



Town Manager's FY2022 Budget Message: Uncertainty & The "Now Normal"

"Now is the time to make real the promise of democracy. Now is the time to make brotherhood a reality. Now is the time." – *Rev. Martin Luther King, Jr. April 23, 1965, Boston Massachusetts*

"So, while once we asked: How could we possibly prevail over catastrophe? Now we assert, How could catastrophe possibly prevail over us?" *Amanda Gorman, January 20, 2021, Washington, District of Columbia*

To the Select Board and Finance Committee:

I hereby transmit this proposed annual budget for FY2022. The recommended FY2022 General Fund operating budget and other uses total \$209,396,808 representing a change of \$9,841,893 or 4.9% as compared to FY2021. A comparison of the FY2020 and FY2021 budgets to the FY2022 recommended budget is shown in Table 1.1. A full description of the FY2022 revenue projection is contained in Section 2 of this document.

**Table 1.1
Overall General Fund Budget Summary**

Description	FY2020 Actual	FY2021 Budget	FY2022 Proposed	\$ Change	% Change
Sources					
Property Tax	\$150,349,498	\$162,438,801	\$170,244,638	\$7,805,837	4.8%
State Aid	\$13,091,197	\$13,695,326	\$13,342,938	(\$352,388)	-2.6%
Local Receipts	\$16,058,350	\$11,310,310	\$10,799,600	(\$510,710)	-4.5%
Free Cash	\$10,337,871	\$7,862,473	\$12,500,000	\$4,637,528	59.0%
Other Funds	\$3,879,196	\$1,492,947	\$238,235	(\$1,254,712)	-84.0%
Reimbursements	\$2,510,817	\$2,755,058	\$2,271,397	(\$483,661)	-17.6%
Total Sources	\$196,226,930	\$199,554,915	\$209,396,808	\$9,841,893	4.9%
Uses					
Municipal Departments	\$40,839,573	\$46,381,844	\$47,705,600	\$1,323,756	2.9%
Needham Schools	\$75,550,674	\$80,735,089	\$83,603,397	\$2,868,308	3.6%
Minuteman School	\$1,084,783	\$1,099,935	\$1,230,287	\$130,352	11.9%
Townwide Expenses	\$53,150,193	\$59,953,851	\$61,373,605	\$1,419,754	2.4%
Reserve Fund	\$0	\$2,077,091	\$2,077,091	\$0	0.0%
Capital Budget	\$10,162,752	\$3,939,433	\$6,769,544	\$2,830,111	71.8%
Financial Warrant Articles	\$1,639,079	\$1,869,177	\$2,589,945	\$720,769	38.6%
Other Appropriations	\$772,079	\$544,698	\$557,183	\$12,485	2.3%
Other Amounts to be Raised	\$3,788,454	\$2,953,797	\$3,490,156	\$536,359	18.2%
Total Uses	\$186,987,587	\$199,554,915	\$209,396,808	\$9,841,893	4.9%

Preliminary COVID-19 Expenses to be funded by Federal & State Grants, Town Reserves **\$4,845,143**

INTRODUCTION

The past year has been unlike any other in living memory. Public buildings were completely closed to the public from late March until June, with critical services performed remotely. Staff pivoted to working remotely, often with less than adequate technology. Police, Fire and Public Works staff worked in person through it all, with a variety of staggered shift schedules early in the pandemic. First responders operated without adequate PPE and with an ever-evolving understanding about the science of the transmission of the Coronavirus.

The Town stood up the Emergency Operations Center (EOC) that ran continually from March through June, and then virtually to date. Schools ramped up remote learning through the end of School Year 2019/2020, and virtually every local event was cancelled. The Building Maintenance Division, with help from many other departments and a squad of outside consultants, upgraded the HVAC systems to provide an appropriate level of air exchange to allow in person learning in our schools. The School Department is running four separate cohorts in socially distanced schools as well as a fully remote academy for over 600 school children.

Public Health

The Public Health Division is at the heart of the Town's emergency response to the COVID-19 pandemic. Staff have led the Emergency Operations Center, disease monitoring, data collection, contact tracing, and the planning and implementation of influenza and COVID-19 vaccination clinics. The Division has handled a large volume of questions, concerns, and complaints related to the pandemic, monitored and enforced compliance with state and local orders, and provided ongoing guidance and support to businesses, restaurants, community organizations, housing complexes and other Town Departments for reopening safely.

Public Health staff, augmented by staff from other departments, have worked tirelessly to address the evolving landscape moving from searching for protective equipment to testing protocols to contract tracing and – finally – vaccinations. We expect that fully ramped up vaccination centers running five or six days a week will begin in Needham in the coming months.

During FY2020, the Town implemented additional spending restrictions in acknowledgement of the downturn in the economy due to COVID-19. The Town postponed or cancelled contracts, reduced hours of operations, and made other changes in response to the work restrictions that were imposed by the Commonwealth to battle the spread of COVID-19. Some resources were diverted from intended projects to meet costs incurred by the Town to address COVID-19 concerns. Through these efforts the Town was able to continue operations through FY2020 and FY2021 without recourse to widespread layoffs and furloughs.

In the past year, members of the Needham community, like many across the country, have raised their voices in opposition to systemic racism. The Select Board created the Needham Unite Against Racism Initiative during the summer of 2020, and a working group is hard at work developing a recommended vision for racial equity in Needham and determining guiding principles for future actions. I am confident that our residents, elected and appointed leaders, and staff will work together to identify barriers and create solutions, so that Needham can be a community free of racism, racial bias, prejudice, and discrimination.

The Proposed FY2022 Budget is an exercise in uncertainty. The next normal – especially in schools – may look like the old normal, the now normal, or something in between. The FY2022 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.

If additional revenue becomes available – such as through revised State Aid estimates – we recommend that financial warrant article items that are considered recurring be funded by receipts and not through Free Cash. These include the Building Maintenance Program (\$1,000,000), and the Workers Compensation Fund (\$337,000).

