



**Fiscal Year 2026  
Town Administrator  
Operational Budget  
Michael A. Maresco**

TOWN MEETING OF APRIL 28, 2025  
FISCAL YEAR 2026



# BUDGETARY ACHIEVEMENTS OVERVIEW

- The FY2026 Budget includes a **3.0%** increase, or **\$1,731,069**, for the School Department.
- General Government has increased by **\$544,373** or **13.6%**
- Public Safety has increased by **\$928,028** or **6.33%** to continue to provide the best resources for the Police Department, Fire Department, and ambulance services for our residents.
- Public Works has increased by **\$436,653** or **13.23%**
- Health and Human Services has increased by **\$16,110** or **1.05%**
- Cultural Services has increased by **\$62,390** or **5.61%**
- Utilities has increased by **\$114,123** or **16.2%**
- We have accounted for COLAs and contracts in all divisions without using free cash.
- We continue our cost share agreement with the Schools for the Human Resources Division
- We continue to fund CTG Ball Field accounts by approximately \$100,000 and have provided DPW with department flexibility to move overtime cost around their various divisions
- We will continue to provide the best services, programs, and activities for the Council on Aging and the Veterans' Services Department.
- We continue to keep all municipal full-time and part-time positions funded at this time, all while managing continual increases in our pension cost, healthcare contributions, utility costs, and gas and diesel fuel cost to run our town fleet.



# REVENUES EXPLANATION

- The Town of Marshfield's projected FY2026 revenues are recommended to increase by **3.27%**, or **\$3,801,843.30**, compared to FY2025. We believe this target is realistic and achievable.
- Our State Aid figures are anticipated to be **\$19,123,522** or **2.5%** over FY25.
- Debt Exclusions for Furnace Brook Middle School and Marshfield High School decreased by **\$271,277.20**, or **-4.60%**

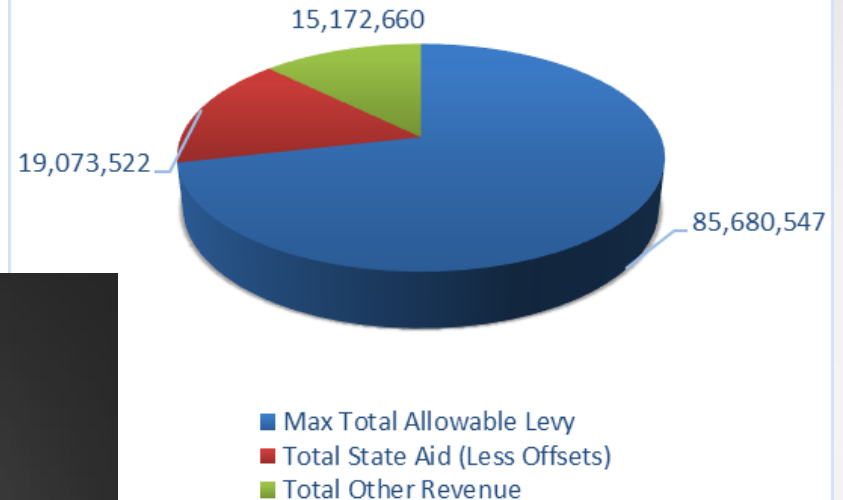
**TOTAL REVENUE PROJECTION for FY2026 is \$119,926,729,  
an increase of 3.27%**



