service disruptions           |
| <input checked="" type="checkbox"/> Reduces future investment/maintenance needs | <input type="checkbox"/> Leverages state/federal grant funds (matching funds, etc.) |
| <input checked="" type="checkbox"/> Public health/safety needs                  | <input type="checkbox"/> Regulatory requirements                                    |

Please attach purchase/project estimate to this form

## TOWN OF MEDFIELD: FY 26 CAPITAL REQUEST DETAILS

|  |              |
|--|--------------|
| <b>Department/Division:</b>            | Fire         |
| <b>Capital Project/Purchase Title:</b> | Ambulance 1  |
| <b>Requested Funding Amount:</b>       | \$414,000    |
| <b>Expected Life Cycle:</b>            | 5 to 7 years |

|                                     |   |  |
|-------------------------------------|---|--|
| <b>Requested Funding Source:</b>    | <input type="checkbox"/> Resubmission (prior request not funded)      | <input type="checkbox"/> Permitting required             |
| <i>(check all those that apply)</i> | <input checked="" type="checkbox"/> Replacement of existing equipment | <input type="checkbox"/> New addition to equipment fleet |

|                                   |                                   |  |  |
|-----------------------------------|-----------------------------------|--|--|
| <b>Check all those that apply</b> | <input type="checkbox"/> Debt     | <input type="checkbox"/> Capital Stabilization Fund  | <input type="checkbox"/> Enterprise Fund |
|                                   | <input type="checkbox"/> Grant    | <input checked="" type="checkbox"/> X Revolving Fund | <input type="checkbox"/> Free Cash       |
|                                   | <input type="checkbox"/> Tax Levy | <input type="checkbox"/> Other                       |  |

**Description:**

Replacement of the 2017 Ambulance. The price of Ambulance has significantly risen since the last purchase. I have reached out to multiple vendors and pricing is similar depending on options chosen. As we are trade-in ambulance at 5 - 7 years rather than at 10 years, we should have a better trade-in value than in the past. Trade-in values are no where near the original cost of the vehicle.

**Benefits of Project and Impact if Not Completed:**

The wear and tear on the ambulance has increased tremendously since going ALS. In addition, with Norwood Hospital OOS, we are traveling further to transport patients increasing maintenance costs.

**Alternatives Considered (if any):**

None

**Operating Budget Impact:**

**Operating Budget Impact:**  
The existing budget does not allow for a purchase of this scope.

| Project Phase/Category<br>(if applicable) | Amount           |
|---|------------------|
| Study/Design                              |                  |
| Land Acquisition                          |                  |
| Construction                              |                  |
| Equipment Cost                            | \$414,000        |
| Contingency                               |                  |
| Other                                     |                  |
| <b>TOTAL</b>                              | <b>\$414,000</b> |

|  |   |
|--|---|
| <b>Check all that apply:</b>   |   |
| <input type="checkbox"/> Rehabilitates obsolete assets               | <input type="checkbox"/> Legal obligations (including lease payments)               |
| <input type="checkbox"/> Address assets at end of life cycle         | <input type="checkbox"/> Alleviate/prevent service disruptions                      |
| <input type="checkbox"/> Reduces future investment/maintenance needs | <input type="checkbox"/> Leverages state/federal grant funds (matching funds, etc.) |
| <input type="checkbox"/> Public health/safety needs                  | <input type="checkbox"/> Regulatory requirements                                    |

***Please attach purchase/project estimate to this form***

## TOWN OF MEDFIELD: FY \_\_\_\_\_ CAPITAL REQUEST DETAILS

|                                 |                    |
|---------------------------------|--------------------|
| Department/Division:            | School Maintenance |
| Capital Project/Purchase Title: | Tractor            |
| Requested Funding Amount:       | \$50,000           |
| Expected Life Cycle:            | 20+ years          |

|                           |   |
|---------------------------|---|
| Requested Funding Source: | <input type="checkbox"/> Resubmission (prior request not funded) <input type="checkbox"/> Permitting required<br><i>(check all those that apply)</i> <input checked="" type="checkbox"/> Replacement of existing equipment <input type="checkbox"/> New addition to equipment fleet |
|---------------------------|---|

|                            |  |
|----------------------------|--|
| Check all those that apply | <input type="checkbox"/> Debt <input checked="" type="checkbox"/> Capital Stabilization Fund <input type="checkbox"/> Enterprise Fund<br><input type="checkbox"/> Grant <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Free Cash<br><input type="checkbox"/> Tax Levy <input type="checkbox"/> Other |
|----------------------------|--|

### Description:

The tractor we are looking at is a Kubota LX2610HSDC 4WD compact tractor. It is equipped with a front end loader, 54" QA bucket, Rear LED work lights, 4 point hitch and subframe, K connect module-large frame, mid PTO driveline kit.

### Benefits of Project and Impact if Not Completed:

With this tractor we will be able to do multiple projects including snow removal. We are looking to replace a 1970's ford tractor that is well past its lifespan.

### Alternatives Considered (if any):

### Operating Budget Impact:

| Project Phase/Category<br><i>(if applicable)</i> | Amount          |
|--|-----------------|
| Study/Design                                     |                 |
| Land Acquisition                                 |                 |
| Construction                                     |                 |
| Equipment Cost                                   | \$50,000        |
| Contingency                                      |                 |
| Other  |                 |
| <b>TOTAL</b>                                     | <b>\$50,000</b> |

|   |  |
|---|--|
| Check all that apply:   |  |
| <input type="checkbox"/> Rehabilitates obsolete assets<br><input checked="" type="checkbox"/> Address assets at end of life cycle<br><input checked="" type="checkbox"/> Reduces future investment/maintenance needs<br><input type="checkbox"/> Public health/safety needs | <input type="checkbox"/> Legal obligations (including lease payments)<br><input type="checkbox"/> Alleviate/prevent service disruptions<br><input type="checkbox"/> Leverages state/federal grant funds (matching funds, etc.)<br><input type="checkbox"/> Regulatory requirements |

*Please attach purchase/project estimate to this form*

## TOWN OF MEDFIELD: FY 26 CAPITAL REQUEST DETAILS

|                                 |                      |
|---------------------------------|----------------------|
| Department/Division:            | Fire                 |
| Capital Project/Purchase Title: | Structural Fire Gear |
| Requested Funding Amount:       | \$38,060             |
| Expected Life Cycle:            | 10 years             |

|                              |  |  |
|------------------------------|--|--|
| Requested Funding Source:    | <input type="checkbox"/> Resubmission (prior request not funded) | <input type="checkbox"/> Permitting required |
| (check all those that apply) | X Replacement of existing equipment                              | New addition to equipment fleet              |

|                            |                                |   |  |
|----------------------------|--------------------------------|---|--|
| Check all those that apply | <input type="checkbox"/> Debt  | X Capital Stabilization Fund            | <input type="checkbox"/> Enterprise Fund |
|                            | <input type="checkbox"/> Grant | <input type="checkbox"/> Revolving Fund | <input type="checkbox"/> Free Cash       |
|                            | Tax Levy                       | Other                                   |  |

### Description:

The National Fire Protection Associations standards mandate that fire gear should be taken out of service after 10 years as the materials start to breakdown during exposure to sunlight. Members of the department have gear older than 13 years. Each set is approximately \$2245 for the jacket and \$1215 for the pants. There has been a ridiculous increase in pricing. Last years purchase also reflected the increase from the requested capital amount. All purchases will be off of the existing State contract for fire gear.

