



Town Manager's FY2021 Budget Message Services, Safety, & Sustainability

To the Select Board and Finance Committee:

I hereby transmit this proposed annual budget for FY2021. The recommended FY2021 General Fund operating budget and other uses total \$203,453,955 representing a change of \$8,831,586 or 4.5% as compared to FY2020. A comparison of the FY2019 and FY2020 budgets to the FY2021 recommended budget is shown in Table 1.1. A full description of the FY2021 revenue projection is contained in Section 2 of this document.

Table 1.1
Overall General Fund Budget Summary

	FY2019	FY2020	FY2021	Change	
	Actual	Budget	Proposed	\$	%
Revenue					
Property Tax	\$141,476,623	\$151,549,737	\$162,047,692	\$10,497,955	6.9%
State Aid	\$12,516,580	\$13,135,749	\$14,224,266	\$1,088,517	8.3%
Local Receipts	\$16,526,784	\$13,209,000	\$14,362,600	\$1,153,600	8.7%
Free Cash	\$3,259,147	\$10,337,871	\$9,000,000	(\$1,337,871)	-12.9%
Other Funds	\$13,497,378	\$3,879,196	\$1,109,397	(\$2,769,799)	-71.4%
Reimbursements	\$2,049,558	\$2,510,817	\$2,710,000	\$199,183	7.9%
Total Sources	\$189,326,070	\$194,622,370	\$203,453,955	\$8,831,585	4.5%
Expenditures					
Municipal Departments	\$37,724,284	\$44,040,988	\$47,157,816	\$3,116,828	7.1%
School Department	\$71,086,989	\$76,005,765	\$80,738,396	\$4,732,631	6.2%
Minuteman School	\$914,236	\$1,084,783	\$1,205,034	\$120,251	11.1%
Townwide Expenses	\$48,116,478	\$55,246,970	\$59,265,064	\$4,018,094	7.3%
Reserve Fund	\$0	\$1,881,500	\$1,881,500	\$0	0.0%
Capital Budget	\$12,635,289	\$10,162,752	\$6,623,601	(\$3,539,151)	-34.8%
Financial Warrant Articles	\$3,523,945	\$2,169,546	\$2,969,698	\$800,152	36.9%
Other Appropriations	\$2,021,791	\$241,612	\$146,551	(\$95,061)	-39.3%
Other Amounts to be Raised	\$3,427,686	\$3,788,454	\$3,466,295	(\$322,159)	-8.5%
Total Uses	\$179,450,698	\$194,622,370	\$203,453,955	\$8,831,585	4.5%

INTRODUCTION

The FY2021 Proposed Annual Budget continues our focus on maintaining a sustainable and resilient financial plan for the Town. We are mindful of the impact of spending growth on taxpayers, and we review each budget request through that lens. Each of the program improvements recommended is related to a goal of the Select Board or other appointed or

elected policy-making body, and all are intended to improve service delivery, increase the safety of the public and Town assets, and contribute to the Town's sustainability goals.

For the most part, the proposed increase in the operating budget is driven by fixed costs. For FY2021, Townwide expenses (exclusive of the Classification, Performance & Settlements line which supports only the municipal departments) comprise 45% of the total expenditure increase. Salaries and wages for the existing personnel make up most of the balance.

With respect to municipal departments, of the recommended increase of \$3,116,828, only 30% is considered program improvements (\$951,078), and a full 25% of that amount (\$235,854) consists of services currently being provided but funded outside of the operating budget. These include the Substance Abuse Prevention Program funded through a ten-year Federal grant, Library services funded through Library State Aid Account, and Rosemary Pool staffing funded in FY2020 through a financial warrant article. A full description of recommended improvements is set forth below.

BUDGET PRIORITIES

The Select Board has adopted the following core budget priorities for general government operations. These priorities served as a key guideline in our evaluation of departmental spending requests. The primary goal of the Board is the maintenance and optimization of existing Town services. In addition, mindful of the availability of revenue for appropriation, the Board has set the following priorities:

1. Support for items that contribute to the achievement of Townwide goals and objectives.
2. Support for a five to ten-year plan for the renovation, reconstruction and/or preservation of the Town's capital assets in the most prudent, realistic, and efficient manner, including continued investment in buildings infrastructure, and fleet maintenance.
3. Support for initiatives that contribute to financial sustainability, including the maintenance of a debt service plan that balances capital needs with the Town's ability to pay, identification of alternative funding sources for traditional cash capital needs, evaluation of financing alternatives, and alignment of capital and maintenance needs with appropriate funding sources.
4. Support for initiatives aimed at achieving greater coordination and efficiency among Town departments and providing adequate resources to address identified service delivery and general administrative needs of the Town in a cost-effective manner.
5. Support for a funding mechanism for mandated water quality (stormwater) expenses.