Office of the Town Manager

The Office of the Town Manager led the transition of all departmental responses to the COVID-19 pandemic. The Town's Public Information Officer kept the public and staff continuously informed about the pandemic, its impact on municipal services, and resources for the community by sending daily COVID-19 updates, increasing the number of users of the Town's emergency alert system, and launching a new Covid-19 website. The Select Board and the Office provided robust support to small businesses, including retail stores and restaurants, by creating a Downtown Working Group to expedite requests for assistance, eliminating meter fees, reducing licensing fees, creating outdoor dining locations, and establishing 10-minute curbside pick-up locations. Human Resources staff track COVID-19-related absences, daily attestation forms for staff entering public buildings, and new pandemic-related policies.

We recommend that COVID-19-related expenses (in the Department of Public Works, Public Health Division, and the Needham Public Schools) be presented in a financial warrant article funded by one-time revenue such as Free Cash and through State and Federal grant funds. Final Free Cash certification and information on new Federal funding for K-12 initiatives will be available in the months leading up to Town Meeting. At the same time, we expect that the current COVID-19 cost estimates will continue to evolve.

BUDGETING BEST PRACTICES

1. Current revenues must be sufficient to support current expenditures. *The FY2022 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 FY2022 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 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. Updating the Pro Forma budget was deferred*

Youth & Family Services

Youth & Family Services has pivoted to respond to a significant increase in acute mental health needs and trauma experienced in the community. Staff have dedicated more time to provide virtual individual, group and family therapy and crisis management, increased the frequency of resource groups and Community Crisis Intervention Team (CCIT) meetings, reactivated the Suicide Coalition for prevention and education, led a community-based art therapy project to paint a mural on the fence along the Rail Trail, and partnered with Aging Services to have student volunteers make weekly calls to older adults, to minimize feelings of isolation and build community connection.

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 FY2022 is \$3,527,570, 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 Workers Compensation Internal Reserve.*

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, including a significant increase in the Building Maintenance Program.*

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 Town's ability to pivot and use alternative revenue sources to maintain the original approved budget for FY2021 during pandemic uncertainty 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*

due to the immediate response to the pandemic and will be re-started in the coming year.

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 FY2022 – FY2026 Capital Improvement Plan includes two projects funded by debt and is in compliance with this best practice.*

5. The use of Free Cash

Park & Recreation

Park and Recreation welcomed the community back to the Pools at the Rosemary Recreation Complex serving 254 lap swimmers and 343 families assigned to their own designated pods or lanes to enjoy the pools safely during the COVID-19 pandemic. The Department ran modified youth programs, and recreational opportunities throughout the year including tennis, coding, nature walks, trail walks, 5K virtual trail runs, arts, and yoga. Park and Recreation worked closely with youth sports organizations and permitted field users to ensure compliance with state and local health requirements.

employee benefits liability is an excellent example of sustainability in that currently accruing expenses are being funded with current revenue.

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 For the period 2011/2012 through 2020/2021 school enrollment increased by just under 16%. However, for the second year in a row, school enrollment has declined – a minor reduction from 2018 to 2019 (0.3%), and a 3.7% reduction between October 1, 2019 and October 1, 2020, or 212 students. The current reduction is related to the pandemic, but the impact on the 2021/2022 school year is unknown. Reasons for the reduction include migration to private school, home school, and delayed or skipped kindergarten.

Needham Public Schools

The Needham Public Schools transitioned to a hybrid-learning model, with most students divided into two cohorts, with one cohort attending school in-person one week and participating remotely the next. A remote learning academy was created for students who are immunocompromised or whose families opted to participate in 100% remote learning. Some students with disabilities and English Language Learners with more intensive needs receive more frequent in-person instruction. All aspects of the District's operations, including teaching and learning, health and safety, transportation, and nutrition services have been adapted to keep students, teachers, and staff safe.

Employee Benefits The submitted FY2022 employee benefits budget was essentially flat at a 1% increase. However, the recommended budget is up \$333,751 or 2.1% to reflect the 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 Targeted staffing increases are recommended to meet existing and growing services delivery needs, safety,

and sustainability of Town assets. The recommended FTE increase is a net of 3.3 FTE on the municipal side and 7.95 on the School side. Table 1.4 at the end of this document details the growth in Full-time Equivalent Employees from FY2016 to FY2021 – 27.4 or 7.7% on the municipal side, and 101.6 or 14.4% on the School side.

BALANCED BUDGET HIGHLIGHTS

The recommended FY2022 budget was developed mindful of the Select Board's voted budget priorities. The primary goal of the Board for FY2022 is the maintenance and optimization of existing Town services during a pandemic along with financial, social, and economic crises. Mindful of the availability of revenue for appropriation, the Board has set additional priorities including recovering from COVID-19 and advancing racial equity in Needham, continuing the Public Information Officer position, renovation, reconstruction and/or preservation of the Town's capital assets, ensuring financial sustainability, achieving greater coordination and efficiency among Town departments, and identifying a mechanism for mandated water quality (stormwater) expenses. A full list of the Select Board's Budget Priorities is included as Appendix A at the end of this document.

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.

Casualty, Liability, Property & Self-Insurance Program – \$758,900 The Insurance budget recommendation is 14% higher than FY2021 attributable primarily to a 19.7% increase in the total insured value of real property in the Town, and includes allowances for the new Fire Station #2 building and the police station portion of the Public Safety Building, which will come on line in FY2022.

General Fund Debt Service - \$20,764,142 The recommended debt budget is 1.6% lower than FY2021, attributable primarily to a reduction in excluded debt and Community Preservation Fund debt. Of the total debt budget, approximately 25.8% represents tax-levy

supported debt, 4.9% represents CPA-supported debt, and the balance is excluded debt.