### Benefits of Project and Impact if Not Completed:

The may deteriorate with time, Firefighters going to the Mass Fire Academy burn building and Firefighter I-II program will be ineligible to attend with gear older than 10 years old.

### Alternatives Considered (if any):

None

### Operating Budget Impact:

The existing budget does not allow for a purchase of this scope.

| Project Phase/Category<br>(if applicable) | Amount          |
|---|-----------------|
| Study/Design                              |                 |
| Land Acquisition                          |                 |
| Construction                              |                 |
| Equipment Cost                            | \$38,060        |
| Contingency                               |                 |
| Other                                     |                 |
| <b>TOTAL</b>                              | <b>\$38,060</b> |

### Check all that apply:

|  |   |
|--|---|
| <input type="checkbox"/> Rehabilitates obsolete assets               | <input type="checkbox"/> Legal obligations (including lease payments)               |
| X Address assets at end of life cycle                                | <input type="checkbox"/> Alleviate/prevent service disruptions                      |
| <input type="checkbox"/> Reduces future investment/maintenance needs | <input type="checkbox"/> Leverages state/federal grant funds (matching funds, etc.) |
| X Public health/safety needs   | Regulatory requirements   |

Please attach purchase/project estimate to this form

## TOWN OF MEDFIELD: FY 2026 CAPITAL REQUEST DETAILS

|                                 |                            |
|---------------------------------|----------------------------|
| Department/Division:            | Public Works - Highway     |
| Capital Project/Purchase Title: | 2025 Ford F350 with a plow |
| Requested Funding Amount:       | \$105,000                  |
| Expected Life Cycle:            | 10 - 12 years              |

|                              |   |  |
|------------------------------|---|--|
| Requested Funding Source:    | <input type="checkbox"/> Resubmission (prior request not funded)      | <input type="checkbox"/> Permitting required             |
| (check all those that apply) | <input checked="" type="checkbox"/> Replacement of existing equipment | <input type="checkbox"/> New addition to equipment fleet |

|                            |                                   |  |  |
|----------------------------|-----------------------------------|--|--|
| Check all those that apply | <input type="checkbox"/> Debt     | <input checked="" type="checkbox"/> Capital Stabilization Fund | <input type="checkbox"/> Enterprise Fund |
|                            | <input type="checkbox"/> Grant    | <input type="checkbox"/> Revolving Fund                        | <input type="checkbox"/> Free Cash       |
|                            | <input type="checkbox"/> Tax Levy | <input type="checkbox"/> Other                                 |  |

### Description:

Replacement of an existing 2005 F350 with a plow

### Benefits of Project and Impact if Not Completed:

The replacement vehicle is a front line vehicle used in all aspects of Highway activities. This vehicle carries loads of varied materials to work sites, plows in all snowstorms, and many miscellaneous tasks daily.

### Alternatives Considered (if any):

### Operating Budget Impact:

| Project Phase/Category<br>(if applicable) | Amount           |
|---|------------------|
| Study/Design                              |                  |
| Land Acquisition                          |                  |
| Construction                              |                  |
| Equipment Cost                            | \$105,000        |
| Contingency                               |                  |
| Other                                     |                  |
| <b>TOTAL</b>                              | <b>\$105,000</b> |

| Check all that apply:   |   |
|---|---|
| <input type="checkbox"/> Rehabilitates obsolete assets                          | <input type="checkbox"/> Legal obligations (including lease payments)               |
| <input checked="" type="checkbox"/> Address assets at end of life cycle         | <input type="checkbox"/> Alleviate/prevent service disruptions                      |
| <input checked="" type="checkbox"/> Reduces future investment/maintenance needs | <input type="checkbox"/> Leverages state/federal grant funds (matching funds, etc.) |
| <input type="checkbox"/> Public health/safety needs                             | <input type="checkbox"/> Regulatory requirements                                    |

Please attach purchase/project estimate to this form

## TOWN OF MEDFIELD: FY 2026 CAPITAL REQUEST DETAILS

|                                 |                        |
|---------------------------------|------------------------|
| Department/Division:            | Public Works - Highway |
| Capital Project/Purchase Title: | Backhoe Loader         |
| Requested Funding Amount:       | \$185,000              |
| Expected Life Cycle:            | 15 - 20 years          |

|                              |   |  |
|------------------------------|---|--|
| Requested Funding Source:    | <input type="checkbox"/> Resubmission (prior request not funded)      | <input type="checkbox"/> Permitting required             |
| (check all those that apply) | <input checked="" type="checkbox"/> Replacement of existing equipment | <input type="checkbox"/> New addition to equipment fleet |

|                            |                                   |  |  |
|----------------------------|-----------------------------------|--|--|
| Check all those that apply | <input type="checkbox"/> Debt     | <input checked="" type="checkbox"/> Capital Stabilization Fund | <input type="checkbox"/> Enterprise Fund |
|                            | <input type="checkbox"/> Grant    | <input type="checkbox"/> Revolving Fund                        | <input type="checkbox"/> Free Cash       |
|                            | <input type="checkbox"/> Tax Levy | <input type="checkbox"/> Other                                 |  |

### Description:

Replacement of an existing Backhoe Loader that is 20 years old

### Benefits of Project and Impact if Not Completed:

The replacement backhoe is instrumental in many areas of Public Works. Theis piece of equipment is used during all of our snow and ice operations, large excavation projects and many miscellaneous tasks in all of our Divisions

### Alternatives Considered (if any):

### Operating Budget Impact:

| Project Phase/Category<br>(if applicable) | Amount           |
|---|------------------|
| Study/Design                              |                  |
| Land Acquisition                          |                  |
| Construction                              |                  |
| Equipment Cost                            | \$185,000        |
| Contingency                               |                  |
| Other                                     |                  |
| <b>TOTAL</b>                              | <b>\$185,000</b> |

|   |   |
|---|---|
| Check all that apply:   |   |
| <input type="checkbox"/> Rehabilitates obsolete assets                          | <input type="checkbox"/> Legal obligations (including lease payments)               |
| <input checked="" type="checkbox"/> Address assets at end of life cycle         | <input type="checkbox"/> Alleviate/prevent service disruptions                      |
| <input checked="" type="checkbox"/> Reduces future investment/maintenance needs | <input type="checkbox"/> Leverages state/federal grant funds (matching funds, etc.) |
| <input type="checkbox"/> Public health/safety needs                             | <input type="checkbox"/> Regulatory requirements                                    |

*Please attach purchase/project estimate to this form*

**TOWN OF MEDFIELD: FY2026 CAPITAL REQUEST DETAILS**

|  |                        |
|--|------------------------|
| <b>Department/Division:</b>            | Information Technology |
| <b>Capital Project/Purchase Title:</b> | Phone System Upgrade   |
| <b>Requested Funding Amount:</b>       | \$45,000               |
| <b>Expected Life Cycle:</b>            | 10 years               |

|   |
|---|
| <b>Requested Funding Source:</b> <input type="checkbox"/> Resubmission (prior request not funded) <input type="checkbox"/> Permitting required<br>(check all those that apply) <input checked="" type="checkbox"/> Replacement of existing equipment <input type="checkbox"/> New addition to equipment fleet |
|---|

|  |
|--|
| <b>Check all those that apply</b> <input type="checkbox"/> Debt <input checked="" type="checkbox"/> Capital Stabilization Fund <input type="checkbox"/> Enterprise Fund<br><input type="checkbox"/> Grant <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Free Cash<br><input type="checkbox"/> Tax Levy <input type="checkbox"/> Other |
|--|

**Description:**

The phone system in place at the Town Hall, DPW Garage, Public Safety Building, and Medfield Outreach is roughly 12 years old. The replacement would entail transitioning from the current Primary Rate Interface (PRI) system to a Session Initiation Protocol (SIP) trunk based system.