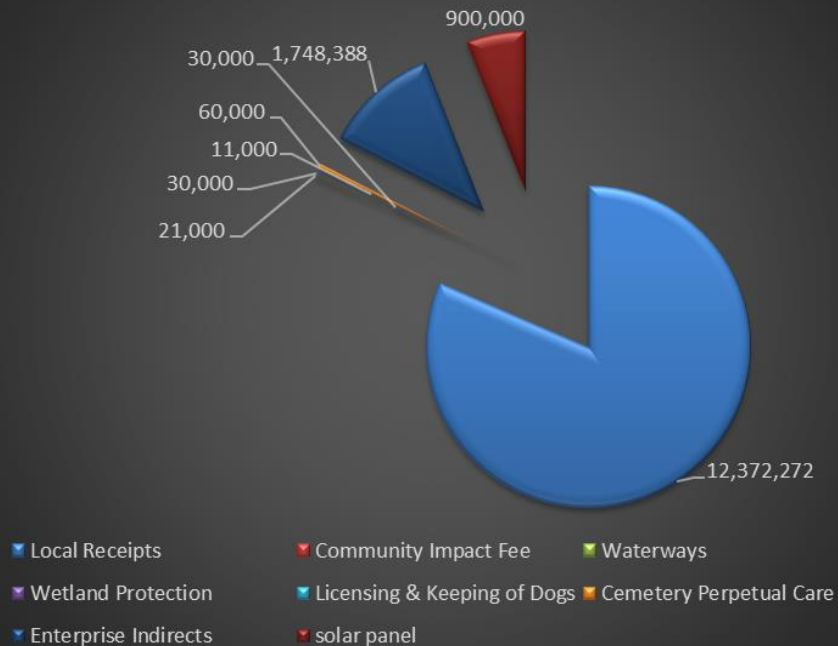
# REVENUES

These charts identify total revenues on the right-hand side and break out by type our other revenues to fund our municipal budget. **Revenues increased 3.27% overall or \$3,801,843.30**

## Estimated FY26 Revenues



## Estimated FY26 Other Revenues





# EXPENSE EXPLANATION

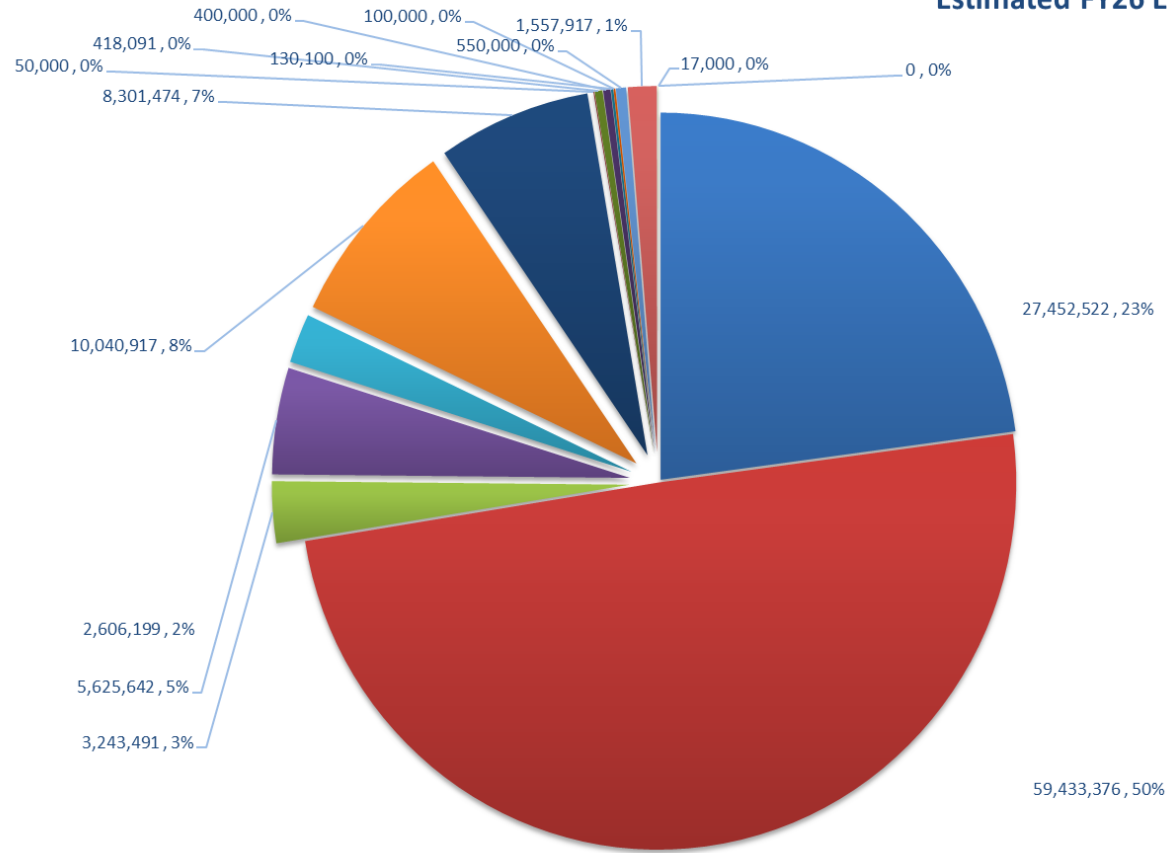
- The Town's Department Heads have submitted requests solely for what is essential to continue delivering services to the community during these challenging times, while managing rising inflation, utility costs, fuel costs, pension expenses, and healthcare contributions.
- The centralized budget process now in place provides the Town Administrator and Select Board with the flexibility to reallocate resources based on the needs identified during the budget hearings.
- The Town has successfully navigated last year's challenges with the hiring of a new Town Treasurer Collector Shaun Strobel and a new Town Accountant Meg LaMay. Throughout this process, there has been productive collaboration between Department Heads and staff, for which I am grateful.
- The Treasurer Collector and I have met with Department Heads to review their financial requests, ensuring we can meet the Departments' goals for our residents. Once again, we have not had to implement any layoffs or furloughs, unlike many of our neighboring communities, thanks to the support and recommendations of the Select Board.