BUDGETING BEST PRACTICES

1. Current revenues must be sufficient to support current expenditures. *The FY2021 operating budget is supported by current revenues. These are revenues that are reasonably expected to recur annually and can be relied on to fund on-going operations during strong and weak economic periods.*
2. The Operating and Capital Budgets must be developed in conformance with the Town's comprehensive financial policies and must not be reliant on one-time revenue or unsustainable practices. *Revenue that cannot reasonably be expected to recur annually in FY2021 is allocated to one-time costs and reserves and is not used to*

support the operating budget except as provided under the Town's Free Cash best practice.

3. The five-year Pro Forma budget should be updated on a regular basis to ensure that the underlying assumptions are adjusted based upon changing conditions and data. *The five-year Pro Forma budget has been reviewed annually since its inception in 2002. The Pro Forma budget is a planning tool that provides early opportunity for the Town to anticipate and prepare contingency plans for the operation of the government and the continuation of primary services.*
4. Debt must not be used to fund on-going operating expenses and will only be issued for capital improvements greater than \$250,000 with a useful life of five years or more. *The FY2021 – FY2025 Capital Improvement Plan includes one project funded by debt and is in compliance with this best practice. The Capital Plan is promulgated as a separate document and the executive summary of that plan is included under Section 4 of this document.*
5. The use of Free Cash to fund operations will be minimized by limiting such use to no more than 2% of the prior year's appropriated operating budget, or the actual turn back, whichever is lower. *The amount of Free Cash used to support on-going operations for FY2021 is \$1,498,471, which is in compliance with this best practice.*
6. Adequate contingency funds must be maintained. *This proposed balanced budget allocates funding to the Athletic Facility Improvement Fund and the Capital Improvement Fund. Appropriation to the Workers Compensation Fund is proposed if funding becomes available.*
7. Sufficient maintenance and replacement funds will be allocated to ensure that capital facilities and equipment are properly maintained. *The recommended operating budget and the Capital Improvement Plan include investment in facilities, equipment and infrastructure.*
8. The Operating and Capital Budgets must be resilient – allowing the Town to maintain existing service levels, withstand typical local and regional economic disruptions, and meet the demands of natural growth, decline, and change. *The implementation of full-day kindergarten without the need for an operating override in FY2020 was the cornerstone of the two prior budget proposals and is an example of budgetary resiliency.*
9. The Operating and Capital Budgets must be sustainable – meeting the needs of the present without compromising the ability of future generations to meet their own needs. *Proposed increases in service delivery are focused and affordable within historical revenue growth assumptions. The Town's funding of its post-employment employee benefits liability is an excellent example of sustainability in that currently accruing expenses are being funded with current revenue. Based on a current actuarial analysis, the OPEB fund return assumption has been lowered to 6.75% effective for FY2021.*

BUDGET DRIVERS: ENROLLMENT, EMPLOYEE BENEFITS AND STAFFING

As is true every year, expenditures relating to growth in the population served and the costs associated with providing those services are key drivers of budget growth.

School Enrollment Over the past ten years, School enrollment in Needham has increased by 6.5%, or 348 additional students. This represents an average annual increase in enrollment of .7% per year. Table 1.2 at the end of this document outlines enrollment growth from school year 2010/2011 to school year 2019/2020.

Employee Benefits Due to changes to the Town's group insurance offerings, the submitted FY2021 employee benefits budget was essentially flat at .8%. However, the recommended budget is up \$594,548 or 3.8% primarily attributable to increase in employee headcount in both the School and Municipal budgets. Table 1.3 at the end of this document highlights group insurance enrollment for the last five years.

Staffing As noted in the introduction, targeted staffing increases are recommended to meet existing and growing services delivery needs, safety, and sustainability of Town assets. The recommended FTE increase is 8.5 on the municipal side and 17 on the School side. Table 1.4 at the end of this document details the growth in Full-time Equivalent Employees from FY2016 to FY2020 – 20.3 or 5.7% on the municipal side, and 78.7 or 11% on the School side.

BALANCED BUDGET HIGHLIGHTS

The following is a summary of significant changes from prior years and recommended changes to the submitted budgets. The full discussion of each department is included in the submitted departmental spending requests contained in Section 3. All departmental salary and wage items listed are exclusive of employee benefits costs, which are included in Townwide expenses.

Contributory Retirement Assessment – \$9,513,643 Consistent with the current actuarial analysis, the FY2021 budget is 9.5% higher than the FY2020 appropriation. A new analysis will be conducted in FY2020 to serve as the basis for the FY2022 appropriation.

General Fund Debt Service - \$21,111,388 The recommended debt budget is 10.9% higher than FY2020, attributable primarily to new debt issues associated with the Sunita Williams elementary school, the Public Safety Building Project including Fire Station #2, the Rosemary Recreation Complex, and the High School expansion. Of the total debt budget, approximately 25% represents tax-levy supported debt, 7% represents CPA-supported debt, and the balance is excluded debt.