**Benefits of Project and Impact if Not Completed:**

Modernizing phone system and increasing security at upgraded buildings.

**Alternatives Considered (if any):****Operating Budget Impact:**

No increase to operating budget (monthly phone/maintenance bills) but some degree of savings anticipated

| <b>Project Phase/Category<br/>(if applicable)</b> | <b>Amount</b>   |
|---|-----------------|
| Study/Design                                      |                 |
| Land Acquisition                                  |                 |
| Construction                                      |                 |
| Equipment Cost                                    | \$45,000        |
| Contingency                                       |                 |
| Other   |                 |
| <b>TOTAL</b>                                      | <b>\$45,000</b> |

**Check all that apply:**

|   |
|---|
| <input type="checkbox"/> Rehabilitates obsolete assets <input type="checkbox"/> Legal obligations (including lease payments)  |
| <input checked="" type="checkbox"/> Address assets at end of life cycle <input type="checkbox"/> Alleviate/prevent service disruptions                              |
| <input checked="" type="checkbox"/> Reduces future investment/maintenance needs <input type="checkbox"/> Leverages state/federal grant funds (matching funds, etc.) |
| <input type="checkbox"/> Public health/safety needs <input type="checkbox"/> Regulatory requirements  |

*Please attach purchase/project estimate to this form*

## TOWN OF MEDFIELD: FY 2026 CAPITAL REQUEST DETAILS

|  |                            |
|--|----------------------------|
| <b>Department/Division:</b>            | Public Works - Highway     |
| <b>Capital Project/Purchase Title:</b> | 2025 Ford F350 with a plow |
| <b>Requested Funding Amount:</b>       | \$105,000                  |
| <b>Expected Life Cycle:</b>            | 10 - 12 years              |

|  |   |  |
|--|---|--|
| <b>Requested Funding Source:</b><br>(check all those that apply) | <input type="checkbox"/> Resubmission (prior request not funded)<br><input checked="" type="checkbox"/> Replacement of existing equipment | <input type="checkbox"/> Permitting required<br><input type="checkbox"/> New addition to equipment fleet |
|--|---|--|

|                                   |  |   |  |
|-----------------------------------|--|---|--|
| <b>Check all those that apply</b> | <input type="checkbox"/> Debt<br><input type="checkbox"/> Grant<br><input type="checkbox"/> Tax Levy | <input checked="" type="checkbox"/> Capital Stabilization Fund<br><input type="checkbox"/> Revolving Fund<br><input type="checkbox"/> Other | <input type="checkbox"/> Enterprise Fund<br><input type="checkbox"/> Free Cash |
|-----------------------------------|--|---|--|

### Description:

Replacement of an existing 2005 F350 with a plow

### Benefits of Project and Impact if Not Completed:

The replacement vehicle is a front line vehicle used in all aspects of Highway activities. This vehicle carries loads of varied materials to work sites, plows in all snowstorms, and many miscellaneous tasks daily.

### Alternatives Considered (if any):

### Operating Budget Impact:

| Project Phase/Category<br>(if applicable) | Amount           |
|---|------------------|
| Study/Design                              |                  |
| Land Acquisition                          |                  |
| Construction                              |                  |
| Equipment Cost                            | \$105,000        |
| Contingency                               |                  |
| Other                                     |                  |
| <b>TOTAL</b>                              | <b>\$105,000</b> |

| Check all that apply:   |   |
|---|---|
| <input type="checkbox"/> Rehabilitates obsolete assets                          | <input type="checkbox"/> Legal obligations (including lease payments)               |
| <input checked="" type="checkbox"/> Address assets at end of life cycle         | <input type="checkbox"/> Alleviate/prevent service disruptions                      |
| <input checked="" type="checkbox"/> Reduces future investment/maintenance needs | <input type="checkbox"/> Leverages state/federal grant funds (matching funds, etc.) |
| <input type="checkbox"/> Public health/safety needs                             | <input type="checkbox"/> Regulatory requirements                                    |

Please attach purchase/project estimate to this form





## GLOSSARY OF TERMS

**Abatement** – A reduction or elimination of a levy imposed by a governmental unit, applicable to tax levies, motor vehicle excise, fess, charges, and special assessments.

**Accounting System** – The total structure of records and procedures which identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups, and organizational components.

**Accrued Interest** – In an original governmental bond sale, accrued interest is the amount of interest which has accumulated on the bonds from the day they are dated, up to but not including, the date of delivery (settlement date).

**AHU** – Acronym commonly used for “air handling unit”, a piece of heating, ventilation, and cooling (HVAC) equipment found at several Medfield facilities.

**Amortization** – The gradual elimination of an obligation, such as a bond, according to a specified schedule of times and amounts. The principal amount of a home mortgage, for example, is amortized by monthly payments.

**Appropriation** – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended. Only a town meeting, council or the school committee can authorize money appropriated for one purpose to be used for another. Any amount which is appropriated may be encumbered. Any part of a “general” appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance which may result in Free Cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notify the accountant (Chapter 41, § 58), the departmental appropriation is encumbered to extend the general spending authorization until such time that the bill is paid, or it is decided not to spend the funds. If these encumbrances are not acted on within a year, the accountant generally notifies the department and closes them out. A special warrant article/appropriation, on the other hand, may carry forward from year to year until spent for the designated purpose or transferred by town meeting vote to another account.

**Arbitrage** – As applied to municipal debt, the investment of tax-exempt bond or note proceeds in taxable higher yielding securities. This practice is restricted under Section 103 of the Internal Revenue Service (IRS) Code, and (beyond certain limits) earnings are required to be rebated (paid) to the IRS.

**Assessed Valuation** – A valuation set upon real estate or other property by a government as a basis for levying taxes. In Massachusetts, assessed valuation is based on “full and fair cash value,” the amount a willing buyer would pay a willing seller on the open market. Assessors must collect, record, and analyze information about the physical characteristics of the property and the market



in order to estimate the fair market value of all taxable properties in their communities.

**Audit** – An examination of systems, procedures, and financial data by a certified accountant, reporting on the fairness of financial statements and compliance with statutes and regulations. (The audit is a valuable management tool for evaluating the fiscal performance of a community).

**Audit Report** – The product of an audit prepared by an independent auditor. The report often includes (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments, and recommendations.

**Authentication** – see Certification.

**Available Funds** – These are funds established through previous appropriations or results of favorable conditions. These may be appropriated to meet emergency or unforeseen expenses, large one-time or capital expenditures. Examples: Free Cash, Stabilization Fund, Overlay Surplus, Water Surplus, and enterprise retained earnings.

**Balance Sheet** – A statement which discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.

**Basis of Accounting** – Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds and expendable trust and agency funds could be accounted for using the modified accrual method of accounting. Their revenues are recognized when they become measurable and available, as net current assets, with the following guidelines: Property taxes, excise taxes, departmental and governmental receivables are recorded as revenue when received in cash, as well as amounts received during the first 60 days of the following fiscal year. Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due. All proprietary funds and nonexpendable trust and pension trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

**Betterments (Special Assessments)** – Whenever a specific area of a community receives benefit from a public improvement (e.g. water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the cost it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full, or the property owner may request the assessors apportion the betterment over 20 years. Over the lifetime of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.



