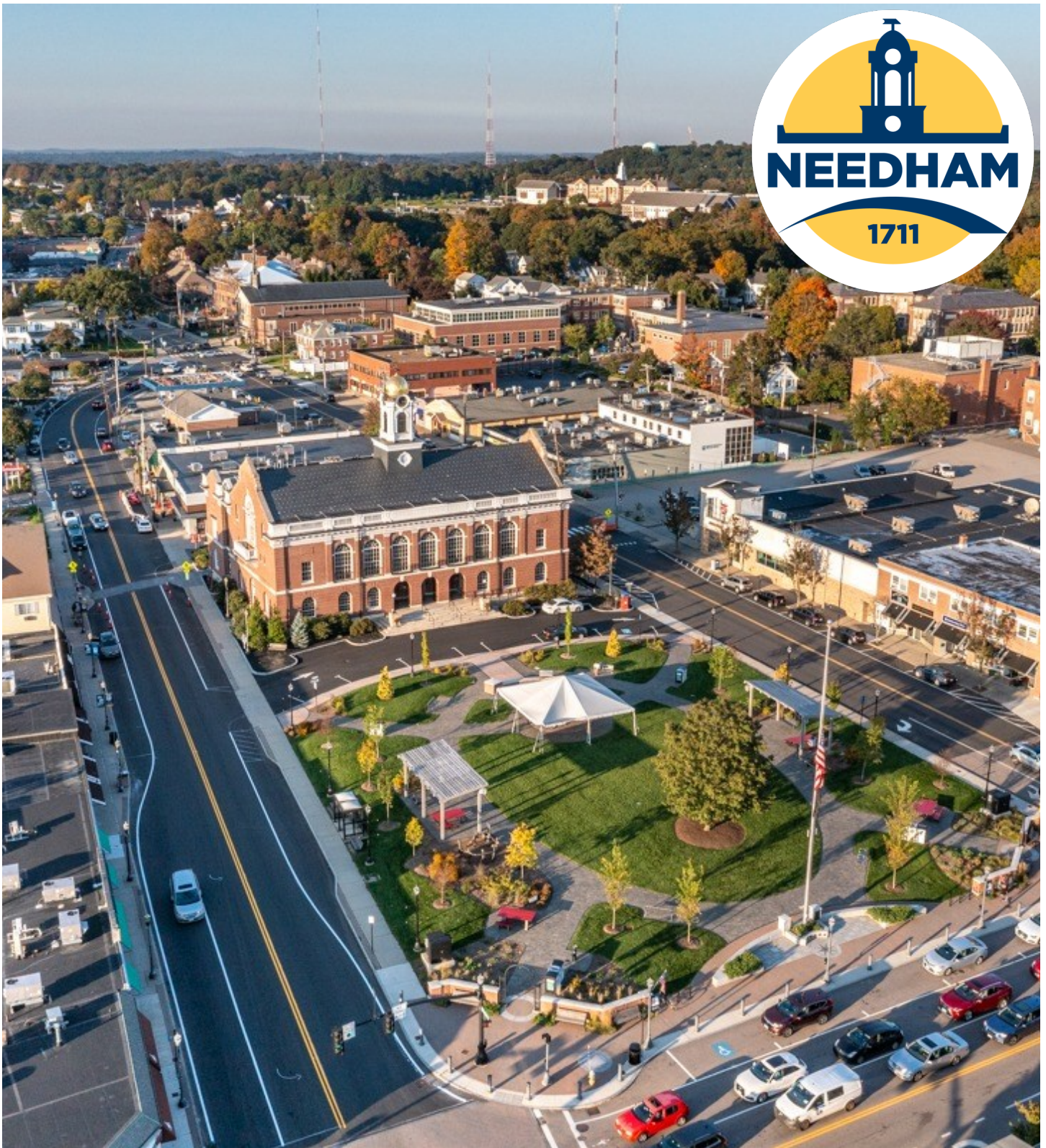




PROPOSED ANNUAL BUDGET

FISCAL YEAR 2026

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Budget Message**

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- Glossary
- Town Manager Budget Guidelines

FISCAL YEAR 2026 PROPOSED ANNUAL BUDGET
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Town of Needham Town Manager's Proposed Annual Budget Fiscal Year 2026

Needham Select Board

Kevin Keane, Chair

Heidi Frail, Vice Chair

Catherine Dowd, Clerk

Marianne Cooley

Joshua Levy

Kate Fitzpatrick, Town Manager

Daniel Gutekanst, Superintendent of Schools

Department Managers

Deb Anderson, Director of Conservation

Tom Conroy, Fire Chief

David Davison, Deputy Town Manager/Director of Finance

Matt DeMarrais, Solid Waste and Recycling Superintendent

Barry Dulong, Director of Building Maintenance

Tyler Gabrielski, Director of Streets and Transportation

Ellyse Glushkov, Treasurer and Tax Collector

Hank Haff, Director of Building Design and Construction

Katie King, Deputy Town Manager

Carys Lustig, Director of Public Works

Rob MacLean, Library Director

Shane Mark, Assistant Director of Public Works

Timothy McDonald, Director of Health and Human Services

Louise Miller, Town Clerk

Stacey Mulroy, Director of Park and Recreation

Lee Newman, Director of Planning and Community Development

Ed Olsen, Parks and Forestry Superintendent

Joe Prondak, Building Commissioner

John Regan, Fleet Supervisor

Michael Retzky, Water and Sewer Superintendent

Tom Ryder, Town Engineer

John Schlittler, Chief of Police

Sara Shine, Director of Youth and Family Services

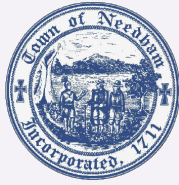
Cecilia Simchak, Assistant Director of Finance

LaTanya Steele, Director of Aging Services

Tatiana Swanson, Director of Human Resources

Myles Tucker, Support Services Manager

Michelle Vaillancourt, Town Accountant



Name: Town of Needham

Incorporated: 1711

Total Area: 12.61 sq. miles

Elevation: The low elevation is 68 feet above sea level and the high is 298 feet above sea level.

Road Miles: 138

County: Norfolk

Population: 32,091
(2020 Census)

Form of Government:
Representative Town Meeting

School Structure: K-12

FY2025 Tax Rate:

\$10.60 Residential

\$20.91 Commercial

**FY2025 Average Single-Family
Home Value:** \$1,464,398

**FY2025 Average Single Family
Home Tax Bill:** \$15,522.62

Coordinates:

42° 16' 52" N 71° 14' 11" W

Town Hall Address:

1471 Highland Avenue
Needham, MA 02492

Website: www.needhamma.gov

Facebook: Town of Needham

Instagram: TownofNeedhamMA

Town of Needham Community Profile

The **Town of Needham** is located on rocky uplands within a loop of the Charles River in Eastern Massachusetts. The town is bordered by Wellesley on the west and northwest, Newton on the north and northeast, the West Roxbury section of Boston on the east, Dedham on the southeast and south, and Westwood and Dover on the south. Needham is ten miles southwest of Boston, twenty-nine miles east of Worcester, and about 208 miles from New York City.

Needham is situated in the greater Boston area, which has excellent rail, air, and highway facilities. Principal highways are State Routes 128 (the inner belt around Boston) and 135, and Interstate Route 95, which shares the same roadway as State Route 128. Commuter rail service is available via four stations to Back Bay Station and South Station in Boston. Needham is a member of the Massachusetts Bay Transportation Authority (MBTA), which provides fixed bus route service between Needham Junction and Watertown Square.



READER'S GUIDE TO THE FISCAL YEAR 2026 PROPOSED ANNUAL BUDGET

The Proposed Annual Budget document is more than estimates of revenues and expenses; it is a reflection of the Town's values, priorities, and goals. The budget document serves as a policy document, a financial guide, and a communication device. This guide was created to help orient interested readers by providing a brief overview of the budget process, as well as an explanation of the organization of the budget document itself. Presented in distinct sections, this budget document provides both general and specific data, including line-by-line department spending requests.

THE BUDGET APPROVAL PROCESS

The Town Manager, Finance Committee, Select Board, and School Committee all play different and important roles in the budget process. The General By-laws of the Town of Needham provide for the following process:

2.2.1 Operating Budget The Town Manager shall issue budget guidelines and instructions for all Town departments to submit their spending requests for the ensuing fiscal year. The Town Manager shall consult with the Finance Committee prior to the issuance of said guidelines and instructions. The Town Manager and School Superintendent will provide the Finance Committee with copies of their respective departmental spending requests on or before the 2nd Wednesday of December. Following receipt of these spending requests, the Finance Committee may begin its consideration of same, including the commencement of budget hearings. The Town Manager, after consultation with the Select Board and School Committee, shall not later than the 31st day of January, present to the Finance Committee a balanced budget recommendation in the form of an executive budget, which shall include the spending priorities of all Town departments for the ensuing fiscal year, including in addition thereto, the voted School Committee budget request if different than that contained in the proposed balanced budget. The Town Manager's executive budget recommendation shall not be binding on the Finance Committee. Said executive budget recommendation shall include the estimates of Town revenues and proposed expenditures of all Town departments, including debt service and other amounts required to be raised for the ensuing fiscal year. The Town Manager may amend or otherwise revise revenue estimates as may be warranted. All such revisions shall be provided in writing to the Select Board, School Committee and Finance Committee.

The Legislative body of Needham's Town government is Representative Town Meeting. This is a unique form of government in New England that sets it apart from most other sections of our country. The Town is divided into ten precincts, and each precinct votes for 24 representatives to the Town Meeting. There are a total of 240 elected Town Meeting Members. In addition, there are the following at-large members:

- Moderator
- Town Clerk
- Members of the Select Board
- Chair of the Board of Assessors
- Chair of the Board of Health
- Chair of the Trustees of Memorial Park

- Chair of the Park and Recreation Commission
- Chair of the Planning Board
- Chair of the School Committee
- Any resident member of the General Court whose state legislative district is wholly within the Town

It is important to understand this structure, as no budget or fiscal appropriation can be made without the approval of Town Meeting Members at either the Annual Town Meeting, held the first Monday in May each year, or at a Special Town Meeting, held in the spring or fall of each year, or as otherwise needed. The Town Manager presents a proposed annual budget to the Finance Committee for its consideration, and the Finance Committee then forwards its proposed budget to the Annual Town Meeting for appropriation. The final budget voted by Town Meeting constitutes the legal budget authority which ultimately governs the manner and amount of local funding expended during the fiscal year. This document presents information on the General Fund, and two Enterprise Funds – each must be appropriated by Town Meeting in accordance with State law.

Readers should also obtain a copy of the Annual Town Meeting Warrant, which contains the actual budget articles to be voted upon. The Warrant will be available in April at www.needhamma.gov under the Town Government / Town Meeting tab.

THE BUDGET PROCESS/CALENDAR

In order to be ready for the Annual Town Meeting vote, the budget development process begins a year earlier.

Budget guidelines were distributed to departments, boards, and committees on October 1, 2024, with spending requests due on October 25, 2024. The senior management team held budget review meetings with all departments during the month of November. Finance Committee and Community Preservation Committee liaisons were invited to attend these meetings in order to prepare for their own deliberations. Discussions with the Select Board, Finance Committee, and School Committee continued during the fall and winter. The Town Manager's official budget consultation with the School Committee occurred on January 14, 2025.

BUDGET DOCUMENTS

The five-year Capital Improvement Plan is issued as a separate document. The following documents are available for viewing at www.needhamma.gov.

- FY2026 – FY2030 Capital Improvement Plan
- FY2026 Proposed Annual Budget

BUDGET CALENDAR

July/August

- Start of Fiscal Year

September

- Capital improvement plan guidelines are released
- Town Manager budget consultation with the Select Board
- Town Manager budget consultation with the Finance Committee

October

- Budget guidelines released
- Capital requests are due
- Town Manager budget consultation with the Select Board
- Special Town Meeting

November

- Department spending requests are reviewed
- Town Manager budget consultation with the Select Board

December

- Department spending requests are due to Finance Committee from the Town Manager and School Superintendent
- Select Board votes CIP recommendation

January

- Capital Improvement Plan is released
- Town Manager budget consultation with the School Committee
- Town Manager's Proposed Annual Budget is released

February

- Warrant articles for Annual Town Meeting are due to the Select Board
- Finance Committee's draft budget is due to the Town Manager

March

- Finance Committee's budget recommendations are due for inclusion in the Annual Town Meeting Warrant

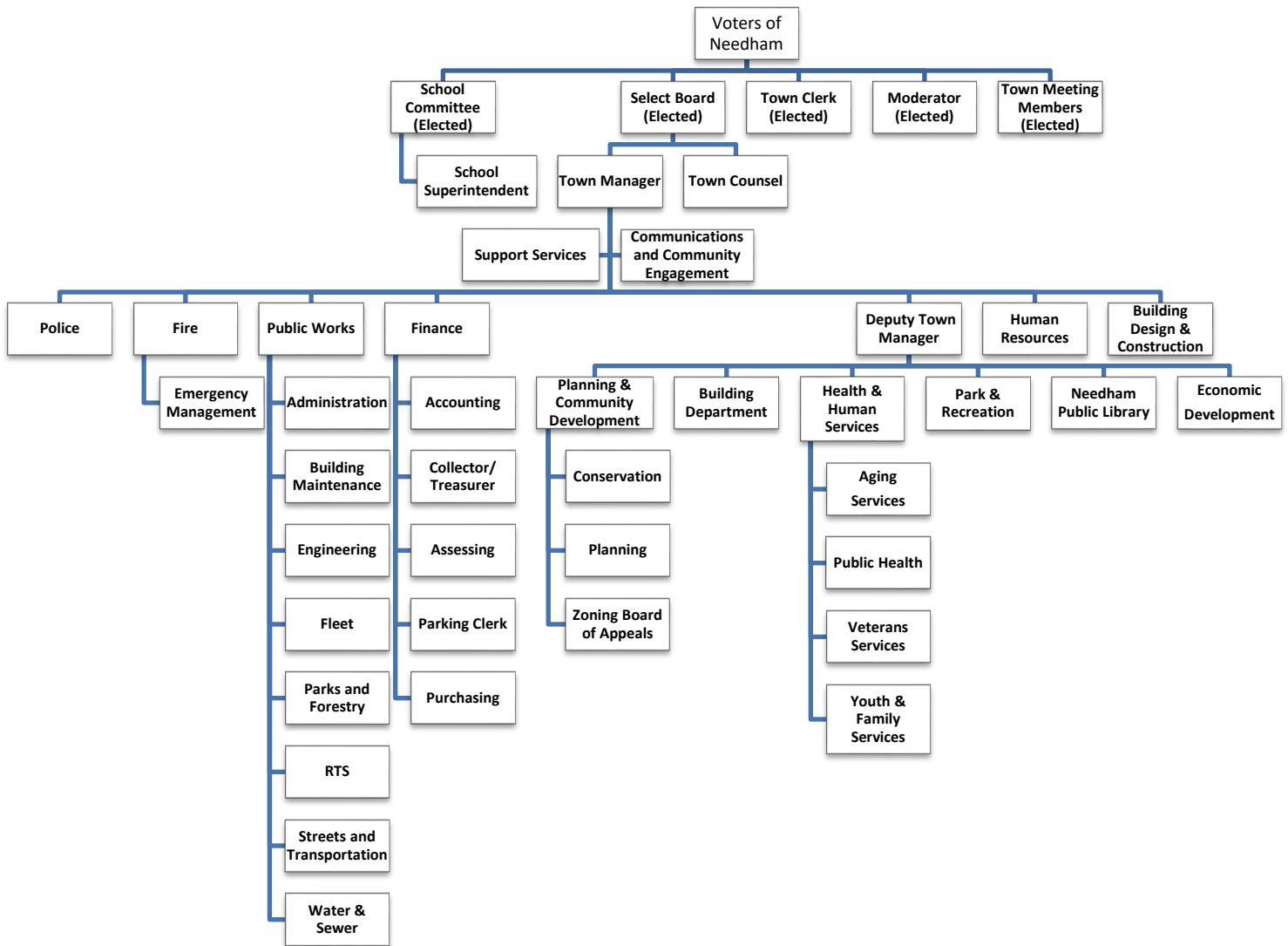
May

- Annual Town Meeting

SUMMARY OF THE PROPOSED ANNUAL BUDGET

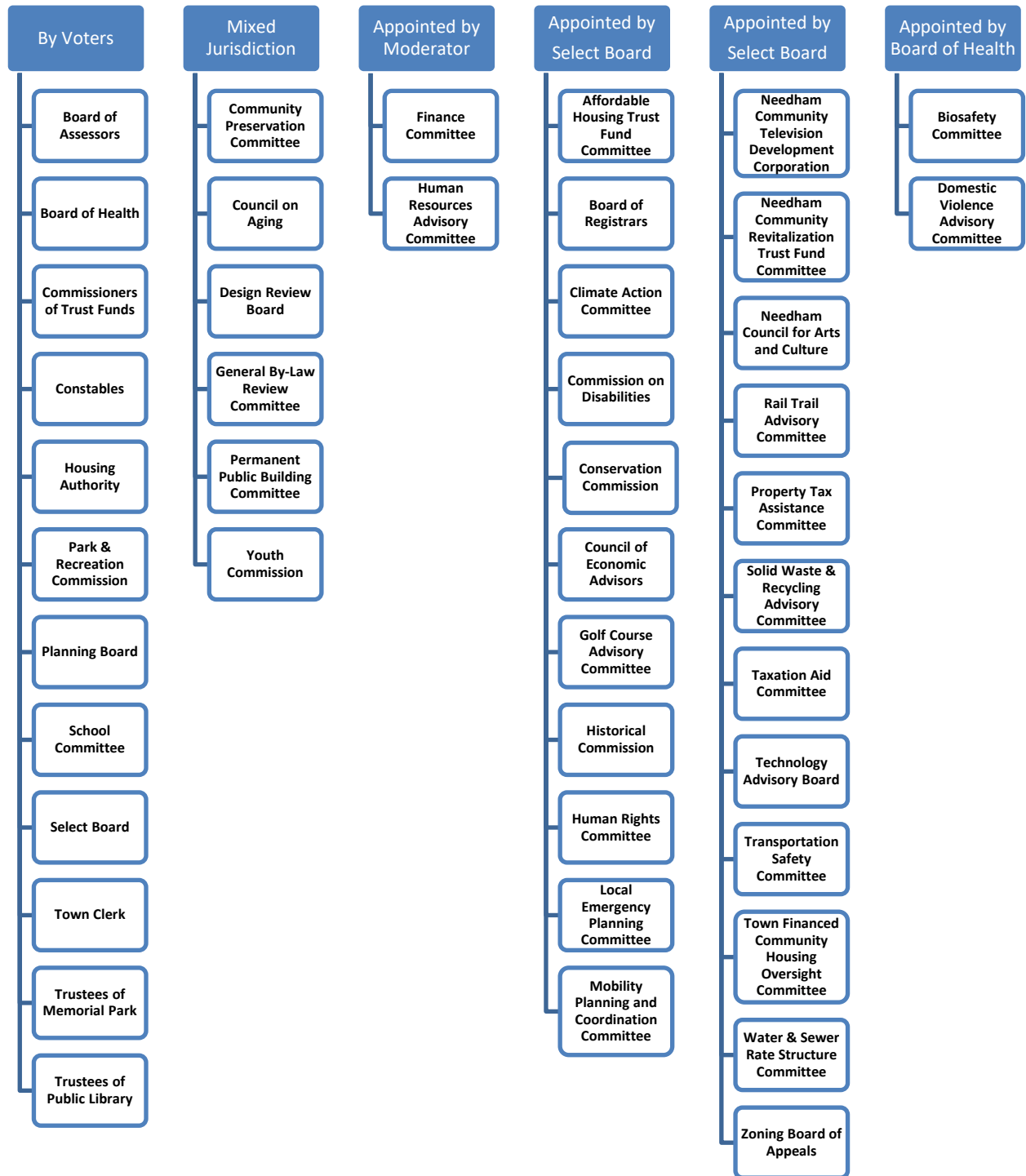
<u>Section 1</u> Town Manager's Budget Message	This section contains the overall philosophy upon which the budget was developed and provides an explanation of the budget process and any significant changes to the budget as compared to previous years. This section also covers the budget highlights and provides a summary of the balanced budget proposal.
<u>Section 2</u> Revenue Summary	This section identifies the sources of revenue to meet the proposed operational, miscellaneous, and capital expenses for the coming year. The section also provides the reader with an overview of historical and proposed revenue, including the assumptions used to develop the estimates.
<u>Section 3</u> Departmental Budget Submissions	This section contains budget submissions for General Fund, Enterprise Funds, and the Community Preservation Fund, as well as descriptions that identify the general purpose of each department and include a history of past year expenditures, the current year budget, and the recommended balanced budget.
<u>Section 4</u> Recommended Capital Improvement Plan Executive Summary	This section contains the executive summary of the recommended FY2026-FY2030 Capital Improvement Plan.
<u>Section 5</u> Financial Policies, Glossary, and Town Manager Budget Guidelines	This section contains a list of Town financial policies, a glossary of terms that may prove useful in reviewing this budget document, and the Town Manager's guidelines to develop the FY2026 Proposed Annual Budget.

TOWN OF NEEDHAM ORGANIZATIONAL CHART



- The Select Board appoints the Town Manager, Town Counsel, and many members of Boards and Committees that can be found on the following pages.
- The School Committee appoints the School Superintendent.
- The Moderator appoints the Finance Committee and the Human Resources Advisory Committee.
- The Town Manager appoints, subject to the approval of the Select Board:
 - Police Chief
 - Fire Chief
 - Director of Public Works
 - Deputy Town Manager/Director of Finance
 - Deputy Town Manager
- The Town Manager appoints all other employees of the Town excluding the Executive Secretary to the Finance Committee and employees of the School Department.

BOARDS AND COMMITTEES



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Town Manager's FY2026 Budget Message: Keeper of Place

“Thus in all these ways, we will transmit this City, not only, not less, but greater and more beautiful than it was transmitted to us.” – The Athenian Oath

The FY2026 proposed annual budget represents the 20th and final recommended budget in my tenure as Town Manager. This consolidated budget proposal process was initiated by the Town Manager Act approved by the voters in 2004. The proposed budget provides an opportunity to present – in one document – a summary of budget requests, revenue estimates, budget drivers, trends, goals, and recommendations.

The role of local government leadership is to be a keeper of place. The story of a budget is the story of an organization – in this case, the story of a place. The choices we make to allocate the limited resources available to us create our place. Our time leading the Town is temporary. While we serve, we devote our energy to keeping Needham the place that residents and business partners need, want and deserve. And, when our time in leadership is over, we transmit Needham not only not less, by greater and more beautiful than it was transmitted to us. I am confident that we have done this.

Table 1
Overall General Fund Budget Summary

Description	FY2024 Actual	FY2025 Budget	FY2026 Proposed	\$ Change	% Change
Sources					
Property Tax	182,769,187.00	192,425,222	202,281,021	9,855,800	5.1%
State Aid	15,578,355.00	16,175,722	16,663,045	487,323	3.0%
Local Receipts	22,257,192.00	15,413,000	16,658,000	1,245,000	8.1%
Free Cash	14,522,850.00	17,330,783	19,000,000	1,669,217	9.6%
Other Funds	2,750,424.00	5,564,543	421,723	(5,142,820)	-92.4%
Reimbursements	2,435,029.00	2,160,042	2,122,957	(37,085)	-1.7%
Total Sources	240,313,037.00	249,069,312	257,146,746	8,077,434	3.2%
Uses					
Municipal Departments	53,088,850.96	59,536,345	61,764,070	2,227,725	3.7%
Minuteman School	1,640,461.00	1,823,777	2,246,772	422,995	23.2%
Needham Schools	90,644,769.01	97,517,926	102,078,656	4,560,730	4.7%
Townwide Expenses	61,982,729.63	65,273,620	68,021,409	2,747,789	4.2%
Reserve Fund	0.00	2,000,000	1,800,000	(200,000)	-10.0%
Capital Budget	10,900,307.00	14,923,996	11,622,050	(3,301,946)	-22.1%
Financial Warrant Articles	3,125,670.01	3,253,227	3,642,595	389,368	12.0%
Other Appropriations	1,146,735.00	68,743	1,285,509	1,216,766	1770.0%
Other Amounts to be Raised	4,296,502.23	4,671,678	4,473,022	(198,656)	-4.3%
Total Uses	226,826,024.84	249,069,312	256,934,083	7,864,771	3.2%

BUDGETING BEST PRACTICES

1. Current revenues must be sufficient to support current expenditures. *The FY2026 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 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 reviewed 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 government operations and the continuation of primary services. Management reviewed the FY2026 – 2030 pro forma in summer 2024.*
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 FY2026 – FY2030 Capital Improvement Plan includes five projects – Theatrical Lighting, Sound, & Rigging Repairs; Public Works Facilities Improvement Phase 1 Construction; Quiet Zone Safety Upgrades; Library Renovation; and Young Adult Area – funded in whole or in part by debt.*
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 turnback, whichever is lower. *The amount of Free Cash used to support on-going operations for FY2026 complies with this best practice.*
6. Adequate contingency funds must be maintained. *This proposed balanced budget allocates funding to the Athletic Facility Improvement Fund and Capital Facility Fund and maintains the status quo in the other contingency funds.*
7. Sufficient maintenance and replacement funds will be allocated to ensure that capital facilities and equipment are properly maintained. *The recommended Operating and Capital Budgets include investment in facilities, equipment, and infrastructure, including a continued investment in the Facilities Maintenance Program.*
8. The Operating and Capital Budgets must be resilient and allow the Town to maintain existing service levels, withstand typical local and regional economic disruptions, and meet the demands of natural growth, decline, and change. *Examples of budget resiliency include: the Town's ability to pivot and use alternative revenue sources to maintain the original approved budget for FY2021 during pandemic uncertainty, monitoring of revenue trends and adjusting estimates to account for unanticipated changes, and staffing in a manner to avoid hiring and laying off employees.*
9. The Operating and Capital Budgets must be sustainable and meet 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 example of sustainability in that currently accruing expenses are being funded with current revenue.*

TRADITIONAL 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

School enrollment declined 3.9% in the 2020/2021 school year, and ticked up slightly in the 2021/2022, 2022/2023, and 2023/2024 school years. Current enrollment for the 2024/2025 school year is 5,497, down 0.9% from the prior year. School enrollment this year is still 209 students below the last school year before the pandemic (2019/2020). Students remain impacted by the pandemic and continue to require critical support services.

Table 2
School Enrollment 2015/2016 to 2024/2025

School Year	Enrollment	Percentage Change
2015/2016	5,581	1.1%
2016/2017	5,588	0.1%
2017/2018	5,666	1.4%
2018/2019	5,721	1.0%
2019/2020	5,706	-0.3%
2020/2021	5,483	-3.9%
2021/2022	5,515	0.6%
2022/2023	5,525	0.2%
2023/2024	5,547	0.4%
2024/2025	5,497	-0.9%

Source: Needham Public Schools/McKibben Report, December 2024

Employee Benefits

The recommended FY2026 employee benefits budget represents an increase of 9.3%. This budget is based on an estimated increase in group health insurance rates of 10%. The Town has managed to keep its employee benefits line fairly stable for the past several years – due to enrollment trends and plan selection – which has had a positive impact on the operating budget. However, the consolidation of the Harvard Pilgrim and Tufts plans for FY2026 has had an impact on the budget growth. Moreover, five of the past ten years showed modest enrollment growth, with three showing no growth or a decline. The FY2025 increase in enrollment is the second highest in ten years.

Table 3
Group Health Insurance Enrollment FY2016 to FY2025

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%
FY2021	293	-1.68%	563	1.08%	856	0.12%
FY2022	288	-1.71%	565	0.36%	853	-0.35%
FY2023	290	0.69%	560	-0.88%	850	-0.35%
FY2024	288	-0.69%	566	1.07%	854	0.47%
FY2025	288	0.00%	584	3.18%	872	2.11%
10-Year Change (FY2016-FY2025)	-6	-2.04%	54	10.19%	48	5.83%
5-Year Change (FY2021-FY2025)	-5	-1.71%	21	3.73%	16	1.87%
1-Year Change (FY2024-FY2025)	0	0.00%	18	3.18%	18	2.11%

Staffing

Typically, targeted staffing increases are recommended to meet existing and growing service delivery needs, safety, and sustainability of Town assets. Given the estimated increase in fixed cost and recurring revenue available for appropriation, no requests for increased headcount are recommended in this budget. Table 4 details the growth in Full-time Equivalent Employees from FY2021 to FY2025 – 71.6 or 6%.

Table 4
General and Enterprise Fund Full-time Equivalent Benefit-Eligible Positions
FY2021 – FY2025 (excluding grant funded positions)

Function	Funded FY2021	Funded FY2022	Funded FY2023	Funded FY2024	Funded FY2025	FY2021 - FY2025 # Change	Proposed FY2026
General Government & Land Use	43.4	43.4	44.5	44.5	38.5	-4.9	38.5
Public Safety	148.8	150.8	152.8	152.8	152.8	4.0	152.8
Public Works & Facilities	152.0	152.3	156.0	159.0	161.3	9.3	161.3
Community Services	38.0	38.3	39.3	39.3	42.3	4.3	42.3
Total Municipal Departments	382.2	384.8	392.6	395.6	394.9	12.7	394.9
School Department*	812.5	839.0	825.9	856.4	865.4	52.9	853.7
School Department Municipal IT					6.0	6.0	8.2
Total School Department	812.5	839.0	825.9	856.4	871.4	58.9	861.9
Total All Departments	1,194.7	1,223.8	1,218.5	1,252.0	1,266.3	71.6	1,256.8
* Proposed FY2026 reflects the Superintendent's revised budget							

BALANCED BUDGET HIGHLIGHTS

The recommended FY2026 budget was developed with the Select Board's voted goals in mind. A full list of the Select Board's FY2025-FY2026 goals is included as Appendix A. The following is a summary of significant changes from prior years and recommended changes to the submitted budgets. A full discussion of each department is included in the submitted departmental spending requests in Section 3.

Casualty, Liability, Property, & Self-Insurance Program – \$1,030,826

The recommended Casualty, Liability, Property & Self-Insurance Program is increasing by \$58,266 or 6% based on estimated premiums and the number of facilities insured.

General Fund Debt Service - \$16,836,849

The recommended General Fund Debt Service budget is decreasing \$666,483 or 3.8% due to a decline in both CPA and excluded debt.

Group Insurance, Employee Benefits, and Administrative Cost – \$20,094,435

The recommended Group Insurance, Employee Benefits and Administrative Costs budget is increasing by \$1,717,960 or 9.3% for the reasons outlined above. The submitted budget was reduced by \$680,882 based on actual 401A retirement plan participation.

Needham Electric Light & Gas Program – \$5,738,194

The recommended Electric Light & Gas Program budget is increasing by \$69,156 or 1.2%. The submitted budget was reduced by \$252,496 based on positive energy pricing.

Retiree Insurance and Insurance Liability Fund - \$8,540,230

The recommended Retiree Insurance and Insurance Liability Fund budget is increasing by \$398,924 or 4.9% based on the most recent actuarial schedule.

Contributory Retirement Assessment – \$14,369,656

The recommended Contributory Retirement Assessment budget is increasing by \$1,064,419 or 8% based on the most recent actuarial schedule.

Workers Compensation – \$806,137

The recommended Workers Compensation budget is increasing by \$26,882 or 3.4% based on the estimated increase in salary and expense lines.

Injury on Duty (IOD) & 111F – \$174,082

The recommended IOD and 111F program budget is increasing by \$8,290 or 5% based on expected increases in salary and expense lines.

Classification, Performance, and Settlements (CPS) – \$431,000

This recommended budget is increasing by \$70,375 or 19.5%. The recommended budget reduces the submitted budget by \$106,000 to reflect General Government personnel-related items anticipated to occur during the year that are not in individual department budgets.

Reserve Fund – \$1,800,000

The recommended Reserve Fund budget is decreasing by \$200,000 or 10% based on anticipated needs. The recommended budget reduces the submitted budget by \$857,646.

Office of the Town Manager/Select Board – \$1,660,589

The recommended Office of the Town Manager/Select Board budget is \$45,586 or 2.8% higher than FY2025 primarily attributable to salary and wage increases for existing personnel.

Town Clerk/Board of Registrars – \$593,585

The recommended Town Clerk/Board of Registrars budget is increasing by \$7,185 or 1.2% primarily attributable to an increase in operating expenses. The salary and wage line for the Office is declining \$21,220 as there is only one election currently scheduled during FY2026.

Legal Services – \$329,140

The recommended legal services budget is level funded.

Finance Department – \$2,502,253

The recommended Finance Department budget is increasing by \$68,858 or 2.8% primarily attributable to salary and wage increases for existing personnel. The submitted budget was reduced by \$87,039 to reflect the deferral of a request for an administrative analyst position.

Finance Committee – \$47,455

The recommended Finance Committee budget is increasing by \$330 or 0.7% attributable to professional development costs for existing personnel.

Planning & Community Development – \$679,009

The recommended Planning and Community Development Department budget is increasing by \$34,405 or 5.3% primarily attributable to salary and wage increases for existing personnel. The submitted budget was reduced by \$103,100 to reflect the deferral of requests for an additional planner position and additional administrative support hours.

Police Department – \$9,577,335

The submitted Police Department budget is \$128,835 or 1.3% lower than FY2025. The salary and wage lines for existing staff in the Police Union and Police Superior Officers Association have not yet been recommended as the two contracts expire at the end of FY2025.

Fire Department – \$12,532,812

The recommended budget for the Fire Department is increasing by \$616,028 or 5.2% higher than FY2025 primarily attributable to salary and wage increases for existing personnel. A request for additional firefighters (\$414,452) has been deferred for further study.

Building Department – \$950,120

The recommended Building Department budget is increasing by \$29,525 or 3.2% primarily attributed to salary and wage increases for existing personnel. A budget request for additional inspection hours in the amount of \$30,703 has been deferred.

Minuteman School Assessment - \$2,246,772

The recommended Minuteman School Assessment budget is increasing by \$422,995 or 23.2% based on increases to the regional school budget and a significant increase in the Town's four-year rolling average of students upon which the assessment is based. The submitted budget has been reduced by \$105,900 based on an updated estimate provided by the Minuteman School.

Needham Public Schools – \$102,078,656

The recommended Needham Public Schools budget is increasing by \$4,560,730 or 4.7% The recommended budget is \$2,250,000 or 2.2% lower than the submitted budget based on our estimate of revenue available for appropriation. The School Committee has not completed its budget process and will not have voted a budget request by the date of the release of the Town Manager's Proposed Annual Budget.

Needham Public Schools – Municipal Information Technology (IT) - \$2,510,774

The recommended Municipal IT budget is increasing by \$606,491 or 31.8%. The proposed budget allocates salary and wage and contractual services costs between the Town and the School. The recommended budget recognizes the \$593,643 that was appropriated in FY2025 by means of a warrant article – most of the expenses covered by that article for FY2025 are recurring in FY2026 – as planned. The submitted budget was reduced by \$100,000 for device replacement given the investment in equipment that was possible through ARPA funding.

Building Design & Construction – \$418,880

The recommended Building Design & Construction budget is increasing by \$16,275 or 4%, primarily attributable to salary and wage increase for existing staff.

Public Works – \$22,642,038

The recommended Public Works budget is increasing by \$561,498 or 2.5% primarily due to contractual increases in expenses and salary and wage increases for existing personnel. The submitted DPW budget was reduced by \$355,802 due to the deferral of three full-time positions: a custodian, a park ranger, and a craftworker, student coop positions, and a fleet key management system.

Municipal Parking - \$178,646

The recommended Municipal Parking Program budget is increasing by \$6,394 or 3.7% primarily attributed to contractual expense increases and salary and wage increases for existing personnel (overtime).

Health & Human Services (HHS) Department – \$3,072,837

The recommended HHS budget is increasing by \$232,018 or 8.2%. The majority of the increase is for the full-year funding of positions transferred from the ARPA budget. The positions were funded for half of FY2025 and now will be fully funded in FY2026.

Commission on Disabilities – \$2,550

The recommended Commission on Disabilities budget is increasing \$500 to support community education and trainings.

Historical Commission – \$525

The recommended Historical Commission budget is decreasing \$525 attributable to reduced material costs for public hearings.

Public Library – \$2,457,257

The recommended Public Library budget is increasing by \$87,954 or 3.7% primarily attributable to salary and wage increases for existing personnel. The submitted budget was reduced by \$117,847 to reflect the deferral of a request for a part-time librarian, a full-time librarian, and website hosting and maintenance services.

Park and Recreation – \$1,587,965

The recommended Park and Recreation budget is increasing by \$42,788 or 2.8% primarily attributable to salary and wage increases for existing personnel.

Memorial Park Trustees – \$2,000

The recommended Memorial Park Trustees budget is increasing \$1,250 to support flagpole and bench repairs.

Needham Council for Arts and Culture – \$18,300

The recommended Needham Council for Arts and Culture budget is level-funded.