**TOTAL EXPENSE PROJECTION FOR FY26 of  
\$119,926,729 an increase of \$4,311,569 or 3.73%**



# EXPENSES

Estimated FY26 Expenses



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



# FIXED COSTS SUMMARY FY 2026

FIXED COST EXPENSE	FY 2023 Actual	FY 2024 Actual	FY 2025 Request	FY2026 Request	DIFFERENCE
DEBT SERVICE- NON EXCLUDED	3,367,325	3,103,406	3,179,829	3,243,491	63,662
DEBT SERVICE - EXCLUDED	6,017,958	5,868,297	5,896,919	5,625,642	(271,277)
GENERAL INSURANCE / MEDICARE	2,156,968	2,423,617	2,709,189	2,606,199	(102,990)
PENSION TOTAL	7,507,920	8,383,384	9,127,811	10,040,917	913,106
EMPLOYEE HEALTH/LIFE INSURANCE	7,797,745	7,485,113	8,634,810	8,301,474	(333,336)
UNEMPLOYMENT	0	0	50,000	50,000	0
FACILITIES	262,524	987,645	384,022	418,091	34,069
AUDIT/OPEB/PAYROLL	117,000	108,500	108,500	130,100	21,600
OTHER FIXED COST EXPENSE					
RESERVE FUND	100,000	100,000	100,000	100,000	0
OVERLAY	300,000	300,000	500,000	550,000	50,000
STATE & COUNTY ASSESSEMENTS	1,346,593	1,315,689	1,403,952	1,557,917	153,965
TOWN MEETING APPROPRIATION	66,000	67,000	67,000	17,000	(50,000)
	29,040,033	30,142,652	32,162,032	32,640,831	478,799

**Total Fixed Cost Projected Increase over FY25 of \$478,799, or 1.49%**



# DEBT MANAGEMENT

- Capital funds appropriated by borrowing or any other financing source may not be used for operational expenditures in any capacity. The Town makes certain these funds are kept separate and only used for the project for which it was appropriated by Town Meeting.
- The Finance Team, with guidance from the Board, has a policy that does not allow Inside Debt Costs to exceed 5% of our operating budget in total, nor Excluded Debt to exceed 10% of our operating budget in total. We have achieved both of those goals.
- In total, Debt Service expense has been reduced by **\$207,615**. The reduction is due to the amount of principal paid down annually, which results in interest reduction, all while bonding our capital projects (Debt Exclusion passed on 11-19-20 for Police Station, DPW Facility, Senior Center addition, and seawalls)
- Because of our conservative plan of debt management and uniform Level Principal annual payments, we have minimized our tax impact and will see the benefits of our conservative plan now and in the future.