**Bond** – A written promise to pay a specified sum of money, called the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time.

**Bond Anticipation Note (BAN)** – Once borrowing for a specific project has been approved by two-thirds vote of town meeting or city council and prior to issuing long- term bonds, short-term notes may be issued to provide cash for initial project costs. BANs may be issued for a period not to exceed five years, but with the reduction of principal after two years (Chapter 44, § 17). The final maturity date of the project borrowing, beginning from the date the short-term note was issued, may not exceed the term specified by statute (Chapter 44, §§ 7 and 8). BANs are full faith and credit obligations.

**Bond Authorization** – see Debt Authorization.

**Bonds Authorized and Unissued** – Bonds which a government has been authorized to sell but has not yet done so. Issuance at this point is only contingent upon action by the Treasurer and Mayor or Selectmen.

**Bond Counsel** – An attorney or law firm engaged to review an opinion upon legal aspects of a municipal bond or note issue.

**Bond Issue** – Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bonds Payable** – The face value of bonds issued and unpaid.

**Bond Premium** – The excess of the price at which a bond is acquired or sold over its face value. An example is a \$1,000 bond which sells for \$1,010. The premium equals \$10.

**Budget** – A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period and the proposed means of financing them. A budget may be “preliminary” – the financial plan presented to the Town Meeting, or “final” – the plan approved by that body. The budget should be separated into basic units, either by department, program, or service. The format is important because by classifying by service or department, the budget is clearly defined and more easily understood by both local officials and Town Meeting.

**Capital Budget** – An annual appropriation or spending plan for capital expenditures (tangible assets or projects that cost at least \$25,000 and have a useful life of at least five years). This budget should recommend the method of financing for each item recommended and identify those items which are recommended to be deferred due to scarce resources.



**Capital Expenditures/Improvements** – These are items generally found in the capital budget, such as construction, acquisitions, site development, major repairs or replacement to capital facilities and public ways and overhead costs. The fees for architects, engineers, lawyers, and other professional services plus the cost of financing, advance planning may be included.

**Capital Improvement Program** – A comprehensive schedule for planning a community’s capital expenditures. It coordinates community planning, fiscal capacity, and physical development. While all the community’s needs should be identified in the program, there should also be a set of criteria which prioritizes the expenditures. The capital program is a plan for capital expenditures that extends five years beyond the capital budget and is updated yearly.

**Capital Outlay Expenditure Exclusion** – A vote by a community at an election to exclude payments for a single year capital project from the levy limit. The exclusion is limited to one year and may temporarily increase the levy above the levy ceiling.

**Cash** – Currency, coin, checks, postal and express money orders, and bankers’ drafts on hand or on deposit with an official or agency designated as custodian of cash and bank deposits.

**Cash Management** – The process of managing monies of a local government in order to insure maximum cash availability and maximum yield on short-term investment of idle cash.

**Cemetery Perpetual Care** – These funds are donated by individuals for the care of grave sites. According to Chapter 114, § 25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

**Certification** – The action of a bank or trust company (or DOR’s Bureau of Accounts for State House Notes) in certifying the genuineness of the municipal signatures and seal on a bond issue. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also known as Authentication.

**Cherry Sheet** – Named for the cherry-colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the next fiscal year’s state aid and assessments to communities and regional school districts. State aid to municipalities and regional school districts consists of two major types – distributions and reimbursements. Distributions provide funds based on formulas while reimbursements provide funds for costs incurred during a prior period for certain programs or services. In addition, communities may receive “offset items” which must be spent on specific programs. Cherry Sheet Assessments are advanced estimates of state assessments and charges and county tax assessments. Local assessors are required to use these figures in setting the local tax rate. (Because these figures are estimates, it should be noted that based on filing requirement and/or actual data information the final aid or assessment may differ.)



**Cherry Sheet Offset Items** – Local aid accounts which may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include School Choice Receiving Tuition and Public Libraries.

**Classification of Real Property** – Assessors are required to classify all real property according to use into one of four classes: Residential, Open Space, Commercial, and Industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners (see Classification of the Tax Rate).

**Classification of the Tax Rate** – In accordance with Chapter 40, § 56, the Selectmen vote to determine the tax rate options. Based on the residential factor adopted (see Residential Factor), any community may set as many as four different tax rates for: residential property; open space; and commercial, industrial, and personal property.

**COA** – Acronym used commonly for the Medfield Council on Aging, located at The CENTER at Medfield.

**Collective Bargaining** – The negotiations between an employer and union representative regarding wage, hours, and working conditions.

**Conservation Fund** – This fund may be expended for lawful conservation purposes as described in Chapter 40, § 8C. This fund may also be expended for damages related to the taking of land by eminent domain provided that such taking has first been approved by a two-thirds vote of the city council or town meeting.

**Debt Authorization** – Formal approval to incur debt by municipal officials, in accordance with procedures stated in Chapter 44, specifically §§ 1, 2, 3, 4a and 6-15.

**Debt Burden** – The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.

**Debt Exclusion** – This is a vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to cover the annual debt service payment is added to the levy limit for the life of the debt only. A debt exclusion may temporarily increase the levy above the levy ceiling.

**Debt Limit** – The maximum amount of debt which a municipality may have authorized for qualified purposes under state and self-imposed ceilings.

**Debt Service** – The cost (usually stated in annual terms) of the principal retirement and interest of any



particular issue.

**Default** – Failure to pay principal or interest when due.

**Encumbrance** – Obligations in the form of purchase orders, contract, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

**Enterprise Funds** – An accounting mechanism which allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. With an enterprise fund, all costs of service delivery, direct, indirect, and capital costs, are identified. This allows the community to recover total service costs through user fees if it so chooses. Enterprise accounting also enables communities to reserve the “surplus” or retained earnings generated by the operation of the enterprise rather than closing it out at year end. According to Chapter 44, § 53F½, all the services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs)** – The determination of the full and fair cash value of all property in the Commonwealth which is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts, and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with Chapter 58, § 10C, is charged with the responsibility of biannually determining an equalized valuation for each town and city in the Commonwealth.

**Estimated Receipts** – Estimates of state and local miscellaneous receipts based on previous year’s receipts deducted by the Assessors from gross amount to be raised by taxation.

**Excess and Deficiency** – Also called the “surplus revenue” account, this is the amount by which cash, accounts receivable and other assets exceed the liabilities and reserves.

**Excess Levy Capacity** – The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of Selectmen and council must be informed of excess levying capacity and evidence of such acknowledgement must be submitted to DOR when setting the tax rate.

**Exemptions** – Upon approval of an application to the Board of Assessors, these are full or partial discharges from the obligation to pay a property tax by statute on particular categories of property or persons. Examples include hospitals, schools, houses of worship, and cultural institutions that are of benefit to the community. In addition, exemptions may be granted for qualified veterans, blind individuals, surviving spouses, persons over 70 years of age, and certain financial hardships.

**Expenditure** – The spending of money by the town or city for programs within the approved budget.



**Federal Aid Anticipation Note (FAAN)** – A short-term loan issued to be paid off at the time of receipt of a federal grant. FAANs are full faith and credit obligations.

**Fiduciary Funds** – Fiduciary funds account for assets held by the municipality in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. These include expendable trust, non-expendable trust, pension trust, and agency funds. Non-expendable trust and pension trust funds are accounted for in essentially the same manner as proprietary funds. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**Financial Advisor** – An individual or institution which assists municipalities in the issuance of tax-exempt bonds and notes. This function in Massachusetts is performed either by the public Finance Department of a commercial bank or a non-bank advisor.