ENTERPRISE FUNDS

Sewer – \$10,494,123

The recommended Sewer Enterprise Fund budget is increasing \$162,303 or 1.6%, primarily attributable to contractual expense increases and salary and wage increases for existing personnel. The MWRA Sewer Assessment is level-funded and will be adjusted based on the final assessment.

Water – \$6,361,337

The recommended Water Enterprise Fund budget is increasing \$194,182 or 3.1%, primarily attributable to contractual expense increases and salary and wage increases for existing personnel. The MWRA Water Assessment is level-funded and will be adjusted based on the final assessment.

BEYOND THE OPERATING BUDGET

Capital Improvement Budget

The Capital Improvement Plan Executive Summary is contained in Section 4 of this document. Based on an updated estimate of Free Cash, the recommended FY2026 Tier 1 Capital recommendations have been updated as follows:

- Town Copier Replacement - \$28,000;
- Town Facility Replacement Furniture - \$40,000;
- Building Management Systems (BMS) Upgrades - \$299,000;
- HVAC Upgrades - \$80,000;
- Trail Resurfacing and Improvements - \$75,000;
- Unit C-02 (Fire Department) - \$108,627; and
- Public Works Infrastructure Program – increase by \$2,069,000 to \$5,069,000.

Other Financial Warrant Articles

Given the amount of cash available for appropriation and consistent with the Town's policy to minimize the use of Free Cash for recurring operating expenses, the FY2026 proposed budget includes the allocation of funds to one-time programs, projects, and reserves. Changes to the funding recommendations may be made during the coming months depending on updated revenue estimates.

Compensation and Classification Study - \$120,000

Approximately every five years the Town engages in a review of the classification and compensation of most general government positions for recruitment purposes and to ensure compliance with the Massachusetts equal pay act. (Source: Free Cash)

Property Tax Assistance Program – \$50,000

The Property Tax Assistance Program provides small grants to taxpayers in need. (Source: Overlay Surplus)

Facilities 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 necessary upgrades. (Source: \$500,000 from Free Cash, and \$500,000 from the Tax Levy)

Forestry Management Program - \$222,600

This funding will allow the Town to create and implement a forestry management program, including additional tree inventory, expanded tree planting, and targeted tree removal. (Source: Free Cash)

Climate Action Planning - \$250,000

This funding will enable the Town to begin implementation of the Climate Roadmap and will serve as a source for matching funds for grant opportunities. The primary matching opportunity in the upcoming fiscal year is for federal funding for stormwater work on Alder Brook. The submitted budget was reduced by \$250,000. (Source: Free Cash)

Financial Applications - \$1,999,995

This request is to fund the purchase and implementation of a new billing and collections software. The current software requires multiple platforms, which is not only inefficient, but causes problems with revenue posting, reporting, cash reconciliation, and billing. This funding could allow the Town to consolidate multiple systems under one platform, streamlining and improving the financial operations and general ledger maintenance. (Source: \$1,423,170 from Free Cash and \$576,825 from the Tax Levy)

Opioid Programming - \$108,783

Funding for the salary, benefits and expenses of the Peer Recovery Coach are now aligned with the annual operating budget. (Source: Opioid Settlement Stabilization Fund)

Athletic Facility Improvement Fund – \$23,725

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 B.1 in Appendix B outlines appropriations to the fund over the past five years and is included at the end of this section. The funding recommendation is based on the amount raised by the Park & Recreation Department's field maintenance fee collected in FY2024. (Source: Free Cash)

Capital Facility Fund - \$380,000

In accordance with the Capital Improvement Policies adopted by the Select Board, no less than 2% of certified Free Cash should be reserved for the Capital Facility Fund. The current estimated Free Cash is \$19,000,000.

Transfer to Sewer Enterprise/Drains – \$881,784

The annual contribution to the Sewer Enterprise Fund offsets the cost of the drains program. The drains program - a General Fund expense - is appropriated to the Sewer Enterprise Fund as it is more efficient to account for the program in that manner. The Town continues 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. (Source: Tax Levy)

State Assessments - \$1,626,934

The category of State Assessments includes the Norfolk County Tax, Mosquito Control Projects, Air Pollution Districts, the Metropolitan Area Planning Council (MAPC), RMV Non-renewal Surcharge, MBTA, Special Education, School Choice Sending Tuition, and Charter School Sending Tuition.

Other Amounts to be Raised - \$92,310

This category includes tax title costs and Cherry Sheets Offsets.

Allowance for Abatements and Exemptions – \$2,753,778

These funds are reserved for property tax abatements and statutory exemptions. After the actual new growth revenue for FY2026 is known, the amount of overlay may change. The final amount of the reserve will be determined by the Department of Revenue when it approves the tax rate in December. (Source: Tax Levy)

CONCLUSION

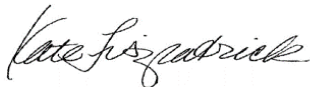
This balanced budget proposal is promulgated prior to the completion of the budget process for the Commonwealth. As revenue estimates are refined in the winter and spring, we will work with the various Town boards and committees in preparing the final budget to be presented to Town Meeting.

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, aligned with stated goals of elected and appointed boards, committees, and commissions. I would especially like to thank Superintendent of Schools Dan Gutekanst, Deputy Town Manager David Davison, Deputy Town Manager Katie King, and Support Services Manager Myles Tucker 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 couldn't be prouder to have been associated with the Town of Needham for the past 35 years. I thank you for the opportunity to serve the residents and businesses in the Town of Needham. We transmit this Town not only not less, but greater and more beautiful than it was transmitted to us.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Kate Fitzgerald".

Town Manager

Appendix A Select Board Goals

Goal #1: Healthy and Socially Thriving

Needham residents enjoy plentiful recreational, cultural, and educational opportunities in an environment that upholds human rights, celebrates diversity, and fosters a sense of connection among neighbors, thus strengthening their bond to the community they proudly call home. Needham:

- Cultivates a wide range of recreational, cultural, educational, civic, and social opportunities for all socioeconomic and age groups;
- Supports the physical and mental well-being of its community members;
- Fosters inclusion, diversity, and equity in order to become a culturally responsive, anti-racist, and anti-biased community; and
- Values public art.

Goal #2: Economically Vital

Needham welcomes investment in local businesses and has a thriving local economy that contributes to a growing local tax base to support desirable community amenities and programs. Needham:

- Has a growth mindset and encourages business development and redevelopment;
- Supports an environment for creativity, innovation, and entrepreneurship;
- Promotes a well-educated, skilled, and diverse work force that meets employers' needs;
- Fosters a collaborative and resource-rich regional business climate;
- Attracts, sustains, and retains a diverse mix of businesses, entrepreneurs and jobs that support the needs of all community members; and
- Supports financial security and economic opportunity.

Goal #3: Livable

Needham values diversity and a broad spectrum of housing options. The community is supported by well-maintained public infrastructure and desirable amenities that accommodate a variety of community needs. Needham:

- Promotes and sustains a secure, clean, and attractive place to live, work and play;
- Supports an increase of housing, including a variety of types and price points;
- Provides high-performing, reliable, affordable public infrastructure and Town services;
- Encourages and appropriately regulates sustainable development; and
- Supports and enhances neighborhood livability and accessibility for all members of the community.

Goal #4: Accessible and Connected

In Needham, people can easily and affordably travel to their desired destinations without relying solely on cars. Needham:

- Supports a balanced transportation system that reflects effective land use, manages congestion, and facilitates strong regional multimodal connections;
- Offers and encourages a variety of safe, comfortable, affordable, reliable, convenient, and clean mobility options;
- Applies Complete Street principles to evaluate and prioritize bicycle and pedestrian safety;

- Coordinates with state and federal leaders to ensure access to safe, reliable, and efficient public transit;
- Provides effective infrastructure and services that enables people to connect with the natural and built environment; and
- Promotes transportation options to remain an age-friendly community.

Goal #5: Safe

Needham is a welcoming and inclusive community that fosters personal and community safety. Needham:

- Provides public safety in a manner consistent with community values;
- Provides comprehensive advanced life support level care;
- Plans for and provides equitable, timely and effective services and responses to emergencies and natural disasters;
- Fosters a climate of safety in homes, businesses, neighborhoods, streets, sidewalks, bike lanes, schools, and public places; and
- Encourages shared responsibility, provides education on personal and community safety, and fosters an environment that is welcoming and inclusive.

Goal #6: Responsibly Governed

Needham has an open and accessible Town government that fosters community engagement and trust while providing excellent municipal services. Needham:

- Models stewardship and sustainability of the Town's financial, human, information, and physical assets;
- Invests in making Town-owned buildings safe and functional;
- Supports strategic decision-making with opportunities for engagement and timely, reliable, and accurate data and analysis;
- Enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality service in all municipal business;
- Supports, develops, and enhances relationships between the Town and community and regional partners;
- Proactively reviews and updates Town policies and regulations and ensures compliance;
- Promotes collaboration between boards and committees;
- Values the local government workforce;
- Identifies and implements strategies to hire, support and retain diverse staff at every level of the organization; and
- Prioritizes acquisition of strategic parcels.

Goal #7: Environmentally Sustainable

Needham is a sustainable, thriving, and equitable community that benefits from and supports clean energy; preserves and responsibly uses the earth's resources; and cares for ecosystems. Needham:

- Combats the climate crisis;
- Prioritizes sustainability, including transitioning from fossil fuels to clean, renewable energy;
- Encourages the efficient use of natural resources; and
- Protects and enhances the biodiversity and vitality of ecological systems.

FY2025-2026 Initiatives

Healthy and Socially Thriving

- Develop and plan community celebration to take place on the Town Common.
- Outreach to various identity network groups and ask to meet with them and attend events to understand the work they do and the community they serve.
- Create an action plan for transitioning all Town Buildings to having all- gender bathrooms.
- Establish clear guidelines for public art proposals for the Town of Needham, including an outline of the existing process for approval from the appropriate committees to develop a consistent public arts program to serve the Needham community.
- Make intentional efforts and identify creative ideas for community outreach to diversify the candidate pool for all appointed Boards and Committees, measure progress.
- Complete the Equity Audit, clarify objectives, and determine next steps.
- Conduct Board and Committee member orientation sessions to include the Town's race equity vision statement and NUARI principles.
- Conduct Board and Committee member orientation sessions to include the Town's race equity vision statement.
- Develop a plan for a community observance of Juneteenth.
- Implement Valor Act and consider aligning the administrative process for both the Valor Act and the Senior Corps programs.
- Convene NUARI to discuss progress on strategies for ensuring that all members of the community feel welcome as outlined in the NUARI vision statement and guiding principles.
- Launch a Civics Academy to introduce Needham residents to all facets of local government

Economically Vital

- Gather community data from Placer.ai to look at movement and time in location (duration) to target future businesses and amenities (parking lots, parks, etc.).
- Evaluate Chestnut Street

Livable

- Work with the Planning Board on next steps related to the MBTA Communities Act.
- Evaluate next steps for use of the Stephen Palmer Building.
- Evaluate the role of the Affordable Housing Trust.
- Evaluate expansion of off-leash dog areas.
- Encourage and participate in the Planning Board's large house review.
- Explore renaming Hemlock Gorge to Nehoiden's Grant.
- Identify funding for School Master Plan projects and participate in the planning process.
- Evaluate RTS Service Delivery Model to guide long-term investment and review

operational efficiencies in the short-term.

- Upgrade Town Seal to improve graphic quality and historical accuracy.
- Identify opportunities for expanded active and passive recreation facilities including but not limited to an action sports park and pickleball.
- Improve trailhead access to ensure clear and accessible access.

Accessible and Connected

- Complete Quiet Zone feasibility and design and seek funding for noise reduction/Quiet Zone construction.
- Evaluate the feasibility of a shared use way between Needham Heights and the City of Newton.
- Evaluate expansion of snow and ice removal efforts, including sidewalk plowing strategies.
- Update parking payment technologies to allow for credit card and/or app- based payments.
- Evaluate and make a final determination of the appropriate plan for Downtown Redesign Phase 2.
- Pilot converting some on-street parking spaces for more active curb use (e.g., short customer visits, active loading areas).
- Update the Town's parking regulations and permit program (including permit rules, time/day regulations, and pricing).
- Evaluate funding options for the Rail Trail extension from High Rock Street to Needham Junction.

Responsibly Governed

- Conduct recruitment for a new Town Manager (added 1/7/2025)
- Collaborate with the Finance Committee about the Town's policies regarding the use of free cash and debt.
- Evaluate the possibility of developing a Community Master Plan. Develop an inventory of Town long-range plans and identify overlaps and conflicts, including other Boards of jurisdictions.
- Capital Facilities: CATH upgrades (including additional parking).
- Evaluate ways to increase minority and women-owned business participation in construction, building maintenance projects, and other Town programs.

Evaluate enhanced benefits to assist in the Town's recruitment and retention efforts.

- Review and update the Sign Bylaw.
- Review and update Select Board policies as appropriate.
- Evaluate options for enhanced data collection by Town Departments to assist the Board in reviewing and evaluating progress toward goals.
- Explore options for evaluating Town Counsel.
- DPW phased renovation/construction.
- Capital Facilities: Library phased renovations.
- Implement successor agreements for expiring contracts.

Environmentally Sustainable

- Identify and implement strategies to protect the Town's tree canopy.

- Develop Town Zero Emission First policy.
- Explore the option of enabling Commercial Property Assessed Clean Energy (PACE) program through MassDevelopment Program and develop supporting programs to drive participation.
- Strengthen the Town's Stormwater By-Law and prioritize efforts to improve stormwater quality and capacity
- Establish a comprehensive Climate Communications Strategy to engage community members and organizations in the implementation of climate actions and continuous evolution of the Climate Action Roadmap.
- Establish regulations to prohibit non-electric vehicles parking in EV charging spots.
- Recommend community energy aggregation
- Consider further opportunities for reducing plastic use in Needham.

Appendix B
Stabilization Fund Balances

Table B.1

Athletic Facility Improvement Fund					
Year	Start	Earnings	Appropriations to the Fund	Appropriations from the Fund	Balance
2020	\$2,686,229	\$8,469	\$75,000	(\$2,500,000)	\$269,698
2021	\$269,698	\$506			\$270,204
2022	\$270,204	\$2,689	\$705,715		\$978,608
2023	\$978,608	\$39,742	\$85,659		\$1,104,009
2024	\$1,104,009	\$64,851	\$33,533		\$1,202,393
Note the account does not reflect the \$1,100,000 used to fund the High School tennis court at the October 21, 2024 Special Town Meeting.					

Table B.2

Capital Facility Fund					
Year	Start	Earnings	Appropriations to the Fund	Appropriations from the Fund	Balance
2020	\$1,886,534	\$31,712			\$1,918,246
2021	\$1,918,246	\$3,597			\$1,921,843
2022	\$1,921,843	\$6,168			\$1,928,011
2023	\$1,928,011	\$78,231			\$2,006,242
2024	\$2,006,242	\$114,320			\$2,120,562

Table B.3

Capital Equipment Fund					
Year	Start	Earnings	Appropriations to the Fund	Appropriations from the Fund	Balance
2020	\$910,576	\$17,827	\$166,612		\$1,095,015
2021	\$1,095,015	\$2,054			\$1,097,069
2022	\$1,097,069	\$3,521			\$1,100,590
2023	\$1,100,590	\$44,658	\$351,662		\$1,496,910
2024	\$1,496,910	\$79,642	\$85,556		\$1,662,108

Table B.4

Debt Service Stabilization Fund					
Year	Start	Earnings	Appropriations to the Fund	Appropriations from the Fund	Balance
2020	\$2,114,506	\$35,545			\$2,150,051
2021	\$2,150,051	\$4,032			\$2,154,083
2022	\$2,154,083	\$6,913			\$2,160,996
2023	\$2,160,996	\$87,685			\$2,248,681
2024	\$2,248,681	\$128,311			\$2,376,992

Table B.5

Stormwater Stabilization Fund					
Year	Start	Earnings	Receipts and Appropriations	Appropriations from the Fund	Balance
2024	\$0	\$0	\$72,583		\$72,583

Table B.6

Opioid Settlement Stabilization Fund					
Year	Start	Earnings	Receipts and Appropriations	Appropriations from the Fund	Balance
2023	\$0	\$0	\$217,288		\$217,288
2024	\$217,288	\$8,336	\$251,391	(\$145,000)	\$332,015
Note the account does not reflect the \$82,000 used to fund the HHS request under article 2 at the October 21, 2024 Special Town Meeting.					

Town Manager Recommendation						
Line #	Description	FY2024 Expended	FY2025 As of November 1, 2024	FY2026 Total Request	Change from FY2025	Reductions
Townwide Expenses						
1	Casualty, Liability, Property & Self-insurance Program	923,772	972,560	1,030,826	58,266	6.0%
2	Debt Service	17,557,775	17,503,332	16,836,849	(666,483)	-3.8%
3	Group Health Insurance, Employee Benefits & Administrative Costs	16,553,594	18,376,475	20,775,317	2,398,842	13.1%
4	Needham Electric, Light & Gas Program	5,655,057	5,669,038	5,990,690	321,652	5.7%
5	Retiree Insurance & Insurance Liability Fund	8,199,280	8,141,306	8,540,230	398,924	4.9%
6	Retirement Assessments	12,154,582	13,305,237	14,369,656	1,064,419	8.0%
7	Workers Compensation	779,244	779,255	806,137	26,882	3.4%
8	Injury on Duty & 111F	159,426	165,792	174,082	8,290	5.0%
9	Classification Performance & Settlements		360,625	537,000	176,375	48.9%
10	Reserve Fund	Transfers Only	2,000,000	2,657,646	657,646	32.9%
Group Total		61,982,730	67,273,620	71,718,433	4,444,813	6.6%

Line #		Description	FY2024 Expended	FY2025 As of November 1, 2024	FY2026 Total Request	Change from FY2025	Reductions	Town Manager Recommendation	
								Balanced Budget	Change from FY2025
Select Board and the Office of the Town Manager									
11A	Salary & Wages	1,177,058	1,303,277	1,344,537	41,260	1,344,537	41,260		
11B	Expenses	256,114	311,726	316,052	4,326	316,052	4,326		
11C	Capital	36,009							
	Total	1,469,181	1,615,003	1,660,589	45,586	1,660,589	45,586	2.8%	
Office of the Town Clerk									
12A	Salary & Wages	419,925	478,170	456,950	(21,220)	456,950	(21,220)		
12B	Expenses	75,333	108,230	136,635	28,405	136,635	28,405		
12C	Capital								
	Total	495,258	586,400	593,585	7,185	593,585	7,185	1.2%	
Legal Services									
13	Legal Services	248,444	329,140	329,140		329,140			
	Total	248,444	329,140	329,140		329,140			
Finance Department									
14A	Salary & Wages	1,994,693	1,846,397	2,000,847	154,450	1,918,011	71,614		
14B	Expenses	1,602,011	586,998	588,445	1,447	584,242	(2,756)		
14C	Capital	98,363							
	Total	3,695,066	2,433,395	2,589,292	155,897	2,502,253	68,858	2.8%	
Finance Committee									
15A	Salary & Wages	30,939	45,365	45,365		45,365			
15B	Expenses	1,177	1,760	2,090	330	2,090	330		
	Total	32,116	47,125	47,455	330	47,455	330	0.7%	
Planning and Community Development									
16A	Salary & Wages	550,008	603,754	727,859	124,105	628,759	25,005		
16B	Expenses	51,731	40,850	54,250	13,400	50,250	9,400		
	Total	601,739	644,604	782,109	137,505	679,009	34,405	5.3%	
Police Department									
17A	Salary & Wages	7,690,032	8,716,261	8,798,222	81,961	8,798,222	81,961		
17B	Expenses	549,025	634,767	715,688	80,921	715,688	80,921		
17C	Capital	130,560	355,142	63,425	(291,717)	63,425	(291,717)		
	Total	8,369,617	9,706,170	9,577,335	(128,835)	9,577,335	(128,835)	-1.3%	

Fiscal Year 2026 Proposed Budget

					Town Manager Recommendation		
Line #	Description	FY2024 Expended	FY2025 As of November 1, 2024	FY2026 Total Request	Change from FY2025	Reductions	Balanced Budget Change from FY2025
Fire Department							
18A	Salary & Wages	10,157,648	11,304,871	12,250,685	945,814	(365,536)	11,885,149 580,278
18B	Expenses	456,668	569,122	601,989	32,867	(2,400)	599,589 30,467
18C	Capital	40,027	42,791	94,590	51,799	(46,516)	48,074 5,283
	Total	10,654,343	11,916,784	12,947,264	1,030,480	(414,452)	12,532,812 616,028 5.2%
Building Department							
19A	Salary & Wages	768,907	869,555	925,793	56,238	(30,043)	895,750 26,195
19B	Expenses	36,659	51,040	55,030	3,990	(660)	54,370 3,330
	Total	805,566	920,595	980,823	60,228	(30,703)	950,120 29,525 3.2%
Minuteman Regional High School Assessment							
20	Assessment	1,640,461	1,823,777	2,352,672	528,895	(105,900)	2,246,772 422,995
	Total	1,640,461	1,823,777	2,352,672	528,895	(105,900)	2,246,772 422,995 23.2%
Needham Public Schools							
21	Budget	90,644,769	97,517,926	104,328,656	6,810,730	(2,250,000)	102,078,656 4,560,730
22	Total	90,644,769	97,517,926	104,328,656	6,810,730	(2,250,000)	102,078,656 4,560,730 4.7%
Needham Public Schools - Municipal Information Technology							
22	Budget		1,904,283	2,610,774	706,491	(100,000)	2,510,774 606,491
	Total		1,904,283	2,610,774	706,491	(100,000)	2,510,774 606,491 31.8%
Building Design and Construction Department							
23A	Salary & Wages	239,986	381,370	397,645	16,275		397,645 16,275
23B	Expenses	4,617	21,235	21,235			21,235
	Total	244,603	402,605	418,880	16,275	4.0%	418,880 16,275 4.0%
Department of Public Works							
24A	Salary & Wages	10,667,604	11,925,903	12,690,098	764,195	(300,072)	12,390,026 464,123
24B	Expenses	8,982,219	9,592,467	9,785,360	192,893	(55,730)	9,729,630 137,163
24C	Capital	155,946	120,325	76,120	(44,205)		76,120 (44,205)
24D	Snow and Ice	689,305	441,845	446,262	4,417		446,262 4,417
	Total	20,495,074	22,080,540	22,997,840	917,300	(355,802)	22,642,038 561,498 2.5%
Municipal Parking Program							
25	Municipal Parking Program	154,719	172,252	178,646	6,394		178,646 6,394
	Total	154,719	172,252	178,646	6,394	3.7%	178,646 6,394 3.7%

Line #		Description	FY2024 Expended	FY2025 As of November 1, 2024	FY2026 Total Request	Change from FY2025	Reductions	Town Manager Recommendation	
								Balanced Budget	Change from FY2025
Health and Human Services Department									
26A		Salary & Wages	2,074,130	2,381,813	2,595,592	213,779		2,595,592	213,779
26B		Expenses	477,924	459,006	477,245	18,239		477,245	18,239
		Total	2,552,054	2,840,819	3,072,837	232,018	8.2%	3,072,837	232,018
									8.2%
Commission on Disabilities									
27A		Salary & Wages	1,500	1,500	1,500			1,500	
27B		Expenses	235	550	1,050	500		1,050	500
		Total	1,735	2,050	2,550	500	24.4%	2,550	500
									24.4%
Historical Commission									Fiscal Year 2023
28		Program		1,050	525	(525)		525	(525)
		Total		1,050	525	(525)	-50.0%	525	(525)
Public Library									Proposed Budget
29A		Salary & Wages	1,629,072	1,941,303	2,114,139	172,836	(113,012)	2,001,127	59,824
29B		Expenses	410,621	428,000	460,965	32,965	(4,835)	456,130	28,130
29C		Total	2,039,694	2,369,303	2,575,104	205,801	(117,847)	2,457,257	87,954
									3.7%
Park and Recreation Department									
30A		Salary & Wages	966,305	1,206,027	1,242,265	36,238		1,242,265	36,238
30B		Expenses	254,396	339,150	345,700	6,550		345,700	6,550
		Total	1,220,702	1,545,177	1,587,965	42,788	2.8%	1,587,965	42,788
									2.8%
Memorial Park Trustees									
31		Program	640	750	2,000	1,250		2,000	1,250
		Total	640	750	2,000	1,250	166.7%	2,000	1,250
									166.7%
Needham Council for Arts and Culture									
32		Program	8,300	18,300	18,300			18,300	
		Total	8,300	18,300	18,300			18,300	
Department Budget Total									
			145,374,081	158,878,048	169,654,341	10,776,293	6.8% (3,564,843)	166,089,498	7,211,450
									4.5%
Total Operating Budget									
			207,356,811	226,151,668	241,372,774	15,221,106	6.7% (5,461,867)	235,910,907	9,759,239
									4.3%

Revenue SummaryFunding Sources Summary
Table 2.1

Description	FY2024 Actual^	FY2025 Recap	FY2026 Estimate	\$ Change	% Change
General Fund	237,878,008	246,909,270	255,023,789	8,114,519	3.3%
Enterprise Funds	18,921,077	19,126,749	19,406,661	279,912	1.5%
Community Preservation Fund	4,386,477	11,352,212	3,982,000	(7,370,212)	-64.9%
Total Funding Sources*	261,185,562	277,388,231	278,412,450	1,024,219	0.4%

* Before adjustments, reimbursements, and subsidies

The General Fund accounts for revenues and expenditures necessary to provide governmental services and expenses. All financial resources that are not required to be accounted for in other funds are accounted for in the General Fund. The above table 2.1 shows that the total estimated funding sources for FY2026 will increase by approximately \$1 million or 0.4%. The overall funding resources total is reflective of a \$7.4 million decrease in CPA funding because there is no assumption on how much, if any of the CPA reserves would be appropriated for FY2026. The FY2025 CPA Fund total of \$11,352,212 is inclusive of \$7,317,000 in use of reserves. The General Fund is increasing by \$8.1 million with a total estimate of \$255 million for FY2026 compared to \$247 million for FY2025. The amount of Free Cash available for General Fund appropriation is not yet known, but we estimate the amount will be similar to the amount certified last year, in part because approximately \$6.5 million was returned. For this budget plan, we assume a Free Cash amount of \$19 million available for appropriation. This compares to the \$17,330,783 of Free Cash that was appropriated last year. Enterprise Fund appropriations for FY2025 included the use of \$2,637,314 of retained earnings and \$691,299 in other one-time funds (prior capital projects). This budget plan has \$3,966,661 in retained earnings being used for appropriations and receipts of \$15,440,000 for FY2026 (combined enterprise \$19,406,661). The Community Preservation Act (CPA) revenue estimate is \$3,982,000, but as mentioned earlier, there is no assumption on the amount of CPA reserves that would be used to fund the seven requests submitted to the Community Preservation Committee (CPC) for FY2026. There are several funding requests from the Needham Housing Authority to the Community Preservation Committee, which if funded will require a substantial amount of the CPA reserves to fund.

GENERAL FUND

Table 2.2 (next page) shows total revenue available for General Fund appropriations projected at **\$257,146,746** or \$8,077,434 more than FY2025. Revenue from the property tax is estimated to grow by approximately \$9.9 million, state aid is estimated to grow by \$487,323, and local receipts are estimated at \$1.2 million more than the current year. Free Cash for appropriation has been assumed at \$19 million for FY2026.

The use of reserves and other available funds is approximately \$5.1 million lower than was used for FY2025. Free Cash is \$1,669,217 more than the \$17,330,783 used for FY2025. The estimated total adjustment to General Fund revenues is \$37,085 less for FY2026 compared to FY2025. It is important to note that these are preliminary revenue projections. They are subject to change and should be viewed in this context for reasons discussed later.

Fiscal Year 2026 Proposed Budget

Summary of General Fund Resources
Table 2.2

Description	FY2022 Actual	FY2023 Actual	FY2024 Actual [^]	FY2025 Recap	FY2026 Estimate	\$ Change
Property Taxes	170,417,731	179,124,962	182,769,187	192,425,222	202,281,021	9,855,800
State Aid	13,852,710	15,416,389	15,578,355	16,175,722	16,663,045	487,323
Local Receipts	16,217,044	22,944,733	22,257,192	15,413,000	16,658,000	1,245,000
Use of Reserves and Other Available Fund:	1,324,796	3,912,320	2,750,424	5,564,543	421,723	(5,142,820)
Free Cash	11,526,630	14,644,455	14,522,850	17,330,783	19,000,000	1,669,217
General Fund Revenue	213,338,911	236,042,860	237,878,008	246,909,270	255,023,789	8,114,519
<u>Adjustments to General Fund Revenue</u>						
Reimbursements & Subsidies	1,407,415	1,216,515	1,356,398	771,960	760,000	(11,960)
CPA Share of Debt Service	1,021,397	969,632	1,078,631	1,388,082	1,362,957	(25,125)
Adjustments to General Fund Revenue	2,428,812	2,186,147	2,435,029	2,160,042	2,122,957	(37,085)
Available for General Fund Expenditures	215,767,723	238,229,007	240,313,037	249,069,312	257,146,746	8,077,434
[^] subject to final audit						

FY2026 GENERAL FUND REVENUE ESTIMATE ASSUMPTIONS

Property Taxes

Under Massachusetts General Laws, property taxes overall are restricted to increases of 2.5% plus tax revenues derived from new growth. This is referred to as the annual levy limit. An additional tax limitation under Proposition 2½ is the levy ceiling. The tax levy ceiling is equal to 2.5% of the Town's valuation. The total taxable value of the Town as of January 1, 2024, was \$16,106,555,650. This puts the tax ceiling at \$402,663,891. The tax levy including debt exclusions for FY2025 was \$192,425,222, so the Town is well below its legal ceiling.

The new growth tax revenue is derived from improvements to property by its use, reconstruction, or new construction, and is added to the tax base. The annual levy limit may also be increased by the amount of any general override (usually for operating expenses), and capital exclusion override. The annual levy limit is also increased by the amount of debt service that is payable during the year for debt that has been approved by the voters as a debt exclusion override. The increase in the FY2026 tax levy attributable to new growth is estimated based upon information provided by the Assessing and Building Departments.

Property Tax Levy

The property tax levy (refer to Table 2.3.1 on the next page) represents approximately 79.3% (Table 2.8) of all general fund revenues before adjustments. The FY2026 property tax levy is estimated to increase approximately 5.1% over the FY2025 actual tax levy, or approximately \$9.9 million. This compares to the nearly \$7.9 million increase that FY2025 tax levy was over the FY2024 actual levy, or approximately 5.3% increase. The tax revenue to support operations within the levy limit is increasing by an estimate of 5.9% over FY2025. Property Tax New Growth revenue has been much higher in recent years and the amount of New Growth for FY2025 (\$5,854,748) was \$865,960 more than FY2024 and New Growth for FY2024 (\$4,988,788) was over one million dollars more than FY2023 (\$3,968,707). Higher interest rates have had a dampening impact on the real estate new construction market, but lower cost homes continue to rise in value (market value increases do not generate New Growth revenue) at a much higher rate than high-end homes have. Many of the larger projects approved during the 2021 – early 2024 period have been completed or are nearing completion. Currently, there is no known plan for the former Muzi dealership property

Fiscal Year 2026 Proposed Budget

redevelopment, and the land remains vacant. The FY2026 budget plan assumes New Growth revenue of \$2.5 million but may be amended when building activity through the end of 2024 is captured. The New Growth revenue during recent years was higher due to the significant investment and installation of equipment by the public utilities. New Growth revenue increase during those years resulted from the reduction of the exemption in the Tax Incremental Financing (TIF) agreement with TripAdvisor from 76% of the original new construction value to one percent of the initial value. With the reduction in the TIF amount for TripAdvisor, the new tax revenue increased by more than \$1.4 million. The one percent exemption continues through FY2028. The State has allowed the TIF to remain in place even though TripAdvisor fell short on some of its required benchmarks, which were primarily due to COVID. COVID impacted much of the economy, but the hospitality and travel markets were impacted much more than many other industries. The Town also has a ten-year TIF agreement with NBCU which provides for a 70% deferral of the initial new growth value for four years, then declines to a 5% deferral for the fifth year, and then declines to a deferral of 1% of the original growth for the last five years of the agreement. As mentioned previously, the redevelopment of the former MUZI site that was anticipated to generate \$3 to \$5 million in New Growth revenue has not materialized as the developer's plans have been put on hold for an indeterminate period. Therefore, we have not included any amount in the FY2026 New Growth estimate related to that property. However, when a project is identified and approved, we recommend that a significant portion of the New Growth revenue that may be generated be dedicated to the Debt Service Stabilization Fund (DSSF). Town Meeting approval is required. The Town can take proactive steps now to secure those funds for the considerable investment in Town assets in the coming years.

Fiscal Year Tax Levy
Table 2.3.1

Description	FY2022 Recap	FY2023 Recap	FY2024 Recap	FY2025 Recap	FY2026 Estimate	\$ Change
Prior Year Base	150,539,475	159,039,704	166,984,404	176,147,802	186,406,245	
2-1/2 Allowance	3,763,487	3,975,993	4,174,610	4,403,695	4,660,156	
New Growth	4,731,856	3,968,707	4,988,788	5,854,748	2,500,000	
General Override						
Levy in Abeyance	(603,818)	(1,175,906)	(2,166,858)	(3,704,218)		
General Tax Levy Limit	158,431,000	165,808,498	173,980,944	182,702,027	193,566,401	10,864,375
Total Excluded Debt	14,375,000	13,844,279	10,764,226	9,794,891	8,763,317	
Less Excluded Debt Offsets	(766,324)	(727,478)	(27,668)	(24,130)	(21,723)	
Debt Exclusion Adjustment	(1,205,777)	(32,385)	(151,579)	(47,566)	(26,974)	
Excluded Debt to be Raised on Tax Levy	12,402,899	13,084,416	10,584,979	9,723,195	8,714,620	(1,008,575)
Property Tax Levy	170,833,899	178,892,914	184,565,923	192,425,222	202,281,021	9,855,800
Collections by Year End*	170,417,731	179,124,962	182,769,187			

*Includes collections of prior year taxes and pending refunds

The tax levy limit is calculated by increasing the allowed FY2025 levy limit, exclusive of debt exclusions, by 2.5% and then adding a component for new growth. New growth is a function of the additional value generated by construction during the preceding year. The additional tax dollar amount for new growth is determined by the value on the January 1 assessment date and is then multiplied by the applicable FY2025 tax rate. The tax rates for FY2025 declined from the tax rates for FY2024. The residential rate declined from \$12.52 per \$1,000 to \$10.60 and the commercial rates declined from \$24.57 per \$1,000 to \$20.91.

The increase in the levy limit above the allowable annual limit and new growth is limited to the amount to be raised to pay the debt that has been excluded from the levy limit by the

Fiscal Year 2026 Proposed Budget

voters of Needham. The base tax levy, before accounting for debt exclusions, is expected to increase by approximately \$10.9 million over the FY2025 actual base levy. The amount of tax excluded debt that is to be paid by property taxes is estimated to decrease by \$1,008,575 for FY2026 over the FY2025 tax levy. The total excluded debt declined from \$10,764,226 in FY2024 to \$9,794,892 in FY2025. The excluded debt in FY2026 will decline to \$8,763,316. The excluded debt service and its effect on the tax levy will decline every year going forward, unless and until new projects are approved by the voters of Needham.