Aging Services

The disproportionate impact of the COVID-19 pandemic on older adults required the Aging Services Division to quickly adapt vital services to new models to meet ongoing needs, while protecting the safety of our residents. Social work counseling, crisis management, resource referral, SHINE appointments and a robust calendar of social programs are now virtual. Since March, Aging Services has delivered 17,319 Springwell lunches in addition to weekly deliveries of groceries and fresh produce in partnership with Trader Joes and Katsiroubas Bro.'s Produce, and up to 50 activity bags each week. Aging Services has utilized grants to provide tablets and training to reduce social isolation in high-risk individuals and taxi services to transport seniors, veterans, and residents with disabilities to maintain access to needed medical care.

Group Insurance, Employee Benefits, and Administrative Cost – \$16,462,059.

The recommended budget for this line represents an increase of 2.1% and is \$216,140 higher than the submitted budget to reflect the increased cost of additional headcount contained in the FY2022 budget.

Needham Electric Light & Gas Program – \$3,858,097

This budget is 1.1% lower than FY2021. The primary factors that have influenced this budget submission are a decrease in the assumed average cost for natural

gas, a lower electric consumption estimate (for existing facilities), and the addition of new facilities in FY2022.

Retiree Insurance and Insurance Liability Fund - \$7,426,237 This line funds the on-going health insurance program for retirees and the reserve for Other Post-Employment Benefits (OPEB). The funding schedule is consistent with the actuarial analysis as of June 30, 2019 and is increasing by 3.2%. A new actuarial analysis is expected to be completed during FY2021. The submitted budget for this line was increased by \$27,747 to reflect the cost of additional headcount contained in the FY2022 budget.

Contributory Retirement Assessment – \$10,417,439 The Retirement Assessment is increasing by 9.5% over FY2021. The new funding schedule, which retains the planned FY2022 appropriation contained in the prior actuarial analysis, reduces the assumed rate of return from 7.25% to 6.5% and extends the funding schedule by three years. The funded status of the System on an actuarial basis as of January 1, 2020 is 65.5%.

Workers Compensation – \$828,731 The Workers Compensation budget is recommended to increase by 11% over FY2021 based on increased wage and medical costs. A financial warrant article is proposed to provide additional funding for the Workers Compensation Internal Reserve to meet the funding target. The submitted budget was increased by \$7,215 to reflect the cost of additional headcount contained in the FY2022 budget.

Office of the Town Clerk

The Town’s Clerk Office effectively conducted a busy 2020 election season, which included requirements for voting by mail, absentee ballots, in-person early voting, and day-of voting. The Office played a key role in the success of historic, socially distanced Town Meetings held in the Memorial Park parking lot in June and October 2020. The Office also administered a high volume of marriage intentions, as other municipalities suspended that service.

Classification, Performance and Settlements (CPS) – \$858,000 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 FY2022 include the Needham Police Union, the Needham Police Superior Officers Association, the Needham Fire Union, the Independent Town Workers Association, and the Needham Independent Public Employee Association. It is important to note that, with the exception of the Building Custodian and Trades employees in the Department of Public Works, the recommended budgets for individual departmental budgets do not include any general wage increase amounts for FY2022 – any such increases would be funded through the CPS line.

Reserve Fund – \$2,077,091 The recommended Reserve Fund Budget is \$80,402 lower than the submitted budget. This amount represents the FY2021 funding level.

Office of the Town Manager/Select Board – \$1,323,253 The recommended budget for the Office of the Town Manager/Select Board is increasing by 19.2%. The increase is primarily attributable to the transfer of the Economic Development Manager position from the Planning & Community Development Line, and the formalization of the Public Information Officer position that was previously funded in a financial warrant article for a two-year period. The amount of \$8,550 has been transferred to this budget from the Information Technology budget to fund software licenses in accordance with new Finance Department policy.

Finance Department

With fewer residents entering Town Hall, Finance Department staff have seen an increased number of phone and e-mail inquiries and requests to process bills and documents via mail. Staff have met these needs working remotely and in-person on rotating schedules. The Finance Department coordinates all needed documentation for CARES Act and FEMA reimbursement for eligible COVID-19-related expenditures. The Information Technology Center has supported the Town’s workforce as they transitioned to working remotely, fulfilling requests for laptops, webcams for virtual meetings, remote access to software, online permitting, and more.

Town Clerk/Board of Registrars - \$427,622 The recommended budget for the Office of the Town Clerk/Board of Registrars is 7.8% less than FY2021 attributable to the fact that there will be fewer elections in FY2022.

Town Counsel – \$329,140 The amount recommended for legal services in FY2022 is the same as FY2021. The entire amount is allocated to the expense line

reflecting the decision by the Select Board to hire a law firm – not an individual – to serve as Town Counsel.

Finance Department – \$3,567,110 The recommended Finance Department budget is 1.7% higher than FY2021 and is reflective of a reduction and transfer of \$38,225 from the Finance Department budget for certain software licenses that will now be budgeted and carried by specific departments.

Finance Committee – \$41,082 No changes are proposed for the Finance Committee budget for FY2022.

Planning & Community Development – \$525,642. The recommended budget is 15.6% lower than the current budget due to the transfer of the Economic Development Manager position to the Office of the Town Manager/Select Board budget for operational reasons.

Police Department

The Needham Police Department has continued to respond to calls for service and emergencies throughout the pandemic, including an increase in mental health related calls for service with the closing of Norwood Hospital. The Department had to suspend walk-and-talk assignments and numerous community related initiatives to limit in-person contact but has continued administering licenses and permits virtually or by appointment. Shift assignments were adjusted, and some administrative staff work remotely to limit personnel at Hillside, the Department's temporary location during the construction of the Public Safety Complex.

Police Department – \$7,525,435 The Police Department budget is proposed to decrease by 1% and includes new funding for clinical support services in the amount of \$45,000. These services will be provided by a contracted vendor to advance the Town's goal of supporting evidence-based, culturally competent, trauma-informed and holistic responses to individuals with mental illness, co-occurring substance use disorders and trauma histories who might otherwise become incarcerated.