**Fiscal Year** – The Commonwealth, state, and municipalities (as of 1974) operate on a fiscal year which begins on July 1 and ends on June 30. The number of the fiscal year is that of the calendar year in which the fiscal year ends, e.g. the 2016 fiscal year, July 1, 2015, to June 30, 2016, usually written as FY16 or FY2016. This, however, no longer coincides with the fiscal year followed by the federal government, for beginning in 1976 the federal fiscal year was changed to begin on October 1 and end on September 30.

**Fixed Costs** – These are costs which are legally or contractually mandated. (Examples: retirement, FICA/Social Security, insurances, debt service or interest.)

**Float** – The amount of money making up the difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Foundation Budget** – The target set for each school district defining the spending level necessary to provide an adequate education for all students. The Foundation Budget is comprised of both local effort and state aid.

**Free Cash** – (Also Budgetary Fund Balance) Funds remaining from the operations of the previous fiscal year which are certified by DOR's Director of Accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount of remaining funds which can be certified as free cash. The calculation of free cash is made based on the balance sheet, which is submitted by the community's Auditor, Accountant or Comptroller. Typically, a community will attempt to maintain a free cash balance of between 3 and 5 percent of its total budget as a hedge against unforeseen expenditures, to insure there will be an adequate reserve to prevent sharp fluctuations in the tax rate, and to prevent expensive short-term borrowing. (Maintenance of an adequate free





cash level is not a luxury but a necessary component of sound local fiscal management. Credit rating agencies and other members of the financial community expect municipalities to maintain free cash reserves; judgments regarding a community's fiscal stability are made, in part, on the basis of free cash.) Also see Available Funds.

**Full Faith and Credit** – A legal pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund** – An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting** – Organizing the financial records of a municipality into multiple funds. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the General Fund and Enterprise Funds. Communities whose accounting records are organized according to the Uniform Massachusetts Accounting System use multiple funds.

**General Fund** – This non-earmarked fund is used to account for most financial resources and activity governed by the normal Town Meeting/City Council appropriation process.

**General Obligation Bonds** – Bonds issued by a municipality which are backed by the full faith and credit of its taxing authority.

**Governing Body** – The board, committee, commissioners, or other legislative body of a governmental unit, including the school committee of a municipality.

**Indirect Cost** – Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total costs of service delivery. (An example of an indirect cost of providing water service would be health insurance costs for water employees.)

**Interest** – Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as discount at the time a loan is made.

**Interest Rate** – The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments** – Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

**Judgment** – An amount to be paid or collected by a governmental unit as a result of a court





decision, including a condemnation award in payment for private property taken for public use.

**Land Fund** – A fund established in FY86 to which may be added an annual appropriation earmarked for the acquisition of land or debt service on designated land purchases.

**Law Enforcement Trust Fund** – A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in Chapter 94C, § 47. Funds from this account may be expended by the police chief without further appropriation.

**Legal Opinion** – An opinion by an attorney or law firm that bonds have been legally issued by a public body, and that the bonds are exempt from federal income taxes and some Massachusetts taxes under existing laws, regulations, and rulings.

**Levy Ceiling** – The maximum tax assessed on real and personal property may not exceed 2.5 percent of the total full and fair cash value of all taxable property (Chapter 59, § 21C). Property taxes levied may exceed this limit only if the community passes a capital outlay expenditure exclusion, a debt exclusion, or a special exclusion.

**Levy Limit** – The maximum amount a community can levy in a given year. The limit can grow each year by 2.5 percent of the prior year's levy limit (Chapter 59, § 59C(f,g,k)) plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion or special exclusion.

**Line-Item Budget** – A budget which focuses on inputs of categories of spending, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid** – Revenue allocated by the Commonwealth to towns, cities, and regional school districts. Estimates of local aid are transmitted to towns, cities, and districts annually by the "Cherry Sheet." Most of the Cherry Sheet aid programs are considered revenues of the municipality's or the regional school district's General Fund and may be spent for any purpose subject to appropriation.

**Local Appropriating Authority** – In a town, the town meeting has the power to levy directly a property tax. In a city, the city council has the power.

**Local Receipts** – Locally generated revenues other than real and personal property taxes and excluding enterprise fund revenues. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

**M.G.L. (or G.L.)** – Massachusetts General Laws, Annotated

**Massachusetts Clean Water Trust** – formerly the Massachusetts Water Pollution Abatement Trust – established in 1989 to improve the water quality in the



Commonwealth through the provision of low-cost capital financing to cities, towns and other eligible entities.

**Massachusetts Municipal Depository Trust** – Founded in 1977, it is an investment program in which municipalities may pool excess cash. It is under the supervision of the State Treasurer.

**Massachusetts School Building Authority** – a quasi-independent government authority created to reform the process of funding capital improvement projects in the Commonwealth’s public schools

**Maturity** – The date upon which the principal of a bond becomes due and payable.

**Minimum Required Local Contribution** – The minimum that a town or city must appropriate from property taxes and other local revenues for the support of schools.

**Moody’s Investment Services, Inc.** – One of the leading municipal bond rating agencies.

**Municipal(s)** – (As used in the bond trade) “Municipal” refers to any governmental unit below or subordinate to the state. “Municipals” (i.e., municipal bonds) include not only the bonds of all local subdivisions such as towns, cities, school districts, special districts, but also bonds of states and agencies of the state.

**Municipal Revenue Growth Factor** – An estimate of the percentage change in a municipality’s revenue growth for a fiscal year.

**Municipal Finance Oversight Board** – A board authorized by M.G.L. to review and approve applications by municipalities to exceed their statutory debt limit, define the term of borrowing for certain purposes and designate issues of “Qualified Bonds” under chapter 44a.

**Net School Spending (NSS)** – Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community’s NSS funding must be equal or exceed the NSS Requirement established annually by the Department of Elementary and Secondary Education.

**New Growth** – the taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year. For example, FY2016 new growth is determined by multiplying the value of new construction in calendar 2014 (as valued on January 1, 2015) by the FY2015 tax rate.

**Note** – A short-term loan, typically of a year or less in maturity.

**Notice of Sale** – A detailed statement which is published to advertise the sale of municipal bonds by competitive bid.



**Objects of Expenditures** – A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses” or “capital outlay.”

**Official Statement** – A document containing information about a prospective bond issue or a note issue which contains information about the issue and the issuer and is intended for the potential investor. The Official Statement is sometimes published with the Notice of Sale. It is sometimes called an Offering Circular or Prospectus.

**Operating Budget** – The plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Other Amounts to be Raised** – The amounts raised through taxation, but which are not appropriation items. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county, and other special district charges. Because these must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to Town Meeting. (see Tax Rate Recapitulation Sheet)

**Overlay** – (Overlay Reserve or Reserve for Abatements and Exemptions) An account established annually to fund anticipated property tax abatements and exemptions in that year. The overlay reserve is not established by the normal appropriation process, but rather on the tax rate recapitulation sheet.

**Overlay Deficit** – A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements and statutory exemptions for that year. Overlay deficits must be provided for in the next fiscal year.

**Overlay Surplus** - Any balance in the overlay account of a given year more than the amount remaining to be collected or abated can be transferred into this account (see Overlay). Within ten days of a written request by the chief executive officer of a town or city, the assessors must provide a certification of the excess amount of overlay available for transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is “closed” to surplus revenue, i.e. it becomes a part of free cash.