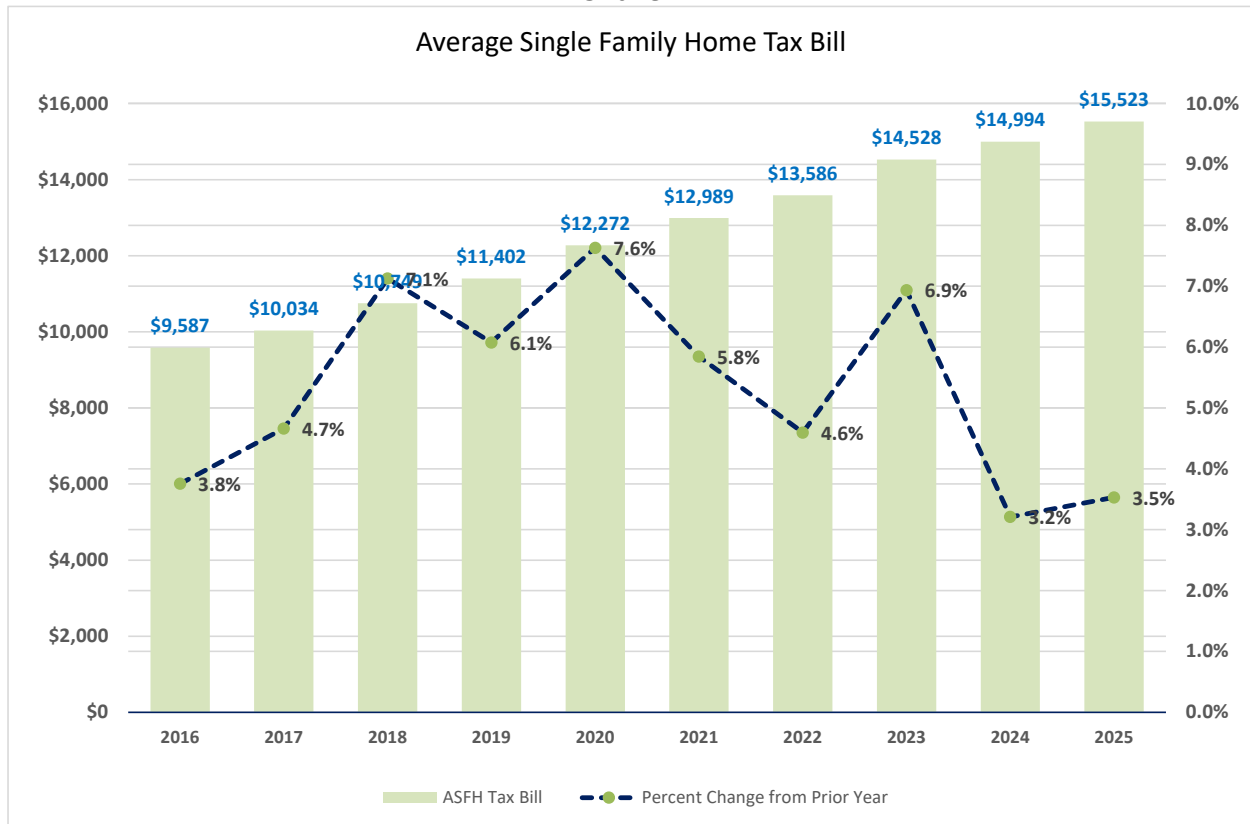
Table 2.3.2 shows the annual debt service by project that was added to the tax levy for fiscal years 2022 through 2025, and the amount to be added to FY2026. The table shows the percentage that the gross excluded debt would have increased the tax levy, and the percentage that the net excluded debt (the gross debt adjusted for offsets and adjustments) made up of the total tax levy. For FY2025, the total excluded debt service was \$9,794,891 which could have added 5.4% to the tax levy, but after accounting for the allowed adjustments, the actual amount added to the tax levy was \$9,723,195 which represented 5.1% of the total tax levy for the year. For FY2026, the \$8,763,316 in total excluded debt would add 4.5% to the estimated levy for the year, but after accounting for the credits that are available, the net to be raised as the percentage of the levy would be 4.3%.

Debt Exclusions Added to Tax Levy FY2022 - FY2026
Table 2.3.2

Description	FY2022	FY2023	FY2024	FY2025	FY2026
Debt Service					
Broadmeadow School	708,700	678,000	642,600	-	-
Eliot School	284,400	269,500	259,700	249,900	-
High Rock & Pollard Schools	1,041,410	1,007,160	970,760	924,410	888,360
High School	1,438,687	1,388,240	1,333,015	1,282,865	757,390
Newman School	1,058,043	1,033,975	1,000,845	977,110	948,810
Public Safety Buildings	7,443,229	7,129,823	4,282,675	4,148,925	4,020,025
Williams School	2,400,531	2,337,581	2,274,631	2,211,681	2,148,731
Total	14,375,000	13,844,279	10,764,226	9,794,891	8,763,316
General Tax Levy	158,431,000	165,808,498	173,980,944	182,702,027	193,566,401
Excluded Debt as a % of the General Tax Levy*	9.1%	8.3%	6.2%	5.4%	4.5%
Offsets and Adjustments					
MSBA Credits	(695,148)	(695,150)			
Premium Credits	(71,176)	(32,328)	(27,668)	(24,130)	(21,723)
Other Adjustments	(1,205,777)	(32,385)	(151,579)	(47,566)	(26,974)
Total	(1,972,101)	(759,863)	(179,247)	(71,696)	(48,697)
Net Excluded Debt Raised on Tax Rate	12,402,899	13,084,416	10,584,979	9,723,195	8,714,619
Total Tax Levy (Excluded and Within the Levy Limit)	170,833,899	178,892,914	184,565,923	192,425,222	202,281,021
Net Excluded Debt as a % of the Total Tax Levy	7.3%	7.3%	5.7%	5.1%	4.3%

*Before Offsets and Adjustments

The property tax that one pays is primarily influenced by three factors: 1) Town Meeting appropriations and other amounts that the Town is required to pay, 2) property values (assessments), and 3) the property tax allocation between commercial and residential. The real estate market in Needham has remained strong compared to other areas in the state and the nation. The actual New Growth Figure will not be finalized until the fall and cannot be incorporated in the tax recap until certified by the Massachusetts Department of Revenue.

Chart I

The Average Single-Family Home (ASFH) property tax bill for FY2025 in the Town of Needham was \$15,523. This represents a 3.5% increase over FY2024 (\$14,994). The Chart I above shows the ASFH tax bill for Needham and the percentage change from the prior year for the period of FY2016 to FY2025. Based on the most current data from the Department of Revenue, Needham's average single family home property tax bill is in the middle of 22 nearby or comparable communities (Chart II), but well over the state-wide average of \$7,896. Other than the City of Framingham and the Town of Norwood, all the communities in the group are above the state-wide average. This should not be unexpected as the value of many homes in this area is much greater than in the state overall. The average assessed value is more than one million dollars in 16 of the 22 communities. The state-wide average single-family value is \$715,362. The average single family home assessment in Needham is \$1,464,398. The average tax bill of the identified communities (excluding Needham), for FY2025 was \$16,087 which is 6.0% more than the average of those communities in FY2024 (\$15,178). The average single family home tax bill in Needham for FY2025 increased by 3.53% from FY2024 (\$15,523 vs \$14,994). The average single family home tax bill increase state-wide was 6.72% (\$7,896 vs \$7,399).

Chart II

Average Single Family Home Tax Bill Area Communities		
Municipality	FY2025	FY2025 Average Assessment
Brookline	\$27,447	\$2,780,851
Weston	\$25,464	\$2,294,016
Concord	\$20,970	\$1,581,435
Lincoln	\$20,470	\$1,597,993
Wellesley	\$19,792	\$1,925,282
Sherborn	\$19,483	\$1,175,118
Lexington	\$19,306	\$1,578,591
Belmont	\$18,775	\$1,648,400
Dover	\$18,563	\$1,647,074
Wayland	\$17,854	\$1,142,311
Winchester	\$17,703	\$1,596,316
Sudbury	\$16,426	\$1,121,972
Newton	\$16,314	\$1,664,692
Needham	\$15,523	\$1,464,398
Westwood	\$15,412	\$1,204,037
Bedford	\$11,876	\$986,414
Arlington	\$11,600	\$1,077,060
Milton	\$11,406	\$1,028,487
Natick	\$10,500	\$877,913
Walpole	\$10,061	\$784,202
Dedham	\$9,616	\$761,990
Framingham	\$7,798	\$653,116
Norwood	\$7,084	\$673,348
Group Average (excluding Needham)		
	\$16,087	
State-Wide Average*		
	\$7,896	
Source: DOR		
* The State-Wide Average Tax Bill was based on 342 municipalities. Nine communities tax rates were pending at the time this chart was produced.		

Another variable which affects the residential tax bill is whether a community shifts some of the tax levy from residential and open space classified properties to commercial, industrial, and personal (CIP) classified properties. The Department of Revenue reviews the total taxable valuation of each class type submitted by the Town to determine the maximum shift that the Town may consider. A municipality may shift a portion of the taxes that would be paid by residential and open space properties to CIP properties. However, the CIP share of the tax levy cannot increase by more than 50% of what those taxpayers would have paid under a single tax rate (no shift). Another requirement is that residential properties must raise at least 65% of what they would have paid if there was no shift. The law was amended which now allows the CIP share of the tax levy to increase up to 75% of what they would pay under a single tax rate. We refer to this as the 1.75 shift. However, for a community to adopt a shift under 1.75 allowance, the residential share of the tax levy must be higher than the actual share levied on the residential properties in the prior fiscal year. Residential properties

must pay 50% or more of what would be raised if there was no shift. Many communities cannot use the 1.75 shift rules and are limited to the 1.50 shift rules. DOR provides calculations to determine which rules the Town may follow. The Select Board must hold an annual public hearing prior to submitting approval of the tax rate to the Department of Revenue on whether to adopt split tax rates and if so to what extent. The Town of Needham was allowed to adopt a shift up to 1.75 for FY2025. The Town has adopted that shift level for a number of years. Of the 22 nearby or comparable communities, 12 adopted a shift of taxes from residential to commercial and ten communities did not shift taxes (adopting a single tax rate for all property) for FY2025 (Chart III next page). The range of the shift for communities that did adopt a shift was 1.30 (Walpole) to 1.75 (Bedford, Brookline, Dedham, Lexington,

and Newton). The Town approved the full shift of 1.75 to CIP properties for FY2025. This action resulted in a property tax savings for the average single-family home of \$1,962 or an 11.2% reduction for FY2025.

Chart III

Property Tax Shift			
Residential to Commercial, Industrial, and Personal Property Municipality	CIP % of Total Value	Maximum Shift Allowed	Adopted Shift*
Arlington	5.3%	1.50	No Shift
Bedford	22.9%	1.75	1.75
Belmont	5.4%	1.50	No Shift
Brookline	9.2%	1.75	1.75
Concord	6.8%	1.50	No Shift
Dedham	17.3%	1.75	1.75
Dover	2.9%	1.50	No Shift
Framingham	19.7%	1.75	1.69
Lexington	13.6%	1.75	1.75
Lincoln	3.7%	1.50	1.50
Milton	4.4%	1.50	1.49
Natick	17.1%	1.50	No Shift
Needham	13.1%	1.75	1.75
Newton	8.1%	1.75	1.75
Norwood	24.4%	1.75	1.74
Sherborn	4.8%	1.50	No Shift
Sudbury	6.9%	1.50	1.40
Walpole	11.2%	1.50	1.30
Wayland	4.2%	1.50	No Shift
Wellesley	10.6%	1.50	No Shift
Weston	4.1%	1.50	No Shift
Westwood	12.8%	1.75	1.70
Winchester	4.3%	1.50	No Shift

* Adopted shift of property taxes from residential to commercial (rounded)

Source: DOR

State Aid

Most State aid, especially Cherry Sheet aid, is a function of the State budget. The Governor released her FY2026 budget plan on Wednesday, January 22, 2025. We have relied upon the preliminary state aid estimates which were released based on the Governor's spending plan for this budget. The Governor's budget provides for an increase of \$414,225 in Chapter 70 aid and \$47,290 more in Unrestricted General Government Aid (UGGA). The increase in Chapter 70 aid for FY2026 represents an increase of 3.0%. The UGGA funding is 2.2% more than FY2025. The total of the other Cherry Sheet aid programs is \$159,021 for FY2026 which compares to the \$133,213 estimated by the State for FY2025. During the winter and spring months, the Legislature will review the Governor's budget proposal

and will release its own budget proposal. In past years, such changes to local aid have altered both the amount of aid and the method of distribution.

The Governor's budget is presented to the Legislature, and the House of Representatives reviews it. The House Ways and Means Committee will develop its own recommendations to present to the full House for debate and amendment. After the House adopts a budget plan, it is forwarded to the Senate for a similar process. After the Senate prepares and votes on its budget plan, the House and Senate conference by way of a committee to resolve any differences between the two budget plans. A single budget document is then presented to the full body of the House and subsequently to the Senate for final debate and vote. The approved budget is then sent to the Governor for approval or veto. During this entire process, amendments are usually made which can alter the amount of aid the Town will receive.

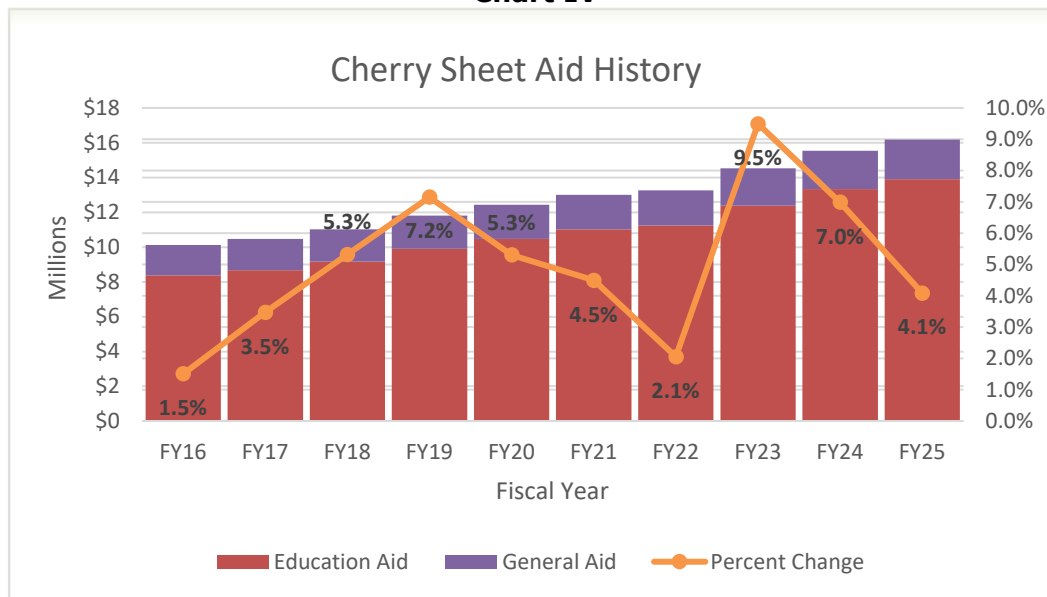
Fiscal Year 2026 Proposed Budget

State aid (Table 2.4) represents approximately 6.5% (Table 2.8) of the total general fund before adjustments. The Governor's budget proposal is subject to review and amendment, and final figures are not expected until late spring.

State Aid Table 2.4						
Description	FY2022 Actual	FY2023 Actual	FY2024 Actual [^]	FY2025 Recap	FY2026 Estimate	\$ Change
Chapter 70	11,192,613	12,371,314	13,312,456	13,892,984	14,307,209	414,225
School Transportation						
Charter School Tuition	28,264	17,758	49,062	13,686	13,613	(73)
Homeless Transportation	23,764		1,159			
State Aid for Education	11,244,641	12,389,072	13,362,677	13,906,670	14,320,822	414,152
Unrestricted General Government Aid	1,801,326	2,182,096	2,086,917	2,149,525	2,196,815	47,290
Veterans Benefits	13,693	14,794	7,252	9,639	14,444	4,805
Chapter 59 Elderly Exemptions	48,878	43,708	4,518	31,551	51,154	19,603
Public Library Aid	48,842	64,401	69,953	78,337	79,810	1,473
State Aid for General Government	1,912,739	2,304,999	2,168,639	2,269,052	2,342,223	73,171
Total Cherry Sheet Aid	13,157,380	14,694,071	15,531,316	16,175,722	16,663,045	487,323
MSBA Payments	695,148	695,150				
Other State Payments	182	27,168	47,039			
Other State Aid	695,330	722,318	47,039			
Total State Aid	13,852,710	15,416,389.46	15,578,355	16,175,722	16,663,045	487,323

[^]subject to final audit

Chart IV

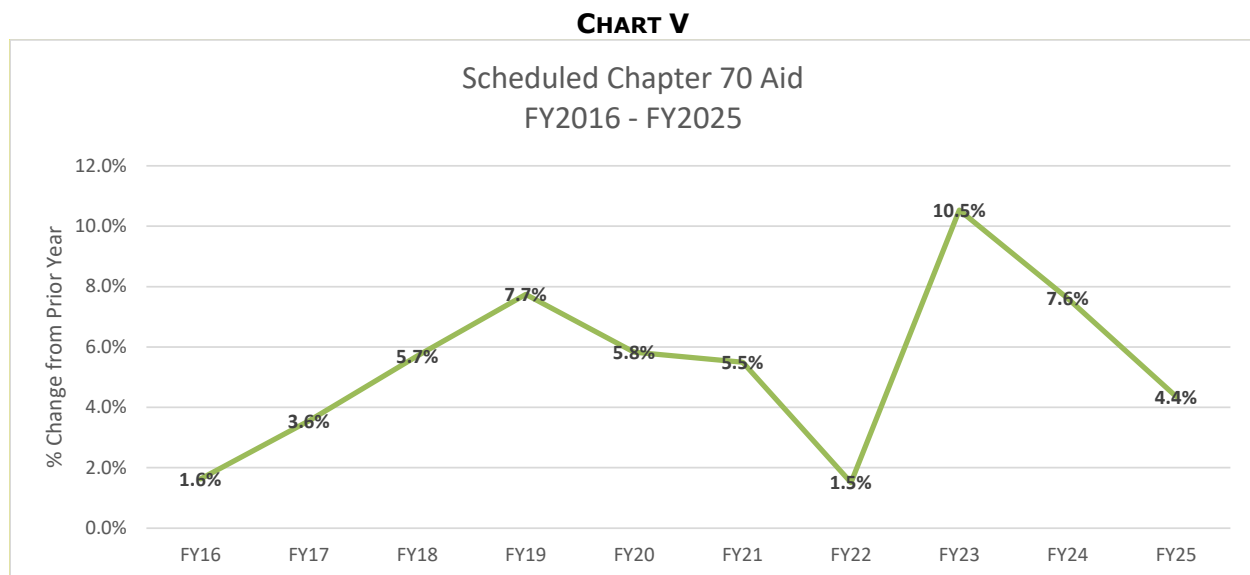


Cherry Sheet Aid

Cherry Sheet aid comes from the Commonwealth where funds are allocated either through distribution formulas or reimbursement formulas. Distribution formulas often incorporate equity factors such as property wealth, income, and effort. Reimbursement formulas provide

full or partial funding for program expenditures or foregone revenues. In addition to reimbursements and distributions, there are also Cherry Sheet programs designated as Offset Items. These items are amounts that constitute categorical aid, i.e., funds that must be spent on specific programs. The funds received under programs designated as Offset Items may be spent without appropriation by the Town for the intended purpose (see Adjustments to General Fund Revenue). All other receipt items on the Cherry Sheet are considered revenues of the Town's general fund and may be spent for any purpose subject to appropriation. Chart IV (previous page) reflects the history of the total amount of Cherry Sheet aid broken out by general and education aid with the annual percentage change in the total for the years FY2016 through FY2025.

Chapter 70 aid is commonly referred to as general school aid. The State explains that Chapter 70 is a formula aid program that is based on a Foundation Budget that is calculated by the Commonwealth for each school system, which considers enrollment, pupil characteristics, inflation, and geographical differences in costs such as wages. The Foundation Budget is what the State has determined to be the minimum spending level for a school system. The formula takes into consideration a community's ability to pay the cost of education based on property values and income. This information is based on equalized property valuations calculated by the Massachusetts Department of Revenue every other year and income data from State tax returns. The State's goal was to ensure that a minimum of 17.5% of the calculated budget for each school system was made up of State aid. This is not 17.5% of what a community may choose to fund.



The Town has received increases in Chapter 70 funding every year since FY2016. Chart V (above) shows the annual percent change in Chapter 70 aid from FY2016 through FY2025. The range of the increase during that period shows a low of 1.5% for FY2022 and a high of 10.5% for FY2023. The Town received \$134,050 more in FY2016, an increase of 1.6%, followed by a \$297,605 increase, 3.6% during FY2017. The distribution from the State in FY2018 was \$494,965 more or 5.7% over the previous year, followed by a \$709,792 (7.7%) increase for FY2019. The Town received a 5.8% increase or \$575,563 in FY2020, and

\$574,068 more in FY2021 or 5.5%. During FY2022 the Town received \$166,830, just 1.5% more than FY2021, the lowest increase during the ten-year period, but during FY2023 the Town received \$1,178,701 more than FY2022, or 10.5% more, the highest increase during the ten-year period. The Town received a total of \$13,312,456 in Chapter 70 aid, or \$941,142 more (7.6%) during FY2024 than the prior year. The Town is budgeted to receive \$13,892,984, or \$670,528 more (4.4%) for FY2025. Based on the Governor's budget submission for FY2026, the Town would receive \$414,225 (3.0%) more than the current year for a total of **\$14,307,209**, and that is the amount used for this budget plan.

The **Unrestricted General Government Aid (UGGA)** program provides funding for local government services, which is one of the only aid programs that allows the Town flexibility in how best to use the funds, whereas most state aid programs designate where and how the funds may be expended. The Town received \$1,801,326 in FY2022. The Town was scheduled to receive \$1,918,602 for FY2022 or \$64,880 (3.5%) more than the prior year, but the State distribution was not received until after the end of the fiscal year. The monies were credited to FY2023. The Town received a total of \$2,182,096 during FY2023 which was 21.1% more. The Town received \$2,086,917 for FY2024 which was \$95,179 less than what was credited during FY2023. However, as previously mentioned, FY2023 total included a payment (\$52,396) from FY2022 which was not received until after the close of the fiscal year and the Town also received an additional \$107,493 above what was expected for FY2023. The FY2025 UGGA estimate is \$2,149,525 which is \$62,608 (3.0%) more than FY2024. The Governor's budget submission for FY2026 has the Town of Needham receiving **\$2,196,815**, which is \$47,290 (2.2%) more than the current year.

The total for all the **other Cherry Sheet aid** programs that have been identified for Needham - charter school tuition, homeless transportation reimbursements, veterans' benefits, property tax exemption reimbursements, and aid to public libraries totaled \$163,441 for FY2022. The Town received \$140,661 in FY2023, and \$131,943 during FY2024. The total of the other Cherry Sheet aid programs is \$133,213 for FY2025 and the plan for FY2026 has the Town receiving **\$159,021**.

Local Receipts

Our time-honored approach of conservatively estimating local receipts is based on a target range. Our goal is to have a local estimate total, by the time the tax rate is sent to the Department of Revenue (DOR) for review, which is less than 80 percent of the prior year's actual receipts excluding non-recurring revenue. The FY2024 actual receipts were lower than FY2023 receipts by \$687,541. The FY2023 actual receipts were higher than FY2022 receipts by \$6,743,398. But the FY2023 local receipt increase was primarily due to some very large building projects being permitted and interest income. The FY2024 actual receipts of \$22,257,192 included \$302,125 of receipts that are classified as nonrecurring receipts. We have estimated that total local receipts will increase by 8.1% over the FY2025 estimate. The estimate, excluding nonrecurring revenue, is currently projected at approximately 75.9% of the 2024 actual receipts. The estimate as a percentage of the prior year's actual is a reflection of the local receipt category where the FY2024 revenue was exceptionally high. Interest income increased from \$1,520,840 for FY2023 to \$3,014,707 for FY2024, nearly double the amount. The FY2022 interest income was only \$194,651. The high interest income earnings are not expected to continue for FY2026.

Fiscal Year 2026 Proposed Budget

We prepared the projections of local receipts by comparing FY2024 estimated receipts to actual receipts, FY2024 actual receipts to FY2023 actual receipts, FY2025 estimated receipts to the FY2024 actual receipts, and FY2025 year-to-date numbers. We also look at trend lines over three and five years. The Department of Revenue will only allow a community to forecast local revenue up to the level of collection in the previous fiscal year. Under certain circumstances and with appropriate documentation, the Department of Revenue may allow a community to exceed its prior year actual revenue, e.g., by establishing a new fee or significantly increasing an existing fee or charge. During this analysis, the FY2025 estimated receipts were revised. As the year progresses, further analysis of collections will be performed to determine if fiscal year 2025 activity demonstrates a trend that deviates from projections. It is also important to note that if certain budgetary reductions are made to departments that generate or manage the collection of receipts, the estimate may need to be revisited.

Consequences of overly aggressive local receipt estimation include a reduction in the margin between budgeted and actual receipts to cover unanticipated drops in other revenue sources and unexpected increases in expenses (particularly non-appropriated costs), and lower Free Cash certification for the future year than would otherwise be possible. A tighter margin could also negatively affect the Town's credit rating and hence increase borrowing costs for the Town and consequently higher tax bills for residents.

Local Receipts
Table 2.5

Description	FY2022 Actual	FY2023 Actual	FY2024 Actual [^]	FY2025 Recap	FY2026 Estimate	\$ Change
Motor Vehicle Excise	5,837,070	6,779,778	7,316,406	6,000,000	6,180,000	180,000
Other Excise	1,415,760	1,967,568	2,218,645	1,500,000	1,815,000	315,000
Penalties & Interest	515,392	877,076	579,708	400,000	415,000	15,000
Payment in Lieu of Tax	147,913	103,860	720		85,000	85,000
Solid Waste Fees	1,189,410	1,461,825	1,250,845	1,100,000	1,100,000	
Charges for Services	2,245,676	2,669,089	3,492,676	2,450,000	2,800,000	350,000
Fees	419,607	146,866	204,793	160,000	165,000	5,000
Rents	208,202	167,972	173,080	143,000	143,000	
School Income						
Library Department Income						
Recreation Department Income	236,392	561,474	307,980	250,000	250,000	
Other Department Income	600,976	641,663	551,491	485,000	485,000	
Licenses & Permits	2,771,497	5,099,527	2,737,879	1,925,000	2,190,000	265,000
Special Assessments		8,915				
Fines & Forfeits	110,191	101,457	83,832			
Investment Income	194,651	1,520,840	3,014,707	1,000,000	1,030,000	30,000
Medicaid Reimbursement	1,642		16,160			
Miscellaneous Income	3,296	220,618	3,145			
Nonrecurring Income	319,369	616,205	305,125			
Total	16,217,044	22,944,733	22,257,192	15,413,000	16,658,000	1,245,000

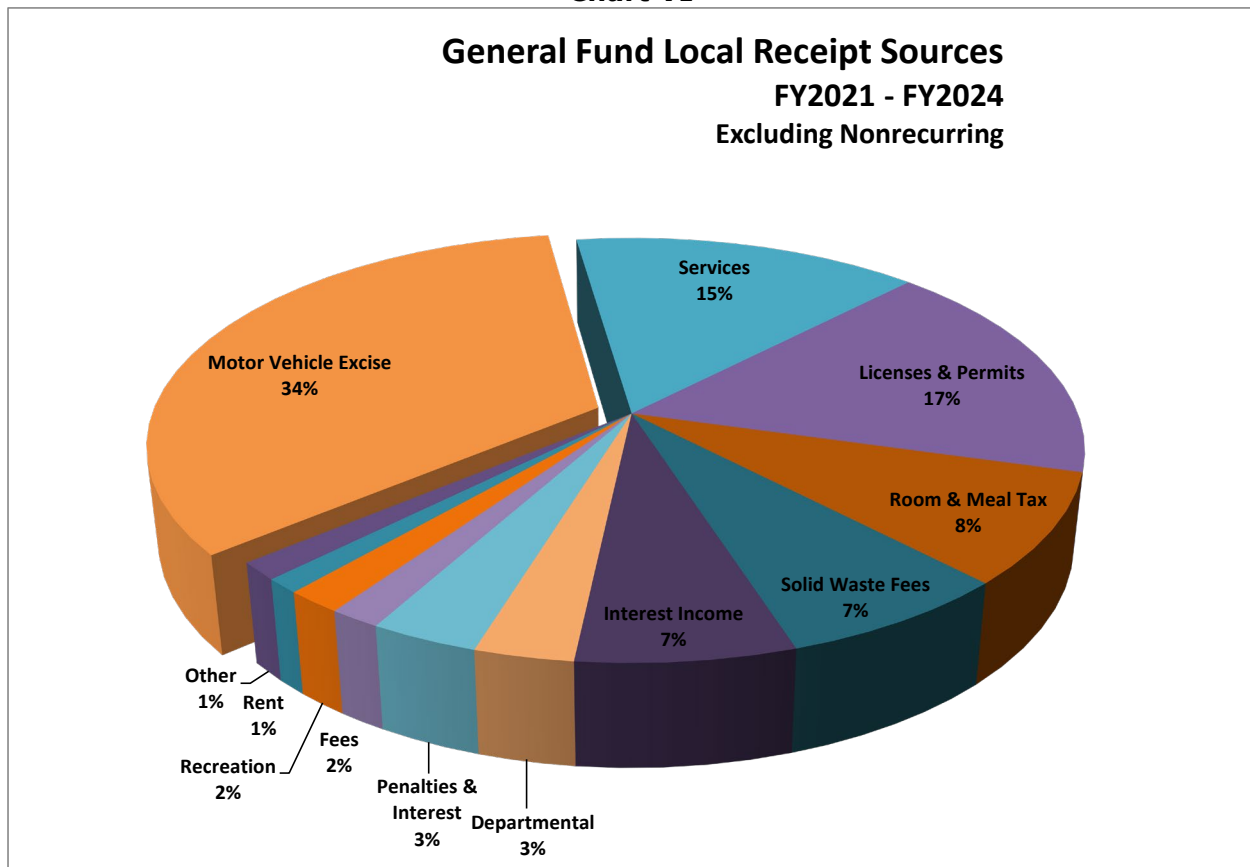
[^]subject to final audit

Local receipts represent approximately 6.5% (Table 2.8) of the total general fund before adjustments. Local receipts consist of items such as other taxes and excises, licenses and permits, and penalties, fines and forfeitures, investment income, and income from departmental activities and services. The budget estimate for FY2026 of **\$16,658,000** (Table 2.5) is an increase of \$1,245,000 or 8.1% from the revised FY2025 budget of \$15,413,000. When completing the tax rate setting process, we reduced some of the estimates and increased others for the FY2025 receipts based on FY2024 results and trends. The total was near the target range for estimation but on the lower side because some receipts for FY2024 were exceptionally (investment income) higher than the prior year (FY2023) actual receipts,

and several actual local receipt types declined in FY2024 from FY2023 which was not expected (PILOT, recreation department income and other department income).

The three major sources of local receipts, which made up more than 65% of total receipts over the last four years (Chart VI), are Motor Vehicle Excise, Services, and License and Permits. Year after year motor vehicle excise tax is the major local revenue source accounting for as much as 37% of the total local receipts in a given year and the average percentage over the 2021 – 2024 period was 33.8%. Therefore, an overestimation of this revenue will have a negative impact on the Town's financial position. All three receipt categories are influenced by the economy, locally and nationally, more so than other receipts.

Chart VI



All vehicle owners who have their vehicles registered in the Commonwealth of Massachusetts pay an annual **Motor Vehicle Excise** tax to the community in which the vehicle is principally garaged. The Registry of Motor Vehicles provides listings several times during the year with the vehicles that are registered in Needham, along with the value for each. The vehicle values are the manufacturers' list prices for vehicles in their year of manufacture. The present market value, price paid, and/or condition are not considered for excise tax purposes. The excise tax law establishes its own formula for valuation for state tax purposes whereby only the manufacturer's list price and the age of the motor vehicle are considered. In the year preceding the model year of the vehicle (i.e., vehicle purchased in 2025) the value is 50%;

in the model year the value is 90%; in the second year the value is 60%; in the third year the value is 40%; in the fourth year the value is 25%; and in the fifth and succeeding years the value is 10%. The Town relies on this information to calculate and issue excise bills. The motor vehicle excise tax rate is set by State law at \$25 per \$1,000 valuation. The rate is uniform throughout the Commonwealth.

We have assumed approximately a three percent increase or \$180,000 from the FY2025 revised estimate of \$6 million. Motor vehicle excise receipts for FY2026 are projected at approximately **\$6.2 million** which is 84.5% of the actual FY2024. This is a revenue source that we continue to monitor closely. We do not anticipate increasing this revenue estimate any higher because a negative swing with this revenue item can have a notable impact on Free Cash.

In 1986, the Town of Needham adopted a local option room excise tax at 4%; the Town adopted the State-allowed rate of 6% which became effective January 1, 2010. Hotels, motels, and certain other establishments collect this excise on the taxable portion of rents they collect. Businesses remit the funds to the State. The State sends payments to the Town during the year, which is accounted for as **Other Excise** under the local receipts group. The Town of Needham also accepted the 0.75% local option meals excise effective January 1, 2010. The local establishments report and remit the meals tax to the Department of Revenue (DOR). Collections from both the room excise and the meals excise have shown recovery after the downturn due to COVID, which negatively impacted these revenue sources for a couple of years. A history of the last six completed fiscal years for each excise is shown in Chart VII. During FY2023 the Town received \$1,967,568 (\$599,284 meals excise and \$1,368,285 room excise) which was an increase of \$551,809 from the prior year. Revenues for FY2024 also increased from the prior year but by a lesser amount (\$251,076) and smaller percentage (12.8% vs 39.0%). However, the growth level of the past three years supported revising the estimate for FY2025 from \$1,400,000 to \$1,500,000. We are forecasting another increase for next year, but we anticipate a flattening in the growth rate in the future which would impact the estimates in the following year if not two. The FY2026 estimate is **\$1,815,000**, a 21% increase over the FY2025 revised estimate and represents approximately 82% of the FY2024 actual.

Chart VII

Meals Excise				Room Excise			
Fiscal Year	Meals Excise	Fiscal Year	Meals Excise	Fiscal Year	Room Excise	Fiscal Year	Room Excise
2019	\$543,389	2022	\$501,341	2019	\$1,357,713	2022	\$914,419
2020	\$499,167	2023	\$599,284	2020	\$1,185,706	2023	\$1,368,285
2021	\$329,495	2024	\$638,249	2021	\$313,986	2024	\$1,580,395

The **Penalties & Interest** category includes interest and penalties charged for the late payment of real estate and motor vehicle excise bills, tax lien redemptions, and interest accrued on other bills. This is a revenue source that can have major swings from year to year. The interest rates for overdue real and personal property taxes are set by State Law at 14%; the law was recently amended which reduced the interest rate charged on tax title accounts from 16% to 8%. The interest rate charged on deferred taxes is four percent; this rate was approved by Town Meeting. The interest rate for delinquent motor vehicle excise tax bills is 12% from the due date. If real and personal property taxes are not paid in full by

May 1, a demand for payment notice is sent to delinquent taxpayers. The demand notice includes a penalty of ten dollars. Tax bills not paid within the 14 days after the issuance of a demand notice become subject to a tax taking (which the Tax Collector advertising the delinquency and records notice of the taking at the Registry of Deeds/Land Court) and upon executing the tax taking then becomes a tax title account. Delinquent motor vehicle taxpayers are sent a demand notice, which if not paid within 14 days is subject to a warrant and then sent to a deputy tax collector who then follows up with the taxpayer with two different notices, each which comes with additional penalties. Miscellaneous bills which are not paid by their due date are subject to an interest charge of 14%. The fluctuations in actual collections reflect the unpredictability of the timing of payments, particularly settlements on deferred taxes and tax title accounts. The FY2022 actual receipts were \$515,392 and FY2023 receipts were \$877,076 as the Town saw more overdue accounts settle as entities recover from the economic effects of the pandemic. The FY2024 receipts were \$579,708. The revised estimate for FY2025 was increased to \$400,000 and we have set the FY2026 estimate at **\$415,000** which is a 3.8% increase over the current year and is approximately 72% of the prior year actual.

Payment In Lieu of Tax is a voluntary payment made by certain tax-exempt entities. The Town receives payments from BID/Needham and the Needham Housing Authority (NHA), but most payments from the NHA are dependent on Federal funding. The Town and the Hospital executed a new PILOT agreement in November 2023. The Town received \$147,913 in FY2022 which decreased by \$44,053 in FY2023 for a total of \$103,860. During FY2024 the Town received only \$720. This was due to delayed billing and delayed payments. However, the Town had to revise its estimate for FY2025 to zero. We do expect the current and prior years payments to be received during the current year. The Needham Housing Authority has sent a request to the Town that it be excused from some PILOT payments going forward for the properties to be redeveloped, as of the submission of this budget a formal action has not been taken on the request. The estimate for FY2026 is **\$85,000** based on the assumption that payments will resume on a timely basis for FY2026.

Solid Waste Fees are the charges and fees collected for the disposal of solid waste and other items. Prior to FY2020, the Recycling and Transfer Station (RTS) operations were funded as an enterprise fund, but as the annual contribution from the General Fund, both in terms of the amount and percentage of the total, was going up, that it was determined that the operation should be absorbed into the Public Works General Fund operating budget, but that the Town would continue to recover some of the costs of those services through user fees and recycling sales. The Town charges for the disposal of trash by the sale of pay-to-throw trash bags and over the scale fees based on weight for those who do not use the bags. There are fees for the disposal of individual items such as appliances, tires, electronics, etc. The Town requires a Town issued sticker be affixed to the windshield of the vehicle entering the RTS which is free for residents but an annual charge for commercial haulers is collected. The FY2022 actual receipts were \$1,189,410 and during FY2023 the Town received \$1,461,825, an increase of \$272,415 (22.9%). FY2024 receipts declined by \$210,980 (-14.4%) to \$1,250,845 for FY2024. The estimate for FY2025 was held at \$1,100,000. The estimate for FY2026 is level dollar at **\$1,100,000**. This represents approximately 88% of the FY2024 actual amount.