Fire Department – \$9,399,298 The recommended budget for the Fire Department budget is 4.2% higher than FY2021 and assumes that a portion of the eight firefighters funded by a Federal grant in FY2019 will be phased into the budget during FY2022. The budget also includes a performance increase of \$3,329 for the replacement of an aging Stryker Stair Chair. This chair is used on a regular basis to transport non-ambulatory patients.

Building Department – \$824,285 The recommended budget for the Building Department is 1.5% higher than FY2021 attributable to salary and wage increases for existing personnel.

Minuteman School Assessment - \$1,230,287 The estimated assessment from the Minuteman School is 11.9% higher than the FY2021 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. The recommended amount is higher than the submitted budget as the preliminary estimate has now been provided to the Town from the Minuteman School District.

Needham Public Schools – \$83,603,397 The recommended budget for the School Department represents an increase of 3.6% over FY2021 and includes an increase in headcount of 7.95 FTEs. 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. A request for funding of COVID-related costs (\$3,210,199 exclusive of benefits costs for 26 FTEs) has been incorporated into a recommended financial warrant article.

Building Design & Construction – \$391,112 The recommended Building Design & Construction Department budget is 29.9% lower than FY2021 due to the reduction of two FTEs. The reduction is based on the decline in the number of funded and approved construction projects beginning in FY2022. When future projects (including consideration of the School Master Plan) are approved and funded, project manager staffing within the operating budget will be reconsidered.

Public Works – \$17,610,638 The proposed Department of Public Works General Fund operating budget is increasing by 4.2%. The budget includes the addition of a Project Manager (\$106,552), a Plumber (87,168), and three part-time Co-op participants (\$30,933) all costs exclusive of related expenses and benefits. Additional program requests have been

Building Design & Construction

The Department has continued to manage the completion of the Public Safety Complex at 88 Chestnut Street and Fire Station 2 at 707 Highland Avenue. The Department has also played a key role in the formation and execution of the Ventilation Task Force charged with opening up the Town's school facilities for the start of the 2020-2021 school year, in coordination with the Needham Public Schools and the Department of Public Work's Building Maintenance Division. The Department also released the School Master Plan in CY2020.

deferred including additional temporary help, and a Fleet Service and Parts Manager. Both items should be reconsidered in FY2023 as there is no doubt that they are necessary. A request for funding of COVID-19-related costs has been incorporated into a recommended financial warrant article.

Municipal Parking - \$134,592 The recommended Municipal Parking budget is 3.1% higher than FY2021, attributable to increases in wage rates, leases, and expenses.

Health & Human Services (HHS) Department – \$2,353,387

The recommended FY2022 budget reflects an increase of 1.3%. The HHS budget for the Town's participation in the West Suburban Veterans District was reduced by \$40,057. This change reflects the reduction in Needham's share of the District budget due to the pending inclusion of the Town of Westwood in the District, and a reduction in the amount allocated for direct benefit payments to veterans based on historical trends and the availability of a reserve for this purpose in the District budget. A request for funding of COVID-19-related costs has been incorporated into a recommended financial warrant article.

Commission on Disabilities – \$2,050 There is no change proposed to the Commission on Disabilities budget for FY2022.

Historical Commission – \$1,050 There is no change proposed to the Historical Commission budget for FY2022.

Public Library – \$2,077,682 The recommended Library budget is 3.2% higher than FY2021, 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 (\$26,000), the OverDive Advantage program enhancement (\$17,000) and the On-line Computer Library Center WorldCat subscription (\$3,000). Library patrons increasingly rely on these digital services especially during the pandemic period. These services have been funded by the Library through the dedicated State Aid account. This budget assumes no State

Aid for Libraries in FY2022 and so we recommend absorption of these important services into the operating budget. Additional program requests have been deferred including a Reference Librarian/Digital Communications Specialist (\$56,640 exclusive of benefits), and Library Pages (\$14,415 exclusive of benefits).

Park and Recreation – \$1,171,472 The Park and Recreation budget is proposed to increase by 23.3%. This significant increase is attributable primarily to 1. absorption into the operating budget of the Rosemary Pool summer staff funding that was previously included in a financial warrant article, 2. increased staffing at the Rosemary pools to meet industry standards, 3. costs associated with opening, maintaining, and closing the pool and 4. increases in hourly pay rates due to the increase in the State minimum wage. Funding requests for additional program staffing in the amount of \$25,903 have been deferred.

ENTERPRISE FUNDS

Building Department

The Building Department, working closely with the Information Technology Center, launched an online permitting system during the pandemic. This project "went live" early following the closure of Town buildings, allowing continuity of this core municipal service. Operations were reorganized to minimize the number of staff in the office at one time, with plumbing and electrical inspectors in the field in the mornings, building inspections occurring in the afternoons, and administrative staff working remotely on alternate days.

Sewer The recommended Sewer Enterprise Fund budget is 2.9% lower than in fiscal year 2021, primarily attributable to a reduction in the debt service line. The MWRA Sewer Assessment, which represents a significant portion of the Sewer Enterprise Fund Budget, has been level-funded as preliminary assessments are not yet available. During FY2021, we will once again consider recommending a dedicated funding source for stormwater expenses to account for increased revenue that will be necessary to accommodate the significant and growing complexity of complying with Federal and State stormwater regulations.

Water The recommended Water Enterprise Fund budget is 2.0% higher than the FY2021 budget, primarily attributable to increases in contractual expenses and operating capital, and the addition of a new Co-op position. The MWRA Water Assessment, which represents a significant portion of the Water Enterprise Fund Budget, has been level-funded as preliminary assessments are not yet available.

BEYOND THE OPERATING BUDGET

Capital Improvement Budget The Capital Improvement Plan Executive Summary is contained in Section 4 of this document. The recommended FY2022 capital budget has been updated to include the following items that were previously included under the "Tier 2" category: \$48,500 for Library Technology, \$56,000 for permanent message boards, \$436,000 for the balance of the Public Works Infrastructure Program, \$25,000 for School Furniture, \$284,119 for Unit 10, a Class 8 Dump Truck, and \$94,210 for Unit 39, a Class 5 Dump Truck.