**Override** – A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit to no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. (see Underride)

**Override Capacity** – The difference between a community’s levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

**Par Value** – The face amount of a bond, e.g. \$1,000 or \$5,000.

**Parking Meter Receipts Reserved for Appropriation** – This fund allows a community to charge for



parking and to reserve these proceeds in a separate account. In accordance with Chapter 40, § 22A, the process may be used to offset certain expenses for the acquisition, installation, maintenance and operation of parking meters and the regulation of parking and other traffic activities.

**Paying Agent** – A bank or other institution which acts as the agent for a municipality in making bond interest and principal payments.

**PERAC** - The Public Employee Retirement Administration Commission – created for and dedicated to the oversight, guidance, monitoring, and regulation of the Massachusetts Public Pension Systems.

**Performance Budget** – A budget which stresses output both in terms of economy and efficiency.

**Personnel Services** – The cost of salaries, wages, and related employment benefits.

**Premium** – The amount by which the price exceeds the principal amount of a bond or par value.

**Principal** – The face amount of a bond, exclusive of accrued interest.

**Program Budget** – A budget which relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Property Tax Levy** – The amount of community can raise through the property tax. The levy can be any amount up to the levy limit plus exclusions.

**Purchased Services** – The cost of services that are provided by a vendor.

**Ratings** – Designations used by credit rating services to give relative indications of quality. Mood's ratings range from the highest Aaa down through Aa, A-1, A, Baa-1, Baa, Ba, B, Caa, Ca, C. Standard & Poor's ratings include AAA, AA, A, BBB, BB, B, CCC, CC, C, DDD, DD and D.

**Refunding** – System by which an issue is redeemed by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund** – An amount set aside annually within the budget of a town (not to exceed 5 percent of the tax levy for the preceding year) or city (not to exceed 3 percent of the tax levy for the preceding year) to provide a funding source for extraordinary and unforeseen expenditures. In a town, the Finance Committee can authorize transfers for this fund for "extraordinary and unforeseen" expenditures. Other uses of the fund require budgetary transfers by Town Meeting. In a city, transfers from this fund may be voted by the City Council upon recommendation of the Mayor.

**Residential Factor** – Adopted by a community annually, this governs the percentage of the tax levy to be paid by property owners. If local officials choose a low residential factor, (for example the statutory minimum set by the Commissioner of Revenue) residential property owners will pay a



proportionately lower share of the total levy (split or multi-tax rate). A residential factor of “1” will result in the taxation of all property at the same rate (single tax rate).

**Retained Earnings** – An equity account reflecting the accumulated earnings of an enterprise fund, which may be used to fund capital improvements, to reimburse the General Fund for prior year subsidies, to reduce user charges and for enterprise deficits (operating loss).

**Revaluation (or recertification of property values)** – The Assessors of each community are responsible to develop a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the Assessors’ analysis and consideration of many factors including, but not limited to, the results of an in-depth sales ratio study, the location and style of properties, and the accuracy of existing property record information. Every three years, Assessors must submit property values to the state Department of Revenue for certification. Assessors must also maintain these values in the years between certifications. This is done so that each property taxpayer in the community pays his or her share of the cost of local government – no more or less – in proportion to the amount of money the property is worth.

**Revenue Anticipation Borrowing** – Cities, towns and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year’s tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to Chapter 44, § 4, towns, cities and districts may borrow up to one year in anticipation of such revenue.

**Revenue Anticipation Note (RAN)** – A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond** – A bond payable from and secured by specific revenues and thereby not full faith and credit obligations.

**Revolving Fund** – Allows a community to raise revenues from a specific service and use those revenues to support the service without appropriation. For departmental revolving funds, Chapter 44, § 53E stipulates that each fund must be reauthorized each year at an annual town meeting or by city council action, and that a limit on the total amount which may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the town or city in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single department or board. No revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full-time employees. Revolving funds for other programs as provided by statute are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.



**RTU** – Acronym commonly used for “rooftop unit”, a piece of heating, ventilation, and cooling (HVAC) equipment found at several Medfield facilities.

**Sale of Cemetery Lot Fund** – This fund is established to account for proceeds of the sale of cemetery lots. The proceeds must be used to offset certain expenses of the Cemetery Department under provisions of Chapter 114, § 43C.

**Sale of Real Estate Fund** – This fund is established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. Chapter 44, § 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the town or city is authorized to borrow for a period of five years or more.

**Security** – For Massachusetts municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

**Serial Bond** – A bond of an issue which has maturities scheduled annually over a period of years.

**Special Assessment** – see Betterments.

**Special Exclusion** – For a few limited capital purposes, a community may assess taxes above the amount of its levy limit or levy ceiling without voter approval. see Proposition 21/2 chapter in this Manual.

**Stabilization Fund** – An account from which amounts may be appropriated for any lawful purpose. Towns may appropriate into this fund in any year an amount not to exceed ten percent of the prior year’s tax levy or a larger amount with the approval of the Director of Accounts. The aggregate of the Stabilization Fund shall not exceed ten percent of the town’s equalized value, and any interest shall be added to and become a part of the fund. A two-thirds vote of town meeting or city council is required to appropriate money from the Stabilization Fund.

**Standard & Poor’s Corporation** – One of the leading municipal bond rating agencies.

**State Aid Anticipation Note (SAAN)** – A short-term loan issued in anticipation of a state grant or aid.

**State House Notes** – Notes for towns, cities, counties, and districts certified by the Director of Accounts. State House Notes are generally less costly and easier to issue than conventional issues for borrowings. Therefore, these notes are more commonly used for temporary loans and smaller long-term issues.

**Surplus Revenue** – The amount by which cash, accounts receivable and other floating assets exceed the liabilities and reserves.



**Tailings** – This fund is reserved for unclaimed checks written on city or town accounts. The procedures for retaining money from unclaimed checks is outlined in Chapter 200A, § 9A. Written notice must be filed with the Clerk if these procedures are to be followed.

**Tax Rate** – The amount of tax stated in terms of a unit of the tax base, for example, \$14.80 per \$1,000 of assessed valuation of taxable property.

**Tax Rate Recapitulation Sheet (also Recap Sheet)** – A document submitted by a town or city to the Department of Revenue to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations which affect the property tax rate. (In order to issue the first-half semiannual property tax bills before October 1st, the recap sheet should be submitted to the Department of Revenue in September, or in December to issue the third quarterly property tax bills before January 1st.)

**Tax Title** – Collection procedure which secures a lien on real property and protects the municipality's right to payment of overdue property taxes. (Without following this procedure, the lien on real property expires if three years elapse from the October first following the assessment date, and the property is transferred. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the Collector may take the property for the city or town. After properly recording the instrument of taking, the Collector transfers responsibility for collecting the overdue amounts to the Treasurer).

**Term Bond** – Bonds the entire principal of which matures on one date. Massachusetts municipal general obligation bonds are required by law to be retired on a serial basis.

**Trust Fund** – In general, a fund held for the specific purpose stipulated by a trust agreement. The Treasurer acts as custodian of trust funds and invests and expends such funds as stipulated by trust agreements or as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, interest but not principal may be expended as directed.

**Override** – A vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of Override.

**Underwriter** – For municipal debt issues, a commercial bank or securities dealer which purchases all or part of a new issue to sell the securities to investors. A group of underwriters is called a syndicate.

**Unfunded Pension Liability**- Unfunded pension liability is the difference between the value assigned to the retirement benefits already deemed by the town's employees and the assets the town's retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is driven by assumptions about interest rates at which a retirement system's assets will grow and the rate of future costs of living increases to pensioners.