The category of **Charges for Services** includes charges for ambulance services, certain parking revenue, and charges by the DPW. A history of the last six completed fiscal years

collections is shown in Chart VIII. This revenue also includes solar electric payments the Town receives from Eversource for power generated by the solar array at the former landfill. The amount generated from the solar array is a significant portion of the total receipts under this category but fluctuates. The revenue generated from solar payments is affected by the amount of power produced, the time of day the power is provided (the utility pays different rates depending on the peak and off-peak demands), and the actual rate Eversource must pay for the electric production. The other sizable revenue source accounted for under this category are ambulance service receipts, which are also broken out by year under Chart VIII as well. The total of all services provided was \$2,245,676 in FY2022 of which \$905,263 was from solar payments and \$1,241,756 was from ambulance service receipts. FY2023 total revenue increased to \$2,669,089 and increased to \$3,492,676 for FY2024 which was primarily due to the increase in solar energy payments (\$1,866,267) from Eversource. The revised estimate for FY2025 is \$2,450,000. We have increased the estimate by \$350,000 to **\$2,800,000** for FY2026. This represents an increase of 14.3% and is approximately 80% of the FY2024 actual revenue. This is another local receipt category that we anticipate will grow at a slower rate and perhaps decline depending on changes that might be made at the Federal level which could impact solar energy and medical reimbursements for emergency services so estimates beyond FY2026 could be impacted.

Chart VIII

All Services

Fiscal Year	Payment	Fiscal Year	Payment
2019	\$2,285,167	2022	\$2,245,676
2020	\$1,889,262	2023	\$2,669,089
2021	\$2,435,242	2024	\$3,492,676

Solar Energy Payments

Fiscal Year	Payment	Fiscal Year	Payment
2019	\$1,147,907	2022	\$905,263
2020	\$807,467	2023	\$1,188,079
2021	\$1,234,585	2024	\$1,866,267

Ambulance Receipts

Fiscal Year	Ambulance	Fiscal Year	Ambulance
2019	\$1,021,061	2022	\$1,241,756
2020	\$1,069,374	2023	\$1,396,189
2021	\$1,046,564	2024	\$1,561,567

The Town collects various **Fees** which include returned checks, FID cards, administrative fees for details, Registry of Motor Vehicle license and registration non-renewal releases, and parking meter receipts. The total fees collected in FY2022 was \$419,607 which included payment of cannabis related fees of \$228,025. Fees collected during FY2023 declined to \$146,866 which was not entirely unexpected due to a change in state law that restricted local agreements with cannabis operators from making payment to the municipality beyond direct cost offsets so the estimate for FY2023 was lowered to \$155,000. However, the total actual income from fees also decreased with a total of \$146,866, a decrease of 65% (\$272,741) from FY2022. The FY2024 actual receipts increased to \$204,793. The revised estimate for FY2025 is \$160,000. The estimate for FY2026 is **\$165,000** which is 3.1% more than the estimate for FY2025 and represents approximately 81% of the actual FY2024.

Rental Income is collected on a lease with the Needham Golf Club. The Town has a long-term lease with the Needham Golf Club (NGC) which runs for twenty years. The land which the NGC leases is considered taxable. The Town also has a rental agreement with Tesla for

use of the former landfill site where the solar panels are located. The Town also collects rent on the use of Town facilities such as Powers Hall. Total rental income for FY2022 was \$208,202 and declined to \$167,972 for FY2023. The total rent collected during FY2024 increased to \$173,080. The estimate for FY2025 is \$143,000. The FY2026 estimate has also been set at **\$143,000**, which is approximately 83% of the FY2024 actual.

Recreation fees are collected by the Park and Recreation Department for Rosemary Pool, summer programs, and rental of fields. Other Park and Recreation programs are accounted for separately in a revolving fund. Park and Recreation was one of the departments that were financially impacted negatively because of COVID. FY2020 actual receipts totaled \$358,649, which was a decline from the previous year and FY2021 revenue declined to \$196,578. Revenue increased during FY2022 with \$236,392 as most activities were running and attendance levels high. FY2023 saw income increase to a level above the pre-COVID years, with \$561,474 collected by year end. However, unexpectedly revenue declined during FY2024 to \$307,980, a decline of more than 45% from the prior year. The estimate for FY2025 was revised downward from \$450,000 to \$250,000. We have level dollar the estimate for FY2026 at **\$250,000** which is approximately 81% of the actual FY2024.

Other Department Income includes revenue collected by the various Town departments, which are not properly accounted for in the other accounts. This would include amounts received by the planning and conservation departments. The total receipts for FY2022 were \$600,976 which increased slightly for FY2023 to \$641,663. However, receipts declined during FY2024 to \$551,491, a decline of more than 14%. This decline was attributable in part to a slowdown in the number of projects coming before the various land use boards and commissions. The revised estimate for FY2025 is \$485,000. The estimate for FY2026 has been held at the **\$485,000** level, which is approximately 88% of the FY2024 actual.

The category of **Licenses and Permits** includes licenses issued by the Select Board and Town Clerk, and permits issued by the Building, Fire, and Health Departments. Actual receipts in FY2020 were \$2,381,660, which was a decline from the prior year and the decline continued for FY2021 with total receipts of \$2,068,299, a drop of 13% from the prior year. Revenue increased during FY2022 with \$2,771,497 in total receipts, or \$703,199, approximately a 34% increase. FY2023 was a banner year with total income of \$5,099,527, primarily all from building permits. This was an increase of \$2,328,030 (84%) over the prior year. As expected, the FY2024 actual license and permit revenue declined to \$2,737,879; the decline in building permit income was \$2,367,291, nearly 51% less collected during FY2024 compared to FY2023. The estimate for FY2025 is \$1,925,000. The estimate for FY2026 is **\$2,190,000** which is a 13.8% increase and represents approximately 80% of the FY2024 actual. Building permit activity is the primary and substantial revenue stream for this category of receipts. Chart IX provides the history of the actual building permit revenue collected during the past six completed fiscal years. Over the six-year period, building permits generated revenue with a high of more than \$4.8 million (FY2023) and a low of \$1.8 million (FY2021). Building and construction activity is volatile, and has a greater sensitivity to changes in interest rates, and hence we generally estimate a lower percent of the actual than most receipts.

Chart IX
Building Permit Activity

Fiscal Year	Permits	Fiscal Year	Permits
2019	\$2,261,032	2022	\$2,508,020
2020	\$2,079,634	2023	\$4,820,695
2021	\$1,822,461	2024	\$2,453,404

Special Assessments are usually one-time or series events and are projected as they become known.

The category of **Fines and Forfeits** includes parking tickets, court fines, and other violations. Enforcement of parking regulations and other non-criminal infractions were limited due to concerns related to COVID but resumed in 2021. There has also been a growing trend across the United States to not overtly depend on fines and forfeiture to fund governmental activities, which tend to fall more heavily on those with limited means. The Needham Public Library ended the assessment of fines for overdue returns. The actual revenue during FY2022 was \$110,191, which declined to \$101,457 during FY2023, and FY2024 saw total receipts of \$83,832.

Chart X
General Fund Investment (Interest) Income

Fiscal Year	Interest	Fiscal Year	Interest
2019	\$979,649	2022	\$194,651
2020	\$834,163	2023	\$1,520,840
2021	\$228,969	2024	\$3,014,707

Investment (Interest) Income is another revenue stream that has significant up and down swings (Chart X). The actual interest earnings of \$834,163 during FY2020 were lower than FY2019 (\$979,649), and FY2021 saw a momentous decline in total interest of \$228,969, more than a 72% drop. The decline in interest earnings was driven by the actions taken by the Federal Reserve Board to lower interest rates to near zero to stimulate the economy during the Pandemic. We revised the original FY2022 estimate from \$264,000 to \$150,000. Actual income earned during FY2022 declined to \$194,651, a decline of nearly 15%. FY2023 was surprisingly a banner year as well with interest earnings of \$1,520,840 or a 681% increase over FY2022. The interest earnings continued to grow during FY2024, nearly double that of FY2023 with a total of \$3,014,707. The estimate for FY2025 was revised upward from \$500,000 to \$1 million. Interest rates can and do change, sometimes quickly, and hence this is another receipt that we are very cautious with estimating but do believe the modest increase of \$30,000 for FY2026 to a total of **\$1,030,000**, is keeping with the conservative approach. The estimate represents approximately 34% of the actual FY2024, which provides a buffer should interest rates decline next year.

Medicaid reimbursements are classified as a local-receipt revenue source, which often fluctuates from year to year (Chart XI), but in the last few years the trend has been one of the noticeable declines. In FY2020 the Town received \$67,188 in Medicaid revenue, which was a decline of \$113,484 or 62% from FY2019, and FY2021 the revenue declined to \$2,319. FY2022 was even lower at \$1,642, and during FY2023 the Town received no funds. FY2024 the Town received \$16,160. We made no estimate for FY2025, nor an estimate for FY2026.

CHART XI

Medicaid Reimbursements

Fiscal Year	Medicaid	Fiscal Year	Medicaid
2019	\$180,672	2022	\$1,642
2020	\$67,188	2023	\$0
2021	\$2,319	2024	\$16,160

Miscellaneous Income totaled \$3,296 for FY2022, but FY2023 saw \$220,618 collected. However, \$217,288 was from Opioid settlement payments, which is now credited directly to the Opioid Stabilization Fund that Town Meeting approved in May 2023. Excluding the opioid payments total receipts were \$3,330. FY2024 actual was \$3,145, a decline from similar receipts collected during FY2023. For recurring miscellaneous income, we have made no estimate for the current year nor FY2026.

Nonrecurring Income represents funds that may be received but are not expected to reoccur, e.g., one-time grants, financial assistance for an event, etc. In FY2022, the Town reported nonrecurring receipts of \$319,369. The Town received various refunds and rebates which totaled \$31,089. The sale of surplus equipment by the Town and the School departments generated \$266,691. The Town also received payment of \$10,159 for an energy rebate and \$8,662 in electricity refunds from Eversource. The Town collected \$2,768 in prior-year receivables that were previously deemed uncollectible and written off. For FY2023, the nonrecurring receipts included various refunds and rebates which totaled \$5,629. The sale of surplus equipment by the Town and the School departments generated \$331,858. The Town received a community payment of \$200,000 from Children's Hospital in connection with the construction of a new medical facility in Needham. The Town received \$35,515 in monies deemed abandoned. The Town also received payments of \$36,225 for energy rebates and \$2,537 in electricity refunds from a contractor. The Needham Public Schools received a payment of \$3,500 from National Center for Civil Innovation to reimburse for a stipend. The Town collected \$534 in prior year receivables that were previously deemed uncollectible and written off and \$407 in lost motor vehicle excise revenue from the Commonwealth. For FY2024 the Town received \$305,125 of receipts that are classified as nonrecurring receipts. Most of the non-recurring receipts were a result of various refunds and rebates which totaled \$12,884. The Town received \$205,000 from Eversource for road work repair. The sale of surplus equipment by the Town and the School departments generated \$50,291. The Needham Public Schools received a transportation reimbursement of \$22,257 from the Town of Medway. The Town also received payments of \$8,373 for energy rebates and \$154 in electricity refunds from a contractor. Other monies received by the departments during the year totaling \$3,932 were classified as nonrecurring. The Town collected \$2,234 on

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receivables that were previously deemed uncollectible and written off. There is no estimate for miscellaneous nonrecurring receipts for fiscal 2025 or 2026.

General Fund Recurring Receipts
Table 2.6

Description	FY2022 Actual	FY2023 Actual	FY2024 Actual^	FY2025 Recap	FY2026 Estimate	\$ Change
Property Taxes	158,014,832	179,124,962	182,769,187	182,702,027	193,566,401	10,864,375
State Aid	13,157,380	14,694,071	15,531,316	16,175,722	16,663,045	487,323
Local Receipts	15,897,676	22,328,528	21,952,067	15,413,000	16,658,000	1,245,000
Total Receipts	187,069,887	216,147,561	220,252,570	214,290,749	226,887,446	12,596,698

^subject to final audit

Other Available Funds

Other available funds (\$421,723) represent 0.2% (Table 2.8) of the total general fund before adjustments and offsets. Projections of reserves follow past budget methodology. The uses of the funds are based on historical uses of these funds. The two available funds that have been recurring are Debt Exclusion Offsets and Overlay Surplus. Other available funds are correlated to expenses. These funds must be specifically identified by Town Meeting in the motion for them to be used.

Debt Exclusion Offset is an amount equal to the amortized value of a premium that may have been received on a debt-excluded bond or note and is spread over the life of the loan. The offset reduces the amount of the excluded debt service that is raised on the tax levy. The amount for FY2026 is **\$21,723**.

Overlay Surplus is generated when it is determined that all claims for abatements and exemptions on property tax levies of a particular fiscal year have been resolved, and uncollected taxes for the year have been secured with a tax taking lien filed with the Registry of Deeds or Land Court, depending upon the type of property, leaving a balance in the overlay account. Abatement and exemption activity is tracked on a fiscal year basis, but the overlay reserve which covers those costs is held in a single account. From time to time the Board of Assessors may vote to release funds from the overlay fund, which then is considered a surplus and may be used as a funding source by Town Meeting during the year that the surplus is declared. Any funds declared as surplus and not appropriated by Town Meeting will be closed out to the fund balance and will contribute to the Free Cash certification in the following fiscal year. We have planned on the use of **\$400,000** to fund appropriations. Per state statute, the Board of Assessors must formally vote to release any determined surplus before it is available for appropriation. The Board approved the release of \$1,000,000 at the October 9, 2024 meeting. \$600,000 of the overlay surplus was appropriated at the October 21, 2024, Special Town Meeting.

The **Parking Meter Fund** is reserved for appropriation and the revenues are derived from parking meters, which under State Law must be used for parking-related purposes. With the passage of the Municipal Modernization Act, parking meter receipts collected after November 7, 2016, are now considered General Funds. The Act allows the Town to reestablish the Parking Fund, but this budget plan does not contemplate such action. The residual balance is \$244,224.

Transportation Infrastructure Funds are received from the Commonwealth through a state assessment on transportation network companies, such as Uber and Lyft, operating in the state. Each company reports to the State the number of rides that originated in Needham and remits a per-ride assessment of \$0.20, which is credited to the State's Transportation Infrastructure Enhancement Fund of which one half of the amount is sent to the Town. The distributed funds are special revenue, which require appropriation prior to use. The funds are reserved to be appropriated by Town Meeting for expenses related to the operation of transportation network services in the town including, but not limited to, the complete streets program established in Chapter 90 and other programs that support alternative modes of transportation. However, starting with distributions received on or about June of 2023, if the amount of the distribution to the Town is \$25,000 or less, the chief executive officer as defined in Section 7 of Chapter 4 of the General Laws may expend the funds for statutory purposes without further appropriation. St. 2022, c. 176, § 27. The amount for FY2026 is not yet known.

Other available funds in prior years have included items such as unexpended balances of prior warrant articles, grants, and general and dedicated reserves. The budget plan has not identified any sources to be used for the Annual Town Meeting.

Free Cash

Free Cash balance is largely a function of actual revenue collections in excess of estimates and expenditures less than appropriations. Given the nature of Free Cash, it should not be depended upon as an operating revenue source, but rather a supplemental source. We have taken deliberate steps to reduce the level of Free Cash that is used to support ongoing operating expenses, and recommend using it to improve reserves, invest in capital assets, support one-time or short duration programs, or as a temporary funding source for recurring expenses if an increase in recurring revenue is anticipated.

The Free Cash has not yet been certified for FY2025. We have assumed **\$19,000,000** for this budget plan. Free Cash above the amount for this budget plan may be directed to larger capital projects and/or reserved for future years. The \$19 million represents 7.5% of the total general fund before adjustments and offsets. This is an increase of \$1,669,217 from the amount that was appropriated last year. The expected Free Cash figure is due to several factors: the FY2024 operating budget returns, comparable total local receipts, and using less of the certified Free Cash last year (during FY2024) for FY2025 appropriations so that a greater amount would be rolled over to this year. The Certified Free Cash in FY2024 was \$23,816,038 of which \$17,330,783 was appropriated and \$6,485,255 was closed out at the end of the year and should become part of the Free Cash that will be certified by the State this year. The Certified Free Cash in FY2023 was \$17,356,938 of which \$14,522,850 was used for FY2024 appropriations and \$2,834,088 was closed out at the end of the year. The Certified Free Cash in FY2022 was \$16,952,126 of which \$14,644,455 was used for FY2023 appropriations and \$2,307,671 was closed out at the end of the year. The Certified Free Cash in FY2021 was \$16,665,406 of which \$11,526,630 was used for FY2022 appropriations and the balance of \$5,138,776 was closed out at end of the year. The Certified Free Cash in FY2020 was \$12,369,898 of which \$7,862,473 was used for FY2020 and FY2021 appropriations and the balance of \$4,507,426 was closed out at the end of the year. Table 2.7.1 shows how much Free Cash was used for the operating budget, cash capital, other financial warrant articles, reserves, or closed out.

Fiscal Year 2026 Proposed Budget

Uses of Free Cash
Table 2.7.1

Certification Year	Fiscal Year Activity	Free Cash	Operating Statement Maximum	Budget	Capital	FWA	Reserves	Total of Uses	Returned
FY2020	2019	12,369,898	3,217,536	3,208,040	3,939,433	715,000	-	7,862,473	4,507,426
FY2021	2020	16,665,406	3,527,570	3,527,570	6,246,653	1,752,407	-	11,526,630	5,138,776
FY2022	2021	16,952,126	3,763,414	3,625,000	10,475,329	492,000	52,126	14,644,455	2,307,671
FY2023	2022	17,356,938	3,874,475	3,597,105	9,236,607	1,471,850	217,288	14,522,850	2,834,088
FY2024	2023	23,816,038	4,084,521	4,081,603	12,363,996	816,441	68,743	17,330,783	6,485,255
								-	-

Given that the Town of Needham develops its annual operating and capital budgets in such a way that Free Cash can be counted upon each year, some amount of Free Cash has been used to support operating expenses. We continue to recommend that the amount of Free Cash used to fund the operating budget should not be more than 2% of the budget turn back of the prior completed fiscal year or the actual amount returned, whichever is less. We use the final adjusted operating budget to calculate the two percent figure. We define the final adjusted operating budget as the total of the Departmental budgets and Townwide expenses, except for the Reserve Fund. We do not include any transfer from the Reserve Fund line into the Departmental budgets. Any return from the Reserve Fund would not be considered part of the budget return when calculating the lesser of the two calculations: two percent of the final adjusted budget, or actual return, whichever is less. In table 2.7.2, we show what the budget returns have been in the past four years and what two percent of the final adjusted operating budget would have been.

Operating Budget Returns
Table 2.7.2

Fiscal Year Activity	Final Budget	Returned	Adjusted Final Budget	Related Return	Percent of Budget	Reserve Fund Return	Reserve Fund Return as a % of Total Return	Two Percent of the Adjusted Final Budget
2020	178,260,006	7,634,782	176,378,506	5,783,282	3.3%	1,851,500	24.3%	3,527,570
2021	190,247,810	6,473,319	188,170,719	4,787,338	2.5%	1,685,981	26.0%	3,763,414
2022	195,800,817	7,658,330	193,723,726	6,354,076	3.3%	1,304,254	17.0%	3,874,475
2023	206,188,160	8,278,121	204,226,069	7,099,273	3.5%	1,178,848	14.2%	4,084,521
2024	214,275,097	6,918,286	212,289,622	5,766,328	2.7%	1,151,958	16.7%	4,245,792

Two percent of the FY2024 adjusted final budget equals \$4,245,792; the actual FY2024 budget return less the Reserve Fund return was \$5,766,328 which is more than two percent. The budget plan has **\$4,245,792** of the Free Cash being used for operating expenses (the maximum allowed under the policy). Free Cash is also proposed to be used to fund cash capital, warrant articles, and reserves in accordance with adopted policies and targets. Certification of Free Cash above the amount identified for use is proposed to fund capital that otherwise may not be funded or would be funded by debt, provide advance funding to the stabilization funds to reserve for future projects, or a combination of the aforementioned. The Town has been following the recommended practice of limiting the amount of Free Cash that supports the operating budget by using the funds to pay not only for needed cash capital, but also to put aside funds for future demands that may arise unexpectedly and for various one-time financial warrant articles.

Fiscal Year 2026 Proposed Budget

Revenue as a % of Total General Fund Revenue
Table 2.8

Description	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Recap	FY2026 Estimate
Property Taxes	79.9%	75.9%	76.8%	77.9%	79.3%
State Aid	6.5%	6.5%	6.5%	6.6%	6.5%
Local Receipts	7.6%	9.7%	9.4%	6.2%	6.5%
Other Available Funds	0.6%	1.7%	1.2%	2.3%	0.2%
Free Cash	5.4%	6.2%	6.1%	7.0%	7.5%
Total General Fund Revenue*	100.0%	100.0%	100.0%	100.0%	100.0%

*May not equal 100% due to rounding

ADJUSTMENTS TO GENERAL FUND REVENUE

While most enterprise fund expenses are accounted for in the enterprise fund, certain costs of the department are reflected in the general fund budgets of other Town departments (e.g., treasurer/collector, information technology, personnel, insurance, etc.). These enterprise-related general fund expenditures are funded with transfers of revenue from the enterprise fund to the general fund. The amount projected for FY2025 is based on the current year and is estimated at **\$760,000**.

The preliminary estimate for the sewer fund reimbursement is **\$300,000**. The estimate for the water fund is **\$460,000**. The lower estimates are due to the drop in water and sewer reimbursements for FY2025. Because indirect costs associated with the two funds are a factor of Town Meeting appropriations, the actual FY2026 transfers may be adjusted accordingly.

Enterprise Reimbursements to the General Fund
Table 2.9

Description	FY2022 Actual	FY2023 Actual	FY2024 Actual ^	FY2025 Recap	FY2026 Estimate	\$ Change
Sewer	507,526	500,948	476,616	308,495	300,000	(8,495)
Water	899,889	715,567	879,782	463,465	460,000	(3,465)
Total	1,407,415	1,216,515	1,356,398	771,960	760,000	(11,960)

FY2026 is the 15th operating budget that will include **CPA** supported debt service. The Town Hall financing plan calls for debt service paid by CPA funds to be \$344,725 which is a decrease of \$6,875 from FY2025. This is the seventh year that debt service related to the Rosemary Recreation Complex (RRC) project comes due. The amount payable during FY2025 is \$538,232 which is a decrease of \$18,250 from FY2025. The annual debt service will decline each year on the Town Hall and Rosemary Recreation Complex projects until they are paid off: Town Hall in 2031, and RRC in 2039. However, the Emery Grover project was approved by Town Meeting in May 2022 and is financed in part from CPA funded debt which has not yet been fully bonded so the final payment year is yet to be determined. The amount for FY2026 is \$480,000, which is the same as the current year.

The total transfer for FY2026 is **\$1,362,957**, a decrease of \$25,125, or approximately 1.8%. We reflect \$1,362,957 as another adjustment to General Fund revenue because the CPA debt is included in the general operating budget of the Town.

OTHER RESERVES AVAILABLE FOR APPROPRIATION

The available balance in the **Stabilization Fund** as of July 1, 2024, was \$4,826,405. The Stabilization Fund may be transferred, by vote of Town Meeting, for any municipal purpose. There is no appropriation from the Fund planned for FY2026.

The Town also established an **Athletic Facility Improvement Fund** for the purpose of reserving funds for future extraordinary athletic field and artificial turf replacement and maintenance costs. The balance in the Fund as of January 1, 2025, was \$202,706. The budget plan calls for an appropriation of **\$23,725** to the Fund, which is based on a share of the Park and Recreation receipts collected during the prior year for this purpose. There is no appropriation from the Fund planned for FY2026.

The Town also established a **Capital Equipment Fund** for the purpose of funding general fund capital equipment if the usual funding sources are not available or insufficient and deferring the appropriation could result in a safety or other hazard or would be imprudent to the overall operations of the Town. Town Meeting approved the change of the name from Capital Improvement Fund to Capital Equipment Fund and purpose of the Fund at the October 21, 2024, session. The balance in the Fund as of January 1, 2025, was \$1,705,752. An appropriation to the Fund is planned for the 2025 Annual Town Meeting, equal to the amount collected during the past year from the sale of surplus equipment. Starting with FY2026, the proceeds from the sale of surplus equipment will be credited directly to the Fund as approved by Town Meeting.

The Town also established a **Capital Facility Fund** for the purpose of reserving funds for future extraordinary capital facility maintenance costs. The balance in the Fund as of January 1, 2025, was \$2,176,406. An appropriation to the Fund equal to two percent of the amount certified as Free Cash (currently estimated at **\$380,000**) is planned for the 2025 Annual Town Meeting in accordance with the updated policy and funding target that no less than two percent of Free Cash certified by the Department of Revenue is to be appropriated to the Fund.

The Town also established a **Debt Service Stabilization Fund** for the purpose of setting aside funds to smooth out the impact of General Fund Debt Service that may exceed the Town's goal that only three percent of General Fund revenues be designated for debt and/or smooth out the impact of new exclude debt service obligations. The balance in the Fund as of January 1, 2025, was \$2,429,662. No appropriation to the Fund is anticipated for the 2025 Annual Town Meeting but there may be an appropriation recommendation to the Fund at a Special Town Meeting.

The Town also established a **Stormwater Stabilization Fund** for the purpose of reserving funds for future capital costs associated with compliance with the National Pollutant Discharge Elimination System (NPDES) program. The Town Meeting authorization for this fund allows 100% of the community stormwater mitigation assessments collected to be credited directly into the Fund. Use of the monies in the Fund may only happen, the same way as with all the other special stabilization funds, by appropriation. The balance in the Fund as of December 23, 2024, was \$408,295. No appropriation to the Fund is necessary.

The Town also established an **Opioid Settlement Stabilization Fund**. As a result of a nationwide settlement with opioid distributors funds, the Town receives monies from the Commonwealth which are required to be used for programming and strategies for opioid use prevention, harm reduction, treatment, and recovery. The Fund was authorized by Town Meeting in the same manner as the Stormwater Stabilization Fund, which allows all opioid settlement payments to be credited directly to the Fund. Future expenditures out of the Fund are subject to appropriation by Town Meeting. The balance in the Fund as of December 2024 was \$357,433. No appropriation to the Fund is necessary.

ENTERPRISE FUNDS

An enterprise fund is used to account for those operations that are financed and operated in a manner like a private business. The Department of Revenue states that Enterprise Funds allow a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy or other available funds, if any. The Town has established an Enterprise Fund for its water service operation and sewer service operation. The enterprise funds are reimbursing the general fund for their related indirect costs (e.g., enterprise employee benefits, property insurance, shared staff, etc.).

Description	FY2022 Actual	FY2023 Actual	FY2024 Actual [^]	FY2025 Budget	FY2026 Estimate	\$ Change
Sewer Enterprise	8,405,195	9,458,052	7,970,012	9,894,511	9,115,000	(779,511)
Water Enterprise	6,085,833	7,495,694	5,903,691	5,903,625	6,325,000	421,375
Total*	14,491,028	16,953,746	13,873,703	15,798,136	15,440,000	(358,136)

* Receipts before adjustments, reimbursements, and subsidies

[^]subject to final audit

The combination of the Sewer and Water Enterprise funds has total receipts at \$15,440,000 for FY2026 compared to the \$15,798,136 estimate for FY2025 (Table 2.10). This represents a decrease of \$358,136 or approximately 2.3%. However, the MWRA sewer and water assessments have not been received, and therefore we have level-funded the assessments. Any change will be reflected by an adjustment to receipts.

Description	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Estimate	\$ Change
Sewer Enterprise	365,000	1,470,255	1,234,641	1,345,804	1,992,339	646,535
Water Enterprise	1,370,913	0	3,812,733	1,982,809	1,974,322	(8,487)
Total	1,735,913	1,470,255	5,047,374	3,328,613	3,966,661	638,048

The budget calls for the use of **\$1,992,339** of retained earnings and other available funds in Sewer Enterprise for a combination of funding the operating budget (\$797,339) and cash capital (\$1,195,000) for FY2026. The FY2025 Sewer Enterprise operating budget relied on \$745,804 in retained earnings. The Water Enterprise budget calls for the use of **\$1,974,322** retained earnings and other available funds for a combination of funding the operating budget

(\$496,337) and cash capital (\$1,477,985) for FY2026. The FY2025 Water Enterprise operating budget relied on \$726,995 in retained earnings. Table 2.11 shows the total appropriated from enterprise reserves and other one-time funds since FY2022.

Transfers to the Enterprise Funds

The Town approved a change effective with the FY2012 budget that the expenses associated with the Drains Program that were carried in the DPW General Fund Operating Budget are now part of the Sewer Enterprise Fund Budget. The employees who perform most of the drains-related work are assigned to either the water or sewer division. There are benefits for the Town to have the water and sewer employees perform the drain-related work rather than hiring additional staff for the sole purpose of drain work. The drains program is considered a general fund expense and not a sewer or water fund expense. The weekly tracking and processing of drains related procurement, accounts payable, and payroll, as well as the budgeting process is easier and more efficient (less cross-fund accounting work) to process the finance-related tasks through one of the enterprise funds, rather than the prior three fund process (general fund, sewer fund, and water fund). The General Fund still pays the drains-related costs, but the appropriation is made from the General Fund to the Sewer Enterprise Fund Budget. The FY2026 budget recommendation is **\$881,784, an increase of \$ 32,033 (3.8%) from the FY2025 funding of \$849,751.** Chart XII shows the payment made to the Sewer Enterprise Fund since FY2019. The FY2025 operating budget relied on retained earnings (\$745,804) to fund all the **operating expenses.** The preliminary outlook for FY2026 also will require retained earnings (\$785,154) to fund the budget and will require another increase to the sewer rates to avoid a General Fund subsidy. The next rate change is anticipated to be effective July 1, 2025.

Chart XII

General Fund Payment

Fiscal Year	Payment	Fiscal Year	Payment
2019	\$504,750	2022	\$526,368
2020	\$530,467	2023	\$835,251
2021	\$544,698	2024	\$810,358

ENTERPRISE FUND RETAINED EARNINGS

These sources are not available to support the General Fund and are shown for informational purposes only.

Similar to Free Cash, retained earnings are a function of the operations of the prior fiscal year and are generated by revenues collected in excess of estimates and unexpended balances of appropriations, as of June 30th. Once certified by the Massachusetts Department of Revenue, retained earnings are then available for appropriation or reserved to support the enterprise. Retained earnings for FY2025 have not been certified by the Department of Revenue as of the publication of this plan.

Table 2.12 shows the amounts which were certified as retained earnings by the Department of Revenue for the previous five completed fiscal years (FY2020 – FY2024). The decline in the Sewer retained earnings was due to a greater use to fund operations expenses in order not to raise rates or to lower the amount of the rate increases. Water and sewer services are essential for all residents, visitors, and workers, and protect the public's health. Many of the expenses are driven by factors not within the control of the Town and fluctuate due to individual demand and weather. Relying on retained earnings regularly to fund recurring expenses is problematic and not sustainable. Drawing down reserves to fund operations impacts the ability to fund water and sewer infrastructure, and to mitigate unexpected revenue declines. Consequently, user rates should be adjusted more frequently and may result in even higher percentage increases. The impact of fixed and higher recurring costs could be reduced if the number of accounts increased because those costs could be spread out over a greater number of customers.

Certified Retained Earnings
Table 2.12

Fund	FY2020	FY2021	FY2022	FY2023	FY2024
Sewer Enterprise	2,097,365	1,745,424	3,088,415	1,510,094	1,668,641
Water Enterprise	4,134,675	4,737,743	5,382,804	6,035,459	3,984,163

COMMUNITY PRESERVATION FUNDS

Town voters approved a 2% Community Preservation Act surcharge on real estate property tax bills effective July 1, 2005. The 2% surcharge is assessed on the total property tax due, adjusted for certain exemptions. The tax on the first \$100,000 of residential valuation is not included in the CPA surcharge, and there are also exemptions for certain low and/or moderate-income taxpayers. Actual CPA revenues collected by the Town in the prior year are eligible for matching funds from the State. The match is equal to a percentage determined annually based on available funds for distribution, not to exceed 100% of the receiving community's actual receipts.

The match rate received from the State on Needham's FY2020 CPA surcharge revenue was 28.63%. The match payment is distributed the following fiscal year, i.e., FY2020 is the basis for the FY2021 payment by the State to the Town. The match rate increased to 43.84% of the FY2021 surcharge (FY2022 revenue), but was followed by decline on the match to 38.51% (FY2023). The state match for FY2024 declined to 21.02%. The original estimate for the state match for FY2024 was \$1,131,787, which was a level dollar assumption, that was lowered to \$1,096,787. However, the actual distribution was \$656,397, a considerable decline. The estimate for FY2025 was \$578,615. The State notified the Town that the distribution will be approximately 18% or \$585,212.

We believe the distribution range in FY2026 on the FY2025 revenue will be between 10% and 25% and our revenue estimate is at the low end. The current estimate based on FY2025

collections that will be received as state matching funds in FY2026 is **\$345,000** or approximately 10%. The 2% **CPA surcharge** on FY2026 property tax bills is currently estimated at **\$3,637,000**. The total estimated receipts for FY2026 are currently \$3,982,000.

Town of Needham Community Preservation Fund Revenue and Appropriations FY2026	
<u>Community Preservation Fund Revenue Estimates</u>	
Surcharge Revenue Estimate	3,637,000
State Trust Fund Distribution Estimate	345,000
Revenue Estimate	3,982,000
<u>Community Preservation Fund Appropriation Estimates without Projects</u>	
Town Hall Project Debt Service (GF Debt Budget)	344,725
Rosemary Recreation Complex Project (GF Debt Budget)	538,232
Emergy Grover (GF Debt Budget)	480,000
Community Preservation Committee Administrative Budget	82,000
Community Housing Reserve	876,000
Historic Resources Reserve	0
Open Space Reserve	438,000
Community Preservation Fund Reserve	1,223,043
Appropriation Estimates	3,982,000
<u>Reserve Balances 12/31/2024</u>	
Community Housing Reserve	872,545
Historic Resources Reserve	106,669
Open Space Reserve	2,838,167
FY2025 General Reserve*	87,215
CPA Free Cash*	3,455,380
Total Reserves	7,359,976
<u>Specific Appropriation Requests</u>	
Ongoing Collections Storage Upgrades (Needham History Center & Museum)	46,712
NHA East Militia Heights Development/Charles River Center	3,500,000
NHA Seabeds Way & Captain Robert Cook Drive	5,600,000
NHA High Rock Estates Affordable Housing Land Study	150,000
Needham Trail Signage Improvements	104,400
Action Park & Pickleball Court (Design)	300,000
Eliot School Grounds Renovation (Design)	69,960
Total Project Requests	9,771,072

*This a single year reserve, any unused balance closes out June 30, 2025.

The estimate provides for \$82,000 to be appropriated to the Community Preservation Committee's (CPC) administrative budget and \$438,000 to be credited to the Open Space Reserve. The \$438,000 figure is approximately 11% of the new revenue estimate for FY2026. Because the final revenue estimate is usually not known until the actual tax rate has been approved and the bills calculated, the practice has been to appropriate an amount of 11% of the revenue estimate to each of the required reserves to better ensure that the minimum CPA

use requirement is satisfied. The amount assumed to be credited to the Community Housing Reserve is \$876,000 or approximately 22%, which is in keeping with the recent practice of the CPC of setting aside more funds for housing. The FY2026 debt budget includes \$344,725 of debt service for the Town Hall project and \$538,232 of debt service for the Rosemary Recreation Complex. FY2026 also includes \$480,000 for debt service related to the Emery Grover project. The Town Hall project was previously designated as a historic preservation project, and the portion of the Emery Grover project that is funded by CPA is also designated as a historic preservation project. The combined debt service for FY2026 for those two projects is \$824,725, which is more than our \$438,000 estimate to be reserved, so no appropriation from CPA receipts for Historic Resources is necessary. The balance of the CPA revenue estimate of \$1,223,043 would be transferred to the Community Preservation Fund General Reserve for FY2026. The amount that is appropriated to each reserve would be adjusted as needed based on CPC's project funding recommendations and Town Meeting votes on those recommendations.

CPA Free Cash for FY2025 was certified at \$3,755,380. However, \$300,000 of the CPA Free Cash was appropriated at the October 21, 2024, Special Town Meeting for the High School tennis courts project. The available balance is **\$3,455,380**. The amount remains available for appropriation until June 30, 2025. The FY2025 CPA General Reserve has a balance of **\$87,215** and the funds remain available for appropriation until June 30, 2025, as well. The CPA Free Cash and General Reserve will close out to the CPA fund balance after the end of the FY2025 and will not become available for use in FY2026 until after the CPA Free Cash is certified for the year. The Community Preservation Committee (CPC) has not yet made any funding recommendations for FY2026. The total of the requests for FY2026 exceeds the monies available for appropriation.