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 FY2022 proposed budget includes the allocation of funds to one-time programs and projects and reserves. Changes to the funding recommendations may be made during the coming months depending on updated revenue estimates.

COVID-19 Expenses – \$4,845,143

Three departments have submitted contingent budgets for FY2022 to cover extraordinary costs associated with the COVID-19 pandemic. The largest category of expenses is for the continuation of the hybrid model at the Needham Public Schools and the corresponding remote academy in the amount of \$3,210,199 and associated benefit costs for 26 new FTEs of \$688,580. Costs for additional building maintenance (\$817,245) and a Public Health vaccination program (\$129,119) are also included. The funding plan for these expenses is expected to include a mix of sources included State and Federal grants and Free Cash. We expect to have a better estimate of the projected costs and the amount of available grant funding closer to Town Meeting.

Building Maintenance Program – \$1,000,000

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 upgrades. In CY2020, the School Facilities Master Plan was released, indicating several major repairs needed in the school buildings. Unless circumstances require otherwise, FY2022 funding will support upgrades to the Pollard and Mitchell schools, including structural repairs to the buildings, upgraded electrical service, upgraded heating systems, repairs to domestic hot water piping, installation of ADA compliant handrails, and replacement of ceiling tiles. Other projects include duct cleaning at the Eliot School, Library, and Hillside School, wood floor refinishing at various buildings, and public address system upgrades at the Mitchell School.

Public Library

The Needham Free Public Library successfully transitioned to a curbside pick-up model and expanded to 51 hours/week, operating late Monday evenings and all day on Saturday. Staff work continuously to meet the high demand, fulfilling all book requests within two hours, with circulation increasing each month. Reference Librarians offer recommendations to those who are not sure exactly what they want, the Children’s staff have hosted virtual programs and daily activities, and the Young Adult Librarian runs weekly Craft and Chats, among other programs.

Planning & Community Development

Staff quickly transitioned to virtual protocols, which allowed the Planning Board, Conservation Commission, Zoning Board of Appeals, and Design Review Board to meet their statutory permitting obligations remotely and without interruption. The Housing Specialist led the creation and launch of an Emergency Rental Assistance Program for eligible residents who lost income due to the COVID-19 pandemic.

Compensated Absences Fund – \$125,000

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.

Decommissioning the Rosemary Lake Dam – \$30,000

The Decommissioning of the dam will eliminate or reduce the frequent reporting, inspectional requirements,

and the potential enforcement intended for high hazard dams. Decommissioning will include the preparation of engineering reports, plans, and studies of the Rosemary Lake embankment

and the documentation needed for the Town to request a reclassification hearing with the Commonwealth.

Diversity, Equity & Inclusion Initiatives – \$50,000 In the summer of CY2020 the Select Board created the Needham Unite Against Racism Initiative. A working group was formed to recommend a vision for racial equity in Needham and determine guiding principles for future actions. Members are working to prioritize areas for improvement including, but not limited to, education, policing, housing and the racial and ethnic makeup of Town Boards and Committees. This funding will provide resources for the implementation of recommendations, including staff training, community workshops, educational programming, and facilitated conversations.

Fleet Refurbishment – \$150,000 In FY2018, the Fleet Division implemented a refurbishment program for Fleet assets and related components. The goal of this program is to extend the life cycle of the vehicles, increase operational safety, and eventually reduce reactive maintenance. The funding requests are spread out to allow the Fleet Division time to plan multiple repairs at once, follow procurement practices, and have the work completed. Rehabilitation work includes corrosion abatement, treatment, and refinishing, replacing corroded chassis, air brake tanks or brake valves, rebuilding primary components, replacing suspension and brakes, and updating lighting and reflective striping.

Department of Public Works

DPW has quickly adjusted operations, dividing the workforce into staggered shifts to ensure continuing operations, mustering out of new locations to allow for social distancing, reducing Town vehicle usage to a single employee and disinfecting equipment between users, and adjusting snow response plans to allow personnel to sleep and eat safely during snow events. The Department has responded to increased usage of fields, trails, and open space, which has added more demand for maintenance and trash pickup. Staff have assisted with planning special projects including Town Meeting, outdoor dining, socially distant office layouts, and polling location floor plans. The Building Maintenance Division worked tirelessly throughout the summer to ensure a safe reopening of Needham Public Schools through retro-commissioning HVAC systems, increasing air flow, installing new filters, and hiring additional custodial staff. DPW made site adjustments at the Recycling and Transfer Station to protect the health of employees and residents, while maintaining this core service for the community.

NPDES Permit Compliance – \$195,000 This funding will allow the Town to comply with the National Pollutant Discharge Elimination System (NPDES) permit. Needham is subject to a Total Maximum Daily Load (TMDL) requirement for phosphorus and pathogens. All stormwater discharges from urbanized areas must reduce the amount of phosphorus discharging to waterbodies and the tributaries thereto by 45% and pathogens must be eliminated and/or reduced to the maximum extent practicable through the use of enhanced structural and non-structural Best Management Practices (BMPs). This funding will be sought on an annual basis to inspect and evaluate all BMPs Town-wide, clean and inspect brooks and culverts, rehabilitate and/or replace catch basin and drainpipes, and respond to findings from CCTV inspections. This maintenance work will be performed in conjunction with the capital funding project request included in the General Fund Cash Capital Article.

Planning Consulting Assistance – \$60,000 The Planning and Community Development Department is requesting 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 are used to conduct build-out, traffic, and fiscal impact analyses of zoning initiatives that the Planning Board is 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.

Property Tax Assistance Program – \$50,000 The Property Tax Assistance Program provides small grants to taxpayers in need.