**Uniform Massachusetts Accounting System (UMAS)** – A comprehensive and practical municipal accounting system that conforms to Generally Accepted Accounting principles (GAAP) for local governments. UMAS is regarded by the Department of Revenue as the professional standard for modern municipal accounting in Massachusetts. (Among the benefits of conversion to UMAS are increased consistency in reporting and record keeping and enhanced comparability of data among cities and towns.)

**Unreserved Fund Balance** – Also referred to sometimes as “surplus revenue account,” this is the amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to “stockholders’ equity” account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as “accounts receivable” may be taxes receivable and uncollected. (see Free Cash).

**Valuation (100%)** – Requirement that the assessed valuation must be the same as the market value for all properties; 100 percent valuation may offer greater equity in the redistribution of state aid to cities and towns based upon local real estate values.

**Warrant** – A list of items to be acted on by Town Meeting. (A treasury warrant, and the assessors’ warrant authorize the Treasurer to pay specific bills and the tax Collector to collect taxes in the amount and from the persons listed, respectively.)

**Water Surplus** – For water departments operating under Chapter 41, § 69B, any revenues in excess of estimated water receipts or unspent water appropriations close to a water surplus account. Water surplus may be appropriated to fund water-related general and capital expenses or to reduce water rates.

**Waterways Improvement Fund** – An account into which 50 percent of the proceeds of the boat excise are deposited. Use of these proceeds is limited to certain waterway expenses as outlined in Chapter 40, § 5G.

**Yield** – The net annual percentage of income derived from an investment. The yield of a bond reflects interest rate, length of time to maturity and write-off of premium or accrual of discount. (Also referred to as “yield to maturity.”)



## ISSUER COMMENT

21 July 2025

### RATING

Issuer Rating <sup>1</sup>

Aa1 No Outlook

### Analyst Contacts

Nathan Carley +1.312.706.9958  
AVP-Analyst  
nathan.carley@moodys.com

Thomas Jacobs +1.212.553.0131  
Associate Managing Director  
thomas.jacobs@moodys.com

### CLIENT SERVICES

Americas 1-212-553-1653  
Asia Pacific 852-3551-3077  
Japan 81-3-5408-4100  
EMEA 44-20-7772-5454

## Town of Medfield, MA

### Update to credit metrics

### Issuer profile

The Town of Medfield is located in Norfolk County in southeastern Massachusetts, about 20 miles southwest of Boston.

### Key indicators

Exhibit 1

#### Medfield (Town of) MA

|   | 2021        | 2022        | 2023        | 2024        | Aa Medians  |
|---|-------------|-------------|-------------|-------------|-------------|
| <b>Economy</b>                                      |             |             |             |             |             |
| Resident income ratio (%)                           | 259.5%      | 255.0%      | 245.1%      | N/A         | 114.1%      |
| Full Value (\$000)                                  | \$2,985,655 | \$2,985,655 | \$3,244,190 | \$3,244,190 | \$2,888,367 |
| Population  | 12,775      | 12,844      | 12,923      | N/A         | 22,430      |
| Full value per capita (\$)                          | \$233,711   | \$232,455   | \$251,040   | N/A         | \$125,640   |
| Annual Growth in Real GDP                           | 7.0%        | 2.4%        | 1.5%        | N/A         | 2.0%        |
| <b>Financial Performance</b>                        |             |             |             |             |             |
| Revenue (\$000)                                     | \$81,277    | \$84,578    | \$93,955    | \$94,368    | \$52,335    |
| Available fund balance (\$000)                      | \$17,670    | \$26,949    | \$24,492    | \$25,707    | \$29,526    |
| Net unrestricted cash (\$000)                       | \$33,319    | \$43,017    | \$42,063    | \$43,736    | \$41,432    |
| Available fund balance ratio (%)                    | 21.7%       | 31.9%       | 26.1%       | 27.2%       | 57.1%       |
| Liquidity ratio (%)                                 | 41.0%       | 50.9%       | 44.8%       | 46.3%       | 79.6%       |
| <b>Leverage</b>                                     |             |             |             |             |             |
| Debt (\$000)  | \$31,926    | \$39,315    | \$34,798    | \$31,426    | \$37,305    |
| Adjusted net pension liabilities (\$000)            | \$61,591    | \$54,241    | \$41,183    | \$52,418    | \$45,496    |
| Adjusted net OPEB liabilities (\$000)               | \$48,553    | \$42,037    | \$37,415    | \$36,381    | \$4,376     |
| Other long-term liabilities (\$000)                 | \$1,370     | \$1,280     | \$1,359     | \$1,415     | \$1,726     |
| Long-term liabilities ratio (%)                     | 176.5%      | 161.8%      | 122.1%      | 128.9%      | 210.2%      |
| <b>Fixed costs</b>                                  |             |             |             |             |             |
| Implied debt service (\$000)                        | \$2,574     | \$2,239     | \$2,746     | \$2,417     | \$2,477     |
| Pension tread water contribution (\$000)            | \$1,596     | \$1,080     | \$1,602     | N/A         | \$1,199     |
| OPEB contributions (\$000)                          | \$1,775     | \$1,731     | \$1,923     | \$1,925     | \$179       |
| Implied cost of other long-term liabilities (\$000) | \$91        | \$96        | \$89        | \$94        | \$115       |
| Fixed-costs ratio (%)                               | 7.4%        | 6.1%        | 6.8%        | 6.4%        | 9.6%        |

For definitions of the metrics in the table above please refer to the [US Cities and Counties Methodology](#) or see the Glossary in the Appendix below. Metrics represented as N/A indicate the data were not available at the time of publication. The medians come from our most recently published [US Cities and Counties Median Report](#).

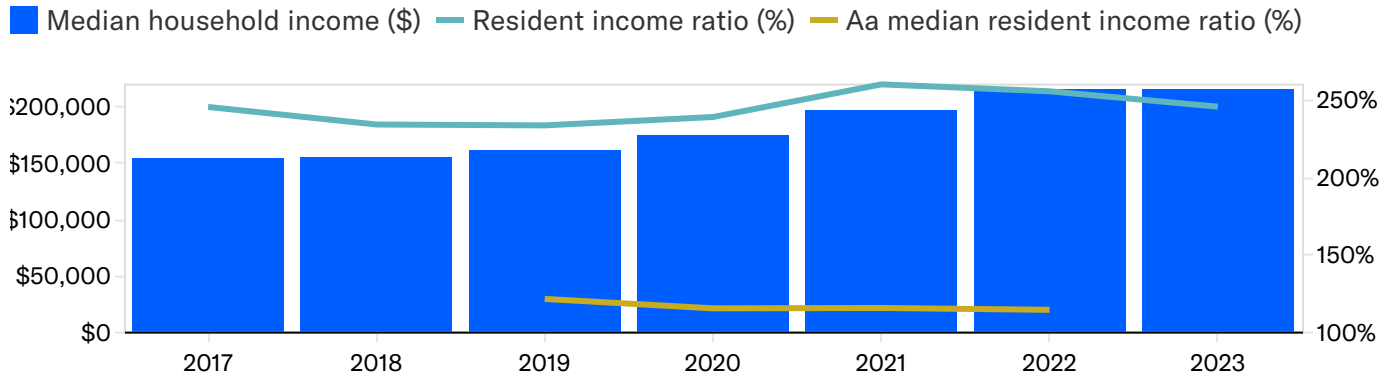
The real GDP annual growth metric cited above is for the Boston-Cambridge-Newton, MA-NH Metropolitan Statistical Area.

