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## Important: Budget Planning and Service Adjustments for FY 2027 and FY 2028

Stephen Callahan <callahanstephend@gmail.com>

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**Subject:** Important: Budget Planning and Service Adjustments for FY 2027 and FY 2028

Dear Budget Makers of the Town of Medfield,

As we approach the next phase of the budget cycle, your partnership is essential in navigating the challenges ahead. The Warrant Committee has finalized department budget guidance for fiscal years 2027 and 2028. This year, we face unique challenges: projected increases are 1.3% for FY 2027 and 1.6% for FY 2028, compared to 3.5% last year. This reflects a future multi-year structural budget deficit, driven by significant sustained increases in health insurance budgets and the constraints of the Prop 2 1/2 guardrails.

Since this is a multi-year structural operating budget deficit, and following our approved financial policies, there are no easy or quick solutions other than expenditure reductions and/or a Prop 2 1/2 operating budget override. Longer term, new development opportunities may help provide relief through additional property tax revenue growth.

To address these realities, we ask each department to immediately collaborate with their oversight committees—School Committee for schools, Select Board for municipal departments—to identify and communicate potential reductions or changes in services and costs. Departments should also seek opportunities to increase revenues through new or increased fees. **Please submit your department's budget within this guidance as soon as possible, but no later than February 1, 2026.** Please share initial ideas or concerns at the earliest possible stage so we can address challenges proactively.

While we do not anticipate significant changes to the forecasted guidance at this time, adjustments may be necessary once the Governor's State Aid figures are available in January 2026. Open communication is vital; if you have questions or need clarification, please reach out. Transparency in discussing service reductions or cuts will help residents understand the tradeoffs and implications of any proposed Prop 2 1/2 override.

Please review the attached timeline and the approved financial policies (<https://www.town.medfield.net/DocumentCenter/View/8398/FINANCIAL-POLICIES-2024-UPDATE-SIGNED?bidId=>) as you consider budget alternatives.

Together, we can ensure the fiscal health of the Town of Medfield and continue to serve our community effectively. Thank you for your attention and collaboration.

Lastly, please do not hesitate to forward this communication to other individuals involved in the budget making process.

Wishing you all peace and a joyous holiday season.

Best,  
Steve Callahan  
Chair, Warrant Committee

Attachment: Timeline for key dates presented at the joint School Committee, Select Board, and Warrant Committee workshop.

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 **Timeline for Town Meeting and FY 2027 Operating Budget(s).pdf**  
180K