Public Health Consulting/Scientific Experts and Consultants – \$50,000 This funding would enable the Board of Health (BOH) to retain outside scientific experts and consultants to evaluate novel and emerging health issues about which the Board and the Public Health Division lack the necessary expertise. For example, this fund would allow for the retention of an outside expert to evaluate a proposed utility project that has unknown or uncertain environmental and health impacts, such as the Eversource Energy Reliability project. When there is a permit application process, the BOH has the ability (via regulation) to require applicants to pay an outside consultant fee so that the BOH may retain an independent expert to review the application and to advise the BOH. This funding request addresses the need to access expertise to evaluate community impact in instances when there is no public health division permit application.

Veterans Services

Veterans Services remains in close contact, via phone and e-mail, with Needham’s veterans and their families. Memorial Day observances were modified, with wreaths placed at nine locations around Town available for public viewing. A limited, socially distant ceremony was held at Memorial Park on Veteran’s Day to honor the service and sacrifice of all Needham veterans, past and present.

Small Repair Grant Program – \$50,000 The Small Repair Grant Program provides financial assistance to low- and moderate-income Needham residents to make repairs and alterations to their homes for health and safety reasons. Up to \$5,000 in grant funding is available per participant, and applications will be evaluated and prioritized based on the extent of the health and safety problems and the financial need of the applicants. Eligible applicants must be 60 years or older or have a disability with incomes at or below 80% of area median income. Eligible work items include minor plumbing or electrical work, light carpentry, doorbell switches, window or door repairs or replacements, railing repairs, broken or clogged gutters or downspouts, step or porch improvements, work on locks, smoke/CO2 detectors, weather stripping, bathroom grab bars, raised toilets, hand-held shower heads, among others.

Drains/Sewer Contribution – \$526,368 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 in the coming years.

Athletic Facility Improvement Fund – \$30,815 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. Table 1.5 outlines appropriations to the fund over the past five years and is included at the end of this document. The funding recommendation is based on the four-year average of field administration fee collections.

Workers Compensation Internal Fund – \$337,000 The Workers Compensation Internal Fund is a reserve for work-related medical and indemnity payments for injured employees.

Allowance for Abatements and Exemptions – \$1,927,821 These funds are reserved for property tax abatements and statutory exemptions. After the actual new growth revenue for FY2022 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.

Fire Department

The Needham Fire Department has continued to provide fire prevention and protection services and Emergency Medical Services to the community throughout the pandemic. The Department moved into its new headquarters at the Public Safety Complex in September and welcomed a new Emergency Management Administrator amid the Town's COVID-19 response, a critical component of Needham's Emergency Operations Center and Incident Command System.

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, Assistant Town

Manager Katie King, 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.

At the Massachusetts Municipal Association Annual Meeting this month, author and activist Wes Moore called on local government professionals to be dream protectors. He urged us all to make sure that we protect the dreams of those we know have no one to protect them. I couldn't be prouder to be associated with local government and the Town of Needham during these turbulent days. Our staff are on the front lines protecting the public and, in a small way, protecting their dreams.

I thank you for the opportunity to serve the residents and businesses in the Town of Needham.

Respectfully submitted,

Kate Fitzpatrick

Town Manager

Appendix A Select Board 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.

1. The primary goal of the Board is the maintenance and optimization of existing Town services during a pandemic along with financial, social, and economic crises.
2. In addition, mindful of the availability of revenue for appropriation, the Board has set the following priorities:
 - a. Support for items that contribute to the achievement of Town wide goals and objectives, including recovering from COVID-19 and advancing racial equity in Needham.
 - b. Support for the continuation of the Public Information Officer position.
 - c. 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.
 - d. 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.
 - e. 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.
 - f. Support for a funding mechanism for mandated water quality (stormwater) expenses.

**Table 1.2
School Enrollment 2011/2012 to 2020/2021**

School Year	Enrollment	Percentage Change
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	5,707	-0.2%
2020/2021	5,495	-3.7%

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

**Table 1.3
Group Health Insurance Enrollment FY2017 to FY2021**

Fiscal Year	Town	% Increase over Prior Year	School	% Increase over Prior Year	Total Actives	% Increase over Prior Year
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%
FY2021	293	-1.68%	563	1.08%	856	0.12%

**Table 1.4
General and Enterprise Fund Full-time Equivalent Benefit-Eligible Positions
FY2016 – FY2022 (excluding grant funded positions)**

Function	Funded FY16	Funded FY17	Funded FY18	Funded FY19	Funded FY20	Funded FY21	FY16 - FY21 # Change	Proposed FY2022
General Government & Land Use	41.4	40.8	41.8	42.9	43.3	43.4	2.0	44.4
Public Safety	138.6	139.8	139.8	140.8	144.8	148.8	10.2	150.8
Public Works and Facilities	144.0	144.0	148.0	149.0	150.0	152.0	8.0	152.0
Community Services	30.8	30.9	33.7	36.6	37.1	38.0	7.2	38.3
Municipal Departments	354.8	355.5	363.3	369.3	375.2	382.2	27.4	385.5
School Department#	706.8	724.1	739.4	749.3	794.2	808.4	101.6	816.3

Proposed FY22 reflects the Superintendent's submitted budget (excluding COVID-19)

Table 1.5

Athletic Facility Improvement Fund					
Year	Start	Interest	Appropriations to the Fund	Appropriations from the Fund	Balance
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	\$8,469	\$75,000	-\$2,500,000	\$269,698
2021*	\$269,698	\$333			\$270,031
* Balance as of December 31, 2020					

Table 1.6

Capital Facility Fund					
Year	Start	Interest	Appropriations to the Fund	Appropriations from the Fund	Balance
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	\$42,452	\$1,817,000		\$1,886,376
2020	\$1,886,376	\$31,712			\$1,918,088
2021*	\$1,918,088	\$2,529			\$1,920,617
* Balance as of December 31, 2020					

Table 1.7

Capital Improvement Fund					
Year	Start	Interest	Appropriations to the Fund	Appropriations from the Fund	Balance
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	\$17,827	\$166,612		\$1,095,016
2021*	\$1,095,016	\$1,354			\$1,096,370
* Balance as of December 31, 2020					