Classification, Performance and Settlements (CPS) – \$1,255,000 This line provides a reserve for funding General Government personnel-related items as they occur during the year and fluctuates annually depending on the number of collective bargaining agreements that have not been settled for a given year. Those not settled for FY2021 include the Needham Police Union, the Needham Police Superior Officers Association, and the Needham Fire Union.

Reserve Fund – \$1,881,500 The recommended FY2021 Reserve Fund is proposed to be level-funded – a reduction of \$152,542 from the submitted budget.

Office of the Town Manager/Select Board – \$1,096,503 This budget includes a new allocation of \$8,000 to enable the Town to support festivals and community events held on the Town Common and in Town Hall.

Town Clerk/Board of Registrars - \$457,429 The recommended Town Clerk/Board of Registrars budget is 8.9% higher than FY2020 due to an increase in the number of elections scheduled for FY2021.

Finance Department – \$3,477,743 The Finance Department budget increase of 9.9% is primarily associated with technology, including licensing fees which have been increasingly rapidly. The recommended budget also includes \$109,400 in network security expenses – half of the funding for a two-year phased project, electronic medical record and program registration software for the Health Division (\$4,000), and applicant tracking software for the Human Resources Division (\$7,500). A request for funding for a student intern (\$2,900) will be absorbed into the Department’s existing part-time and temporary salary line.

Planning & Community Development – \$616,651 Funding in the amount of \$6,200 for a recording secretary for the Design Review Board is recommended in this budget line. A request for \$6,000 in trail mapping services has been removed from the budget and is under consideration for CPA funding. The recommended budget is 3.8% higher than the current budget.

Police Department – \$7,440,850 The Police Department budget is proposed to increase by 5.3% and includes funding for two additional police officers in the amount of \$147,154. The submitted budget was reduced by \$50,000 to reflect the deferral of one police vehicle to FY2022. The collective bargaining agreements between the Town and the Needham Police Union and Needham Police Superior Officers Association are not yet settled, and this budget does not yet include funding for salary increases for members of those unions.

Fire Department – \$8,810,841 The Fire Department budget assumes that a portion of the eight firefighters funded by a grant starting in FY2019 will continue to be funded by the Federal government in FY2021. While the recommended budget is increasing by only 1.6%, the collective bargaining agreement between the Town and the Needham Fire Union is not yet settled, and this budget does not yet include funding for salary increases for members of that union.

Minuteman School - \$1,205,034 The estimated assessment from the Minuteman School is 11.1% higher than the FY2020 assessment based on budget growth assumptions and Needham’s share of the total enrollment, as well as Needham’s share of the capital investment in the new High School.

Needham Public Schools – \$80,738,396 The recommended budget for the School Department represents an increase of 6.2% over FY2020 and has been reduced by \$205,427 from the budget submitted by the Superintendent of Schools. The reduction is based on an assessment of revenue available for appropriation and not on the merit of the submitted request. The voted budget of the Needham School Committee was not available at the time of the distribution of this proposed budget and will be included as an addendum if the voted number is different from this recommendation, in accordance with the General By-laws of the Town.

Public Works – \$16,921,963 The proposed Department of Public Works General Fund operating budget is increasing by 6.7% from FY2020 to FY2021. Targeted investment to meet increasing demand in existing services include the following: an additional custodian (\$56,947) as forecast in the plan for expanded capital facilities; a manager in the Building Maintenance Division (\$110,150) to provide an additional level of guidance and supervision for the employees and contractors working in 19 buildings; a Fleet Services and Parts Manager (\$81,388) to help support and maintain the Town’s fleet of approximately 175 registered vehicles valued at over \$16 million; fleet vehicle washing services (\$30,000); a preventive maintenance roof repair program (\$61,425); increased application of roadway markings to improve safety by roadway users (\$52,480); and increased overtime hours to fund trash barrel collection on Sundays (\$5,222). Funding requests for an additional HVAC technician

(\$88,721) a project manager (\$110,686), garden bed maintenance (\$20,000), and additional RTS overtime (\$17,038) have been deferred.

Municipal Parking - \$145,522 The recommended Municipal Parking budget is 25% higher in FY2021, attributable primarily to pest control measures (\$15,000).

Health & Human Services (HHS) Department – \$2,263,953 The recommended FY2021 budget reflects an increase of 8.8% or \$183,981. The bulk of the recommended increase is to maintain the Town's Substance Abuse Prevention program consisting of 1.5 FTEs and associated expenses (\$99,289). Since the ten-year Federal grant for the existing program expires on September 30th, funding is recommended for three-fourths of the fiscal year. Other initiatives proposed for funding include an additional van driver for the Center at the Heights due to increased demand and availability of additional vehicles (\$20,358), and expenses at the Center at the Heights to account for the phased reduction in direct financial support for existing programs by the Friends of the Needham Elderly (\$25,000). Additional program requests have been deferred including: additional environmental health inspection hours (\$18,200), a dedicated Public Health Director (\$108,928), and additional program support at the Center at the Heights (\$28,277).