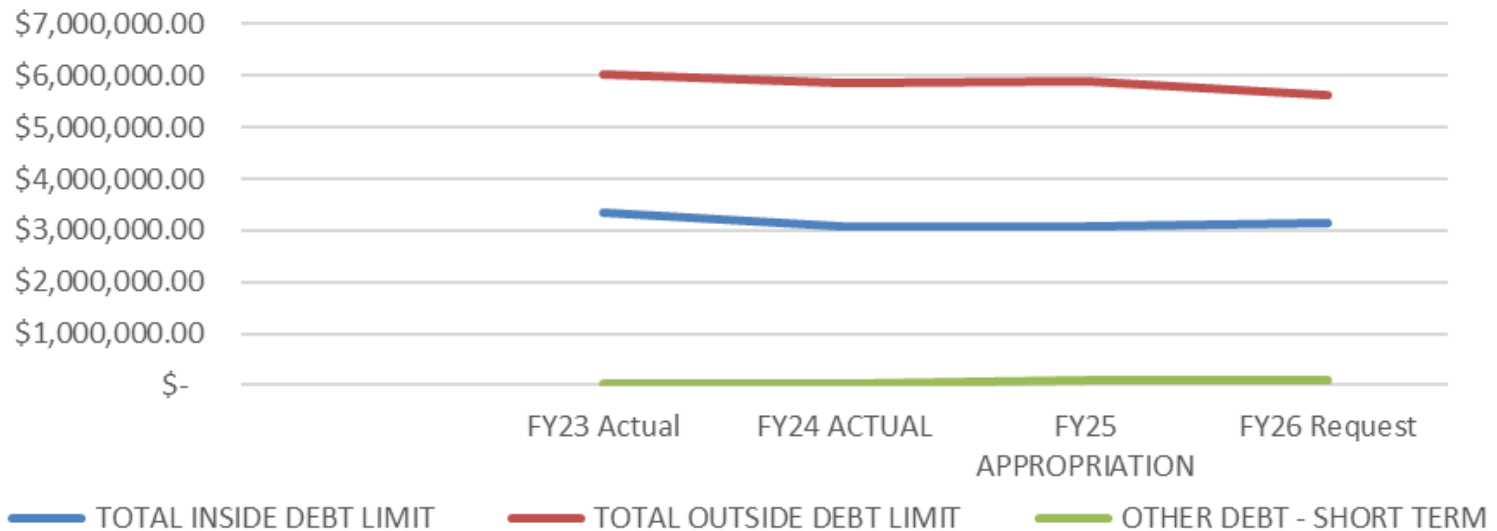
	FY23 Actual	FY24 ACTUAL	FY25 APPROPRIATION	FY26 Request	Diff \$	Diff %
TOTAL INSIDE DEBT LIMIT	3,352,670.00	3,078,781.00	3,079,828.94	3,138,491.00	58,662.06	0.000
TOTAL OUTSIDE DEBT LIMIT	6,017,958.00	5,868,297.00	5,896,919.20	5,625,642.00	(271,277.20)	-0.019
OTHER DEBT - SHORT TERM	14,655.32	24,931.00	100,000.00	105,000.00	5,000.00	3.423