## FY2027/FY2028 Budget Forecast

I	Property Tax Revenue	FY2026		FY2026		FY2027		\$ Change		% Change		FY2028		\$ Change		% Change	
		Budgeted	Recap	Forecast	FY26 to FY27	FY26 to FY27	Forecast	FY26 to FY27	FY27 to FY28	FY27 to FY28	Forecast	FY27 to FY28	FY27 to FY28	FY27 to FY28	FY27 to FY28	FY27 to FY28	
A	Property Tax Levy	\$ 53,088,030	\$ 53,088,031	\$ 54,864,900	\$ 1,776,869	3.3%	\$ 56,586,523	\$ 1,721,623	3.14%								
B	2 1/2 Levy Increase	\$ 1,327,201	\$ 1,327,201	\$ 1,371,623	\$ 44,422	3.3%	\$ 1,414,663	\$ 43,041	3.1%								
C	New Growth	\$ 400,000	\$ 449,668	\$ 350,000	\$ (99,668)	-22.2%	\$ 400,000	\$ 50,000	14.3%								
D	Debt Exclusions	\$ 1,894,656	\$ 1,893,379	\$ 1,852,457	\$ (40,922)	-2.2%	\$ 1,812,345	\$ (40,112)	-2.2%								
<b>Total Property Tax Levy</b>		<b>\$ 56,709,887</b>	<b>\$ 56,758,279</b>	<b>\$ 58,438,980</b>	<b>\$ 1,680,701</b>	<b>3.0%</b>	<b>\$ 60,213,531</b>	<b>\$ 1,774,551</b>	<b>3.0%</b>								
II	Other Revenue	FY2026		FY2026		FY2027		\$ Change		% Change		FY2028		\$ Change		% Change	
		Budgeted	Recap	Forecast	FY26 to FY27	FY26 to FY27	Forecast	FY26 to FY27	FY27 to FY28	FY27 to FY28	FY27 to FY28	Forecast	FY27 to FY28	FY27 to FY28	FY27 to FY28	FY27 to FY28	
A	State Aid	\$ 9,066,320	\$ 9,232,882	\$ 9,463,704	\$ 230,822	2.5%	\$ 9,700,297	\$ 236,593	2.5%								
B	Local Receipts	\$ 5,276,461	\$ 5,276,461	\$ 5,589,581	\$ 313,120	5.9%	\$ 5,702,720	\$ 113,138	2.0%								
C	Other Available General Funds	\$ 803,486	\$ 803,486	\$ 308,295	\$ (495,191)	-61.6%	\$ 199,778	\$ (108,517)	-35.2%								
D	W&S Enterprise Fund Offset	\$ 2,206,095	\$ 2,206,095	\$ 2,198,053	\$ (8,042)	-0.4%	\$ 2,198,053	\$ -	0								
<b>Total Other Revenue</b>		<b>\$ 17,352,362</b>	<b>\$ 17,518,924</b>	<b>\$ 17,559,633</b>	<b>\$ 207,271</b>	<b>1.2%</b>	<b>\$ 17,800,847</b>	<b>\$ 241,214</b>	<b>1.4%</b>								
<b>TOTAL REVENUE</b>				<b>\$ 74,062,249</b>	<b>\$ 74,277,203</b>	<b>\$ 75,998,613</b>	<b>\$ 1,936,364</b>	<b>2.6%</b>				<b>\$ 78,014,378</b>	<b>\$ 2,015,765</b>	<b>2.7%</b>			
III	Shared Fixed Costs (Insurance/Benefits)	FY2026		FY2026		FY2027		\$ Change		% Change		FY2028		\$ Change		% Change	
		Budget	Actual	Forecast	FY26 to FY27	FY26 to FY27	Forecast	FY26 to FY27	FY27 to FY28	FY27 to FY28	FY27 to FY28	Forecast	FY27 to FY28	FY27 to FY28	FY27 to FY28	FY27 to FY28	
A	Workers Compensation Insurance	\$ 279,997		\$ 299,597	\$ 19,600	7.0%	\$ 323,565	\$ 23,968	8.0%								
B	Property, General Liability and Profession	\$ 266,573	\$ 375,020	\$ 401,271	\$ 134,698	50.5%	\$ 433,373	\$ 32,102	8.0%								
C	Police/Fire 111F Insurance	\$ 90,000	\$ 65,000	\$ -	\$ (90,000)	-100.0%	\$ -	\$ -	0.0%								
D	Unemployment Trust Fund	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%	\$ 30,000	\$ 5,000	20.0%								
E	Life Insurance	\$ 16,800		\$ 17,000	\$ 200	1.2%	\$ 25,000	\$ 8,000	47.1%								
F	Health Insurance	\$ 5,669,535		\$ 6,719,506	\$ 1,049,971	18.5%	\$ 7,727,432	\$ 1,007,926	15.0%								
G	Medicare Insurance Match	\$ 700,000		\$ 700,000	\$ -	0.0%	\$ 700,000	\$ -	0.0%								
H	Norfolk County Retirement	\$ 3,416,676		\$ 3,363,086	\$ (53,590)	-1.6%	\$ 3,414,713	\$ 51,627	1.5%								
<b>Total Town/School Employee Benefits</b>		<b>\$ 10,464,581</b>	<b>\$ 465,020</b>	<b>\$ 11,525,460</b>	<b>\$ 1,060,879</b>	<b>10.1%</b>	<b>\$ 12,654,082</b>	<b>\$ 1,128,622</b>	<b>9.8%</b>								
IV	Debt Service	FY2026		FY2026		FY2027		\$ Change		% Change		FY2028		\$ Change		% Change	
		Budget	Actual	Forecast	FY26 to FY27	FY26 to FY27	Forecast	FY26 to FY27	FY27 to FY28	FY27 to FY28	FY27 to FY28	Forecast	FY27 to FY28	FY27 to FY28	FY27 to FY28	FY27 to FY28	
A	Town Debt Principal	\$ 2,587,821	\$ 2,587,821	\$ 2,604,425	\$ 16,604	0.6%	\$ 2,616,062	\$ 11,637	0.4%								
B	Town Debt Interest	\$ 913,288	\$ 913,288	\$ 811,122	\$ (102,166)	-11.2%	\$ 715,580	\$ (95,542)	-11.8%								
C	Lease Purchase Finance Payment	\$ 48,095	\$ 48,095	\$ 48,095	\$ -	0.0%	\$ 48,095	\$ -	0.0%								
<b>Total Debt</b>		<b>\$ 3,549,204</b>	<b>\$ 3,549,204</b>	<b>\$ 3,463,642</b>	<b>\$ (85,562)</b>	<b>-2.4%</b>	<b>\$ 3,379,737</b>	<b>\$ (83,905)</b>	<b>-2.4%</b>								
V	Expenditures Not Requiring Appropriation	FY2026		FY2026		FY2027		\$ Change		% Change		FY2028		\$ Change		% Change	
		Budget	Actual	Forecast	FY26 to FY27	FY26 to FY27	Forecast	FY26 to FY27	FY27 to FY28	FY27 to FY28	FY27 to FY28	Forecast	FY27 to FY28	FY27 to FY28	FY27 to FY28	FY27 to FY28	
A	Snow Deficit/Land Damages/Tax Title	\$ -	\$ 82,803	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%								
B	State Aid Offsets	\$ 34,646	\$ 34,646	\$ 35,166	\$ 520	1.5%	\$ 35,693	\$ 527	1.5%								
C	Deficit to be raised on the Recap	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%								
D	State Assessments	\$ 585,125	\$ 610,530	\$ 619,688	\$ 34,563	5.9%	\$ 628,983	\$ 9,295	1.5%								
E	Overlay	\$ 200,000	\$ 209,126	\$ 225,000	\$ 25,000	12.5%	\$ 225,000	\$ -	0.0%								
<b>Total Not Requiring Appropriation</b>		<b>\$ 819,771</b>	<b>\$ 937,105</b>	<b>\$ 879,854</b>	<b>\$ 60,083</b>	<b>7.3%</b>	<b>\$ 889,676</b>	<b>\$ 9,823</b>	<b>1.1%</b>								