Public Library – \$2,010,020 The recommended Library budget is 7.4% higher than FY2020, partially attributable to changes to the part-time and temporary employee pay scale. The budget also includes a recommendation for funding for the Overdrive Basic Subscription (\$21,000), and the On-line Computer Library Center WorldCat subscription (\$3,000). Additional program requests have been deferred including OverDrive Advantage (\$12,000 – a program enhancement proposed for funding through the State Aid account), Library Space Planning study (\$60,000 – proposed to be funded through the Capital Improvement Plan), a Reference Librarian/Digital Communications Specialist (\$58,250), and Library Pages (\$13,585).

Park and Recreation – \$947,970 The Park and Recreation budget is proposed to increase by 11.3%, partially attributable to changes to the part-time and temporary employee pay scale. The recommendation also includes the continuation and enhancement of pool-related staffing that was funded through a warrant article for FY2020. This includes a temporary part-time aquatics specialist (\$28,000), additional seasonal pool staff (\$49,565) and a lifeguard retention program (\$10,000). The ability to maximize the season at the new Pools at Rosemary is a high priority for both the Park & Recreation Commission and the Select Board.

BEYOND THE OPERATING BUDGET

Capital Improvement Budget The Capital Improvement Plan Executive Summary is contained in Section 4 of this document. The recommended FY2021 capital budget has been updated to include the following items that were previously included under the "Tier 2" category: \$24,820 for School copiers, \$30,000 for School technology, \$270,000 for the Public Works Infrastructure Program, \$736,000 for the NPDES/Stormwater Compliance Program, and \$316,414 for the Fleet program.

Other Financial Warrant Articles Given the amount of Free Cash available for appropriation, and consistent with the Town's policy to minimize the use of Free Cash for recurring operating expenses, the FY2021 proposed budget includes allocation of funds to one-time programs and projects and reserves. Additional recommendation may be made during the coming months depending on the level of certified free cash.

Compensated Absences Fund – \$220,000 Upon retirement, certain employees are compensated for a portion of their unused sick leave. All employees are entitled to payment of unused vacation leave upon termination of Town service.

Property Tax Assistance Program – \$25,000 The Property Tax Assistance Program provides small grants to taxpayers in need.

Public Facilities Maintenance Program – \$655,000 This recurring warrant article funds the annual maintenance of public buildings throughout the Town and School department, including, but not limited to, asbestos abatement, duct cleaning, painting, and other repairs and necessary upgrades. Unless circumstances require otherwise, the FY2021 program will fund duct cleaning at the Broadmeadow and Pollard Schools, wood floor refinishing at the High School, Mitchell School, Broadmeadow School, Newman School and Town Hall, floor replacement at the Newman School, carpet replacement in the media center at the Broadmeadow School, and office reconfiguration at the High School.

Town Owned Land Surveys - \$100,000 Over the past 300 years, the Town has acquired land that has never been surveyed. In recent years, when the Town has begun the design process for construction or improvements on such parcels, survey data has been unavailable or incorrect, resulting in delays and added cost to projects. This funding will allow the Town to conduct land surveys, including title research, field work, analysis, installation of bounds or markers, drafting work, and recording of completed plans. This is a multi-year program in the amount of \$100,000 per year.

Billing and Collection Applications - \$1,000,000 This request is to replace the Town's current billing and collection software application. The current application was first procured in the early 1990's and has gone through several modifications since the original implementation. The primary function is the billing and collection of real estate and personal property taxes, motor vehicle excise tax, utility charges, and miscellaneous billing by the various Town and School departments. There are other modules that are incorporated with the current system which include customer information, land/parcel management, and cash receipts. There has been a greater need for better reporting, easier exporting of information to create bills and to allow for online payments, integration of collection data to the general ledger, and receiving of data needed for billing. All the specialized programming and processes in the billing application rely on dated programming, which in combination with the IBM hardware, has become increasingly difficult for the Town to support. The Town transferred its General Ledger/Accounting functions to a new application in FY2014. Though some reporting, requisition, and rollover processes have seen improvements, the fact that the billing and collection and the General Ledger application are from two different vendors and hardware types has caused problems with revenue posting, cash reconciliation, bank account reconciliation, and personnel reporting.

Parking Study - \$50,000 This appropriation will fund an outside analysis of the current mix of permit parking, metered parking, and two-hour/retail parking to determine the appropriate allocation based on current conditions in the Needham Heights and Needham Center business districts.

Drains/Sewer Contribution – \$739,698 The annual contribution to the Sewer Enterprise Fund offsets the cost of the Drains program. The Drains program, which is a General Fund expense, is appropriated to the Sewer Enterprise Fund as it is more efficient to account for the program in that manner. We continue to evaluate the benefits and challenges of funding the drains/stormwater program within the General Fund and will be recommending changes

to the financial structure this year. The increase is inclusive of an additional \$195,000 for National Pollutant Discharge Elimination System (NPDES) inspectional services and repairs.