# DEBT FY 2026 \$8,869,133

## DEBT MANAGEMENT



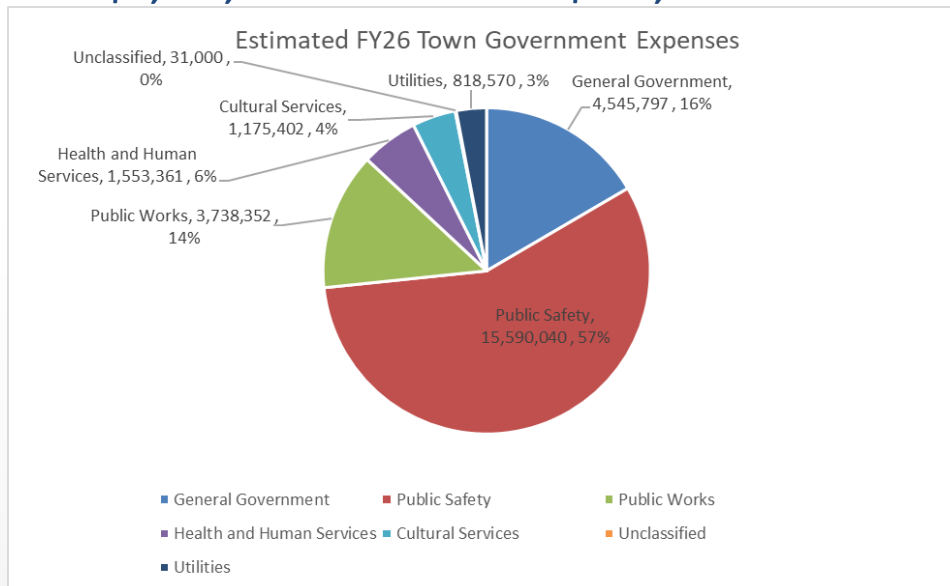
**Total Inside Debt: \$3,243,491**  
**Total Excluded Debt: \$5,625,642**



# FY 2026 General Government

- Total General Government Expenses: **\$4,545,797**
- General Government:
  - Has reduced discretionary spending and IT costs due to the purchase of MUNIS
  - Proposed Budget includes a 2% projected contractual increases to the salary line items for Union and By-law employees
- The Town initiated the transition to MUNIS for financial operations on December 1, 2022. Despite the complexities of integration, we have successfully navigated numerous challenges, resulting in more efficient and seamless operations. However, the continued use of three separate systems has caused delays in closing FY2024. Full conversion to MUNIS is expected to be completed by 2027.

**Total \$4,545,797 an increase of \$544,373 or 13.6% over FY26**





# FY 2026 Public Safety

- The Town continues to promote and provide funding for its Public Safety Personnel including full funding for school resource officers at the High School, FBMS, and Elementary Schools.
- The FY26 Budget increased public safety by 6.33%.
- Plymouth County ARPA Funds of \$665,781 was allocated to purchase two new ambulances
- The Police and Fire Departments continue to receive support through the Capital Budget process to purchase safety equipment and police vehicles.

**Public Safety increase of \$928,028 or 6.33%**



# MARSHFIELD PUBLIC SCHOOLS

- The School Department will receive a full **3%** increase on their operational budget over FY 2025 for a total projected budget of **\$59,433,376**, an increase of **\$1,731,069**.
- The School Department has worked to improve ADA accessibility and increased security for all schools.
- The School Department opened their new Pre-K facility, located at 255 Furnace Street, in September of 2023 and it is operating at capacity.
- Capital Budget funding and Free Cash have continued to assist the Schools in maintenance, IT, and security related issues.



# DEPARTMENT of PUBLIC WORKS

- The Town continues to support the Public Works Departments to provide the best services to our citizens
- The Public Works Division will see a **13.23%** increase overall for FY26. We have worked with the Department of Public Works Superintendent to reposition resources to provide additional funding for maintenance of the fleet.
- We continue to support and maintain funding for the Ball Field and Parks keeping our fields and play spaces in the best possible shape that our community and sports teams deserve.
- Public Works also receives support for their capital needs through the Capital Budget process for General Fund and through retained earnings for Wastewater, Water, and Solid Waste.

**Total Commitment to General Fund Public Works \$3,738,352 or 13.23%**



# HEALTH & HUMAN SERVICES

The Town has:

- Provided additional COA funding for goods and services allowing our senior population to be active in educational and social activities.
- Continued to support the COA to create and implement an Age and Dementia Friendly Steering Committee and Plan.
- Created a revolving fund for the Seaflower Café at the Senior Center.
- Increased funding for the Board of Health agents and continued to fund 1 part-time Nurse to keep the Town healthy during the aftermath of COVID and SRV.