VI	<b>Vocational School</b>	FY2026	FY2026	FY2027	\$ Change	% Change	FY2028	\$ Change	% Change
		Budget	Recap	Forecast	FY26 to FY27	FY26 to FY27	Forecast	FY27 to FY28	FY27 to FY28
A	Total Vocational School Assessment	\$ 145,780		\$300,000.00	\$ 154,220	105.8%	\$ 300,000	\$ -	0.0%
VII	Total Shared/Fixed Expenditures	\$ 14,979,336		\$ 16,168,956	\$ 1,189,620	7.9%	\$ 17,223,496	\$ 1,054,540	6.5%
VIII	Remaining Revenue Available	\$ 59,082,913		\$ 59,829,657	\$ 746,744	1.3%	\$ 60,790,882	\$ 961,225	1.61%

IX	<b>Operating Budgets: Revenue Split</b>	FY2026	FY2026	FY2027	\$ Change	% Change	FY2028	\$ Change	% Change
		TM Approved	Recap	Forecast	FY26 to FY27	FY26 to FY27	Forecast	FY27 to FY28	FY27 to FY28
	School Department (75%)	\$ 44,598,730		\$ 45,158,788	\$ 560,058	1.3%	\$ 45,879,707	\$ 720,919	1.60%
	Town Departments (25%)	\$ 14,484,183		\$ 14,670,869	\$ 186,686	1.3%	\$ 14,911,176	\$ 240,306	1.64%
	<b>Total</b>	<b>\$ 59,082,913</b>		<b>\$ 59,829,657</b>	<b>\$ 746,744</b>	<b>1.3%</b>	<b>\$ 60,790,882</b>	<b>\$ 961,225</b>	<b>1.61%</b>