Planning Consulting Assistance – \$60,000 The Planning and Community Development Department is requesting additional funding for professional and technical assistance in support of planning and zoning initiatives, development applications, land use regulations, and related activities. Planning consulting assistance funds would be used to conduct build-out, traffic and fiscal impact analyses of zoning initiatives that the Planning Board is currently studying. In addition, funds would be used to help the Department research and advise appropriate Town boards when presented with complex development projects requiring advanced technical input.

Public Health Scientific Experts and Consultants – \$50,000 There have recently been several large-scale utility projects which have raised community concern due to possible environmental health impacts; examples include the Eversource underground utility project and Verizon Small Cell Sites. There is limited ability to anticipate such projects, and no ability to require utilities to pay for outside experts. Having the resources necessary to understand and respond to new and emerging environmental health challenges in Needham is a high priority of the Select Board and Board of Health.

Athletic Facility Improvement Fund – \$35,283 The purpose of the Athletic Facility Improvement Fund is to set aside capital funds for renovation and reconstruction of the Town's athletic facilities and associated structures. A table outlining appropriations to the fund over the past five years is included at the end of this document. The funding recommendation is based on the four-year average of field administration fee collections.

Capital Improvement Fund – \$111,268 The Capital Improvement Fund (CIF) is a reserve for funding needed equipment in years when funding is not available. A table outlining the history of the Capital Improvement Fund over the past five years is included at the end of this document. The funding sources for the article is the amount that the Town collected from the sale of surplus equipment during 2019.

Allowance for Abatements and Exemptions – \$1,950,000 These funds are reserved for property tax abatements and statutory exemptions. After the actual new growth revenue for FY2021 is known, the amount of overlay may be increased. The final amount of the reserve is determined by the Department of Revenue when it approves the tax rate in December.

CONCLUSION

This balanced budget proposal is promulgated prior to the completion of the budget process for the Commonwealth. As revenue estimates are refined in the winter and spring, we will work with the various Town boards and committees in preparing the final budget to be presented to Town Meeting.

Our entire management team has worked collectively to implement creative ways of meeting the Town's sustainability goals. Efforts have been made to implement measures that will maximize the productivity of our organization and deliver the highest quality of services within available resources. I would especially like to thank Superintendent of Schools Dan Gutekanst, Assistant Town Manager David Davison, Finance and Procurement Coordinator Tatiana Swanson and Support Services Manager Sandy Cincotta for their work in the development of this budget.

I appreciate the spirit of cooperation that has been demonstrated by the Select Board, School Committee, and Finance Committee in the development of this budget, and applaud the commitment to sustainability on the part of Town boards and committees, Town Meeting, and ultimately the community. We are fortunate to have dedicated staff working every day to maintain the high quality of life our residents expect and deserve. I thank you for the opportunity to serve the residents and businesses in the Town of Needham.

Respectfully submitted,

Kate Fitzpatrick

Town Manager

**Table 1.2
School Enrollment 2010/2011 to 2019/2020**

School Year	Enrollment	Percentage Change
2010/2011	5,358	0.9%
2011/2012	5,409	1.0%
2012/2013	5,476	1.2%
2013/2014	5,523	0.9%
2014/2015	5,519	-0.1%
2015/2016	5,581	1.1%
2016/2017	5,588	0.1%
2017/2018	5,665	1.4%
2018/2019	5,721	1.0%
2019/2020	5,706	-0.3%
Increase	348	6.5%

Source: Department of Elementary & Secondary Education; Needham Public Schools

**Table 1.3
Group Health Insurance Enrollment FY206 to FY2020**

Fiscal Year	Town	% Increase over Prior Year	School	% Increase over Prior Year	Total Actives	% Increase over Prior Year
FY2016	294	2.80%	530	-0.19%	824	0.86%
FY2017	286	-2.72%	544	2.64%	830	0.73%
FY2018	291	1.75%	540	-0.74%	831	0.12%
FY2019	291	0.00%	540	0.00%	831	0.00%
FY2020	298	2.41%	557	3.15%	855	2.89%

Total Change FY16-FY20		1.36%		5.09%		3.76%
Total Change FY19-FY20		2.41%		3.15%		2.89%

**Table 1.4
General and Enterprise Fund Full-time Equivalent Benefit-Eligible Positions
FY2019 – FY2020 (excluding grant funded positions)**