Table 1.8

Debt Service Stabilization Fund					
Year	Start	Interest	Appropriations to the Fund	Appropriations from the Fund	Balance
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	\$35,545			\$2,150,051
2021*	\$2,150,051	\$2,658			\$2,152,709
* Balance as of December 31, 2020					

Fiscal Year 2022 Proposed Budget

Line #	Description	FY2020 Expended	FY2021 Budget (As of 01/01/2021)	FY2022 Base	FY2022 DSR4	FY2022 Total Request	Change from FY2021	Town Manager Recommendation		
								Balanced Budget	Change from FY2021	
Townwide Expenses										
1	Casualty, Liability, Property & Self-insurance Program	608,251	665,795	758,900		758,900	93,105 14.0%	758,900	93,105	14.0%
2	Debt Service	19,052,139	21,111,388	20,764,142		20,764,142	(347,246) -1.6%	20,764,142	(347,246)	-1.6%
3	Group Health Insurance, Employee Benefits & Administrative Costs	14,212,716	16,128,308	16,245,919	894,041	17,139,960	1,011,652 6.3%	16,462,059	333,751	2.1%
4	Needham Electric, Light & Gas Program	3,086,934	3,901,384	3,858,097		3,858,097	(43,287) -1.1%	3,858,097	(43,287)	-1.1%
5	Retiree Insurance & Insurance Liability Fund	6,906,705	7,197,713	7,398,490	123,320	7,521,810	324,097 4.5%	7,426,237	228,524	3.2%
6	Retirement Assessments	8,577,048	9,513,643	10,417,439		10,417,439	903,796 9.5%	10,417,439	903,796	9.5%
7	Workers Compensation	706,400	746,833	821,516	24,879	846,395	99,562 13.3%	828,731	81,898	11.0%
8	Classification Performance & Settlements	Transfers Only	688,787	858,000		858,000	169,213 24.6%	858,000	169,213	24.6%
9	Reserve Fund	Transfers Only	2,077,091	2,157,493		2,157,493	80,402 3.9%	2,077,091		
Group Total		53,150,193	62,030,942	63,279,996	1,042,240	64,322,236	2,291,294 3.7%	63,450,696	1,419,754	2.3%
Select Board and the Office of the Town Manager										
10A	Salary & Wages	878,947	955,961	1,032,571	91,845	1,124,416	168,455	1,124,416	168,455	
10B	Expenses	101,686	153,795	192,519	6,318	198,837	45,042	198,837	45,042	
Total		980,633	1,109,756	1,225,090	98,163	1,323,253	213,497 19.2%	1,323,253	213,497	19.2%
Office of the Town Clerk										
11A	Salary & Wages	353,740	397,426	364,097		364,097	(33,329)	364,097	(33,329)	
11B	Expenses	52,238	66,305	63,525		63,525	(2,780)	63,525	(2,780)	
Total		405,978	463,731	427,622		427,622	(36,109) -7.8%	427,622	(36,109)	-7.8%
Town Counsel										
12A	Salary & Wages	73,695	75,140				(75,140)		(75,140)	
12B	Expenses	221,532	254,000	329,140		329,140	75,140	329,140	75,140	
Total		295,227	329,140	329,140		329,140		329,140		
Finance Department										
13A	Salary & Wages	1,963,870	2,131,333	2,147,570		2,147,570	16,237	2,147,570	16,237	
13B	Expenses	966,719	1,282,520	1,324,540		1,324,540	42,020	1,324,540	42,020	
13C	Capital	79,988	95,000	95,000		95,000		95,000		
Total		3,010,577	3,508,853	3,567,110		3,567,110	58,257 1.7%	3,567,110	58,257	1.7%
Finance Committee										
14A	Salary & Wages	38,374	39,677	39,682		39,682	5	39,682	5	
14B	Expenses	553	1,400	1,400		1,400		1,400		
Total		38,927	41,077	41,082		41,082	5 0.0%	41,082	5	0.0%

Fiscal Year 2022 Proposed Budget

Line #	Description	FY2020 Expended	FY2021 Budget (As of 01/01/2021)	FY2022 Base	FY2022 DSR4	FY2022 Total Request	Change from FY2021	Town Manager Recommendation	
								Balanced Budget	Change from FY2021
Planning and Community Development									
15A	Salary & Wages	476,482	588,545	491,192		491,192	(97,353)	491,192	(97,353)
15B	Expenses	15,362	34,400	34,450		34,450	50	34,450	50
	Total	491,844	622,945	525,642		525,642	(97,303) -15.6%	525,642	(97,303) -15.6%
Police Department									
16A	Salary & Wages	6,312,666	6,912,012	6,952,629		6,952,629	40,617	6,952,629	40,617
16B	Expenses	256,538	404,312	414,650	45,000	459,650	55,338	459,650	55,338
16C	Capital	129,300	284,516	113,156		113,156	(171,360)	113,156	(171,360)
	Total	6,698,504	7,600,840	7,480,435	45,000	7,525,435	(75,405) -1.0%	7,525,435	(75,405) -1.0%
Fire Department									
17A	Salary & Wages	8,370,953	8,584,484	8,965,335		8,965,335	380,851	8,965,335	380,851
17B	Expenses	370,880	407,464	397,850	3,329	401,179	(6,285)	401,179	(6,285)
17C	Capital		24,983	32,784		32,784	7,801	32,784	7,801
	Total	8,741,832	9,016,931	9,395,969	3,329	9,399,298	382,367 4.2%	9,399,298	382,367 4.2%
Building Department									
18A	Salary & Wages	651,353	761,238	773,245		773,245	12,007	773,245	12,007
18B	Expenses	40,795	51,040	51,040		51,040		51,040	
	Total	692,148	812,278	824,285		824,285	12,007 1.5%	824,285	12,007 1.5%
Minuteman Regional High School Assessment									
19	Assessment	1,084,783	1,099,935	1,230,287		1,230,287	130,352	1,230,287	130,352
	Total	1,084,783	1,099,935	1,230,287		1,230,287	130,352 11.9%	1,230,287	130,352 11.9%
Needham Public Schools									
20	Budget	75,550,674	80,735,089	83,603,397	3,210,199	86,813,596	6,078,507	83,603,397	2,868,308
	Total	75,550,674	80,735,089	83,603,397	3,210,199	86,813,596	6,078,507 7.5%	83,603,397	2,868,308 3.6%
Building Design and Construction Department									
21A	Salary & Wages	303,454	538,121	538,171		538,171	50	375,937	(162,184)
21B	Expenses	10,368	19,495	19,495		19,495		15,175	(4,320)
	Total	313,822	557,616	557,666		557,666	50 0.0%	391,112	(166,504) -29.9%
Department of Public Works									
22A	Salary & Wages	8,395,747	9,285,488	9,427,275	316,390	9,743,665	458,177	9,651,898	366,410
22B	Expenses	5,591,838	7,037,810	7,346,440	833,345	8,179,785	1,141,975	7,351,890	314,080
22C	Capital	115,649	150,018	178,000		178,000	27,982	178,000	27,982
22D	Snow and Ice	405,172	424,604	428,850		428,850	4,246	428,850	4,246
	Total	14,508,406	16,897,920	17,380,565	1,149,735	18,530,300	1,632,380 9.7%	17,610,638	712,718 4.2%
Municipal Parking Program									
23	Program	99,804	130,522	134,592		134,592	4,070	134,592	4,070
	Total	99,804	130,522	134,592		134,592	4,070 3.1%	134,592	4,070 3.1%