**Total Health and Human Services budget increased by \$16,110 or 1.05%**



# CULTURAL SERVICES

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

**Total Commitment to our Library and Cultural Services is \$1,175,402 for an increase of \$62,390 over FY25**



# UTILITIES

- The Town of Marshfield is advancing its sustainability efforts through significant investments in renewable energy, battery storage, EV charging stations, LED lighting, and green building enhancements.
- Key initiatives include a solar array on the capped landfill, PV systems on municipal buildings, and solar carports at Schools, Police, and DPW facilities. Additional EV charging stations are planned for the Police Department, Town Hall, and DPW, supported by battery storage. A recent grant has also funded three fast-charging stations at Town Hall.
- The Town implemented Aggregate Electric with approval from Massachusetts Department of Public Utilities in FY23. The new rates went into effect in December of 2024 through December of 2027. The rates for all three classes went down significantly.
- The FY2026 utility budget, covering heat, electricity, and communications for Town facilities, is **\$818,570**, a **16.2%** increase due to expanded facilities. However, this is expected to be offset by energy credits from these renewable energy projects.
- Marshfield's commitment to renewable energy ensures both environmental and financial benefits for the community.





# REVENUE

<u>FY 2026 OPERATING BUDGET</u>	Actual FY 2022	FY 2023 Actual	FY 2024 Actual	FY 2025 Request	FY2026 Request	Advisory Board and Town Admin	Increase Over FY25	Percent Increase
Base Tax Levy	67,548,102	70,082,292	72,434,349	74,745,208	77,311,870	77,311,870	\$ 2,566,662.20	3.43%
Statutory 2 1/2 Increase	1,688,703	1,752,057	1,810,859	1,868,630	1,943,034	1,943,034	\$ 74,404.12	3.98%
New Growth	700,000	600,000	500,000	698,032	800,000	800,000	\$ 101,968.00	14.61%
<b>Levy Limit</b>	<b>69,936,804</b>	<b>72,434,349</b>	<b>74,745,208</b>	<b>77,311,870</b>	<b>80,054,905</b>	<b>80,054,905</b>	\$ 2,743,034.33	3.55%
FB/Martinson & MHS Debt								
Exclusion and Town	6,178,109	6,017,958	5,868,297	5,896,919	5,625,642	5,625,642	\$ (271,277.20)	-4.60%
<b>Max Total Allowable Levy</b>	<b>76,114,913</b>	<b>78,452,307</b>	<b>80,613,505</b>	<b>83,208,790</b>	<b>85,680,547</b>	<b>85,680,547</b>	\$ 2,471,757.13	2.97%
State Aid	17,220,000	17,660,531	18,202,044	18,657,095	19,123,522	19,123,522	\$ 466,427.00	2.50%
Less Offsets	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	\$ -	0.00%
<b>Total State Aid (Less Offsets)</b>	<b>17,170,000</b>	<b>17,610,531</b>	<b>18,152,044</b>	<b>18,607,095</b>	<b>19,073,522</b>	<b>19,073,522</b>	\$ 466,427.00	2.51%
Local Receipts	7,578,000	8,467,828	9,487,245	10,952,788	12,372,272	12,372,272 *	\$ 1,419,484.00	12.96%
Debt Reserve Transfer	-	-	-	-	-	0	\$ -	0.00%
Free Cash left over / Transfers								
From Articles	-	-	1,112,500.00	-	-	0	\$ -	0.00%
Community Impact Fee		100,000	250,000	300,000	21,000	21,000	\$ (279,000.00)	-93.00%
Use of Reserved Bond Premium	-	-	-	-	-	0	\$ -	0.00%
Waterways	30,000	70,680	30,000	70,000	30,000	30,000	\$ (40,000.00)	-57.14%
Wetland Protection	30,000	37,788	45,000	38,000	30,000	30,000	\$ (8,000.00)	-21.05%
Licensing & Keeping of Dogs	25,000	12,000	12,000	11,120	11,000	11,000	\$ (120.00)	-1.08%
Cemetery Perpetual Care	60,000	61,800	60,000	60,000	60,000	60,000	\$ -	0.00%
Enterprise Indirects	1,496,207	1,496,207	852,731	1,481,792	1,748,388	1,748,388	\$ 266,595.94	17.99%
solar panel	400,000	450,000	250,000	1,197,899	900,000	900,000	\$ (297,899.00)	-24.87%
coa state grant	67,190	88,891	89,780	91,000	0	0	\$ (91,000.00)	-100.00%
coa gatra reimbursement	103,273	104,305	105,348	106,402	0	0	\$ (106,401.76)	-100.00%
overlay reserve transfer	100,000	150,000	-	-	-	0	\$ -	
<b>Total Other Revenue</b>	<b>9,889,669</b>	<b>11,039,499</b>	<b>12,294,605</b>	<b>14,309,001</b>	<b>15,172,660</b>	<b>15,172,660</b>	\$ 863,659.18	6.04%
<b>Total Revenue</b>	<b>103,174,582</b>	<b>107,102,338</b>	<b>111,060,154</b>	<b>116,124,885</b>	<b>119,926,729</b>	<b>119,926,729</b>	\$ 3,801,843.30	3.27%