Department	Funded FY2016	Funded FY2017	Funded FY2018	Funded FY2019	Funded FY2020	FY2016 - FY2020 # Change	Proposed FY2021
Select Board/ Office of the Town Manager	9.0	8.0	9.0	9.0	9.0	0.0	9.0
Town Clerk	4.0	4.0	4.0	4.0	4.0	0.0	4.0
Finance	22.6	22.6	22.6	23.6	24.0	1.4	24.0
Planning & Community Development	5.8	6.2	6.2	6.3	6.3	0.5	6.3
Police	59.0	59.0	59.0	60.0	61.0	2.0	63.0
Fire*	71.0	71.0	71.0	71.0	74.0	3.0	76.0
Building	8.6	9.8	9.8	9.8	9.8	1.2	9.8
Public Works**	140.0	139.5	143.0	144.0	145.0	5.0	148.0
Building Design & Construction***	4.0	4.5	5.0	5.0	5.0	1.0	5.0
Health & Human Services	13.9	13.9	15.7	17.6	17.5	3.6	19.0
Library	13.0	13.0	14.0	15.0	15.0	2.0	15.0
Park and Recreation	4.0	4.0	4.0	4.0	4.6	0.6	4.6
Municipal Departments	354.9	355.5	363.3	369.3	375.2	20.3	383.7
School Department****	715.5	724.1	739.4	749.3	794.2	78.7	811.2

* Fire fighter positions funded by a Federal grant are being phased in over a three year period.

** Restated to reflect building maintenance positions as part of Public Works. The total includes enterprise fund positions.

*** Restated to reflect movement of the building maintenance positions to Public Works.

**** Proposed FY2021 reflects the Superintendent's submitted budget

Table 1.5

Athletic Facility Improvement Fund					
Year	Start	Interest	Appropriations to the Fund	Appropriations from the Fund	Balance
2016	\$1,970,353	\$8,393	\$664,682		\$2,643,428
2017	\$2,643,428	\$31,290	\$1,671,990		\$4,346,708
2018	\$4,346,708	\$62,313			\$4,409,021
2019	\$4,409,021	\$68,830	\$63,378	(\$1,855,000)	\$2,686,229
2020*	\$2,686,229	\$6,799	\$75,000	(\$2,500,000)	\$268,028
* Balance as of December 31, 2019					

Table 1.6

Capital Facility Fund					
Year	Start	Interest	Appropriations to the Fund	Appropriations from the Fund	Balance
2016	\$1,307,397	\$4,878			\$1,312,275
2017	\$1,312,275	\$13,400	\$505,000		\$1,830,675
2018	\$1,830,675	\$13,249		(\$1,817,000)	\$26,924
2019	\$26,924	\$42,608	\$1,817,000		\$1,886,532
2020*	\$1,886,532	\$20,682			\$1,907,214
* Balance as of December 31, 2019					

Table 1.7

Capital Improvement Fund					
Year	Start	Interest	Appropriations to the Fund	Appropriations from the Fund	Balance
2016	\$668,954	\$2,831	\$29,296		\$701,081
2017	\$701,081	\$6,426	\$28,051		\$735,558
2018	\$735,558	\$11,669			\$747,227
2019	\$747,227	\$21,937	\$141,413		\$910,577
2020*	\$910,577	\$11,530	\$166,612		\$1,088,719
* Balance as of December 31, 2019					

Table 1.8

Debt Service Stabilization Fund					
Year	Start	Interest	Appropriations to the Fund	Appropriations from the Fund	Balance
2016			\$320,186		\$320,186
2017	\$320,186	\$6,154	\$612,595		\$938,935
2018	\$938,935	\$32,143	\$1,091,874		\$2,062,952
2019	\$2,062,952	\$51,554			\$2,114,506
2020*	\$2,114,506	\$23,181			\$2,137,687
* Balance as of December 31, 2019					