Fiscal Year 2022 Proposed Budget

Line #	Description	FY2020 Expended	FY2021 Budget (As of 01/01/2021)	FY2022 Base	FY2022 DSR4	FY2022 Total Request	Change from FY2021	Town Manager Recommendation		
								Balanced Budget	Change from FY2021	
Health and Human Services Department										
24A	Salary & Wages	1,591,264	1,867,169	1,930,899		1,930,899	63,730	1,930,899	63,730	
24B	Expenses	298,220	455,040	462,515		462,515	7,475	422,488	(32,552)	
	Total	1,889,484	2,322,209	2,393,414		2,393,414	71,205 3.1%	2,353,387	31,178	1.3%
Commission on Disabilities										
25A	Salary & Wages	1,500	1,500	1,500		1,500		1,500		
25B	Expenses	475	550	550		550		550		
	Total	1,975	2,050	2,050		2,050		2,050		
Historical Commission										
26A	Salary & Wages									
26B	Expenses	55	1,050	1,050		1,050		1,050		
	Total	55	1,050	1,050		1,050		1,050		
Public Library										
27A	Salary & Wages	1,543,422	1,641,775	1,657,051	71,055	1,728,106	86,331	1,657,051	15,276	
27B	Expenses	324,682	372,140	374,631	46,000	420,631	48,491	420,631	48,491	
	Total	1,868,104	2,013,915	2,031,682	117,055	2,148,737	134,822 6.7%	2,077,682	63,767	3.2%
Park and Recreation Department										
28A	Salary & Wages	673,162	807,656	875,509	99,666	975,175	167,519	949,272	141,616	
28B	Expenses	129,092	142,605	222,200		222,200	79,595	222,200	79,595	
	Total	802,254	950,261	1,097,709	99,666	1,197,375	247,114 26.0%	1,171,472	221,211	23.3%
Memorial Park Trustees										
29A	Salary & Wages									
29B	Expenses		750	750		750		750		
	Total		750	750		750		750		
Department Budget Total		117,475,031	128,216,868	132,249,537	4,723,147	136,972,684	8,755,816 6.8%	132,539,284	4,322,416	3.4%
Total Operating Budget		170,625,224	190,247,810	195,529,533	5,765,387	201,294,920	11,047,110 5.8%	195,989,980	5,742,170	3.0%

Fiscal Year 2022 Proposed Budget

Line #	Description	FY2020 Expended	FY2021 Budget (As of 01/01/2021)	FY2022 Base	FY2022 DSR4	FY2022 Total Request	Change from FY2021	Town Manager Recommendation			
								Balanced Budget	Change from FY2021		
Sewer Enterprise											
201A	Salary & Wages	941,001	1,054,938	1,029,212		1,029,212	(25,726)	1,029,212	(25,726)	-2.4%	
201B	Expenses	339,977	462,447	513,076		513,076	50,629	513,076	50,629	10.9%	
201C	Capital	38,414	45,000	51,000		51,000	6,000	51,000	6,000	13.3%	
201D	MWRA	6,388,680	6,399,895	6,399,895		6,399,895		6,399,895			
201E	Debt Service	904,095	900,000	610,000		610,000	(290,000)	610,000	(290,000)	-32.2%	
202	Reserve Fund		35,000	35,000		35,000		35,000			
	Total	8,612,167	8,897,280	8,638,183		8,638,183	(259,097)	-2.9%	8,638,183	(259,097)	-2.9%
Water Enterprise											
301A	Salary & Wages	1,133,005	1,360,541	1,402,937	10,311	1,413,248	52,707	1,413,248	52,707	3.9%	
301B	Expenses	1,164,739	1,269,070	1,294,764		1,294,764	25,694	1,294,764	25,694	2.0%	
301C	Capital	15,000	15,000	40,000		40,000	25,000	40,000	25,000		
301D	MWRA	1,412,327	1,126,226	1,126,226		1,126,226		1,126,226			
301E	Debt Service	1,177,829	1,250,000	1,250,000		1,250,000		1,250,000			
302	Reserve Fund		75,000	75,000		75,000		75,000			
	Total	4,902,901	5,095,837	5,188,927	10,311	5,199,238	103,401	2.0%	5,199,238	103,401	2.0%