Section 3

Department Budget Submissions

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Townwide Expense Budget					
Townwide Budget		Casualty Liability Property and Self Insurance Program			
Purpose of the Budget					
The General Insurance budget provides for auto liability, general liability, property and casualty, law enforcement, public officials and school board liability, self-insurance, and deductible expenses for the Town of Needham including the Needham Public Schools. The general insurance program is overseen and managed by the Finance Department. The program is designed to reduce risk to protect the Town and its assets from the negative effects of unpredictable and significant claims and losses.					
Budget Activities					
The Town is insured through the Massachusetts Inter-local Insurance Agency (MIIA), which is a self-insurance pool created under G.L. c. 40M (governmental units pooled insurance) and is a provider of insurance exclusively to municipalities and other governmental entities in the Commonwealth. The Town has usually seen favorable rates in comparison to the overall insurance market, because of the unique nature of the insurance pool, this is still true. The Risk Management Committee promotes a safe and healthy work environment, loss prevention and risk mitigation through training and promoting best practices. The Risk Management Committee makeup consists of employees across various departments including the School Department. As a member of MIIA, the Town participates in MIIA’s rewards program. The rewards program is designed to encourage workplace safety awareness and good maintenance practices to earn discounts and savings on the insurance premium. Credits are earned by the Town when employees attend training courses designed to increase awareness of safety issues and by developing and complementing safety policies and plans. During FY2024, the Town earned \$36,440 in credits through participation in the MIIA reward program, an increase of \$1,973 over the \$34,467 earned in FY2023. During the year, Town employees attended training seminars offered by MIIA, and MIIA’s partners such as MMA, MMHR, etc. Town departments also held conducted self-directed exercises. The Town implemented preventive and maintenance programs, developed and updated certain policies.					
	FY2020	FY2021	FY2022	FY2023	FY2024
Earned Rewards	\$33,417	\$23,223	\$25,966	\$34,467	\$36,440
As a member of MIIA, The Town applied for the Risk Management Grant and was awarded \$7,507.50 for fleet maintenance software to promote safety, compliance, and maintenance of the Town’s fleet.					
	FY2020	FY2021	FY2022	FY2023	FY2024
Liability Claims	88	84	101	92	98
The Town received 98 claims during FY2024, an increase of six from FY2023. Over one fourth of the claims were related to water damage from the immense rainstorm on August 8, 2023. During the storm, the Town received an extraordinary amount of rain in a short period of time that flooded certain parts of the town. The Town declared State of Emergency in connection with the storm.					

Townwide Expense Budget						
Townwide Budget		Casualty Liability Property and Self Insurance Program				
Budget Changes						
Premiums for fiscal year 2026 are not yet known, as this information is usually received in the late spring (June). Table 1 shows the change in the July 1 initial premium for the insurance coverage provided by MIIA, the actual total premium for the fiscal year which includes policy amendments, credits, and discounts, and the total budgetary expenditures for the immediate prior five fiscal years (2020 – 2024). FY2025 shows the initial premium and the amount the Town paid to date after applying credits and an early payment discount. The fluctuations in the annual premium were due to buildings coming off and new or expanded buildings being added to the policy and not due to extraordinary building loss experience. The new or remodeled facilities added over the past few years include the new Memorial Park Field House (2020), the Mitchell School modular classrooms addition (2020), the Sunita Williams Elementary School (2020), the Jack Cogswell Building (2021), Communications Tower on Central Avenue (2021), the new Fire Headquarters (2021), Fire Station #2 (2022), the Police Station (2022), and the Emery Grover Building was added back to the policy in October 2024.						
Year	Budget	Initial Premium	Premium*	Change	Expenditure**	Change
FY2025	\$972,560	\$912,982	\$890,157	7.4%		
FY2024	\$922,490	\$850,409	\$829,149	5.2%	\$923,772	15.2%
FY2023	\$834,262	\$803,303	\$787,802	11.2%	\$802,155	8.0%
FY2022	\$758,900	\$736,456	\$708,600	6.7%	\$742,594	11.2%
FY2021	\$665,795	\$677,195	\$664,190	13.3%	\$667,584	9.8%
FY2020	\$626,790	\$579,700	\$586,413	15.2%	\$608,251	-2.7%
*Premium after adjustments, amendments, and credits						
**Expenditures reflective of all credits, paid settlements, policy amendments, transfers, and encumbrances for the fiscal year.						
The annual premium is assumed to increase by 6.5% for FY2026 over the base policy for FY2025. This is reflective of the average change for the past ten years FY2016 through FY2025. We base the budget increase on a longer lookback period because the number of facilities that were added to the Town’s policy over the immediate past five years has been significant. Inflationary pressures continue to be a driver on the premium increase. The adjusted premium for FY2025 as of October 2024 increased by 7.4%, which compares to the 5.2% for FY2024. The policy premium includes buildings, casualty and liability, special property, and vehicle coverage. As of July 2024, the total insured value of real property exceeds \$486 million, an increase of 1.9% from the prior year, but does not include the Emery Grover building. The building will be added back to the policy, but the value and premium amount have not been determined as of the submission of the budget request.						
As of September 17, 2024, the Town's vehicle insurance policy covered 284 vehicles. The vehicle policy inclusive of vehicles and trailers has 10 assigned to the building department, 18 to the school department, 2 to the finance department, 26 to the fire department, 5 to the health and human services department, 36 to the police department, and 187 to the public works department. The Town also carries special property coverage on certain heavy equipment vehicles, specialized						

Townwide Expense Budget			
Townwide Budget		Casualty Liability Property and Self Insurance Program	
equipment used by Fire, Health, Police, and Public Works departments, as well as certain independently appraised items such as fine arts in the Library and Schools. This coverage also includes some infrastructure such as traffic lights.			
The Town also carries general liability insurance as well as specialized policies for cybersecurity incidents, law enforcement liability, and school board liability.			
The budget provides for the self-insurance account to pay settlements and other uninsured property losses that is level funded at \$20,000. The budget also pays administrative expenses, insurance deductibles, other small claims, uninsured losses, and other related claims and has been increased by \$7,500 to \$33,500. The change is due to the increase in the vehicle coverage deductible from \$500 to \$1,000. Insurance premiums relating to the two enterprise activities and actual uninsured claims paid are treated as indirect costs which are recovered from the enterprise funds and reflected in the funding sources for the general fund operating budget.			
The total (\$1,030,826) General Insurance program budget request is \$58,266 higher, approximately 5.99% more than the current budget of \$972,560.			
Spending Request Recap			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
Insurance Premium	977,326		977,326
Administrative, Deductibles, and Insurance Expenses	33,500		33,500
Self-Insurance and Settlements	20,000		20,000
Total DSR2 & DSR4	1,030,826		1,030,826
V2026			

Townwide Expense Budget	
Townwide Budget	Debt Service
Purpose of the Budget	
To maintain an overall capital investment plan which works within the Town's debt policies and uses modern financial tools to fund equipment, facilities, and infrastructure in a sustainable manner. The Debt Service budget provides the appropriation for the Town's annual principal and interest expenses associated with various capital projects. The projects have been funded by the issuance of notes and bonds. The Sewer and Water Enterprises pay for their related debt service from user fees and charges.	
Budget Activities	
Massachusetts municipalities are allowed under state law to issue bonds and notes for cash flow, temporary financing, and permanent financing of capital equipment and facilities. Bonds are generally required to be payable in equal or diminishing annual principal amounts beginning no later than the end of the next fiscal year commencing after the date of issue and ending within the terms permitted by law. Level debt service is permitted for bonds or notes issued for certain purposes, and for those projects for which debt service has been exempted from property tax limitations. The maximum terms vary from one year to 40 years, depending on the purpose of the issue. Most of the purposes are capital projects. They may be made callable and redeemed prior to their maturity, and a redemption premium may be paid. Refunding bonds or notes may be issued subject to the maximum terms measured from the date of the original bonds or notes. Bond Anticipation Notes (BAN) must mature within two years of their original dates of issuance, but may be refunded from time to time for a period not to exceed five years from their original date of issuance, provided that for each year that the notes are refunded beyond the second year, they must be paid in part from budgeted funds in an amount at least equal to the minimum annual payment that would have been required if the bond had been issued at the end of the second year. The maximum term of bonds issued to refund bond anticipation notes is measured from the date of the original issue of the notes except for notes issued for school construction projects approved by the Massachusetts School Building Authority. The Town approved a \$3,600,000 borrowing authorization for the renovation and other improvements of Claxton Field (Article 24) at the 2024 Annual Town Meeting. The project includes remediation work identified by the Massachusetts Department of Environmental Protection (DEP) associated with the covering of the old dump site. The debt will be repaid from the General Fund within the levy limit (sometimes referred to as the 3% debt limit). Town Meeting appropriated \$13,600,000 of which \$13 million will be funded by debt under Article 33 of the 2024 Annual Town Meeting for major improvements to the Town's sewer systems. The debt will be repaid from the sewer enterprise receipts. The Town Meeting also rescinded the \$2.5 million debt authorization for the purchase of property off Charles River Street; the funding was no longer needed because the property was purchased by a private party. The capital review process had not yet begun when this budget was submitted, but it is anticipated that debt authorizations may be sought for improvements at the Center at the Heights, Needham Public Library, Pollard School, and Public Works Facilities. There is also a planned upgrade/replacement of the Cooks Bridge sewer pump station, and a water supply development project planned to be presented for funding as early as May 2025, with funding planned over the next three years. The last time that the Town issued bonds was in April 2022. The bond issue had interest rates that ranged from a low of three percent to a high of five percent. We anticipate that when the	

Townwide Expense Budget						
Townwide Budget		Debt Service				
Town goes to issue its next bond that interest rates will be higher and debt service payment will increase. The Town maintained its AAA rating by Standard and Poor's with a stable outlook. This rating was issued March 31, 2022. We anticipate the next bond issue will be during the summer of 2025.						
Budget Changes						
The FY2026 total debt service of \$19,086,849 is 2.8% less than the current year (\$19,633,332). The FY2026 debt service budget, exclusive of enterprise fund debt, is \$16,836,849, a 3.8% decrease from the current year (\$17,503,332). The decrease for FY2026 is due to the decline in both CPA and excluded debt service. The budget includes amounts required to pay current outstanding long term general fund debt, and new long term general fund debt issues for which authorizations were previously approved by Town Meeting. The budget also pays down certain principal amounts that come due when a bond anticipation note matures when possible. This lowers the interest expense and helps to manage the Town's overall debt burden. This budget accounts for both general fund debt service within the levy, and excluded debt, as well as debt supported by CPA funds.						
Debt	Levy Limit	Excluded	CPA	Sewer	Water	Total
Principal Payments	\$1,772,000	\$6,303,000	\$670,000	\$345,942	\$446,488	\$9,537,430
Interest Payments	\$446,453	\$2,460,317	\$212,957	\$61,886	\$56,741	\$3,238,354
Note Paydowns and Other New Debt Issues	\$4,361,000		\$467,000	\$260,000	\$1,000,000	\$6,088,000
Short Term and Other New Interest	\$131,122		\$13,000	\$32,172	\$46,771	\$223,065
Total	\$6,710,575	\$8,763,317	\$1,362,957	\$700,000	\$1,550,000	\$19,086,849
The General Fund debt service within the levy limit is \$6,710,575 and the excluded debt service is \$8,763,317. The CPA supported debt totals \$1,362,957. This request does not contain any funding for debt that may be authorized at the 2025 Annual Town Meeting or May 2025 Special Town Meeting. Debt service related to the Sewer (\$700,000) and Water (\$1,550,000) enterprise funds are contained in those budgets and are therefore not included in this budget.						
The General Fund debt service, which is paid within the levy limit, is approximately 6.2% more than the current year and is in keeping with the Town's policy and financing plan. The General Fund excluded debt service portion of the budget (\$8,763,317) is 10.5% less than budgeted for FY2025 (\$9,794,892). There is no open debt excluded projects remaining to be borrowed. The combined total of debt within the levy limit and excluded from the levy limit is \$15,473,892 which is \$641,358 less (4.0%) than the FY2025 combined amount (\$16,115,250) for those two categories of debt. The excluded debt budget will continue to decline year after year, unless new debt excluded funded projects are approved. The projects that were funded by excluded debt and still have annual payments to make are the High Rock and Pollard School, High School, Newman School HVAC project, Public Safety Buildings, and the Williams School. The final debt payment for the Eliot School was FY2025. The last year for excluded debt payments for the High Rock and Pollard schools project is FY2029, the High School is FY2028, the Public Safety Buildings debt will be fully paid in FY2045, the Newman HVAC project will be FY2033, and the final year of debt payments related to the Williams School project (Owens Farm land purchase, 609 Central land purchase, and the construction of the school) is FY2044.						

Townwide Expense Budget			
Townwide Budget		Debt Service	
There are three projects that have been funded in part with CPA debt: Town Hall, Rosemary Recreational Complex (RRC), and Emery Grover. The CPA supported debt service for FY2026 is \$1,362,957 which is \$25,125 less than the amount for FY2025 (\$1,388,082), a decrease of approximately 1.8%. The debt outstanding on the Town Hall will be paid off by FY2031 and the debt on the RRC will be paid off by FY2039. The Emery Grover project is expected to be finished by 2025, but has not closed out yet, so the final borrowing and final payment have not yet been determined.			
Spending Request Recap			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
General Fund Debt	15,473,892		15,473,892
CPA Fund Debt	1,362,957		1,362,957
Sewer Enterprise Debt	700,000		700,000
Water Enterprise Debt	1,550,000		1,550,000
Sub Total	19,086,849		19,086,849
Less Enterprise Fund Debt	(2,250,000)		(2,250,000)
Total DSR2 & DSR4	16,836,849		16,836,849
V2026			

Townwide Expense Budget						
Townwide Budget		Group Health Insurance Employee Benefits and Administrative Costs				
Purpose of the Budget						
The expenses covered under this program include group insurance for active employees, 401(a) Plan deferred compensation payments, employee benefit administration costs, Medicare tax, Social Security tax, unemployment assessments, employee assistance services, professional services, and incidental expenses.						
Budget Activities						
<u>Health Insurance</u> This budget totals \$17,332,269 and includes employer contributions for health insurance premiums, health savings accounts (HSAs), and opt-out payments. The health insurance line is still estimated at this time, as actual health insurance rates will not be available until early CY2025. This budget assumes a 10% increase in health insurance premiums for FY2026 and includes a provision for the enrollment of 10 additional employees who do not currently participate in the Town's group health program. Enrollment in the Town's group insurance program has increased by 5.83% over the last ten-year period (FY2016-2025) driven by larger percentage growth increases in FY2020 (2.89%) and in FY2025 (2.11%). Enrollment has increased by 1.87% for the five-year period FY2021-FY2025. The chart below includes the number of active health insurance subscribers for the past ten years, showing trends of decreasing enrollment of General Government employees and increasing enrollment of School employees. This fiscal year, there are 65 employees participating in the "opt out" program, whereby employees receive a payment for opting out of the Town's group insurance program. The Town will realize \$901,542 in savings this fiscal year from the opt-out program.						
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%
FY2021	293	-1.68%	563	1.08%	856	0.12%
FY2022	288	-1.71%	565	0.36%	853	-0.35%
FY2023	290	0.69%	560	-0.88%	850	-0.35%
FY2024	288	-0.69%	566	1.07%	854	0.47%
FY2025	288	0.00%	584	3.18%	872	2.11%
10-Year Change (FY2016-2025)	-6	-2.04%	54	10.19%	48	5.83%
5-Year Change (FY2021-FY2025)	-5	-1.71%	21	3.73%	16	1.87%
1-Year Change (FY2024-FY2025)	0	0.00%	18	3.18%	18	2.11%

Townwide Expense Budget			
Townwide Budget		Group Health Insurance Employee Benefits and Administrative Costs	
<u>Medicare & Social Security Tax</u> The Employee Benefits budget also funds Medicare and Social Security benefits for all Town employees, including General Government and School Department employees. These lines are increasing by 4.8% and 2.0% respectively, based on a five-year average of expenses. This budget totals \$2,224,000, including \$1,912,000 for Medicare and \$312,000 for Social Security.			
<u>Unemployment</u> The Town is self-insured for unemployment. Benefits are provided by the Commonwealth, and the Town is billed for its share of the cost. The Town may be responsible for the entire benefit, or for a portion, based on the former employee's employment status over the previous year. This budget funds unemployment benefits for all Town employees, including General Government and School Department employees. The recommended unemployment line increased by 4.7% for FY2026 based on salary growth projections for a total of \$124,854.			
<u>Other Benefits and Administrative Costs</u> The Town provides other benefits to employees including life insurance, contributions to 401A retirement accounts. These benefits, along with administrative costs, total \$663,312 for FY2026.			
Budget Changes			
The health insurance market has further consolidated with the merger of Tufts and Harvard Pilgrim and health care costs continue to rise. The Town has been successful in slowing the rate of increases by offering employees qualified, high-deductible health plans and an opt-out program. The Town will continue to explore additional health insurance options. This budget will also be impacted by the state of the economy, as enrollment tends to increase in periods of recession. The total increase in the budget over FY2025 is \$1,967,960 or 10.71%.			
<u>Spending Request Recap</u>			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
Insurance & Benefits	\$20,344,435		\$20,344,435
Total DSR2 & DSR4	\$20,344,435		\$20,344,435
V2026			

Townwide Expense Budget											
Townwide Budget	Needham Electric Light and Gas Program										
Purpose of the Budget											
The Needham Electric, Light and Gas Program budget is administered by the Finance Department, but the day-to-day activities are managed by the individual Town departments, who monitor energy usage in Town and School buildings and along the public ways, public parking lots, and outdoor facility lighting. This budget pays for the cost of electric and natural gas supply furnished by private utility companies, and the monthly fixed, transmission, and distribution charges from the public utility, Eversource. This budget also provides funds for the maintenance and repair of streetlights and electric vehicle charging stations. The program also pays the costs associated with the production of electricity from solar energy that is supplied to the electric grid for which the Town receives payment from Eversource.											
Budget Activities											
The Town reviews and measures electric and natural gas use in public buildings to find opportunities to limit discretionary usage, and to make improvements that minimize energy use in a cost-efficient manner. The Town has several new and expanded facilities which opened over several years which include the Sunita L Williams School (FY2020), the Memorial Park Field House (FY2020), the modular classrooms at Mitchell School (FY2020), the Jack Cogswell Building (FY2020), the Fire Headquarters (FY2021), Fire Station #2 (November 2021), Police Station (March 2022), and in October 2024 the renovated Emery Grover Building. The increase in size and number of facilities has increased the energy load required to operate the facilities. Although the facilities are expected to be more efficient in the use of power, the demand increases because the types of systems being introduced to the buildings did not exist before or were limited (central air, elevators, technology, etc.). The Town has also added electric vehicle charging stations and is expanding the number of locations and the number of chargers. The Town closed many of its public facilities in response to the COVID Pandemic in March 2020, which resulted in a decline in total billed electric usage during FY2020. However, energy use increased as public facilities were reopened during FY2021, and the demand for the heating and ventilation systems grew. The power demand grew in FY2022 by more than 1.7 million kWh over FY2021. Electric use for FY2022 (13,138,487 kWh) was approximately 15.3% more than FY2021 (11,397,642 kWh). The increase in usage during FY2022 was due to a combination of new facilities opening (Fire Station #2 and the Police Station), the running of air exchange systems all day as a continued response to COVID concerns, which Building Maintenance was requested to do. The Town saw a reduction in total electric consumption during FY2023 with 12,739,513 kWh which mainly was due to a scale back in the use of air exchanging systems. Improved air filtering and more timely replacement of air filters helped to reduce the electric demand, because the equipment did not have to run as often to achieve the desired results. Total billed consumption increased by 176,633 kWh during FY2024, approximately 1.4% (12,916,146 kWh) more than FY2023 (12,739,513 kWh). The table below shows the billed electric usage for the last five years.											
<table> <tr> <td>FY2020 Billed Usage - All Accounts Except Enterprise</td><td>10,174,524</td></tr> <tr> <td>FY2021 Billed Usage - All Accounts Except Enterprise</td><td>11,397,642</td></tr> <tr> <td>FY2022 Billed Usage - All Accounts Except Enterprise</td><td>13,138,487</td></tr> <tr> <td>FY2023 Billed Usage - All Accounts Except Enterprise</td><td>12,739,513</td></tr> <tr> <td>FY2024 Billed Usage - All Accounts Except Enterprise</td><td>12,916,146</td></tr> </table>		FY2020 Billed Usage - All Accounts Except Enterprise	10,174,524	FY2021 Billed Usage - All Accounts Except Enterprise	11,397,642	FY2022 Billed Usage - All Accounts Except Enterprise	13,138,487	FY2023 Billed Usage - All Accounts Except Enterprise	12,739,513	FY2024 Billed Usage - All Accounts Except Enterprise	12,916,146
FY2020 Billed Usage - All Accounts Except Enterprise	10,174,524										
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FY2022 Billed Usage - All Accounts Except Enterprise	13,138,487										
FY2023 Billed Usage - All Accounts Except Enterprise	12,739,513										
FY2024 Billed Usage - All Accounts Except Enterprise	12,916,146										

Townwide Expense Budget

Townwide Budget

Needham Electric Light and Gas Program

The Town's contract for electric supply with Constellation was in effect through December 2024 (mid FY2025) at \$0.0931 per kWh, which was very favorable compared to the current market with prices that have been as high as \$0.26 per kWh. At the time of the budget submission, the Town started the bidding process for successor contracts. The Town has contracted with an energy consultant to assist with the preparation, market review and contract execution for energy supply, both electricity and natural gas. The regulated portions of electric services, transmission and distribution systems continue to climb as well. The Town's all in kWh cost estimate has been increased from \$0.24 to \$0.26 for FY2026. The growth in electric powered vehicles and with communities in the Eversource service area adopting "no fossil fuel" building codes, the demand and hence the cost for electric power will likely increase.

The Town's usage of natural gas has been increasing year over year, except FY2023, due to the conversion from oil heat to natural gas heat in some buildings over the past several years (Mitchell School, Pollard School, Public Works building), and the addition of several new and larger buildings (Fire HQ, Fire Station #2, Jack Cogswell Building, Memorial Park Field House, Police Station, and the Sunita L Williams School) and the expansion of existing facilities (High School and Mitchell School Modulares). Natural gas usage increased by 5.8% in FY2020 with 522,716 therms compared to 494,219 therms for FY2019. FY2021 usage of 667,531 therms was a 27.7% increase, which was followed by a 4.0% increase in FY2022 with 694,198 therms. The significant increase in use during FY2021 was reflective of both a colder winter season, the opening of the New Fire Headquarters, and the facilities which came online during FY2020 and were open for all FY2021. During FY2022, Fire Station #2 opened in November (start of the heating season), and the Police Station opened in March 2022 (at the end of the heating season). The total usage for FY2023 was 550,987 therms, a decrease of 20.6%. This decrease is attributable to the warmer winter. Ironically, the 2022 fall season (FY2023) was cooler than usual and natural gas use was running higher than the prior year as the building's heating systems kicked in much sooner than in recent years. However, air temperatures were generally higher than usual during the winter months (2022 - 2023), which lowered the heating needs of the Town and School buildings. During the prime heating months (November - April) the Town's natural gas usage was running at approximately 77% of the usage during the prior year. However, the price per therm increased significantly in FY2023, which required a reserve fund transfer request that was approved by the Finance Committee to pay all the bills for FY2023. Billed usage for FY2024 increased by 88,023 therms, approximately 16% over FY2023 (639,010 v 550,987).

Natural Gas Usage

FY2020 Building Consumption	522,716
FY2021 Building Consumption	667,531
FY2022 Building Consumption	694,198
FY2023 Building Consumption	550,987
FY2024 Building Consumption	639,010

The Town's natural gas supply contract expired last year (December 2023) and when the Town sought quotes for the supply, we found that the supply cost from Eversource was less expensive than the bids the Town received from the suppliers. The Town has been purchasing natural gas supply through the public utility at the time of the budget submission, but the Town has resumed testing the marketplace. A successor contract is anticipated during the second half of FY2025.

Townwide Expense Budget			
Townwide Budget		Needham Electric Light and Gas Program	
The regulated portion of the natural gas service (provided by Eversource) continues to increase. The combined (market and regulated) cost estimate is \$3.34 per therm, \$0.04 higher (1.2%) than the FY2025 budget. The average basic service fee is \$252 compared to \$235 budgeted for FY2025, an increase of 7.2%. We anticipate the State will approve additional increases in the natural gas rates.			
Budget Changes			
The budget request of \$5,990,690 is \$321,652 higher than the FY2025 budget (\$5,669,038), a 5.7% change. The primary factors which have influenced this budget submission are the increase in the average rate for electricity and natural gas, moderating consumption estimates, and the annual impact of the Emery Grover Building that reopen in October 2024. Reallocation of repair and maintenance related costs from services to supplies and equipment.			
Description	FY2026	FY2025	Net Change
Solar Energy, Electric, & Natural Gas	\$5,876,690	\$5,555,038	\$321,652
Repairs and Maintenance Services	\$63,000	\$83,000	-\$20,000
Professional, Technical, & Communication Expenses	\$25,000	\$25,000	\$0
Other Supplies and Equipment	\$25,000	\$5,000	\$20,000
Dues and Subscriptions	\$1,000	\$1,000	\$0
Total	\$5,990,690	\$5,669,038	\$321,652
			5.7%
The energy line amount (\$5,876,690) is \$321,652 or 5.8% higher than the current year (\$5,555,038). The energy line represents approximately 98% of the total budget. This request includes the estimated cost for electric and natural gas services for the existing and the reconstructed Emery Grover Building. The energy line pays the supply charges for electric and natural gas, the regulated charges for transmission and distribution, and the payments to produce electric power from solar.			
The portion of this expense line that is allocated for solar production (\$388,530) is reduced by one percent from FY2025 (\$392,455). The Town pays approximately \$0.09 kWh to Telsa for the electric power generated from the solar array which in turn is sold to Eversource. During FY2024, the Town earned an average of \$0.32 per kWh. The payments the Town receives from Eversource are General Fund receipts and are part of the revenue estimate for the budget year.			
The electric portion of the budget has essentially three parts, School and Town buildings municipal streetlights, and other facilities. The other facilities include parks and school grounds, traffic signals and highway devices, municipal parking lots, and park and recreation facilities.			
In calculating the FY2026 electric budget for municipal (Town and School) buildings and facilities, we used the three-year average consumption (FY2022 – FY2024) to develop the budget. However, accounts which have less than three years of consumption data, we use the highest consumption year total. The facilities which were less than three years are the electric vehicle charging stations.			

Townwide Expense Budget

Townwide Budget

Needham Electric Light and Gas Program

We have assumed 200,000 kWh annual usage for the Emery Grover Building which reopened in October 2024. The estimated usage was multiplied by an average rate of \$0.26 kWh plus the basic service fees. Streetlight usage is based on a \$0.20 kWh rate. The requested amount is based on 12,982,147 kWh which is higher than the 12,662,669 kWh which the FY2025 budget was based. The change reflects a higher three-year average. The total amount for electricity is \$3,387,743 an increase of \$324,498 (10.6%). The budget calculations for electricity are shown in the table below.

All Accounts Excluding Enterprise Funds	KWH	Rate	Use Charge	Account Charge	Total (rounded)
Broadmeadow School	1,103,267	\$0.26	\$286,849.42	\$286	\$287,135
Center at the Heights	221,867	\$0.26	\$57,685.42	\$286	\$57,971
Communication Tower	7,498	\$0.26	\$1,949.48	\$286	\$2,235
Daley Building	26,375	\$0.26	\$6,857.50	\$286	\$7,144
Eliot School	793,933	\$0.26	\$206,422.58	\$286	\$206,709
Emery Grover - NEW	200,000	\$0.26	\$52,000.00	\$286	\$52,286
EV Charging Stations (3)	93,597	\$0.26	\$24,335.22	\$858	\$25,193
Fire Department (2)	997,247	\$0.26	\$259,284.22	\$572	\$259,856
High Rock School (3)	687,313	\$0.26	\$178,701.38	\$858	\$179,559
High School (2)	3,019,567	\$0.26	\$785,087.42	\$572	\$785,659
Hillside School (2)	210,228	\$0.26	\$54,659.28	\$572	\$55,231
Library	589,880	\$0.26	\$153,368.80	\$286	\$153,655
Memorial Park (2)	33,272	\$0.26	\$8,650.72	\$572	\$9,223
Memorial Park Building	31,867	\$0.26	\$8,285.42	\$286	\$8,571
Mitchell School (3)	398,587	\$0.26	\$103,632.62	\$858	\$104,491
Municipal Parking Lots (5)	33,064	\$0.26	\$8,596.64	\$1,430	\$10,027
Newman School	1,079,012	\$0.26	\$280,543.12	\$286	\$280,829
Park and Recreation Facilities (3)	53,674	\$0.26	\$13,955.24	\$858	\$14,813
Police Department	1,238	\$0.26	\$321.88	\$286	\$608
Pollard School (3)	899,317	\$0.26	\$233,822.42	\$858	\$234,680
Public Services Administration Building	189,120	\$0.26	\$49,171.20	\$286	\$49,457
Public Works (4)	169,649	\$0.26	\$44,108.74	\$1,144	\$45,253
Recycling and Transfer Station (2)	162,405	\$0.26	\$42,225.30	\$572	\$42,797
Ridge Hill Barn	307	\$0.26	\$79.82	\$286	\$366
Rosemary Recreation Complex	494,400	\$0.26	\$128,544.00	\$286	\$128,830
Sunita Williams School	752,707	\$0.26	\$195,703.82	\$286	\$195,990
Town Hall Main	374,987	\$0.26	\$97,496.62	\$286	\$97,783
Town Parks (8)	8,797	\$0.26	\$2,287.22	\$2,288	\$4,575
Town Street Lights	279,762	\$0.20	\$55,952.40	\$3,146	\$59,098
Traffic Controls and Signals (34)	69,210	\$0.26	\$17,994.60	\$9,724	\$27,719
Totals	12,982,147		\$3,358,572.50	\$29,172	\$3,387,743

The budget request for natural gas supply is \$2,100,417 which is \$1,079 more than the current budget (\$2,099,338), essentially level funded. The calculation for all municipal facilities was based on each facility's three-year average consumption (FY2022 – FY2024). The consumption estimate was multiplied by \$3.34 per therm plus the basic service fees. The budget calculations for natural gas are shown on the next page.

Townwide Expense Budget					
Townwide Budget			Needham Electric Light and Gas Program		
All Accounts Excluding Enterprise Funds	Therms	Rate	Use Charge	Account Charge	Total (rounded)
1300 Central Ave. Claxton	2,293	\$3.34	\$7,658.62	\$252	\$7,911
Broadmeadow School	64,138	\$3.34	\$214,220.92	\$252	\$214,473
Center at the Heights	606	\$3.34	\$2,024.04	\$252	\$2,276
DPW 470 Dedham Avenue	22,675	\$3.34	\$75,734.50	\$252	\$75,987
DPW 480 Dedham Avenue	1,950	\$3.34	\$6,513.00	\$252	\$6,765
Eliot School	39,204	\$3.34	\$130,941.36	\$252	\$131,193
Fire Station #2	11,821	\$3.34	\$39,482.14	\$252	\$39,734
High Rock School	28,760	\$3.34	\$96,058.40	\$252	\$96,310
High School	148,489	\$3.34	\$495,953.26	\$252	\$496,205
Jack Cogswell Building	4,750	\$3.34	\$15,865.00	\$252	\$16,117
Library	11,202	\$3.34	\$37,414.68	\$252	\$37,667
Memorial Park Building	2,901	\$3.34	\$9,689.34	\$252	\$9,941
Mitchell School	54,293	\$3.34	\$181,338.62	\$252	\$181,591
Newman School	82,064	\$3.34	\$274,093.76	\$252	\$274,346
Newman School Second	120	\$3.34	\$400.80	\$252	\$653
Pollard School	87,070	\$3.34	\$290,813.80	\$252	\$291,066
Public Safety Building	18,578	\$3.34	\$62,050.52	\$252	\$62,303
Rosemary Recreation Pool	761	\$3.34	\$2,541.74	\$252	\$2,794
Sunita Williams School	35,266	\$3.34	\$117,788.44	\$252	\$118,040
Town Hall	10,417	\$3.34	\$34,792.78	\$252	\$35,045
Totals	627,358		\$2,095,375.72	\$5,040	\$2,100,417

The repairs and maintenance expenses (\$88,000) are level-funded for FY2026. This allowance pays for the annual maintenance, repairs costs and purchase of additional street and parking lot lights and electric vehicle charging stations. The work is almost exclusively done by contracted service providers. The account also pays for expenses incurred to remove and replace streetlights when the public utility replaces an existing pole. The line also pays for emergency responses to repair or replace (depending on the amount damage) a streetlight damaged in a pole knock down.

Professional and Technical Services (\$25,000) expenses are level funded for FY2026. This allowance is to pay for outside professional consultants who assist in the preparation of the annual report, audit, and review the energy production figures for compliance with the terms of the agreement, resolution assistance in the rate that Eversource compensates the Town for provided power, energy market trends and analysis, and assistance in the procurement of energy supply.

Dues and Subscriptions (\$1,000) expenses are also level funded for FY2026. This allowance covers the membership fees the Town pays to participate in joint purchase groups for energy-related programs such as electric vehicle charging stations.

Spending Request Recap			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
Needham Electric Light and Gas Program	5,990,690		5,990,690
Total DSR2 & DSR4	5,990,690		5,990,690

V2026

Townwide Expense Budget	
Townwide Budget	Retiree Insurance and Insurance Liability Fund
Purpose of the Budget	
This budget incorporates both "pay as you go" funding for the health insurance benefits of current retirees, and the normal cost of benefits for future retirees. Post-employment benefits ("OPEB") are part of the compensation for services rendered by employees, and the Town's obligations accrue during an individual's employment. The Town has funded its post-employment benefit obligation since FY2002, and Chapter 10 of the Acts of 2002 created a separate fund for this purpose. In FY2008, the Town began appropriating for retiree insurance and OPEB liability in one line item in accordance with an actuarial schedule. The funding schedule includes both the "normal cost" (the projected cost of current employees' expected future benefits) and the amortization of unfunded accrued liability. A major benefit of pre-funding in this manner is that investment returns supplement contributions, acting as a reserve to mitigate increases in medical costs. Disclosure of a community's unfunded liability is a requirement of Government Accounting Standards Board (GASB) 45, and is a factor considered by credit rating agencies. On August 1, 2013, the Town transferred its OPEB assets to the State Retiree Benefits Trust (SRBT) Fund. SRBT Funds are invested in the Pension Reserves Investment Trust (PRIT) Fund. This program allows the Town to participate in a pooled investment of over \$105 billion. Because of this asset size, management fees are lower than those the Town could obtain on its own, and the Town has access to alternative investments which would not be available through a smaller investment firm, such as real estate, timber, private equities, and public securities.	
Budget Activities	
The Retiree Insurance & Insurance Liability Fund budget is based on the most recent actuarial valuation date of June 30, 2022, with a measurement and reporting date of June 30, 2023. The plan remains on target to reach full funding in FY2041. The requested appropriation of \$8,540,230 represents: Pay as you go (current retirees): \$7,132,291 Normal cost (future retirees): \$1,407,939	
Budget Changes	
As of November 1, 2024, there are 856 retirees and 31 surviving spouses electing health insurance coverage for 887 unique subscribers (including retiree individual, retiree family, and retiree spouse plans). While survivors pay 100% of the insurance premium, their participation impacts both the rates calculated for subscribers and the OPEB liability. The Town is undertaking a new actuarial valuation of Other Postemployment Benefits. However, given timing considerations, this budget request is based on the actuarial valuation reporting date of June 30, 2023. In accordance with the Governmental Accounting Standards Board's new method of measuring and reporting OPEB benefits, Standard 74 is the basis used to assess the Town's unfunded OPEB liability. As of the June 30, 2023 reporting date, the Town's net OPEB liability was \$72,943,292. This liability represents the difference between the total liability of \$143,077,747 and assets of \$70,134,455. This results in a funded ratio of 49.02%. The Town has been reducing the discount rate assumption steadily, from 7.75% in FY2017 to 6.25% for FY2024. The 6.25% discount rate continues for FY2026.	