Fiscal Year 2021 Proposed Budget

Line #	Description	FY2019 Expended	FY2020 Budget (As of 12/01/2019)	FY2021 Base	FY2021 DSR4	FY2021 Total Request	Change from FY2020	Town Manager Recommendation			
								Balanced Budget	Change from FY2020		
Townwide Expense Group											
1	Casualty, Liability, Property & Self-Insurance Program	625,373	626,790	665,795		665,795	39,005	6.2%	665,795	39,005	6.2%
2	Debt Service	14,891,903	19,038,470	21,111,388		21,111,388	2,072,918	10.9%	21,111,388	2,072,918	10.9%
3	Group Health Insurance, Employee Benefits & Administrative Costs	13,791,879	15,533,760	15,650,335	705,376	16,355,711	821,951	5.3%	16,128,308	594,548	3.8%
4	Needham Electric, Light & Gas Program	3,411,454	3,746,587	3,901,384		3,901,384	154,797	4.1%	3,901,384	154,797	4.1%
5	Retiree Insurance & Insurance Liability Fund	6,906,705	6,906,705	7,052,898	190,698	7,243,596	336,891	4.9%	7,197,713	291,008	4.2%
6	Retirement Assessments	7,809,911	8,688,258	9,513,643		9,513,643	825,385	9.5%	9,513,643	825,385	9.5%
7	Workers Compensation	679,253	706,400	777,040	31,588	808,628	102,228	14.5%	746,833	40,433	5.7%
8	Classification Performance & Settlements	Transfers Only	577,926	1,280,000		1,280,000	702,074	121.5%	1,255,000	677,074	117.2%
9	Reserve Fund	Transfers Only	1,881,500	2,034,042		2,034,042	152,542	8.1%	1,881,500		
Group Total		48,116,478	57,706,396	61,986,525	927,662	62,914,187	5,207,791	9.0%	62,401,564	4,695,168	8.1%
Select Board and the Office of the Town Manager											
10A	Salary & Wages	856,956	915,198	942,708		942,708	27,510		942,708	27,510	
10B	Expenses	136,376	142,869	145,795	8,000	153,795	10,926		153,795	10,926	
Total		993,331	1,058,067	1,088,503	8,000	1,096,503	38,436	3.6%	1,096,503	38,436	3.6%
Town Clerk and Board of Registrars											
11A	Salary & Wages	367,508	366,364	391,124		391,124	24,760		391,124	24,760	
11B	Expenses	47,258	53,850	66,305		66,305	12,455		66,305	12,455	
Total		414,766	420,214	457,429		457,429	37,215	8.9%	457,429	37,215	8.9%
Town Counsel											
12A	Salary & Wages	75,140	75,140	75,140		75,140			75,140		
12B	Expenses	253,874	254,000	254,000		254,000			254,000		
Total		329,014	329,140	329,140		329,140			329,140		
Finance Department											
13A	Salary & Wages	1,844,330	2,041,191	2,100,223	2,900	2,103,123	61,932		2,100,223	59,032	
13B	Expenses	903,906	1,043,755	1,161,620	230,300	1,391,920	348,165		1,282,520	238,765	
13C	Capital	89,996	80,000	95,000		95,000	15,000		95,000	15,000	
Total		2,838,232	3,164,946	3,356,843	233,200	3,590,043	425,097	13.4%	3,477,743	312,797	9.9%
Finance Committee											
14A	Salary & Wages	37,257	38,668	38,522		38,522	(146)		38,522	(146)	
14B	Expenses	965	1,360	1,400		1,400	40		1,400	40	
Total		38,222	40,028	39,922		39,922	(106)	-0.3%	39,922	(106)	-0.3%

Fiscal Year 2021 Proposed Budget

Line #	Description	FY2019 Expended	FY2020 Budget (As of 12/01/2019)	FY2021 Base	FY2021 DSR4	FY2021 Total Request	Change from FY2020	Town Manager Recommendation		
								Balanced Budget	Change from FY2020	
Planning and Community Development										
15A	Salary & Wages	488,584	560,981	576,051	6,200	582,251	21,270	582,251	21,270	
15B	Expenses	25,158	33,050	34,400	6,000	40,400	7,350	34,400	1,350	
	Total	513,741	594,031	610,451	12,200	622,651	28,620	616,651	22,620	3.8%
Police Department										
16A	Salary & Wages	6,276,830	6,550,024	6,612,868	139,154	6,752,022	201,998	6,752,022	201,998	
16B	Expenses	274,193	380,733	396,312	8,000	404,312	23,579	404,312	23,579	
16C	Capital	137,516	132,983	334,516		334,516	201,533	284,516	151,533	
	Total	6,688,539	7,063,740	7,343,696	147,154	7,490,850	427,110	7,440,850	377,110	5.3%
Fire Department										
17A	Salary & Wages	7,715,423	8,285,415	8,378,394		8,378,394	92,979	8,378,394	92,979	
17B	Expenses	371,119	390,130	407,464		407,464	17,334	407,464	17,334	
17C	Capital	23,778		24,983		24,983	24,983	24,983	24,983	
	Total	8,110,320	8,675,545	8,810,841		8,810,841	135,296	8,810,841	135,296	1.6%
Building Department										
18A	Salary & Wages	611,518	742,580	744,760		744,760	2,180	744,760	2,180	
18B	Expenses	35,627	51,040	51,040		51,040		51,040		
	Total	647,145	793,620	795,800		795,800	2,180	795,800	2,180	0.3%
Minuteman Regional High School Assessment										
19	Assessment	914,236	1,084,783	1,205,034		1,205,034	120,251	1,205,034	120,251	
	Total	914,236	1,084,783	1,205,034		1,205,034	120,251	1,205,034	120,251	11.1%
Needham Public Schools										
20	Needham Public Schools	71,086,989	76,005,765	80,943,823		80,943,823	4,938,058	80,738,396	4,732,631	
	Total	71,086,989	76,005,765	80,943,823		80,943,823	4,938,058	80,738,396	4,732,631	6.2%
Building Design and Construction Department										
21A	Salary & Wages	272,232	518,044	525,164		525,164	7,120	525,164	7,120	
21B	Expenses	17,330	19,495	19,495		19,495		19,495		
21C										
	Total	289,562	537,539	544,659		544,659	7,120	544,659	7,120	1.3%
Department of Public Works										
22A	Salary & Wages	7,413,105	8,863,788	9,056,244	453,635	9,509,879	646,091	9,303,884	440,096	
22B	Expenses	4,401,416	6,441,822	6,893,485	180,422	7,073,907	632,085	7,043,457	601,635	
22C	Capital	15,612	136,500	150,018		150,018	13,518	150,018	13,518	
22D	Snow and Ice	724,024	420,395	424,604		424,604	4,209	424,604	4,209	
	Total	12,554,157	15,862,505	16,524,351	634,057	17,158,408	1,295,903	16,921,963	1,059,458	6.7%
Municipal Parking Program										
23	Program	106,316	116,464	130,522	15,000	145,522	29,058	145,522	29,058	
	Total	106,316	116,464	130,522	15,000	145,522	29,058	145,522	29,058	25.0%