# EXPENSE

Expenses	Actual FY 2022	FY 2023 Actual	FY 2024 Actual	FY 2025 Request	FY2026 Request	Advisory Board and Town Admin	Increase Over FY25	Percent Increase
<b>Town Government</b>								
General Government	3,030,306	3,465,517	3,714,437	4,001,424	4,545,797	4,545,797	\$ 544,373.00	13.60%
Public Safety	13,521,937	13,542,909	14,318,544	14,661,988	15,590,040	15,590,040	\$ 928,051.79	6.33%
Public Works	3,103,795	3,090,591	3,256,121	3,301,699	3,738,352	3,738,352	\$ 436,653.25	13.23%
Health and Human Services	1,135,128	1,205,931	1,302,685	1,537,251	1,553,361	1,553,361	\$ 16,110.00	1.05%
Cultural Services	791,396	895,344	937,695	1,113,012	1,175,402	1,175,402	\$ 62,390.00	5.61%
Unclassified	31,634	31,000	31,000	31,000	31,000	31,000	\$ -	0.00%
Utilities	533,906	664,983	811,816	704,447	818,570	818,570	\$ 114,123.00	16.20%
<b>Totals</b>	<b>22,148,101</b>	<b>22,896,275</b>	<b>24,372,298</b>	<b>25,350,821</b>	<b>27,452,522</b>	<b>27,452,522</b>	<b>\$ 2,101,701.04</b>	<b>8.29%</b>
<b>School Department</b>	<b>52,577,000</b>	<b>54,154,310</b>	<b>55,778,939</b>	<b>57,702,307</b>	<b>59,433,376</b>	<b>59,433,376</b>	<b>\$ 1,731,069.00</b>	<b>3.00%</b>
Debt Service-Non excluded	4,084,744	3,367,325	3,103,406	3,179,829	3,243,491	3,243,491	\$ 63,662.06	2.00%
Debt Service-Excluded	5,885,498	6,017,958	5,868,297	5,896,919	5,625,642	5,625,642	\$ (271,277.20)	-4.60%
General Insurance/Medicare	2,211,660	2,156,968	2,423,617	2,709,189	2,606,199	2,606,199	\$ (102,990.00)	-3.80%
Pension Total	6,956,438	7,507,920	8,383,384	9,127,811	10,040,917	10,040,917	\$ 913,106.00	10.00%
Employee Health/Life Insurance	6,835,621	7,797,745	7,485,113	8,634,810	8,301,474	8,301,474	\$ (333,336.00)	-3.86%
Unemployment	0	0	0	50,000	50,000	50,000	\$ -	0.00%
Facilities	268,579	262,524	987,645	384,022	418,091	418,091	\$ 34,069.00	8.87%
Snow & Ice	771,628	298,824	300,600	400,000	400,000	400,000	\$ -	0.00%
Audit/OPEB/Payroll / MUNIS	103,704	117,000	108,500	108,500	130,100	130,100	\$ 21,600.00	19.91%
<b>Other Expense</b>							\$ -	
Reserve Fund	50,000	100,000	100,000	100,000	100,000	100,000	\$ -	0.00%
Overlay	300,000	300,000	300,000	500,000	550,000	550,000	\$ 50,000.00	10.00%
State & County Assessments	1,166,201	1,346,593	1,315,689	1,403,952	1,557,917	1,557,917	\$ 153,965.00	10.97%
Town Meeting Appropriation	5,000	66,000	67,000	67,000	17,000	17,000	\$ (50,000.00)	-74.63%
Raised on Recap	0	0	0	0	0	0	\$ -	
	<b>103,364,173</b>	<b>106,389,442</b>	<b>110,594,488</b>	<b>115,615,160</b>	<b>119,926,729</b>	<b>119,926,729</b>	<b>\$ 4,311,568.90</b>	<b>3.73%</b>