Townwide Expense Budget			
Townwide Budget		Retiree Insurance and Insurance Liability Fund	
Spending Request Recap			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
Retiree Insurance & Insurance Liability Fund	\$8,540,230		\$8,540,230
[]			
[]			
[]			
[]			
[]			
Total DSR2 & DSR4	\$8,540,230		\$8,540,230
V2026			

Townwide Expense Budget			
Townwide Budget		Retirement Assessment	
Purpose of the Budget			
This line item funds pensions for contributory (MGL c. 32) retirees. Contributory retirees are those who participate in the Needham Contributory Retirement System. This includes all General Government and non-teaching School Department employees working a minimum of 20 hours per week. As of January 1, 2024, there were 796 active participants, 446 retirees, 34 disabled retirees, and 377 inactive participants. The average pension was \$32,041. Chapter 176 of the Acts of 2011 changed the calculation of pension for employees hired after April 1, 2012. As of January 1, 2024, just under 70% of the System's active members were hired after that date, an increase of 10% over last year. The normal cost of those hired after April 1, 2012 is lower than those hired before.			
Budget Activities			
This appropriation funds both the normal cost (the cost of current employees' future pensions) as well as the System's unfunded pension liability. The unfunded actuarial accrued liability (UAAL) is \$69,191,689. The system is expected to be fully funded by 2032.			
The requested appropriation of \$14,369,656 represents: Normal Cost: \$4,506,853 3(8)(c) Transfers: \$ 600,000 UAAL: \$9,262,803			
The market value of assets as of January 1, 2024, was \$236.7 million, compared to the actuarial value of \$241.9 million. The market value return for the year was 11.21% (7.46% for the actuarial value return due to smoothing.) The actuarial value of assets is the market value of assets as of the valuation date, adjusted to phase in investment gains and losses over a five-year period (constrained to be within 20% of the market value of the assets).			
Budget Changes			
All actuarial assumptions used in the FY2025 valuation remained the same for the FY2026 valuation. The current funding schedule voted by the Retirement Board limits annual increases to 8% per year.			
Historically, the Retirement Board reduced the assumed rate of return (discount rate) from 7.50% to 7.25% for FY2020, 6.50% for FY2022, and 6.25% for FY2024 and FY2025. The discount rate used in the FY2026 assessment calculation remains at 6.25%.			
The 2022 Annual Town Meeting voted to increase the base on which retiree cost of living adjustments (COLA) are made, from \$14,000 to \$16,000. The Retirement Board will be requesting an increase to the base on which retiree cost of living adjustments are made from \$16,000 to \$18,000 at the 2025 Annual Town Meeting. The requested FY2026 appropriation is not impacted by the outcome of this request.			
The funded status of the System is 77.4% as of 1/1/2024 (compared to 74.5% as of 1/1/2023).			
Spending Request Recap			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
Retirement Assessment	\$14,369,656		\$14,369,656

Townwide Expense Budget			
Townwide Budget		Retirement Assessment	
Total DSR2 & DSR4	\$14,369,656		\$14,369,656
V2026			

Townwide Expense Budget			
Townwide Budget		Worker Compensation	
Purpose of the Budget			
This budget provides funding for costs associated with Workers Compensation for all School Department and General Government employees, except for public safety employees. The Town of Needham is self-insured for these programs. The Workers Compensation line item also includes funding for pre-employment physicals for General Government employees. The Town has accepted the provisions of M.G.L. c. 40 Section 13A, which allows the Town to roll forward unused appropriations for the purpose of establishing a reserve for large claims.			
Budget Activities			
The FY2025 appropriation for this line is \$779,255. To date, \$118,658 has been expended.			
Budget Changes			
The Workers Compensation line is projected to grow by 3.45%.			
Spending Request Recap			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
Workers Compensation	\$806,137		\$806,137
[]			
[]			
[]			
[]			
[]			
Total DSR2 & DSR4	\$806,137		\$806,137
V2026			

Townwide Expense Budget			
Townwide Budget		Injury on Duty and 111F	
Purpose of the Budget			
The May 1, 2021, Special Town Meeting approved the creation of a Special Injury Leave Indemnity Fund. Beginning in FY2023, funding for expenses relating to Injury on Duty benefits for public safety employees are segregated from the Workers Compensation appropriation and the requested amount is appropriated to this fund.			
Budget Activities			
The FY2025 appropriation for this line is \$165,792. To date, \$48,824 has been expended.			
Budget Changes			
The Injury on Duty & 111F line is expected to grow by 5%.			
Spending Request Recap			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
Injury on Duty & 111F	\$174,082		\$174,082
[]			
[]			
[]			
[]			
[]			
Total DSR2 & DSR4	\$174,082		\$174,082
V2026			

Townwide Expense Budget				
Townwide Budget		Classification Performance and Settlements		
Purpose of the Budget				
The Classification, Performance, Settlements (CPS) line provides a reserve for funding personnel - related items as they occur during the fiscal year, as authorized by Town Meeting. Examples include performance-based increases for management employees in accordance with personnel policy, funding of collective bargaining agreements approved by Town Meeting, and funding for any changes to the classification and compensation plans.				
Budget Activities				
The CPS budget fluctuates annually depending on the number of collective bargaining agreements that have been settled for a given year. The collective bargaining agreements not already settled for FY2026 include the Needham Police Union and the Police Superior Officers Association.				
Since FY2017, general wage increases for managers have been accounted for in the CPS budget rather than in the individual departmental budgets. The FY2026 CPS budget includes this amount, as well as an allowance for settlement of the collective bargaining agreements noted above, salary adjustments for non-union personnel, and a reserve for merit raises, bonus payments, and reclassification actions.				
Budget Changes				
The FY2025 appropriation for this line is \$881,000. To date, \$520,375 has been transferred.				
Spending Request Recap				
Description		Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
Classification, Performance & Settlements		\$537,000		\$537,000
[]				
[]				
[]				
[]				
[]				
Total DSR2 & DSR4		\$537,000		\$537,000
V2026				

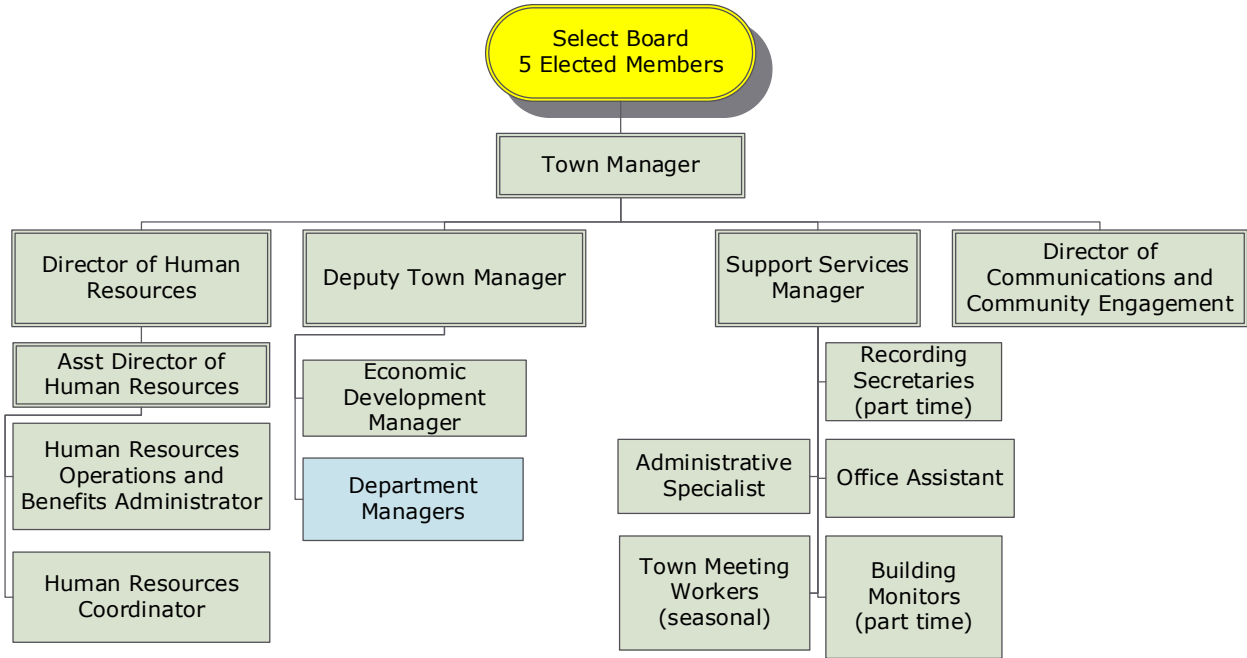
Budget Request Short Form			
Budget		Reserve Fund	
Purpose			
The Reserve Fund is the budget line that sets aside contingency funds that can be transferred to other budget lines upon a vote of the Finance Committee to provide for extraordinary or unforeseen expenditures. The appropriation of funds for such purposes is specifically authorized under state law. M.G.L. c. 40, §6. No direct drafts may be made from the Reserve Fund. Needham Town Meeting appropriates an amount for the Reserve Fund each year as part of the annual operating budget. Any Town department may request that the Finance Committee transfer an amount from the Reserve Fund to another budget line cover a specific unforeseen or extraordinary expenditure. Town Meeting may also re-appropriate funds in the operating budget, including from the Reserve Fund to different budget lines, without meeting the requirement that an expense be unforeseen or extraordinary. At the end of a fiscal year, any balance remaining in the Reserve Fund, as any budget line, is closed out to free cash.			
Budget Statement			
The request for the FY2026 Reserve Fund is \$2,657,646. This amount was determined in accordance with the method used for projecting the Reserve Fund level for over ten years. The FY2026 Reserve Fund request is 1.4% of the projected FY2026 operating budget after being adjusted to remove expenses that are either known or do not draw on the reserves (retirement, OPEB, debt service, and the reserve fund). The calculation starts with the approved FY2025 operating budget and adjusts it by applying an annual growth rate of 2.5% to determine a projected FY2026 budget. The FY2026 requested funding level of \$2,657,646 is anticipated to be sufficient to provide for extraordinary or unforeseen expenditures without unnecessarily cutting into other operating needs. The FY2026 request for the Reserve Fund represents a 33% increase over the FY2025 appropriation of \$2,000,000. The FY2025 original request of \$2,499,955 was calculated in the same manner, but was decreased to an even \$2,000,000 to help balance the budget and cover priority needs. There has been significant turn-back in recent years, and the Committee is wary about tying up funds that could be put to good use. However, recent years have also incurred lower snow removal costs which can fluctuate significantly and unpredictably.			
Budget Changes			
This budget is increased each year roughly in synchronization with the amount that the budget increases overall, since its purpose is to provide a safety net or contingency reserve in case another budget line is unexpectedly insufficient. To illustrate the purpose of the Reserve Fund, the table below shows examples of transfers granted from the Reserve Fund to other budget lines in recent years:			
	Budget	Purpose	Amount Transferred
FY2024			
6/21/2023	DPW	Quiet Zone Feasibility Study	\$100,000
8/23/2023	Finance Committee	Consultant	\$20,000
4/24/2024	Office of Town Manager	Powers Hall Projector	\$37,809
5/1/2024	Planning and Community	Traffic Study	\$28,930
5/13/2024	DPW	Snow and Ice Expenses	\$250,878

Budget Request Short Form			
Budget		Reserve Fund	
5/13/2024	DPW	Contract Cleaning Services	\$366,000
6/26/2024	Finance Department	IT Services	\$26,500
6/26/2024	Town Clerk	Election Expenses	\$3,400
FY2023			
3/8/2023	Finance Department	IT Management and support	\$105,180
6/21/2023	Legal	Appeal of Planning Board Decision	\$40,000
6/21/2023	Needham Electric, Light & Gas	Extraordinary Energy Cost Increases	\$638,063
FY2022			
08/19/21	School Department	School Master Plan Extension	\$50,000
06/27/22	Fire Department	Additional Wages	\$370,000
06/27/22	Snow and Ice	Winter storm cleanup	\$355,117
I			
Description		Purpose	Amount
Reserve Fund		Extraordinary and unforeseen costs	2,657,646
Total Request			2,657,646
V2026			

Fiscal Year 2026 Proposed Budget

Townwide Expenses		FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Casualty, Liability, Property & Self-Insurance Program		1,030,826.00	58,266.00	5.99%	0.00	1,030,826.00	58,266.00	5.99%	972,560.00	923,772.00	802,154.94	742,594.00
Debt Service		16,836,849.00	(666,483.00)	-3.81%	0.00	16,836,849.00	(666,483.00)	-3.81%	17,503,332.00	17,557,774.52	20,371,943.52	20,754,996.62
Group Health Insurance, Employee Benefits & Administrative Costs		20,344,435.00	1,967,960.00	10.71%	0.00	20,344,435.00	1,967,960.00	10.71%	18,376,475.00	16,553,594.11	14,959,165.61	14,777,854.33
Needham Electric, Light & Gas Program		5,990,690.00	321,652.00	5.67%	0.00	5,990,690.00	321,652.00	5.67%	5,669,038.00	5,655,057.00	4,588,708.54	3,953,245.96
Retiree Insurance & Insurance Liability Fund (OPEB)		8,540,230.00	398,924.00	4.90%	0.00	8,540,230.00	398,924.00	4.90%	8,141,306.00	8,199,280.00	8,844,474.00	7,426,237.00
Retirement Assessments		14,369,656.00	1,064,419.00	8.00%	0.00	14,369,656.00	1,064,419.00	8.00%	13,305,237.00	12,154,582.00	11,263,367.00	10,276,804.00
Workers Compensation		806,137.00	26,882.00	3.45%	0.00	806,137.00	26,882.00	3.45%	779,255.00	779,244.00	732,070.00	828,731.00
Injury on Duty & 111F		174,082.00	8,290.00	5.00%	0.00	174,082.00	8,290.00	5.00%	165,792.00	159,426.00	151,105.00	0.00
Classification Performance & Settlements		537,000.00	176,375.00	48.91%	0.00	537,000.00	176,375.00	48.91%	360,625.00	0.00	0.00	0.00
Reserve Fund		2,657,646.00	657,646.00	32.88%	0.00	2,657,646.00	657,646.00	32.88%	2,000,000.00	0.00	0.00	0.00
Total		71,287,551.00	4,013,931.00	5.97%	0.00	71,287,551.00	4,013,931.00	5.97%	67,273,620.00	61,982,729.63	61,712,988.61	58,760,462.91

Department Organizational Chart
Select Board and Office of the Town Manager



Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

Department Information DSR1	
Department	Office of the Town Manager and Select Board
Department Mission	
The Town Manager/Select Board budget includes funding for the Select Board, the Office of the Town Manager, and the Human Resources (HR) Department. The Select Board appoints a Town Manager who is responsible for the administration of the day-to-day operation of the Town. The Deputy Town Manager supervises the Town's Planning and Community Development, Building Inspection, Park & Recreation, Health and Human Services, Library, and Economic Development functions.	
<u>Select Board</u> The Select Board is responsible for establishing policies and procedures for the coordination of Town government operations, representing the interests of Town residents in business dealings, legal affairs, and intergovernmental cooperation with other municipal, County, State, and Federal agencies, making appointments to Town Boards and Committees under its jurisdiction, convening the Annual Town Meeting and any Special Town Meetings that may be required, preparing the Warrant for Town Meeting consideration, licensing all food and liquor establishments and transportation companies, and approving certain appointments recommended by the Town Manager.	
<u>Office of the Town Manager</u> The Town Manager is the Town's Chief Executive Officer, responsible for functions that include (but not limited to): reviewing and recommending the reorganization, consolidation, or abolishment of departments; rental and use of all Town property, except School property; maintenance and repair of all Town buildings, including School buildings and grounds; serving as purchasing agent for the Town; awarding all contracts for all departments and activities of the Town with the exception of the School Department; adopting rules and regulations establishing a personnel system in cooperation with the Personnel Board; fixing the compensation of all Town employees except those under the jurisdiction of the School Committee; negotiating and administering all collective bargaining agreements with employee organizations representing Town employees other than employees of the School Department; and serving as Chief Financial Officer of the Town, preparing and recommending a Proposed Annual Operating Budget and Capital Improvement Plan. The Office of the Town Manager executes the day-to-day operations and special projects associated with both the Select Board and the Town Manager. This includes the coordination of licensing and permit activities and public hearings related to: alcohol, public utilities, Class I and II motor vehicle sales, common victualler, outdoor dining, road events, taxi, bowling licenses, entertainment, sale of second-hand goods, lodging, automatic amusement, above ground and underground storage permits, and applications for mobile food vendors. This office also serves as a United States Passport Acceptance Facility, rental and event planning resource for James Hugh Powers Hall, staff liaison for all Select Board appointed committees, as required, and publisher of the Annual Town Report, Town Meeting warrant, and Special Town Meeting warrant(s). The Office of the Town Manager also includes the Town's economic development and communications functions, to include management of the Town's website, newsletter, and official social media accounts.	
<u>Human Resources</u> The Human Resources Department is responsible for the administration of various employee-related functions surrounding the provision of services to Needham residents. The department is charged with finding, screening, and recruiting the best candidates to fill the available positions within the Town. It also serves as the liaison with the Human Resources Advisory Committee on behalf of the Town Manager in its advisory role in such areas as full-cycle recruitment, position classification and policy administration.	

Department Information DSR1	
Department	Office of the Town Manager and Select Board
A key mission of the Human Resources Department is to build a work environment where everyone has equitable opportunities to be and perform at their best. The Department serves as the primary resource for all employees involving a variety of matters such as policy and collective bargaining agreement interpretation, progressive discipline processes, leave administration, and employee and labor relations concerns. The Human Resources Department also oversees various Town-wide employee engagement initiatives, including succession planning, professional development of staff, workplace diversity, equity, inclusion and belonging initiatives, and other organizational development interventions. The Human Resources Department centrally manages the administration of group health and life insurance for all active Town and School employees, as well as Town retirees enrolled with Needham Contributory Retirement Board and Mass Teachers Retirement System. The Town also administers voluntary benefits such as dental, vision, flex spending, health savings accounts, disability insurance, and more for all Town and School employees. The department also centrally administers Town and School unemployment insurance, workers compensation program, and public safety Injured-on-Duty/111F program.	
On the Horizon	
The key priorities for the Select Board and Town Manager in FY2026 focus on the seven goals adopted by the Select Board and carried out by Town government: fostering a livable community through investment in safe, well-maintained, and attractive buildings, infrastructure, and undeveloped land for passive recreation; encouraging economic vitality by ensuring that residents and businesses alike have access to economic opportunities and resources in Needham; continuing to develop safe, cost-effective transportation infrastructure; providing for the physical and mental well-being of residents in an environment of inclusion, diversity, and equity; continuing to ensure that Needham is a welcoming and inclusive community that promotes community safety both year-round and during emergencies; governing with a focus on responsible management of Town assets and providing excellent customer service; and acting as a responsible steward of natural resources. To these broader ends, the Select Board adopted a set of 48 specific initiatives across the seven goals in August 2024, working with Town staff to develop timelines and desired outcomes for each. Some of the prioritized initiatives include: working with the Planning Board on next steps following the adoption of the Neighborhood Housing Plan, evaluating next steps for the Stephen Palmer Building, and completing the Quiet Zone feasibility and design phase and seeking funding for construction. Moving into FY2026, the Human Resources Department will continue to focus on long term solutions to increase the recruitment and retention strategy of employees. A wider reach of audiences for potential candidates, proactive recruitment in workforce sources and attractive benefits are all initiatives that the department has been focused on to address the hiring market's volatile status of recent years. Specific actions related to this include increased advertisement efforts, expanding the Co-op program with local vocational schools and colleges, increased participation in job fairs, expedited interview and hiring process, a robust onboarding and orientation process and an ongoing meaningful review of the Town's benefits and workplace culture to continue to ensure the Town remains an attractive option for job seekers. An important component of the Town's equity mission is to ensure our compensation levels remain competitive and that our internal structure for job skills and responsibilities align with the current market. The Human Resources department hopes to secure funding to contract with a consultant to perform a Compensation and Classification study in FY2026 to confirm our standing in these	

Department Information DSR1					
Department		Office of the Town Manager and Select Board			
				for HR staff	
	OTM	Advertising	\$350	Department Recruitment Postings	
	OTM	Software	(\$15,000)	Actual cost of Board and Committee Solution	
Travel and Mileage	HR	Conference Out of State	\$2,600	Realigned from In-State Costs plus HR Director ICMA Conference	\$1,475
	HR	Mileage	\$600	Increased training participation by staff	
	HR	Conference In-State	(\$1,275)	Realigned to Out of State Conference Costs	
Office Supplies	SB	Office Supplies	(\$25)	Consolidated with Office of the Town Manager	(\$25)
Dues and Subscriptions	SB	Dues and Subscriptions	\$255	Increased MMA Dues	(\$165)
	HR	Due and Subscriptions	(\$320)	Consolidated Dues	
Other Supplies & Equipment	HR	Other Supplies and Equipment	(\$988)	Align with actual expenses	(\$988)
Communications	OTM	Postage	\$2,222	Align with actual expenses	(\$1,396)
	HR	Wireless	\$112	New IT standard costs	
	OTM	Wireless	(\$826)	New IT standard costs	
	HR	Postage	(\$1,104)	Align with actual expenses	
	SB	Postage	(\$1,800)	Align with actual expenses	

Department Information DSR1								
Department			Office of the Town Manager and Select Board					
Accomplishments and Activities								
Activity	FY24	FY23	FY22	FY21	FY20	FY19	FY18	FY17
Number of ATM Articles	51	40	41	8	33	52	53	65
Number of STM Articles	23	27	16	62	10	21	27	24
Number of SB Meetings	31	35	35	38	36	40	39	38
Number of New Appointments Processed	67	61	56	19	12	53	37	37
Number of Reappointments Processed	52	50	73	145	18	32	48	50
Number of Grant of Location Public Hearings	17	20	19	11	28	17	35	24
Number of Liquor Related Public Hearings	10	18	11	6	45	13	16	10
Number of Other Public Hearings Conducted	22	27	21	10	10	15	28	14
Number of Block Parties Granted	48	42	40	5	48	51	57	57
Number of Road Events Granted	17	14	20	6	14	13	13	17
Passports	FY24	FY23	FY22	FY21	FY20	FY19	FY18	FY17
Number of Passports Accepted	412	455	361	116	176	237	239	228
Revenue - Execution Charges	\$14,420	\$ 15,925	\$12,635	\$4,060	\$6,160	\$8,295	\$6,535	\$5,700
Powers Hall Usage	FY24	FY23	FY22	FY21	FY20	FY19	FY18	FY17
Total # Meetings/Events	92	81	81	5	83	92	123	107
Municipal Events	81	76	81	5	57	72	108	90
Non-Municipal Events	11	9	0	0	16	20	15	17
Fees	\$5,107	\$4,595	\$0	\$0	\$4,917	\$9,032	\$11,286	\$9,179
*Powers Hall closed for public events from March 2020 through May 2022								
Spending Request Recap								
Description	Base Request DSR2		Additional Request DSR4		Total (DSR2 + DSR4)			
a) Salary and Wages	1,344,537				1,344,537			
b) Expenses	316,052				316,052			
c) Capital								
d)								
e) Total DSR2 & DSR4	1,660,589				1,660,589			

Department Information DSR1			
Department		Office of the Town Manager and Select Board	
Request (a through d)			
V2026			

Department Expenditure Detail DSR2																	
Department						Office of the Town Manager and Select Board											
Object						Description						Amount					
DSR2A																	
Permanent Personnel	Last Year (FY2024)			Current Year (FY2025)			Next Year (FY2026)										
	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)					
	11	2	0	11	2	0	11	2	0								
Non-Budget Personnel: Will the department rely on grant/revolving fund positions to provide services?						Yes	No	FT Head Count		PT Head Count							
							X										
Union Positions:		BCTIA		Fire A		Fire C		ITWA	2	NIPEA		Police		Police Superior		NA	9
1. Salary and Wage Permanent Positions.																	
a.	PRD1 Salary and Wages Base											1,270,359					
b.	PRD1 Other Regular Compensation (Conditions, Longevity, Requirements, Shifts) 5110											4,733					
c.	PRD1 Education (5192)																
d.	PRD1 Other Compensation (Stipends, Snow, POST, Vehicle) 5197											4,500					
e.	PRD1 Budget Adjustments											4,905					
PRD1 Sub Total																	
j.	DSR3 Other Compensation											7,800					
Sub Total 1											1,292,297						
2. Salary and Wage Seasonal & Temporary Positions (Itemized Below)																	
a.	Town Meeting Salaries											3,090					
b.	Select Board Recording Secretary											7,600					
c.	Ad Hoc Board and Committee Recording Secretary											6,000					
d.																	
f.																	
g.	DSR3 Total																
Sub Total 2											16,690						
3. Salary and Wage Overtime (Itemized Below)																	
a.	Scheduled Overtime (contractually obligated)																
b.	Training and Development																
c.	Overtime (Town Meeting, SB, OTM, HR, and Central Admin)											20,050					
d.																	
e.	DSR3 Total																
Sub Total 3											20,050						
4. Other Salary and Wage Expenses - (Itemized Below)																	
a.	Incentive Programs																
b.	Pay In Lieu of Accrued Leave											11,500					
c.	Program Stipend																
d.	Tuition Reimbursement											4,000					
e.	Working Out of Grade																
f.																	
g.																	
h.	DSR3 Other Compensation																
Sub Total 4											15,500						
5. Total Salary and Wages (1+2+3+4)																	
											1,344,537						

Department Expenditure Detail DSR2		
Department	Office of the Town Manager and Select Board	
DSR2B		
Object	Description	Amount
Energy (521x)		
Repairs & Maintenance Services (524x – 525x)	Town Hall Equipment Repair and Maintenance/CA	5,500
Rental & Leases (527X)		
Other Property Related Services (529x)		
Professional & Technical Services (530x – 531x)	DEI Consulting/OTM (50,000) Employee Engagement Initiative Consulting & Facilitation/HR (35,000) Software License & Maintenance/HR (29,000) Software Maintenance/OTM (21,750) National Citizens Survey/OTM (15,500) Professional Development/OTM (14,200) Public Safety Assessment Centers/HR (13,000) Advertising/HR (12,000) AV Support for Town Hall/CA (9,750) Leadership Training and Consulting/OTM (7,835) Public Safety Exams/HR (7,500) Professional Development/HR (5,709) Staff Training/HR (5,000) Training Seminars and Community Events/SB (1,175) Advertising/OTM (500)	227,919
Communications (534x)	Postage/OTM (6,222) Wireless/OTM (4,610) Printing/TM (4,000) Printing/TR (4,000) Legal Notices/OTM (2,908) Wireless/HR (1,980) Legal Notices/TM (1,500) Postage/SB (1,000) Postage/TM (750) Postage/HR (500) Printing/OTM (442) Printing/HR (350)	28,262
Recreational & Cultural Services (535x)		
Other Purchased Services (538x)		
Office Supplies (542x)	Office Supplies/OTM (2,000) Office Supplies/HR (1,000)	3,000
Building & Equipment Supplies (543x)		
Custodial Supplies (545x)		
Grounds Keeping Supplies (546x)		
Vehicular Supplies (548x)		

Department Expenditure Detail DSR2				
Department	Office of the Town Manager and Select Board			
Gasoline and Diesel Fuel (5481)				
Food and Service Supplies (549x)	Community Function/OTM (8,000) Employee Engagement Event Refreshments/HR (1,000) Official Functions/OTM (700) Goals Retreat Meals/SB (350) Town Meeting Staff Refreshments (40)			10,090
Medical Supplies (550x)				
Public Works Supplies (553x)				
Other Supplies & Equipment (558x)	Legal Posters/HR (2,712) Resolution Plaques/TM (500) Light Pole Banners/OTM (484)			3,696
Governmental Charges (569x)	Employee CDL Checks/HR			125
Travel & Mileage (571x – 572x)	Travel ICMA, MMA, MMMA/OTM (15,300) Travel ICMA, SHRM, MMA, MMHR/HR (4,525) MMA Conference/SB (1,100) Mileage/HR (600) Mileage/SB (100)			21,625
Dues & Subscriptions (573X)	MMA, MLC, & CRRC/SB (10,825) ICMA, MMMA, NAGC, & BBJ/OTM (3,995) MMHR, SHRM, & ICMA/HR (1,015)			15,835
Other Expenses (574 X – 579x)				
6. Total Expenses				316,052
DSR2C				
Capital Equipment Replacement (587X)				
7. Total Operating Budget Capital				
8. Total Base Request (Line 5 + Line 6 + Line 7)				1,660,589
Does the Department depend on any Federal or State grants to provide services?				
	YES		NO	x
Did the Department submit any requests for the replacement or upgrade of technology hardware or software to the Information Technology Services (ITS) and/or include funding request for hardware or software with the budget submission?				
	YES		NO	x
Did the Department submit any requests to the Department of Public Works to improve or upgrade a public building or facility?				
	YES		NO	x
Did the Department meet with Human Resources prior to submitting any request for new or additional personnel resources?				
	YES		NO	x
V2025				

Special Financial Warrant Article Request DSR5			
Title	Compensation and Classification Study		
Fiscal Year	FY2026	Department	Office of the Town Manager and Select Board
Funding Amount	\$120,000	Funding Source	General Fund
Article Information			
To see if the Town will vote to raise and/or transfer and appropriate the sum of \$120,000 for the purpose of funding a Town-wide employee classification and compensation study, to be spent under the direction of the Town Manager, and to meet this appropriation that said sum be transferred from Free Cash; or take any other action relative thereto.			
Disclosures		YES	NO
1. Was this request submitted last year?			X
2. Is this a recurring special financial warrant article?			X
3. Is this a matching grant funding request?			X
4. Is this a CPA funding request?			X
5. Is this a revolving fund request?			X
6. Is this a pilot program request?			X
7. Is this a study?		X	
8. Is this a program that is planned to be in place for more than one year?			X
9. Is this required by a court or other jurisdictional order?			X
10. Is this a personnel related request?		X	
11. Is this a local option acceptance request?			X
12. Is this in support of a goal of a Board or Committee?			X
<i>All "YES" responses must be explained Below</i>			
Disclosure Explanation			
This article will fund a comprehensive classification and compensation study for all general government (non-public safety) positions. This request is in line with Town's current process of conducting one study every five years. The last classification and compensation study was conducted in 2020 and implemented in 2021. Management of daily municipal operations brings about a unique set of challenges in the performance of service to the community. The Town's overall strategy for recruitment and retention centers around competitive compensation structures and clear paths for career progression. A professional analysis of the components of our compensation scale for fairness and equity is essential to ensure the Town remains competitive in attracting top talent. The focus of the study will be to determine the appropriate salary range for new hires and make adjustments to the salary tables for existing employees, to confirm the lack of or help reduce unfair pay disparities within the organization, based on position and experience. This effort will require gathering of market-based salary for comparable communities, benefit information, and the collaboration of multiple employees, department managers and Town leadership. The second component is the job grade classification of all positions to confirm proper relationships between positions, based on the level of responsibilities and the minimum qualifications required to perform the job. A fair and equitable classification structure is critical to Needham's long-term strategy for organizational staffing needs.			
V2026			

Office of the Town Manager	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular	1,287,797	40,510		1,287,797	1,287,797	40,510		1,247,287	1,144,681.49	1,044,952.23	976,445.16
Salary & Wage Temporary	16,690	(450)		16,690	16,690	(450)		17,140	12,478.83	10,771.75	6,517.04
Salary & Wage Overtime	20,050	(1,800)		20,050	20,050	(1,800)		21,850	12,996.09	9,869.76	7,210.78
Salary & Wage Other	20,000	3,000		20,000	20,000	3,000		17,000	6,901.50	12,483.66	14,000.00
Salary and Wage Total	1,344,537	41,260	3.2%	1,344,537	1,344,537	41,260	3.2%	1,303,277	1,177,057.91	1,078,077.40	1,004,172.98
Energy											
Non Energy Utilities											
Repairs and Maintenance	5,500			5,500	5,500			5,500		1,048.37	630.89
Rental and Leases										797.20	600.00
Other Property Related											
Professional & Technical	227,919	5,425		227,919	227,919	5,425		222,494	179,340.55	106,598.93	90,425.60
Communications	28,262	(1,396)		28,262	28,262	(1,396)		29,658	24,316.30	23,922.29	21,485.82
Recreation											
Other Purchased Services									212.00	806.00	260.00
Energy Supplies											
Office Supplies	3,000	(25)		3,000	3,000	(25)		3,025	2,144.92	2,367.72	2,473.75
Building & Equipment Rprs/Sp											
Custodial Supplies											
Grounds Keeping Supplies											
Vehicular Supplies											
Food & Service Supplies	10,090			10,090	10,090			10,090	6,280.36	4,645.54	3,277.33
Medical Supplies											
Educational Supplies											
Public Works Supplies											
Other Supplies & Equipment	3,696	(988)		3,696	3,696	(988)		4,684	17,577.42	24,760.82	3,760.90
Governmental Charges	125			125	125			125	531.90	125.00	75.00
Travel & Mileage	21,625	1,475		21,625	21,625	1,475		20,150	10,842.96	8,965.03	7,257.25
Dues & Subscriptions	15,835	(165)		15,835	15,835	(165)		16,000	14,867.28	15,072.34	14,168.63
Other									0.14	5,000.00	9,657.24
Expense	316,052	4,326	1.4%	316,052	316,052	4,326	1.4%	311,726	256,113.83	194,109.24	154,072.41
Capital Equipment									36,009.12		
Budget Capital									36,009.12		
TOTAL	1,660,589	45,586	2.8%	1,660,589	1,660,589	45,586	2.8%	1,615,003	1,469,180.86	1,272,186.64	1,158,245.39

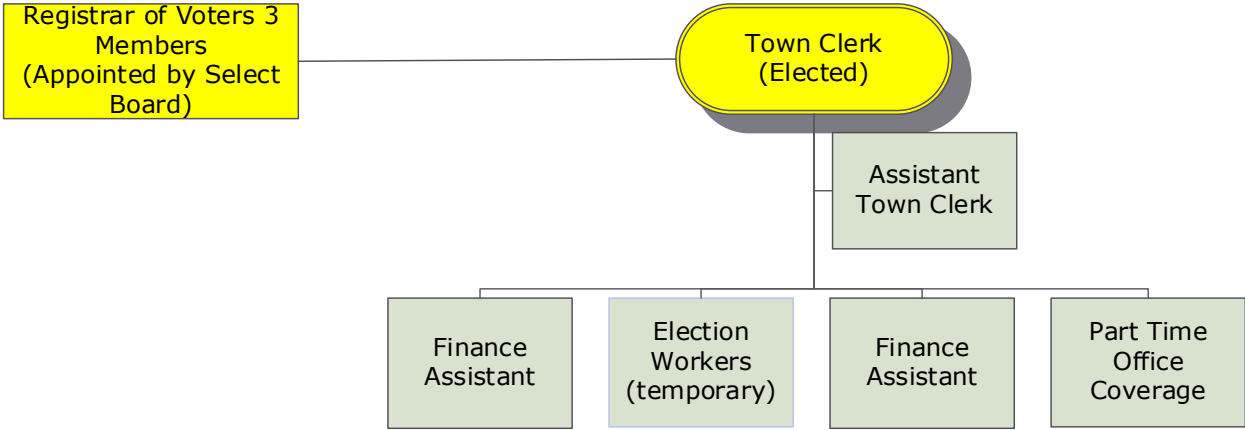
Fiscal Year 2026 Proposed Budget

[illegible]

Fiscal Year 2026 Proposed Budget

[illegible]

Department Organizational Chart
Office of the Town Clerk



Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

Department Information DSR1	
Department	Office of the Town Clerk
Department Mission	
The Town Clerk's Office fulfills mandates of local, state, and federal governments as well as the needs of the general public for a variety of services. FY2025 had three scheduled elections and may see more. The complex operational mandates of elections, following changes to State law in June 2022, require that most staff hours be prioritized to address those mandates. Each election requires between 4 and 8 weeks of additional staffing, and over 80 temporary employees are called upon and must be coordinated to complete all necessary tasks. FY2026 has one scheduled Town Election. The Town Clerk's Office, however, will be busy with the State implementation of a new Vitals Record system and increased enforcement of ethics requirements. The Town Clerk's office is a busy office on a daily basis: receiving and certifying nominations and petitions (which continue in off-election years); issuing and recording vital records (burial permits, marriage licenses, and birth, marriage and death certificates); issuing and receiving the Annual Town Census (updating the street list, following up with voter registration); updating voter registration; issuing and maintaining dog licenses and rabies certificates; issuing business certificates and storage of flammable licenses; posting meeting notices and receiving public meeting minutes; receiving and maintaining records of planning and zoning decision and appeals for proper recording with the Registry of Deeds; issuing raffle permits; receiving and responding to public record requests. The Town Clerk is part of the Town's finance team and maintains the Department of Revenue Division of Local Services financial gateway and ensures procedural compliance with State finance law requirements. The Town Clerk's Office is one of the few in the State that also has a sufficient number of staff members qualified to administer oaths, resulting in officials (primarily Notary Public) choosing to get sworn in Needham. In addition, the Town Clerk's Office provides notary services to residents and businesses, for which fees need to be developed. Notary services vary from CORI checks to business certificates and documents, dual citizenship certifications, probate documents, and construction-related affidavit.	
On the Horizon	
The Fiscal Year 2026 includes one Annual Town Election on Tuesday, April 14, 2026. As with the current local elections scheduled for the second half of Fiscal Year 2025, the Town will incur any costs associated with vote-by-mail, which is required under Massachusetts General Laws unless the Select Board opt out after a hearing and vote. The Registrars, at their meeting of November 12, 2024 recommended that the Select Board continue with vote-by-mail for the town elections, primarily because vote-by-mail provides a way for voters to participate in elections who may otherwise find themselves unable to vote. While "early voting" is not available under State law for local elections, the Town Clerk and Registrars saw the advantage of early voting for many voters, especially those who require extra time or help in the voting booth. When administering vote-by-mail for local elections, the Town will need to decide whether postcards will be sent to all registered voters in the same way that the State did for the state and presidential primaries and election. During calendar year 2024, more than double the number of voters in Needham voted early, with a total turnout in the State and Presidential election of over 19,700 voters, with 12,300 vote-by-mail and early in person voters, over 7,100 in person voters on election and 300 handcount ballots for permanent out-of-country citizens and post-election ballots. The turnout in the local elections is anticipated to be less, but, with a vote-by-mail option, we will have to wait until after the FY2025 local elections to have a history on which to base projected turnout. The FY2026 budget request includes replacement of 2 election tabulators. The Town currently owns 15 tabulators. The last purchase of 7 ImageCase Tabulators too place right after the 2018	