Fiscal Year 2021 Proposed Budget

Line #	Description	FY2019 Expended	FY2020 Budget (As of 12/01/2019)	FY2021 Base	FY2021 DSR4	FY2021 Total Request	Change from FY2020	Town Manager Recommendation	
								Balanced Budget	Change from FY2020
Health and Human Services Department									
24A	Salary & Wages	1,424,643	1,690,698	1,726,421	278,608	2,005,029	314,331	1,823,913	133,215
24B	Expenses	326,153	389,274	392,885	47,155	440,040	50,766	440,040	50,766
	Total	1,750,797	2,079,972	2,119,306	325,763	2,445,069	365,097 17.6%	2,263,953	183,981 8.8%
Commission on Disabilities									
25A	Salary & Wages	1,500	1,500	1,500		1,500		1,500	
25B	Expenses	55	550	550		550		550	
	Total	1,555	2,050	2,050		2,050		2,050	
Historical Commission									
26A	Salary & Wages								
26B	Expenses		1,050	1,050		1,050		1,050	
	Total		1,050	1,050		1,050		1,050	
Public Library									
27A	Salary & Wages	1,376,146	1,509,873	1,613,880	68,575	1,682,455	172,582	1,613,880	104,007
27B	Expenses	357,233	361,685	372,140	99,260	471,400	109,715	396,140	34,455
	Total	1,733,380	1,871,558	1,986,020	167,835	2,153,855	282,297 15.1%	2,010,020	138,462 7.4%
Park and Recreation Department									
28A	Salary & Wages	614,059	715,578	717,800	87,565	805,365	89,787	805,365	89,787
28B	Expenses	100,397	136,265	142,605		142,605	6,340	142,605	6,340
	Total	714,456	851,843	860,405	87,565	947,970	96,127 11.3%	947,970	96,127 11.3%
Memorial Park									
29A	Salary & Wages								
29B	Expenses	750	750	750		750		750	
	Total	750	750	750		750		750	
Department Budget Total		109,725,509	120,553,610	127,150,595	1,630,774	128,781,369	8,227,759 6.8%	127,846,246	7,292,636 6.0%
Total Operating Budget		157,841,987	178,260,006	189,137,120	2,558,436	191,695,556	13,435,550 7.5%	190,247,810	11,987,804 6.7%

Fiscal Year 2021 Proposed Budget

Line #	Description	FY2019 Expended	FY2020 Budget (As of 12/01/2019)	FY2021 Base	FY2021 DSR4	FY2021 Total Request	Change from FY2020	Town Manager Recommendation		
								Balanced Budget	Change from FY2020	
Sewer Enterprise										
201A	Salary & Wages	919,061	1,028,667	1,054,938		1,054,938	26,271	1,054,938	26,271	2.6%
201B	Expenses	434,143	451,947	462,447	195,000	657,447	205,500	657,447	205,500	45.5%
201C	Capital	49,520	50,000	45,000		45,000	(5,000)	45,000	(5,000)	-10.0%
201D	MWRA	6,173,219	6,399,114	6,399,114		6,399,114		6,399,114		
201E	Debt Service	1,167,381	900,000	900,000		900,000		900,000		
202	Reserve Fund	Transfers Only	35,000	35,000		35,000		35,000		
Total		8,743,324	8,864,728	8,896,499	195,000	9,091,499	226,771	9,091,499	226,771	2.6%
Water Enterprise										
301A	Salary & Wages	1,258,141	1,331,359	1,360,541		1,360,541	29,182	1,360,541	29,182	2.2%
301B	Expenses	1,132,632	1,209,762	1,269,070		1,269,070	59,308	1,269,070	59,308	4.9%
301C	Capital	20,000	15,000	15,000		15,000		15,000		
301D	MWRA	856,049	1,412,709	1,412,709		1,412,709		1,412,709		
301E	Debt Service	1,384,917	1,250,000	1,250,000		1,250,000		1,250,000		
302	Reserve Fund	Transfers Only	75,000	75,000		75,000		75,000		
Total		4,651,739	5,293,830	5,382,320		5,382,320	88,490	5,382,320	88,490	1.7%