# BUDGETARY CHALLENGES

- Economic challenges, pensions through 2032, OPEB required funding, health care, environmental challenges, etc.
- South Shore Regional Technical High School's debt service for potential new high school to be voted on January 25, 2025, at a potential cost to the Town of Marshfield of \$1.3 million annually for 30 years, operational budget costs on a rolling 4-year average of the number of Marshfield students attending, and an operational reduction from the Marshfield's education line based on the number of children attending times the per pupil cost (approximately \$19k per student) annually.
- School roof replacement: Martinson Roof in process through the MSBA accelerated repair program, Daniel Webster, Governor Winslow, South River, and Eames Way roofs will need replacement over the next 10 years.
- ADA improvements for all the elementary schools' bathrooms.
- Seawalls, beach nourishment
- Replacement of the Dyke
- Sewer expansion and protection from rising seawater



# CLOSING SUMMARY

- The FY2026 budget, as presented, is a balanced budget
- The FY2025 tax rate was reduced to \$9.90 per thousand
- The Schools received a 3% increase for their FY2026 budget
- The School Resources Officers will be funded through the General Fund (SROs at the MHS, FBMS, and the elementary schools).
- The General Government budget has increased by 13.6%
- The Town remains committed to maintaining and enhancing its assets, with recent upgrades such as the renovated bathrooms, showers, and locker rooms at Fire Headquarters, as well as ongoing improvements at Town Hall.
- We continue to fund a part-time nurse for the Board of Health.
- We continue to fund a full-time Assistant Planner and Assistant Conservation Agent to manage the very large case load demands of those departments.
- We continue to accommodate COLAs and contractual increases in the Town's budget without relying on Free Cash.
- We have allocated an additional \$928,028 to public safety funding for Fire and Police, reinforcing our commitment to the safety and security of our residents.
- We continue to support the CTG Ball Field accounts while providing the DPW with greater flexibility to manage overtime expenses.
- FY26 budget will fund Robert Egan who serves as the Town's Weights and Measures Consultant responsible for making sure all scales in our town businesses are fair and accurate.



# CLOSING SUMMARY

- The Town has successfully completed several major capital projects, including the new DPW building, Police Station, and the Senior Center's renovation and addition. Additionally, seawall projects in Brant Rock (phases one and two) have been completed, alongside repairs to sections of Ocean Street in Brant Rock. Efforts to reduce costs on these projects will remain a priority as we move forward.
- The DPW continues to focus on critical water and sewer infrastructure improvements, including the \$1.7 million ARPA-funded Surf Avenue project, which has been completed, and \$2.3 million for the Plymouth Avenue Pump Station, slated for completion in FY27. The Select Board assisted in the funding of these two projects by contributing \$4 million in ARPA Funding. The long-anticipated Brant Rock Esplanade project is also underway to enhance safety and traffic flow.
- The Dog Park, opened in June 2023, has been a great success and is enjoyed by residents and their canine companions, thanks to contributions from the Stanton Foundation, CPC Fund, Friends of the Marshfield Dog Park, and the Select Board.
- Modernization efforts at Town Hall are progressing, with six new bathrooms, a new chamber, Select Board offices, the Town Administrator's Office, and upgrades to other key offices, including Veterans, Building, IT, and Town Clerk. These improvements were achieved with no additional cost to taxpayers by reallocating unspent capital funds from the Senior Center project, along with structural funding supported by borrowing.
- Finally, we continue addressing maintenance needs for public buildings, thanks to the dedicated work of our Facilities Department and the necessary funding approved by Town Meeting through Free Cash.



# FY 2026 BUDGET

# THANK YOU !