Department Information DSR1	
Department	Office of the Town Clerk
State Election. The last State and Primary election took a toll on the machines, which machines needing to be shut down due to overheating and other mechanical issues. The machines are also very slow with a maximum of 100 to 150 ballots per hour. The request would allow replacement of 2 tabulators. We would also explore the possibility of purchasing some high speed machines. The State is rolling out a new Vital Records System for burial permits and death certificates. The Town Clerk has been trained on the new program. All other staff will need to be trained. Additional requirements may be imposed in the issuance of burial permits, but the consequences in terms of staff resources, if any, is unknown until the new System is implemented. During Fiscal Year 2025, the Office completed the transfer of Needham's dog licenses from index cards to an online database. Customers are able to update their own information and pay online. Needham has about 3,400 licensed dogs. We anticipate that the dog licensing process, which takes 1 staff person full-time for most of the first quarter to be more streamlined and cost effective. The Town Clerk oversees the public records requests for the Town. The Town uses an online system for public records requests, but still receives numerous requests by email, mail, and in person. For calendar year 2024, the total number of requests is estimated at 1,000. Each request needs to be reviewed to ensure that the appropriate town official or officials are assigned to gathering the documents and that responses are timely provided. The Town Clerk is the State Ethics Commission designee for conflict of interest compliance. While significant progress was made in the past few months to better the Town's compliance, increasing our compliance level from 11% to 45%, much work still needs to be done. The Town Clerk is responsible for Open Meeting Law education and compliance with agenda posting requirements for all public committees. The Town Clerk is also the repository for all public meeting minutes. The State Vitals electronic records program continues to expand. The Town Clerk is also the Burial Agent for the Town of Needham. This office records and processes electronically all birth and death records of residents and those that occur to non-residents in Needham. Online, by mail and over-the-counter requests are a major part of our daily responsibilities. The issuance of certified copies of these vital records often reaches close to 4,500 - 5,000 or more annually. The Town Clerk also issues marriage licenses. During the second half of calendar year 2024, many other clerks focused on the state primary and state and presidential elections, suspending other services, including marriage licenses. Needham continued all its business operations, including marriage licenses without interruption. One couple from Medfield reported that Needham made obtaining the license fun alleviating the normal nervousness surrounding a wedding. Records Management System –The centralization of town records under the care and custody of the Town Clerk has not progressed in the last year but will become a focus during Fiscal Year 2026. Preservation of old town records was also paused during the heavy election seasons in Fiscal Year 2024 and Fiscal Year 2025.	
Budget Statement	
The Fiscal Year 2026 budget is based on the Fiscal Year 2025, but includes some adjustments to	

Department Information DSR1			
Department		Office of the Town Clerk	
reflect modernization of elections, including additional monies for vote-by mail for the Annual Town Election, none of which is handled by the State (\$30,000 for printing and mailing) and the replacement of 2 voting tabulators to begin a replacement cycle for the 15 machines that the Town owns (\$15,000).			
Revenue for Fiscal Year 2024 was \$185,483.40, as compared to \$184,365.85 in Fiscal Year 2023 and \$188,511.98 in Fiscal Year 2022. One recommendation would be to charge for certain Notary Public services. These services can range from certifying copies of passports and other identifications, to giving oaths for various court and employment documents, to certifying real estate closing documents, and probate documents. While the Town may wish to continue providing the services and request a donation to the Community Council as in the past, it may be time to charge for certain services that were previously performed in attorneys’ offices, such as probate documents and real estate closing documents.			
The Fiscal Year 2026 budget is based on the Fiscal Year 2025, but includes some adjustments to reflect modernization of elections, including additional monies for vote-by mail for the Annual Town Election, none of which is handled by the State (\$30,000 for printing and mailing) and the replacement of 2 voting tabulators to begin a replacement cycle for the 15 machines that the Town owns (\$15,000).			
Revenue for Fiscal Year 2024 was \$185,483.40, as compared to \$184,365.85 in Fiscal Year 2023 and \$188,511.98 in Fiscal Year 2022. One recommendation would be to charge for certain Notary Public services. These services can range from certifying copies of passports and other identifications, to giving oaths for various court and employment documents, to certifying real estate closing documents, and probate documents. While the Town may wish to continue providing the services and request a donation to the Community Council as in the past, it may be time to charge for certain services that were previously performed in attorneys’ offices, such as probate documents and real estate closing documents.			
Accomplishments and Activities			
During the summer of 2024, the Town Clerk’s office transferred all dog licenses from index cards to an electronic dog licensing system. New training materials were developed for elections and 4 trainings were provided to election workers. The Town Clerk teamed with Town Counsel to provide an Open Meeting Law and Conflict of Interest Training to elected and appointed board officials. All elected and appointed officials are also now provided with a brief orientation to Open Meeting Law and Conflict of Interest prior to being sworn in.			
Spending Request Recap			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
a) Salary and Wages	459,950		459,950
b) Expenses	136,635		136,635
c) Capital	15,000		15,000
d)			
e) Total DSR2 & DSR4 Request (a through d)	608,585		608,585
V2026			

Department Expenditure Detail DSR2																
Department				Office of the Town Clerk												
Object				Description				Amount								
DSR2A																
Permanent Personnel	Last Year (FY2024)			Current Year (FY2025)			Next Year (FY2026)									
	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)							
	4	3	5.2	4	3	5.2	4	3	5.2							
Non-Budget Personnel: Will the department rely on grant/revolving fund positions to provide services?						Yes	No	FT Head Count		PT Head Count						
Union Positions:		BCTIA		Fire A		Fire C		ITWA	X	NIPEA		Police		Police Superior		NA
1. Salary and Wage Permanent Positions.																
a.	PRD1 Salary and Wages Base												358,643			
b.	PRD1 Other Regular Compensation (Conditions, Longevity, Requirements, Shifts) 5110												4,312			
c.	PRD1 Education (5192)															
d.	PRD1 Other Compensation (Stipends, Snow, POST, Vehicle) 5197															
e.	PRD1 Budget Adjustments												1,396			
												PRD1 Sub Total				
j.	DSR3 Other Compensation															
												Sub Total 1				
												364,351				
2. Salary and Wage Seasonal & Temporary Positions (Itemized Below)																
a.													61,766			
b.													25,000			
c.																
d.																
f.																
g.	DSR3 Total															
												Sub Total 2				
												33,000				
3. Salary and Wage Overtime (Itemized Below)																
a.	Scheduled Overtime (contractually obligated)															
b.	Training and Development															
c.													2,600			
d.																
e.	DSR3 Total															
												Sub Total 3				
												2,600				
4. Other Salary and Wage Expenses - (Itemized Below)																
a.	Incentive Programs															
b.	Pay In Lieu of Accrued Leave															
c.	Program Stipend												3,233			
d.	Tuition Reimbursement															
e.	Working Out of Grade															
f.																
g.																
h.	DSR3 Other Compensation															
												Sub Total 4				
												3,233				
5. Total Salary and Wages (1+2+3+4)																
												459,950				

Department Expenditure Detail DSR2		
Department	Office of the Town Clerk	
DSR2B		
Object	Description	Amount
Energy (521x)		
Repairs & Maintenance Services (524x - 525x)	4 typewriters = \$600, 1 time clock @ \$250; Pet Registration Program Annual = \$4,500; FOIA Direct Program Annual= \$4,500 18 Accuvote Machines @ \$350 = \$6,300; Data Committee Program \$550; Poll Pad 15 x \$350 = \$5,250	21,950
Rental & Leases (527X)	Iron Mt Storage = \$600, P. O. Box 920663 = \$300; Golf Club Lease for 1 election = \$850	1,750
Other Property Related Services (529x)		
Professional & Technical Services (530x - 531x)	Binding Vitals (6 x \$400) = \$2,400; Misc, record restoration \$1,500; Programming /Printing for 1 elections: Annual Town Election = \$6,700 + \$2,800 ES&S = \$9,500); Early Vote Memory Card rental (5 x \$300 = \$1,500); ICP Coding = \$4,000 Conf. in State - 3 MTCA = \$900; Tri County (2 dinner meetings = \$200) Conf. Out of State NEACTC = \$350 IIMC = \$900	21,250
Communications (534x)	Town Clerk postage \$.73 x 5000 = \$3,650. Census 15,000 x \$.73 = \$10,950; Confirmation Notices (2,000 x \$.73 x 2 = \$2,920); Registrars Misc. = \$500; Absentee Ballots (8,000 for ATE: = 8,000 x \$.98 = \$7,840; Census- sort, stuff & mail (15,000 x .20 cents = \$3,000 Warrants x 1 election, 1 ATM, ASTM = \$700. [5341] Wireless Monthly Fee \$50 x 12 = \$600 [5345] Misc. Town Clerk Printing: letterhead, envelopes, A.G. By-Laws = \$2,500 vitals security paper = \$1,000 (*per 5,000) = \$3,500	86,310

Department Expenditure Detail DSR2		
Department	Office of the Town Clerk	
	Printing Annual 2025 Street List - \$3,000; Misc. printing \$1,000 (maps, by-laws); Census forms/dog licenses \$2,500 & census envelopes & Election Envelopes \$2,000; Vote by Mail Printing \$20,000 = \$28,500. Confirmation Notices \$1,200; Warrants (3) x \$150 = \$450 Postage Vote-By-Mail: \$10,000	
Recreational & Cultural Services (535x)		
Other Purchased Services (538x)		
Office Supplies (542x)	Misc. Town Clerk Office Supplies \$1,500 Misc. Other Supplies \$1,300, Printer Cartridges \$1,000, Misc. Election Supplies \$500 3-hole punch \$400 Fax machine \$250 Misc. Town Clerk Office Supplies \$1,500 Misc. Other Supplies \$1,300, Printer Cartridges \$1,000, Misc. Election Supplies \$500 3-hole punch \$400 Fax machine \$250	4,950
Building & Equipment Supplies (543x)		
Custodial Supplies (545x)		
Grounds Keeping Supplies (546x)		
Vehicular Supplies (548x)		
Gasoline and Diesel Fuel (5481)		
Food and Service Supplies (549x)	Food Supplies for vote-by-mail \$2,500, early voting \$2,500 and election day \$3,000	8,000
Medical Supplies (550x)		
Public Works Supplies (553x)		
Other Supplies & Equipment (558x)	Dog Tags/Licenses = \$1,200	1,200
Governmental Charges (569x)		
Travel & Mileage (571x – 572x)	Conference Travel	1,000
Dues & Subscriptions (573X)	MTCA= \$300	300
Other Expenses (574 X – 579x)	Town Clerk Bond = \$125	125
6. Total Expenses		136,635
DSR2C		
Capital Equipment Replacement (587X)	2 tabulators @7,500 each	15,000
7. Total Operating Budget Capital		15,000

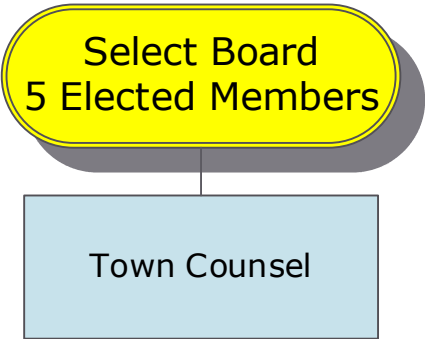
Department Expenditure Detail DSR2				
Department	Office of the Town Clerk			
8. Total Base Request (Line 5 + Line 6 + Line 7)				
Does the Department depend on any Federal or State grants to provide services?	YES		NO	
Did the Department submit any requests for the replacement or upgrade of technology hardware or software to the Information Technology Services (ITS) and/or include funding request for hardware or software with the budget submission?	YES		NO	
Did the Department submit any requests to the Department of Public Works to improve or upgrade a public building or facility?	YES		NO	
Did the Department meet with Human Resources prior to submitting any request for new or additional personnel resources?	YES		NO	
V2025				

Town Clerk	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular	364,351	12,479			364,351	12,479		351,872	357,009.09	332,218.13	314,765.64
Salary & Wage Temporary	86,766	(30,390)			86,766	(30,390)		117,156	55,609.19	67,013.38	53,647.98
Salary & Wage Overtime	2,600	(3,642)			2,600	(3,642)		6,242	4,913.79	5,196.25	613.84
Salary & Wage Other	3,233	333			3,233	333		2,900	2,392.93	6,589.24	2,602.07
Salary and Wage Total	456,950	(21,220)	-4.4%		456,950	(21,220)	-4.4%	478,170	419,925.00	411,017.00	371,629.53
Energy											
Non Energy Utilities											
Repairs and Maintenance	21,950	7,325			21,950	7,325		14,625	8,240.00	645.00	6,895.00
Rental and Leases	1,750	(7,800)			1,750	(7,800)		9,550	1,700.00	2,916.00	1,012.00
Other Property Related											
Professional & Technical	21,250	(2,625)			21,250	(2,625)		23,875	20,634.19	15,877.00	25,270.38
Communications	76,310	33,105			76,310	33,105		43,205	26,916.16	39,340.47	13,426.25
Recreation											
Other Purchased Services									252.00	3,220.00	500.00
Energy Supplies											
Office Supplies	4,950	925			4,950	925		4,025	2,689.44	1,929.32	2,712.28
Building & Equipment Rprs/Sp											
Custodial Supplies											
Grounds Keeping Supplies											
Vehicular Supplies											
Food & Service Supplies	8,000	(800)			8,000	(800)		8,800	4,188.52	4,691.24	3,123.20
Medical Supplies											
Educational Supplies											
Public Works Supplies											
Other Supplies & Equipment	1,000	1,000			1,000	1,000			8,225.00	2,305.00	450.00
Governmental Charges		(950)				(950)		950	1,073.38	928.75	928.75
Travel & Mileage	1,000	(1,650)			1,000	(1,650)		2,650	881.53	1,809.60	584.98
Dues & Subscriptions	300	(150)			300	(150)		450	410.00	400.00	425.00
Other	125	25			125	25		100	123.00	100.00	100.00
Expense	136,635	28,405	26.2%		136,635	28,405	26.2%	108,230	75,333.22	74,162.38	55,427.84
Capital Equipment	15,000	15,000			15,000	15,000					
Budget Capital	15,000	15,000			15,000	15,000					
TOTAL	608,585	22,185	3.8%		608,585	22,185	3.8%	586,400	495,258.22	485,179.38	427,057.37

PRD1 - FY2026														
Position	FTE	Sch	Lev	Step	FY26	Base	Other Regular Compensation	FY26	Education	Other Comp	Budget Adjustment	FY26	Estimate	Note
Town Clerk	1.00	Elected				129,130							\$129,130	
Assistant Town Clerk	1.00	G	6	10		86,246	4,312						\$90,558	Longevity
Finance Assistant	1.00	I	4	7		72,599							\$72,599	
Finance Assistant	1.00	I	4	6		70,668							\$70,668	
BUDGETARY ADJUSTMENT														
Department Totals	4.00					358,643	4,312				1,396		\$364,351	
Salary and Wage Base (5110)														
Other Regular Compensation (5110)														
Education Compensation (5192)														
Other Pay and Stipends (5197)														
Budgetary Adjustment (5110)														
Total													\$1,396	
													\$364,351	

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Department Organizational Chart
Legal Services



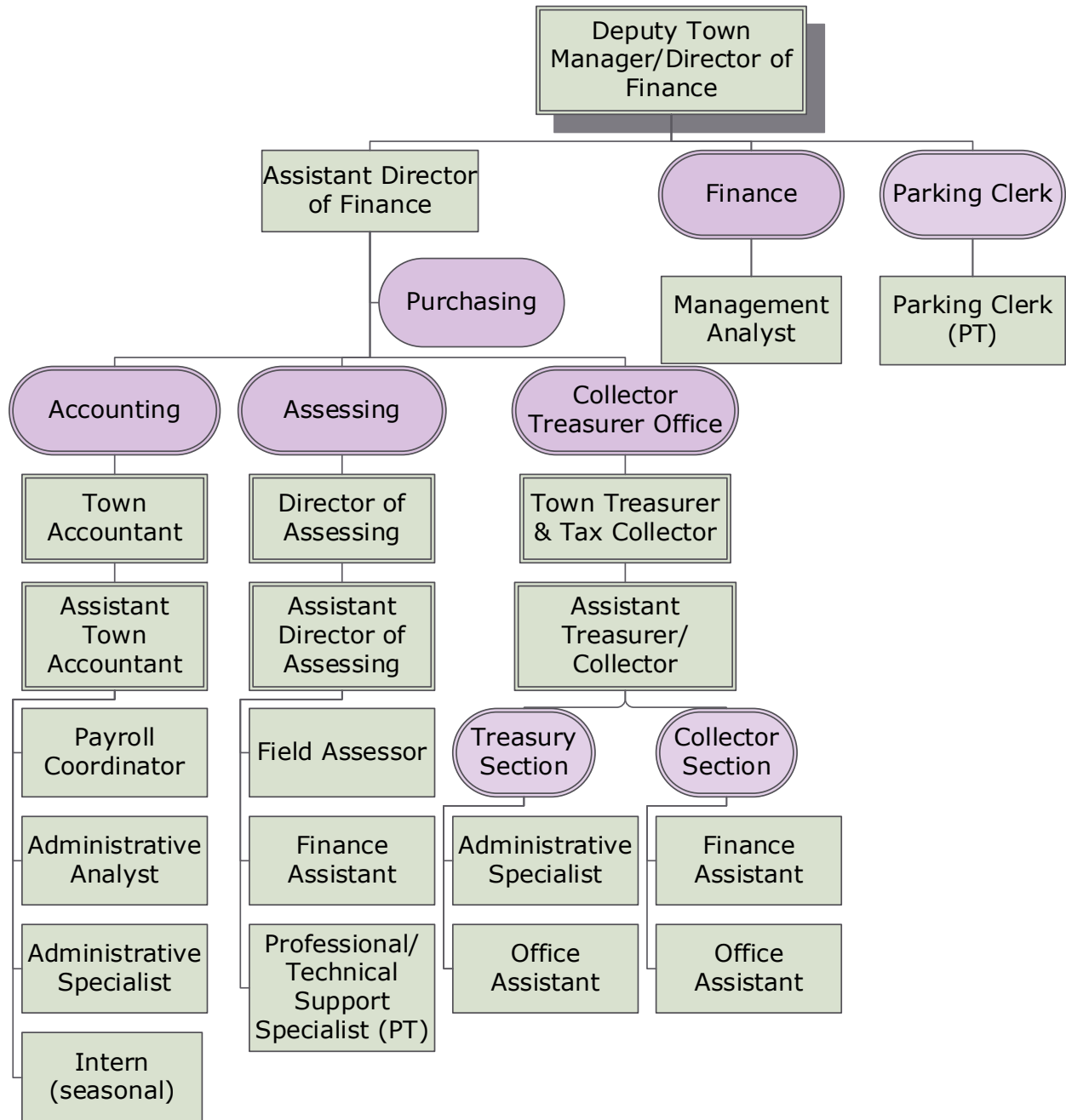
Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

Budget Request Short Form		
Budget	Legal Services	
Purpose		
Provides legal services to the Town government and School Administration, including providing assistance to outside counsel. Attends all Town Meetings and public body meetings when warranted. Represents the Town before courts and administrative agencies. Drafts and reviews contracts, bylaws, and regulations.		
Budget Statement		
In October 2022, the Select Board appointed Miyares-Harrington (now Harrington-Heep) as Town Counsel. This codified an arrangement that had been operated under since February 2020. This budget funds Town Counsel and special counsel costs for activities to include, but not limited to: land acquisition, building projects, cable licensing, ongoing legal issues, complex licensing matters, human resources issues, contract disputes, environmental issues, title searches, Town Meeting article research, and zoning issues. The Town anticipates services supporting ongoing capital projects, cable grant accounting and license renewal, and activity related to ongoing litigation.		
Budget Changes		
There are no changes to the Legal Services proposed budget for FY2026.		
Description	Purpose	Amount
Professional & Technical Services (530x - 531x)	Town legal counsel and specialty counsel services.	329,140
Total Request		329,140
		V2026

Legal Services	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular											
Salary & Wage Temporary											
Salary & Wage Overtime											
Salary & Wage Other											
Salary and Wage Total											
Energy											
Non Energy Utilities											
Repairs and Maintenance											
Rental and Leases											
Other Property Related											
Professional & Technical	329,140			329,140	329,140			329,140	248,444	334,323	272,689
Communications											
Recreation											
Other Purchased Services											
Energy Supplies											
Office Supplies											
Building & Equipment Rprs/Sp											
Custodial Supplies											
Grounds Keeping Supplies											
Vehicular Supplies											
Food & Service Supplies											
Medical Supplies											
Educational Supplies											
Public Works Supplies											
Other Supplies & Equipment											
Governmental Charges											
Travel & Mileage											
Dues & Subscriptions											
Other											
Expense	329,140			329,140	329,140			329,140	248,444	334,323	272,689
Capital Equipment											
Budget Capital											
TOTAL	329,140			329,140	329,140			329,140	248,444	334,323	272,689

Department Organizational Chart

Finance Department



Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

Department Information DSR1	
Department	Finance Department
Department Mission	
The Finance Department by its primary functions, which include accounting, assessing, budget and finance, collections, parking appeals, procurement, risk management, and treasury; endeavors to provide professional and responsive services to the Town, its Boards, Committees, Departments, and the community at large. The Finance Department's primary goals are to ensure that the Town's financial assets are protected and managed, provide financial information to facilitate policy deliberation and formulation, coordinate the development and preparation of the annual capital improvement plan and operating budget requests, and monitor implementation and compliance. Monitors purchasing activities for goods and services by all Town departments, to ensure procurements meet legal requirements, whether it is an informal quote, a written quote, a sealed bid or a response to a request for proposal. In addition, the department periodically issues guidelines with respect to best practices and local procedures. We endeavor to provide high quality customer service to the public and our internal customers.	
On the Horizon	
Many activities of the department are highly regulated and are required by statute. Other department activities that are not required by law but have arisen from other efficiency or cost-saving efforts, or are just in keeping with good business practices, have transferred work from other departments to the Finance Department. The Department is responsible for the oversight of fiscal management functions, the establishment of accounting policies and practices and publication of official financial reports. With virtually no exceptions, expenditures made by any department within the fiscal year cannot exceed the appropriation authorized by Town Meeting. In limited cases, such as debt service where the Town is required to pay debt service regardless of the annual appropriation, or snow and ice removal expenses, provided that the current year appropriation is at least the same dollar amount or more than the previous year's appropriation, spending may exceed what is appropriated by Town Meeting. The Finance Department develops, updates, explains, and puts internal controls into effect. The Deputy Town Manager/Director of Finance in conjunction with the Assistant Finance Director, Town Accountant, Treasurer/Collector, and others, establishes fiscal internal control policies and procedures in accordance with state finance law. These policies require all departments to develop and maintain an internal control plan. All departments, boards, and committees (except the School Committee) are required to adhere to such policies and procedures. The Department has been focused on the transition of day-to-day technology operations from the Town to the School Department, which now provides support and services to both the school and town departments effective July 1, 2024, for most technological needs. Accounting: At the time of the budget submission, the accounting office was fully staffed. We had a turnover in staff in the last quarter of FY2024, the Accounts Payable Administrative Specialist was promoted to another position in a different department. We permanently welcomed the part-time intern, who was promoted to that position. Our goals for FY2025/FY2026 are to train the new full-time employee in payroll and account reconciliations so that regular activities such as payroll, accounts payable processing, and account reconciliations are done without interruption. A primary department goal is to complete reconciliations monthly so that any adjustments and corrections that are identified will be done timely. The accounting staff attends the Tyler User Group conferences and webinars to keep current with the workings of the general ledger system and to prepare for changes to the applications.	

Department Information DSR1	
Department	Finance Department
Assessing: In FY2025, the Assessing department is undergoing the five-year recertification process with the Department of Revenue (DOR). After the approval of the tax rate, the department will continue to utilize third party vendors in order to ensure regular updates to the property data in the interim years between revaluations. Collector/Treasurer: The offices continue to transition to the new billing and collection software, QDS. Over the past year we have focused on expanding billing and collection software capabilities to other departments such as the Fire Department, Human Resources Department, Police Department, and Town Manager's Office. We will continue to work with the software company to expand the capabilities of the software, including the general billing processes and refining the reporting features. The software company will be building out the Tax Title feature which allows us to utilize QDS for Tax Takings. We plan on processing Tax Titles in the software during FY25. The Collector/Treasurer's office now has an online platform that provides "live" data for tax and water/sewer bills. If payment is made, then the balance will be reflected by the following business day. The online payment capabilities for tax and water/sewer will now allow for autopayment and we plan to expand the online payment option to general bills. Also, we will be exploring the option of utilizing our Lockbox provider more efficiently by including a scanline on the general bills for payments to be processed externally. The department will be adding internal control to ensure permits will not be issued if there are delinquent taxes. There will now be "flags" in our online permit platform to note if a property is delinquent and needs to be contacted by the Collector's Office. Parking Clerk: The Office of the Parking Clerk processes appeal requests of parking tickets online, in person and by mail. Appeal statements are reviewed and investigated promptly, and appellants are provided with written notification of appeal results. The office also prepares, and processes handwritten tickets so that the information will be available to the collection office. Ongoing liaison is maintained with Treasurer's office staff, Police Department, and the Highway Department. Enforcement issues, signage, and meter problems are identified and resolved through by inspections and inter-departmental communications. In the second half of FY2025 the Town will implement an online application that will allow people pay for parking through the application instead of paying by coin. However, payment by coin will still be an option. Purchasing: The Purchasing division is aiming to update and improve the written guidance for the Town departments over the next year. As the cost of doing business increases and the complexities of projects continue to grow, the need for updated procurement guidance is ongoing. The division is also aiming to standardize documentation and process throughout the Town.	
Budget Statement	
The <u>FY2026 base budget submission is \$2,502,253</u> which is a change of \$68,858 (2.8%) over the current budget of \$2,433,395. The current budget is inclusive of \$46,374 transferred by the Town Manager from the Classification, Performance, and Settlements reserve to the Finance Department for compensation adjustments for ITWA and non-represented employees as a result of the bargaining agreement and implementation of the new compensation schedules	

Department Information DSR1	
Department	Finance Department
approved by the Town. The submitted budget for FY2026 is reflective of a reduction of \$58,000 from the professional and technical services line which was related to the state required recertification of all property in the Town. This process must occur once every five years. The recertification review is to ensure the proposed values are derived utilizing a methodology based on generally accepted mass appraisal practices, are supported with current market evidence, and are uniformly and equitably applied to all properties. If the \$58,000 was retained, the budget request would have been \$2,560,253, a 5.2% increase. Although there may be some individual line-item changes in the different divisions, the changes are reviewed below on a department wide level, some changes are due to a reallocation of existing funds from one object line to another, so the expense is linked to the account that best describes its purpose. There is also an additional \$87,039 requested through a DSR4 submission for an Administrative Analysts position for the purchasing division to begin the process of implementing a centralized procurement office. Including the DSR4 request, the department budget submission is \$155,897 over the current budget of \$2,433,395 or 6.4% higher. Below is a summary of the changes. <u>Salary and Wages</u> The fiscal year 2026 base budget submission of \$1,918,011 is \$71,614 higher than the current budget of \$1,846,397, an increase of 3.9%, after accounting for the transfer from the Classification, Performance, and Settlements budget line by the Town Manager to reflect the changes to ITWA and non-represented employee salary schedules for the fiscal year. The number of benefit eligible FTE's for FY2026 is 18, which is the same as FY2025. There has been some restructuring of positions and division assignments during the current year, due to the changing workforce market, but no change in head count. The department also relies on the services of two part-time positions which are year-round but are not eligible for Town benefits; one is the Parking Clerk, and the other is an administrative position which supports the assessor's functions of the department. As stated previously, there is a DSR4 request for an additional position in the purchasing division. If the request was approved, the permanent staff FTE would increase by one. Including the DSR4 request, the total increase for personnel is \$154,450 or 8.2% over the current year. The submission includes step, and longevity increases for the eight (8) employees who are members of the Needham Independent Town Workers' Association (ITWA) union which are based on the collective bargaining agreement with this group which expires June 30, 2027. The request also includes step and longevity increases, if applicable, for the ten (10) non-represented positions. The wages are based on the FY2026 classification and compensation plan. Merit increases for managers, if any, for FY2026, would be funded through the salary reserve funded by Town Meeting and transferred by written approval of the Town Manager. The temporary and part-time wage expense is funded at \$70,873 for FY2026. This is \$2,451 lower than the FY2025 budget, which is primarily due to transfer of \$2,449 from Finance temporary wages to Finance overtime wages. The \$28,924 allocation for overtime is \$3,408 higher than FY2025 which represents the transfer from temporary wages to overtime wages, and adjustments to the wages for the different divisions for FY2026. The overtime allowance for the Accounting, Assessing, Collector, Finance, and Parking Clerk offices has been submitted at \$10,047, \$0, \$6,398, \$5,875, and \$6,044 respectively. Other salary and wage expenses include	

Department Information DSR1	
Department	Finance Department
tuition reimbursement, payment in lieu of vacation, and a stipend, are budgeted at \$24,334, an increase of \$908 (3.9%). <u>Services, Supplies, and other Expenses</u> The fiscal year 2026 submission of \$584,242 is \$2,756 lower than the current appropriation of \$586,998, 0.5% less. However, the FY2025 budget included \$58,000 for the State required five-year recertification process. The change for recurring expenses is \$55,244 more for FY2026 compared to FY2025. The major drivers for this increase are contracted services, annual audit, assessing support, communications expenses (postage), other supplies and equipment, and travel expenses. The various changes are shown on the table on the next page. The Finance Department always seeks ways to hold down costs by regular examination of its expenses as well as trying to anticipate future operating costs. As noted earlier some expense lines are lower while others are higher, which is due in part to reallocation of certain budget lines to cover higher expenses in other budget expense lines and due to expected increase costs for FY2026. The table on the next page shows the various changes from FY2025. <u>Operational Capital</u> None <u>Other Requests for Funding (DSR4):</u> The Finance Department is submitting one DSR4 form for FY2026. The request is for an additional position for the purchasing division to move the Town towards centralized purchasing. The DSR4 request also comes with an increase in expenses of \$4,203. However, \$1,500 of the amount is for one year, and the balance (\$2,703) is ongoing. The \$1,500 is for a laptop. More information and justification for the request is included in the DSR4 form. <u>Other Funding Resources</u> Although the Finance Department must track and account for numerous revolving funds and grants, it does not have any for its own operations. All monies generated by the department go to the general treasury. No position in the Finance Department is funded by a revolving fund.	

Fiscal Year 2026 Proposed Budget

Line Item	Division	Description	Change from 2025	Comment	Net Change	% Change
	Collector & Treasurer	Equipment Maintenance	(\$1,465)	Anticipated transfer of mailing operations to School Department	(\$1,465)	-44.4%
Professional & Technical	Accounting	Professional Services	\$6,500	Increase in annual audit fees	(\$4,263)	-1.0%
	Accounting	Professional Development	(\$1,000)	Reduced to mitigate the increase cost of audit services		
	Assessing	Professional Services	(\$58,000)	Reduced nonrecurring five year re-certification consultants and third party validation.		
	Assessing	Professional Services	\$36,600	New contract higher pricing real estate assessment tables and applications for residential and commercial property.		
	Assessing	Professional Services	\$10,910	New contract higher pricing personal property account review, documentation, valuation updates; public utility valuation services		
	Assessing	Professional Services	\$10,950	New contract higher pricing commercial and residential building measuring services		
	Assessing	Professional Development	(\$1,000)	Reduced to mitigate the increase cost of software subscriptions		
	Assessing	Software License Fees	\$1,970	Annual CAMA subscription increase		
	Collector & Treasurer	Professional Services	\$11,710	Increased ambulance billing activity service contract is 2.75% of collections		
	Collector & Treasurer	Professional Services	\$1,896	Higher banking fees; lower lockbox fees		
	Collector & Treasurer	Professional Development	\$165	Staff Changes		
	Collector & Treasurer	Software License Fees	(\$156)	Reduced based on history		
	Finance	Professional Services	(\$601)	reallocation		
	Finance	Software License Fees	(\$24,207)	School Department Expense		
Communication	Accounting	Postage	(\$100)	Reduced based on history	\$1,865	1.7%
	Assessing	Printing & Mailing	(\$100)	Reduced based on history		
	Collector & Treasurer	Postage	\$3,565	Estimated mailing volume for FY2026. Mailings are required by law, notwithstanding other means of communication.		
	Finance	Internet & Landlines	(\$1,500)	School Department Expense		
	Finance	Legal Notice	\$250	Transfer from Purchasing		
	Purchasing	Legal Notice	(\$250)	Transfer to Finance		
Office Supplies	Accounting	Supplies	(\$500)	Reduction based on average	(\$1,280)	-19.3%
	Assessing	Supplies	\$30	Increase based on average		
	Collector	Supplies	(\$100)	Reduction based on average		
	Finance	Supplies	(\$550)	Reduction based on average		
	Purchasing	Supplies	(\$160)	Reduction based on average		
	Treasurer	Supplies				
Other Supplies & Equipment	Collector & Treasurer	Parking Permits	\$565	Increased based on FY2024	\$884	12.6%
	Collector & Treasurer	Cash Handling and Postage Machine Supplies	\$319	Increased based on FY2024		
Travel & Mileage	Accounting	In-state, Out-state; Mileage	\$763	Revised budget allocation and updated rates	\$1,108	5.9%
	Assessing	In-state, Out-state; Mileage	\$636	Revised budget allocation and updated rates		
	Collector & Treasurer	In-state, Out-state; Mileage	\$776	Revised budget allocation and updated rates		
	Finance	In-state, Out-state; Mileage	(\$2,567)	Revised budget allocation and updated rates		
	Purchasing	In-state, Out-state; Mileage	\$1,500	Revised budget allocation and updated rates		
Other Expenses	Collector & Treasurer	Surety Bond	\$395	Premium Increased Base on Actual	\$395	14.6%
Total					(\$2,756)	

Department Information DSR1				
Department		Finance Department		
Accomplishments and Activities				
Accounting Division Recap				
1.Direct deposit of pay participation by employees. Direct deposit is more secure and less costly to process.				
Measure: Percentage of payments by direct deposit vs. check.				
Results:				
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
FY20	94%	96%	96%	98%
FY21	97%	98%	98%	98%
FY22	98%	98%	99%	99%
FY23	98%	99%	99%	99%
FY24	98%	99%	99%	99%
2. Electronic payment participation by vendors. Vendor electronic payments are more secure.				
Measure: Percentage of electronic payments vs total vendor payments.				
Results: (The decline in the FY2020 fourth quarter percentage was related to the COVID economic slowdown)				
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
FY20	9.10%	9.24%	9.74%	3.29%
FY21	8.98%	9.97%	9.26%	7.71%
FY22	8.08%	9.65%	9.57%	9.10%
FY23	9.92%	10.13%	9.89%	5.14%
FY24	8.15%	8.79%	8.78%	9.38%
3. Annual financial audit is completed and presented to Select Board				
Measure: Number of days after the end of the Fiscal Year				
Results: There were delays due to the audit firm’s merger and staff turnover.				

Department Information DSR1			
Department	Finance Department		
Fiscal Year End	Fiscal Year	Audit Presented	Days after Fiscal Year End
30-Jun-19	2019	14-Jan-20	198
30-Jun-20	2020	9-Feb-21	224
30-Jun-21	2021	22-Mar-22	265
30-Jun-22	2022	23-May-23	327
30-Jun-23	2023	13-Aug-24	410

4. Number of management letter comments by Independent Auditors compared to prior years and the number of comments from a prior year which was carried forward. A comment means something may require improvement. Measure: Number of comments; Number of comments repeated from the prior year.

Results:

Fiscal Year Audited	Comments	Prior Year Comments
FY2019	4	1
FY2020	3	1
FY2021	3	2
FY2022	2	1
FY2023	3	1

5. Certification of Free Cash by the Department of Revenue

Measure: Number of days after the end of the Fiscal Year that Free Cash is certified.

Results:

Fiscal Year End	Certified	Days after Fiscal Year End	Use for Fiscal Year
30-Jun-20	17-Feb-21	232	2021
30-Jun-21	27-Jan-22	211	2022
30-Jun-22	10-Apr-23	284	2023
30-Jun-23	1-May-24	306	2024

Assessing Division Recap

6. Percent of taxable construction permits issued were captured by the assessment date (Reports how much new construction is captured for taxation).

Measure: Percentage of new construction permits inspected. The percentage of taxable construction permits issued was captured by the assessment date.