Sources: US Census Bureau, Medfield (Town of) MA's financial statements and Moody's Ratings, US Bureau of Economic Analysis

## Economy

Exhibit 2

### Resident Income

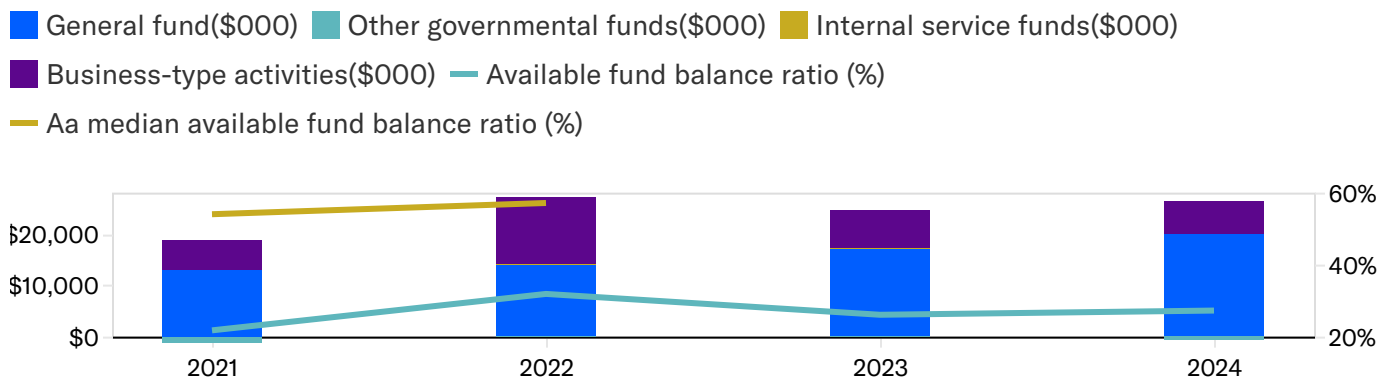


Source: Moody's Ratings

## Financial performance

Exhibit 3

### Fund Balance



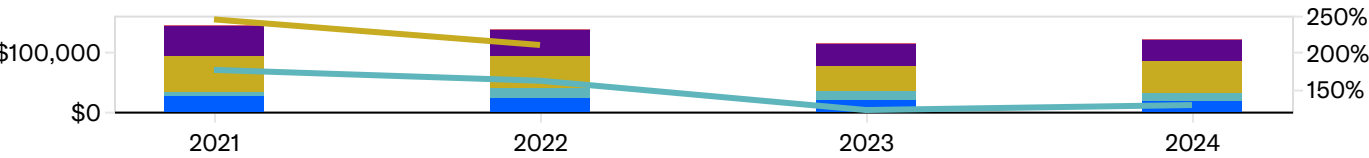
Source: Moody's Ratings

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the issuer/deal page on <https://ratings.moody's.com> for the most updated credit rating action information and rating history.

Leverage

Exhibit 4  
Total Primary Government - Long Term Liabilities

- Governmental Debt(\$000)
- Business-Type Activity Debt(\$000)
- Adjusted net pension liabilities(\$000)
- Adjusted net other post-employment liabilities(\$000)
- Other long-term liabilities(\$000)
- Long-term liabilities ratio (%)
- Aa median long-term liabilities ratio (%)



Source: Moody's Ratings

## Appendix

Exhibit 5

### Key Indicators Glossary

|   | Definition  | Typical Source*   |
|---|---|---|
| <b>Economy</b>                          |   |   |
| Resident income ratio                   | Median Household Income (MHI) for the city or county, adjusted for Regional Price Parity (RPP), as a % of the US MHI  | MHI: US Census Bureau - American Community Survey 5-Year Estimates<br>RPP: US Bureau of Economic Analysis |
| Full value                              | Estimated market value of taxable property in the city or county  | State repositories; audited financial statements; continuing disclosures                                  |
| Population                              | Population of the city or county  | US Census Bureau - American Community Survey 5-Year Estimates   |
| Full value per capita                   | Full value / population   |   |
| Economic growth metric                  | Five year CAGR of real GDP for Metropolitan Statistical Area or county minus the five-year CAGR of real GDP for the US  | Real GDP: US Bureau of Economic Analysis  |
| <b>Financial performance</b>            |   |   |
| Revenue                                 | Sum of revenue from total governmental funds, operating and non-operating revenue from total business-type activities, and non-operating revenue from internal services funds, excluding transfers and one-time revenue, e.g., bond proceeds or capital contributions | Audited financial statements  |
| Available fund balance                  | Sum of all fund balances that are classified as unassigned, assigned or committed in the total governmental funds, plus unrestricted current assets minus current liabilities from the city's or county's business-type activities and internal services funds        | Audited financial statements  |
| Net unrestricted cash                   | Sum of unrestricted cash in governmental activities, business type activities and internal services fund, net of short-term debt  | Audited financial statements  |
| Available fund balance ratio            | Available fund balance (including net current assets from business-type activities and internal services funds) / Revenue   |   |
| Liquidity ratio                         | Net unrestricted cash / Revenue   |   |
| <b>Leverage</b>                         |   |   |
| Debt                                    | Outstanding long-term bonds and all other forms of long-term debt across the governmental and business-type activities, including debt of another entity for which it has provided a guarantee disclosed in its financial statements                                  | Audited financial statements; official statements   |
| Adjusted net pension liabilities (ANPL) | Total primary government's pension liabilities adjusted by Moody's to standardize the discount rate used to compute the present value of accrued benefits   | Audited financial statements; Moody's Ratings   |
| Adjusted net OPEB liabilities (ANOL)    | Total primary government's net other post-employment benefit (OPEB) liabilities adjusted by Moody's to standardize the discount rate used to compute the present value of accrued benefits  | Audited financial statements; Moody's Ratings   |
| Other long-term liabilities (OLTL)      | Miscellaneous long-term liabilities reported under the governmental and business-type activities entries  | Audited financial statements  |
| Long-term liabilities ratio             | Debt + ANPL + ANOL + OLTL / Revenue   |   |
| <b>Fixed costs</b>                      |   |   |
| Implied debt service                    | Annual cost to amortize city or county's long-term debt over 20 years with level payments   | Audited financial statements; official statements; Moody's Ratings  |
| Pension tread water contribution        | Pension contribution necessary to prevent reported unfunded pension liabilities from growing, year over year, in nominal dollars, if all actuarial assumptions are met  | Audited financial statements; Moody's Ratings   |
| OPEB contribution                       | City or county's actual contribution in a given period  | Audited financial statements  |
| Implied cost of OLTL                    | Annual cost to amortize city or county's other long-term liabilities over 20 years with level payments  | Audited financial statements; Moody's Ratings   |
| Fixed-costs ratio                       | Implied debt service + Pension tread water + OPEB contributions + Implied cost of OLTL / Revenue  |   |

\*Note: If typical data source is not available then alternative sources or proxy data may be considered. For more detailed definitions of the metrics listed above please refer to the [US Cities and Counties Methodology](#).

Source: Moody's Ratings

## Endnotes

- <sup>1</sup> Issuer Rating reflects the government's ability to repay debt and debt-like obligations without consideration of any pledge, security or structural features. In some circumstances, credit characteristics are sufficient to result in a GO bond rating that is higher than the Issuer Rating. Local governments with Moody's rated debt outstanding will have separate ratings detailed by security pledge on their Moody's.com issuer page and credit opinions explaining our credit view for each rating.

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