Results: (Next Page)

Department Information DSR1	
Department	Finance Department
One hundred percent of the permits issued by the building department that had progressed to the point of adding value to the property were inspected by June 30, 2020. This was the statutory deadline for the collection of New Growth information for the following fiscal year. A total of 1,142 properties were inspected. The amount of New Growth certified by the Department of Revenue for FY2021 was \$262,350,943 (\$156,626,063 was residential property). One hundred percent of the permits issued by the building department that had progressed to the point of adding value to the property were inspected by June 30, 2021. This was the statutory deadline for the collection of New Growth information for the following fiscal year. A total of 1,258 properties were inspected. The amount of New Growth certified by the Department of Revenue for FY2022 was \$270,180,846 (\$174,870,082 was residential property). One hundred percent of the permits issued by the building department that had progressed to the point of adding value to the property were inspected by June 30, 2022. This was the statutory deadline for the collection of New Growth information for the following fiscal year. A total of 1,258 properties were inspected. The amount of New Growth certified by the Department of Revenue for FY2023 was \$230,637,881 (\$162,867,738 was residential property). This was corrected from 1,258 to 778 Approximately 67% percent of the permits issued by the building department that had progressed to the point of adding value to the property were inspected by June 30, 2023. This was the statutory deadline for the collection of New Growth information for the following fiscal year. A total of 582 properties were inspected. The amount of New Growth certified by the Department of Revenue for FY2024 was \$284,400,710 (\$182,148,140 was residential property). 7.Number of adjustments/changes in property valuation after the issuance of the actual tax bills. Measure: Number of changes (corrections) per year as a percentage of the total number of parcels. Results: Of the 10,805 Real and Personal property accounts billed in FY2020, the value of 23 of those properties, or 0.21% saw changes in their value through the abatement process vs 0.32% in FY2019. The average adjustment in tax dollars for FY2020 was \$5,174 vs. \$2,562 for FY2019. Of the 10,799 Real and Personal property accounts billed in FY2021, the value of 21 of those properties, or 0.19% saw changes in their value through the abatement process vs 0.21% in FY2020. The average adjustment in tax dollars for FY2021 was \$12,903 vs. \$5,174 for FY2020. Of the 10,836 Real and Personal property accounts billed in FY2022, the value of 21 of those properties, or 0.19% saw changes in their value through the abatement process vs 0.19% in FY2021. The average adjustment in tax dollars for FY2022 was \$7,230 vs. \$12,903 for FY2021. Of the 10,827 Real and Personal property accounts billed in FY2023, the value of 16 of those properties, or 0.15% saw changes in their value through the abatement process vs 0.19% in FY2022. The average adjustment in tax dollars for FY2023 was \$8,059 vs. \$7,230 for FY2022.	

Department Information
DSR1

Department

Finance Department

Collector/Treasurer Division Recap

8. Optimize earnings on general funds while maintaining adequate liquidity.

Measure: Needham average investment yield compared to MMDT index.

Results:

Needham average investment yield for fiscal year 2019 was 1.30% as compared to the MMDT rate of 1.30 %

Needham average investment yield for fiscal year 2020 was 1.31% as compared to the MMDT rate of 1.28 %

Needham average investment yield for fiscal year 2021 was 0.32% as compared to the MMDT rate of 0.29 %

Needham average investment yield for fiscal year 2022 was 0.27% as compared to the MMDT rate of 0.32%

Needham average investment yield for fiscal year 2023 was 2.05% as compared to the MMDT rate of 4.06%

9. Number of properties in tax title at year-end. Measure: Number of tax title accounts at the end of the fiscal year as a percentage of total number parcels. Total amount in tax title at the end of the fiscal year as a percentage of the total real estate levy for the most recent fiscal year.

Results:

Description	FY2022	FY2023	FY2024
Number of Tax Titles	50	40	35
Number of Parcels	10,231	10,231	10,241
	0.49%	0.39%	0.34%
Amount in Tax Title	\$ 1,316,015.47	\$ 823,798.90	\$ 635,579.94
Real Estate Levy	\$ 160,552,987	\$ 169,168,654	\$ 174,661,792
	0.82%	0.49%	0.36%

Parking Clerk Division Recap

10. Percentage of parking tickets appealed of the total tickets issued.

Measure: Number appeals over number of parking tickets issued.

Results: Parking regulation enforcement was curtailed with the onset of the COVID restrictions which is apparent by the FY2021 data. Parking enforcement was stepped up in the second half of FY2022. The past two fiscal years staff was pulled from their parking assignments to cover Town priority street detail work.

Department Information DSR1						
Department			Finance Department			
		FY2021	FY2022	FY2023	FY2024	
	Parking Tickets	1,457	4,095	2,853	2,493	
	Appeals	225	312	218	227	
	Appeal %	15.4%	7.6%	7.6%	9.1%	
<u>Spending Request Recap</u>						
Description		Base Request DSR2	Additional Request DSR4		Total (DSR2 + DSR4)	
a) Salary and Wages		1,918,011	82,836		2,000,847	
b) Expenses		584,242	4,203		588,445	
c) Capital						
d)						
e) Total DSR2 & DSR4 Request (a through d)		2,502,253	87,039		2,589,292	
V2026						

Department Expenditure Detail DSR2																	
Department						Finance Department											
Object						Description						Amount					
DSR2A																	
Permanent Personnel	Last Year (FY2024)			Current Year (FY2025)			Next Year (FY2026)										
	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)					
	24		24	18		18	18										
Non-Budget Personnel: Will the department rely on grant/revolving fund positions to provide services?						Yes	No	FT Head Count		PT Head Count							
							X										
Union Positions:		BCTIA		Fire A		Fire C		ITWA	8	NIPEA		Police		Police Superior		NA	10
1. Salary and Wage Permanent Positions.																	
a.	PRD1 Salary and Wages Base											1,779,997					
b.	PRD1 Other Regular Compensation (Conditions, Longevity, Requirements, Shifts) 5110											7,029					
c.	PRD1 Education (5192)																
d.	PRD1 Other Compensation (Stipends, Snow, POST, Vehicle) 5197											5,600					
e.	PRD1 Budget Adjustments											6,854					
											PRD1 Sub Total		1,803,728				
j.	DSR3 Other Compensation																
											Sub Total 1		1,799,480				
2. Salary and Wage Seasonal & Temporary Positions (Itemized Below)																	
a.	Accounting Student Intern 675 hours INT01(Schedule C)											16,794					
b.	Assessing Professional/Technical Support Specialist year-round 1,018 hours PTS (Schedule C)											34,662					
c.	Parking Clerk year-round 468 hours (Schedule C)											13,112					
d.	Collector/Treasurer office customer service part time staff and vacation coverage to keep office open 5 days per week.											6,305					
f.																	
g.	DSR3 Total																
											Sub Total 2		70,873				
3. Salary and Wage Overtime (Itemized Below)																	
a.	Scheduled Overtime (contractually obligated)																
b.	Training and Development																
c.	Accounting office overtime provision for hours for reporting and processing, and fiscal year end preparation work as needed.											10,047					
d.	Finance Department Recording Secretary various committees which work with the DTM/FD											5,875					
e.	DSR3 Total											13,002					
											Sub Total 3		28,924				
4. Other Salary and Wage Expenses - (Itemized Below)																	
a.	Incentive Programs																
b.	Pay In Lieu of Accrued Leave											12,234					
c.	Program Stipend											1,500					
d.	Tuition Reimbursement											5,000					
e.	Working Out of Grade																
f.																	
g.																	

Department Expenditure Detail DSR2		
Department	Finance Department	
h. DSR3 Other Compensation		
	Sub Total 4	18,734
5. Total Salary and Wages (1+2+3+4)		1,918,011
DSR2B		
Object	Description	Amount
Energy (521x)		
Repairs & Maintenance Services (524x – 525x)	TC – 5245 Mailing equipment repairs (1,300) TC – 5257 office equipment maintenance (535)	1,835
Rental & Leases (527X)		
Other Property Related Services (529x)		
Professional & Technical Services (530x – 531x)	AC – 5303 Accountants annual conference, quarterly training sessions, employee training (3,000) AC – 5309 Independent financial audits financial and internal controls; federal single audit; SSA; DOE compliance (84,000) AS – 5300 Annual services related to residential, commercial, industrial, and personal property data collection and interpretation RRC base charge (24,500); RRC additional accounts (2,450); Utility and Special Property Valuation Reviews (8,000) AS – 5300 Building data collection and analysis CIDARE (23,214); additional and new growth properties (2,321) AS – 5300 Annal review, system updates, sales analysis and valuation updates, technical table modifications; commercial appraisal services; methodology reviews (39,600). AS – 5303 State and County Assessing Association meetings, conferences classes and tutorial courses including MAA designation and re-certification required courses for staff DOR (4,000) AS – 5305 IAS Software CAMA system (21,044); RRC Personal Property software support (2,500) AS – 5309 Valuation and taxpayer appeal related consulting services for land, commercial property, and personal property value defense	429,668

Department Expenditure Detail DSR2		
Department	Finance Department	
	(16,000) AS – 5310 ATB legal services (5,000) CT – 5300 Collection service bureau fees (12,500); Electronic payment processing (7,685); Lockbox and payment deposit processing (7,586) CT – 5303 Professional development and training seminars for collector staff (1,500) FD – 5300 External professional services (9,500) FD – 5303 Internal control training for Town staff (750); State and professional related seminars (3,250); FD – 5305 DocuSign (12,000) PC – 5300 Parking ticket processing (30,000) PO – 5303 Purchasing and procurement professional development (2,000) TC – 5300 Ambulance billing and processing services (47,210); Banking, credit card, and electronic payment fees (46,425); Continuing Disclosure filings (3,000); Debt administration fees (7,500) TC – 5303 Mass Collector and Treasurer conferences and annual school registration (415) TC – 5305 Pitney Bowes (718) TC – 5310 Bond Counsel related expenses not otherwise funded (2,000)	
Communications (534x)	AC – 5341 Postage for mailings e.g., Year End reports required by DOR (100) AS – 5341 Postage, certified notices, and other mailings (3,000) AS – 5344 Wireless communication (660) AS – 5345 Printing services (400) CT – 5341 Postage for tax, excise, general, and collection notice billings (64,255)	109,785

Department Expenditure Detail DSR2		
Department	Finance Department	
	CT - 5345 Printing and mailing services for tax and other receivables (24,000) FD - 5341 Postage (50) FD - 5347 Legal Notices (250) PC - 5341 Postage (150) PO - 5344 Wireless communication (660) PO - 5347 Legal notices (1,350) TC - 5341 Postage for general notices, certified notices, compliance notices, and payments (14,710) TC - 5345 Printing and mailing services for non-collection communications (200)	
Recreational & Cultural Services (535x)		
Other Purchased Services (538x)	AC - Shredding Services (530) TC - Armor car service (2,500)	3,030
Office Supplies (542x)	AC - General supplies including pens, pencils, office equipment supplies, ink, folders, paper stock, binders, non-print envelopes, labels, W-2, Misc-1099, etc. (2,000) AS - Office supplies and materials plus state forms (personal property info list) income and expense forms (commercial/industrial, mixed use and apartments) and other assessing supplies (855) CT - Office supplies and materials (750) FD - Office supplies and materials including budget and capital plan materials, risk insurance (700) PO - Office supplies and materials (240) TC - Office and payment handling supplies and materials (800)	5,345
Building & Equipment Supplies (543x)		
Custodial Supplies (545x)		
Grounds Keeping Supplies (546x)		
Vehicular Supplies (548x)		
Gasoline and Diesel Fuel (5481)		
Food and Service Supplies (549x)		
Medical Supplies (550x)		
Public Works Supplies (553x)		

Department Expenditure Detail DSR2				
Department	Finance Department			
Other Supplies & Equipment (558x)	AC – Office Equipment (2,500) AS – Office Equipment (500) TC - Coin counting equipment; coin bags; deposit bags (250); mail equipment supplies (1,569) parking permits (3,065)	7,884		
Governmental Charges (569x)	TC – County Fees (980)	980		
Travel & Mileage (571x – 572x)	State and professional related required travel for town business; employee attendance at conferences & seminars and other required travel; required courses for staff: AC (4,582); AS (4,438); CT (0); FD (4,694); PC (0); PO (1,500); TC (4,776)	19,990		
Dues & Subscriptions (573X)	AC - Accounting related association dues and subscriptions (345) AS – Assessing related association dues and subscriptions (850) FD - Professional related association dues and subscriptions GFOA; MGFOA; NESGFOA (800) PO – Procurement related association dues and subscriptions MAPPO (235) TC – Bank rating subscription service (200); Collector and treasurer related association dues and subscriptions (200)	2,630		
Other Expenses (574 X – 579x)	Town Treasurer and Tax Collector and Asst Treasurer/Collector bonds (3,095)	3,095		
6. Total Expenses		584,242		
DSR2C				
Capital Equipment Replacement (587X)				
7. Total Operating Budget Capital		0		
8. Total Base Request (Line 5 + Line 6 + Line 7)		2,502,253		
Does the Department depend on any Federal or State grants to provide services?	YES		NO	X
Did the Department submit any requests for the replacement or upgrade of technology hardware or software to the Information Technology Services (ITS) and/or include funding requests for hardware or software with the budget submission?	YES	X	NO	
Did the Department submit any requests to the Department of Public Works to improve or upgrade a public building or facility?	YES		NO	X
Did the Department meet with Human Resources prior to submitting any request for new or additional personnel resources?	YES	X	NO	
V2026				

Department Personnel Supplement DSR3							
Department		Finance Department					
	Description	Amount	Amount Reflected DSR2A Section				
			1	2	3	4	
1	Parking enforcement appeals research and after-hours support	6,604			X		
2	Treasurer/Collector office overtime for seasonal demands	6,398			X		
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
I	Total	13,002					
Sections							
	Amount Reported Under DSR2A Section 1						
	Amount Reported Under DSR2A Section 2						
	Amount Reported Under DSR2A Section 3	13,002					
	Amount Reported Under DSR2A Section 4						
II	Total						

V2026

Performance Improvement Funding Request DSR4				
Department	Finance Department		Fiscal Year	2026
Title	Administrative Analyst		Priority	1
DSR4				
Expenditure Classification	FTE	Frequency Recurring Amount (A) One Time Only Amount (B)		Total Amount (A + B)
1. Salary and Wage	1	82,836		82,836
2. Expense		2,703	1,500	4,203
3. Operating Capital				
4. Department Total (1+2+3)		85,539	1,500	87,039
5. Other Costs		36,765		36,765
Budgetary Considerations				Yes No
Does this request address a goal of the Select Board or other Board or Committee?				X
If yes, which Board or Committee?		Select Board		
Has this request been submitted in the last three fiscal years and not funded?				X
Are there additional costs to implement this request (except for future year operating costs which would be ongoing if funding is approved) which are NOT included in this request?				X
Will the assistance of another department be required to provide support (personnel or financial) for this request to be implemented?				X
Will additional staff (beyond the staff requested in this DSR4 submission) be required if the request is approved?				X
Does the request support activities which produce revenue for the Town?				X
If the request is not approved, will current Town revenues be negatively impacted?				X
Is there an increased exposure for the Town if the request is not approved?				X
Is specialized training or licensing required (beyond the initial purchase)?				X
Does this request address a documented health or safety issue?				X
<i>All "YES" responses above must be explained in the narrative below</i>				
Description and Explanation				
This request is for an Administrative Analyst in the Procurement Division. This position would focus on the administrative procurement functions in order to assist in the creation of a centralized procurement office. This position would report to the Assistant Director of Finance. The creation of a centralized procurement office would allow for centralized oversight of all non-school purchasing, including construction projects, which previously have been decentralized. This would allow for improved consistency and efficiency with regards to contract language, bidding procedures, and documentation. It would also allow for improved interdepartmental collaboration on purchasing, which could lead to better pricing. A centralized procurement office would also promote more regular review and updating of the Town's standard contracts, standard bid documents, policies, procedures, and templates. Currently, no department has a position solely dedicated to procurement. This position would be able to focus on the intricacies of procurement and would instead rely on departments for their subject matter expertise. Procurement is rarely at the forefront of departments' priorities. This position would provide more proactive guidance to departments, including evaluation of the procurement options that would better meet the needs of the department and issuing bids in a more timely fashion. The addition of this position would also allow for the creation of a				

Performance Improvement Funding Request DSR4			
Department	Finance Department	Fiscal Year	2026
Title	Administrative Analyst	Priority	1
town-wide procurement calendar. Many of the procurements conducted by the Town are cyclical, but currently the departments are responsible for kicking off each new procurement process. Instead, this position would be responsible for proactively reaching out to the departments in advance, based off of the centralized procurement calendar. The Administrative Analyst will have the following responsibilities: • Perform administrative aspects of purchasing, including preparing specifications, coordination of bidding and contracting documentation, maintaining contract schedules, and drafting of bids and contracts • Conduct necessary research on purchasing options to adhere to state procurement law on behalf of Town departments • Submit required bid advertisements • Assist departments with pre-bid meetings and assist with drafting and issuing addenda • Ensure compliance with MGL Chapters 30B; 30,39M; 149; 7C; and 25A • Attend bid openings and record responses • Assist the Assistant Director of Finance with the management of the Town's online procurement webpage • Review contract spending, monitor contract progress, and close out contracts • Conduct regular procurement training for Town staff • Conduct training on CMMBUYS for the Town • Serve as a resource to Town staff on procurement questions • Assist the Assistant Director of Finance with drafting and reviewing procurement documentation such as the procurement manual, procurement templates, and internal procurement guidance • Communicate externally with vendors on the status of bids, contracts, and other procurement needs • Maintain procurement records for the Town • Consolidate purchasing across multiple departments • Conduct outreach to potential vendors to diversify bidders This position would work towards the Select Board goal of "evaluat[ing] ways to increase minority and women-owned business participation in construction, building maintenance projects, and other Town programs."			
V2026			

Performance Improvement Funding Request Supplement DSR4S						
Position Title	Administrative Analyst					Priority
Classification	X	FT		PT		Seasonal
Part Time /Seasonal	Hours Per Week				Number of Weeks Per Year	
Compensation Detail						
Base Rate	Grade 6 Step 8				82,836	
Other						
Other						
Other						
Other						
Other						
Other						
Other						
Other						
Salary and Wage Total						
If Funded the Position Will Require the Following Additional Items						
Description	No	Yes	Explain	Start Up Cost \$	Annual Recurring Cost \$	
Workstation	X					
Vehicle	X					
Computer		X	Laptop	1,500		
Software		X	Office 365 + Adobe		478	
Mobile Communication Device						
Uniform						
Tools						
Equipment						
Other		X	MAPPO Membership		225	
Other		X	Trainings		2,000	
Other						
Totals				1,500	2,703	
Estimated Annual Benefit Cost					36,765	
Description and Explanation						
This position will require a laptop, Office 365 full suite subscription, and an Adobe subscription. This position will also benefit from a Massachusetts Association of Public Purchasing Officials (MAPPO) membership as well as training from the Office of the Inspector General and other procurement trainings. The budget for the laptop, Office 365, and Adobe license would be in the IT budget instead of Finance.						
V2026						

Finance Department	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular	1,793,880	69,749		82,836	1,876,716	152,585		1,724,131	1,847,770.76	1,847,723.97	1,736,874.44
Salary & Wage Temporary	70,873	(2,451)			70,873	(2,451)		73,324	88,333.79	113,558.40	87,360.49
Salary & Wage Overtime	28,924	3,408			28,924	3,408		25,516	38,526.36	22,391.90	11,801.80
Salary & Wage Other	24,334	908			24,334	908		23,426	20,061.73	179,913.02	68,932.27
Salary and Wage Total	1,918,011	71,614	3.9%	82,836	2,000,847	154,450	8.4%	1,846,397	1,994,692.64	2,163,587.29	1,904,969.00
Energy											
Non Energy Utilities											
Repairs and Maintenance	1,835	(1,465)			1,835	(1,465)		3,300	90,792.65	27,662.60	40,976.38
Rental and Leases											
Other Property Related											
Professional & Technical	429,668	(4,263)		2,478	432,146	(1,785)		433,931	1,307,544.66	1,071,791.15	909,181.27
Communications	109,785	1,865			109,785	1,865		107,920	121,295.25	143,729.57	138,890.04
Recreation											
Other Purchased Services	3,030				3,030			3,030	7,024.39	12,525.80	2,923.60
Energy Supplies											
Office Supplies	5,345	(1,280)			5,345	(1,280)		6,625	4,569.09	5,483.15	8,334.89
Building & Equipment Rprs/Sp											
Custodial Supplies											
Grounds Keeping Supplies											
Vehicular Supplies											
Food & Service Supplies											
Medical Supplies											
Educational Supplies											
Public Works Supplies											
Other Supplies & Equipment	7,884	884		1,500	9,384	2,384		7,000	64,018.73	91,695.16	83,709.32
Governmental Charges	980				980			980		171.00	912.00
Travel & Mileage	19,990	1,108			19,990	1,108		18,882	2,440.19	3,097.90	2,079.55
Dues & Subscriptions	2,630			225	2,855	225		2,630	1,675.00	1,230.00	880.00
Other	3,095	395			3,095	395		2,700	2,651.00	2,607.00	2,356.00
Expense	584,242	(2,756)	-0.5%	4,203	588,445	1,447	0.2%	586,998	1,602,010.96	1,359,993.33	1,190,243.05
Capital Equipment									98,362.66	86,518.14	94,723.44
Budget Capital									98,362.66	86,518.14	94,723.44
TOTAL	2,502,253	68,858	2.8%	87,039	2,589,292	155,897	6.4%	2,433,395	3,695,066.26	3,610,098.76	3,189,935.49

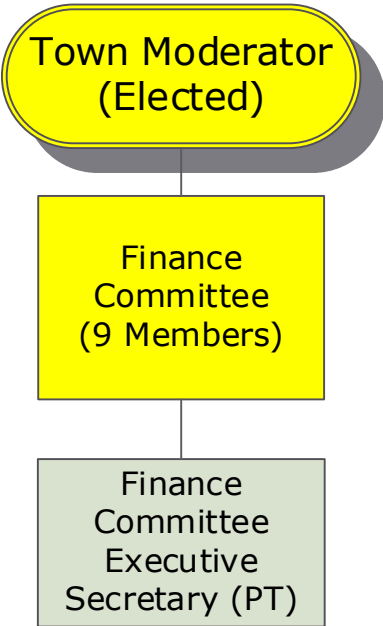
PRD1 - FY2026													
Position	FTE	Sch	Lev	Step	FY26	Base	Other Regular Compensation	FY26	Education	Other Comp	Budget Adjustment	Estimate	Note
Deputy Town Manager/Director of Finance	1.00	G	16	Merit		182,339						\$182,339	
Assistant Director of Finance	1.00	G	13	Merit		130,491				3,000		\$133,491	Vehicle Allowance
Management Analyst	1.00	G	8	10		95,080						\$95,080	
BUDGETARY ADJUSTMENT													
Finance	3.00					407,910				3,000	1,566	\$412,476	
Town Accountant	1.00	G	12	Merit		130,077						\$130,077	
Assistant Town Accountant	1.00	G	10	11		109,789	600					\$110,389	Longevity
Payroll Coordinator	1.00	I	6	8		82,836						\$82,836	
Administrative Specialist	1.00	I	5	5		72,813						\$72,813	
Administrative Analyst	1.00	GT	6	8		82,836	400					\$83,236	Longevity
BUDGETARY ADJUSTMENT													
City Accounting	5.00					478,351	1,000				1,843	\$1,843	
Director of Assessing	1.00	G	12	Merit		133,004				2,600		\$135,604	Vehicle Allowance
Assistant Director of Assessing	1.00	G	9	11		104,576	800					\$105,376	Longevity
Field Assessor	1.00	I	6	9		84,552						\$84,552	
Finance Assistant	1.00	I	4	6		70,668						\$70,668	
BUDGETARY ADJUSTMENT													
Assessing	4.00					392,800	800			2,600	1,498	\$397,698	
Town Treasurer & Tax Collector	1.00	G	12	Merit		122,385						\$122,385	
Administrative Specialist	1.00	I	5	6		72,813						\$72,813	Reclassification
Office Assistant	1.00	I	2	11		65,247						\$65,247	
BUDGETARY ADJUSTMENT													
Treasury	3.00					260,445					1,002	\$261,447	
Assistant Treasurer/Collector	1.00	G	9	11		104,576	5,229					\$109,805	Longevity
Finance Assistant	1.00	I	4	6		70,668						\$70,668	
Office Assistant	1.00	I	2	11		65,247						\$65,247	
BUDGETARY ADJUSTMENT													
Collector	3.00					240,491	5,229				945	\$246,665	

PRD1 - FY2026	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	Change
Position	FTE	FTE	FTE	Step	Step	Step	Final	Current	Estimate	from 25			
Deputy Town Manager/Director of Finance	1.00	1.00	1.00			Merit	171,872	177,028	182,339	3.0%			
Assistant Director of Finance	1.00	1.00	1.00			Merit	121,960	129,690	133,491	2.9%			
Management Analyst	1.00	1.00	1.00	8	9	10	84,045	90,523	95,080	5.0%			
BUDGETARY ADJUSTMENT							1,344	1,247	1,566	25.6%			
Finance	3.00	3.00	3.00				379,221	398,488	412,476	3.5%			
Town Accountant	1.00	1.00	1.00			Merit	122,610	126,288	130,077	3.0%			
Assistant Town Accountant	1.00	1.00	1.00	9	10	11	95,351	100,141	110,389	10.2%			
Payroll Coordinator	1.00	1.00	1.00	6	7	8	74,237	78,507	82,836	5.5%			
Administrative Specialist	1.00	1.00	1.00	6	8	5	70,688	74,354	72,813	-2.1%			
Administrative Analyst	1.00	1.00	1.00	6	7	8	74,437	78,907	83,236	5.5%			
BUDGETARY ADJUSTMENT							1,668	1,719	1,843	7.2%			
Chief Accounting	5.00	5.00	5.00				438,991.00	459,916.00	481,194.00	4.6%			
Director of Assessing	1.00	1.00	1.00			Merit	125,226	128,904	135,604	5.2%			
Assistant Director of Assessing	1.00	1.00	1.00	9	10	11	95,551	100,341	105,376	5.0%			
Field Assessor	1.00	1.00	1.00	7	8	9	76,226	80,418	84,552	5.1%			
Finance Assistant	1.00	1.00	1.00	5	4	6	65,882	64,487	70,668	9.6%			
BUDGETARY ADJUSTMENT							1,382	1,398	1,498	7.2%			
Assessing	4.00	4.00	4.00				364,267	375,548	397,698	5.9%			
Town Treasurer & Tax Collector	1.00	1.00	1.00			Merit	125,369	125,369	122,385	-2.4%			
Administrative Specialist	1.00	1.00	1.00	5	6	6	64,682	68,601	72,813	6.1%			
Office Assistant	1.00	1.00	1.00	6	11	11	55,049	63,356	65,247	3.0%			
BUDGETARY ADJUSTMENT							943	975	1,002	2.8%			
Treasury	3.00	3.00	3.00				246,043	258,301	261,447	1.2%			
Assistant Treasurer/Collector	1.00	1.00	1.00	10	11	11	101,474	106,607	109,805	3.0%			
Finance Assistant	1.00	1.00	1.00	4	5	6	62,615	66,632	70,668	6.1%			
Office Assistant	1.00	1.00	1.00	6	11	11	55,049	63,356	65,247	3.0%			
BUDGETARY ADJUSTMENT							843	883	945	7.0%			
Collector	3.00	3.00	3.00				219,981	237,478	246,665	3.9%			

PRD1 - FY2026															
	Position	FTE	Sch	Lev	Step	FY26	Base	Other Regular Compensation	FY26	Education	Other Comp	FY26	Budget Adjustment	Estimate	Note
Director of Management Information Systems															
Network Manager															
GIS Database Administrator															
Applications Administrator															
Applications Administrator															
Technology Support Technician															
Technology Support Technician															
BUDGETARY ADJUSTMENT															
ITC															
Department Totals		18.00				1,779,997	7,029	5,600	6,854	\$1,799,480		\$1,779,997			
			</												

[illegible]

Department Organizational Chart
Finance Committee

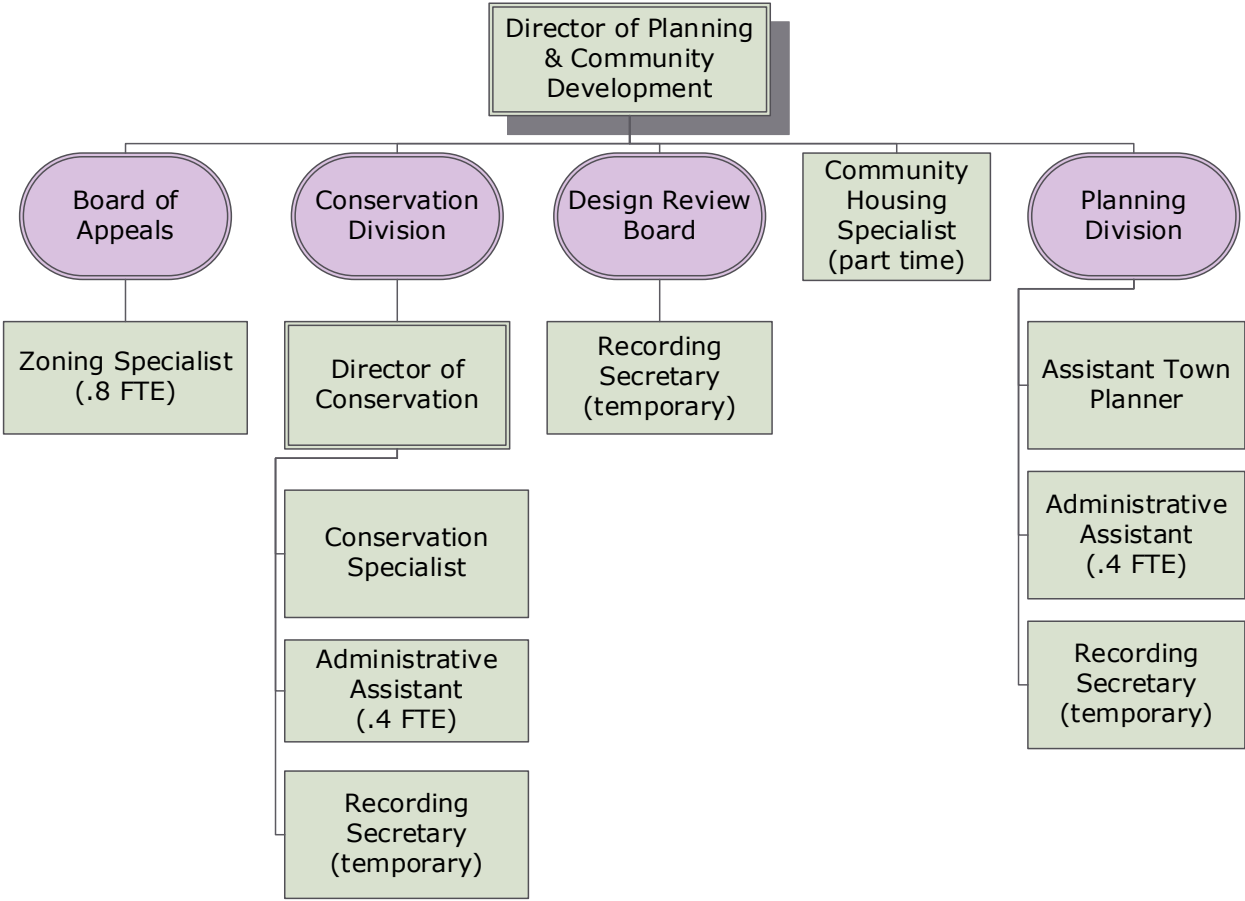


Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

Budget Request Short Form		
Budget	Finance Committee	
Purpose		
The Finance Committee is comprised of 9 members who are appointed by the Town Moderator. The Committee is responsible for recommending a balanced budget for the following fiscal year for Town Meeting to consider and vote. The Finance Committee also makes recommendations to Town Meeting on capital requests and all other issues with financial implications. The Finance Committee oversees the Reserve Fund and is responsible for authorizing any transfers needed to other lines in the operating budget to cover unforeseen or extraordinary expenses.		
Budget Statement		
The Finance Committee budget request for FY2026 represents an increase of 0.07% over the FY2025 budget. Salary and wages are flat to last year. The expense line is increasing 18.75%		
Budget Changes		
The salary and wage line provides the salary of one half-time staff employee. This line is flat to 2025. The expense line covers office supplies (no change requested in FY2026), dues for professional organizations (no change requested in FY2026) and fees for conferences for the Committee's appointed members as well as staff. Members and staff have attended the annual meetings of the Association of Town Finance Committees and Massachusetts Municipal Association. The budget includes funding for 3-5 attendees at each conference, and a small buffer to allow for potential increased registration fees. These expenses are increasing by \$330 primarily to allow newer members to attend conferences, as there has been significant turnover of the Committee in the past year.		
Line Item	Description	Change (\$)
Prof. & Technical	Seminars	Registration fees
		330
.		
Description	Purpose	Amount
Salary and wages	Part-time staff (per PRD1)	45,365
Registration Fees	Mass. Municipal Assoc. and ATFC Annual Meetings	1,590
Dues	Assoc. Town Finance Committee	400
Office Supplies	Misc. supplies, name plates	100
Total Request		47,455
V2026		

Finance Committee	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular	45,365				45,365			45,365	30,939.20	43,401.79	40,138.27
Salary & Wage Temporary											
Salary & Wage Overtime											
Salary & Wage Other											
Salary and Wage Total	45,365				45,365			45,365	30,939.20	43,401.79	40,138.27
Energy											
Non Energy Utilities											
Repairs and Maintenance											
Rental and Leases											
Other Property Related											
Professional & Technical	1,590	330			1,590	330		1,260	795.00	550.00	25.00
Communications											
Recreation											
Other Purchased Services											
Energy Supplies											
Office Supplies	100				100			100	18.65	21.78	
Building & Equipment Rprs/Sp											
Custodial Supplies											
Grounds Keeping Supplies											
Vehicular Supplies											
Food & Service Supplies											
Medical Supplies											
Educational Supplies											
Public Works Supplies											
Other Supplies & Equipment											
Governmental Charges											
Travel & Mileage											
Dues & Subscriptions	400				400			400	363.00	352.00	345.00
Other											
Expense	2,090	330	18.8%		2,090	330	18.8%	1,760	1,176.65	923.78	370.00
Capital Equipment											
Budget Capital											
TOTAL	47,455	330	0.7%		47,455	330	0.7%	47,125	32,115.85	44,325.57	40,508.27

Department Organizational Chart
Planning and Community Development Department



Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

Department Information DSR1	
Department	Planning and Community Development
Department Mission	
The Planning and Community Development Department includes three divisions namely, Planning, Conservation, and the Board of Appeals under a single Planning and Community Development budget. The Department is tasked with protecting and advancing the quality of life in Needham through the application of sound land use planning principles and development review standards; facilitating informed land use decisions through community participation and a collaborative process; protecting and enhancing safe, livable neighborhoods which reflect and preserve Needham's unique and historic character; supporting and encouraging healthy reinvestment in the community to provide for a strong local economy; and promoting smart planning and a sustainable future for generations to come.	
On the Horizon	
The key economic development and planning challenges facing the Planning Board and the Planning and Community Development Division over the course of the next five years will be securing the successful implementation of the Needham Center Plan and the Land Use and Zoning Plan for the Needham Crossing area. Unlocking the economic potential of both Needham Center and the Needham Crossing area remains an overarching goal of the Board and Department. Securing compliance with the MBTA Multi-Family Zoning Districts Guidelines under Section 3A of the Zoning Act required by December of 2024 and implementation of the regulatory component of the Town's Climate Action Plan are additionally key priorities. <u>Needham Crossing Business Center Planning</u> The Planning and Community Development Division has focused on the recommendations outlined in the Needham Crossing Business Center Planning study completed in the fall of 2011 and its implementation at the Center 128 project site. Most specifically, the Planning and Community Development Division continues to oversee the permitting and build-out which is occurring within the New England Business Center and the Center 128 project in particular. Plan review and permitting for Center 128 comprising three components was conducted by the Division as follows: Center 128 West, Center 128 East, and the 2nd Avenue Residences. The Center 128 West Development, approved by the Planning Board in April of 2013, consists of: (a) four office/research and development buildings with a total combined square footage of approximately 740,000 square feet; (b) two free standing parking garages (to contain a combined 3,525 parking spaces); (c) 117 surface parking spaces; (d) a hotel comprising approximately 89,740 square feet and containing 128 guest units, together with (e) associated driveways, landscaping and other associated site improvements. A portion of the development has been constructed, which includes the hotel, building 3 (currently occupied by TripAdvisor, Inc.), a portion of Garage B (2,070 spaces) and 153 interim surface parking spaces. Accordingly, three (3) office buildings (Buildings 1, 2 and 4) with an aggregate of approximately 452,000 square feet, Garage A, a portion of Garage B, and the remaining associated landscaping, driveways and other site improvements have yet to be developed. In October 2020 Boston Children's Hospital filed a special permit application with the Planning Board seeking to amend the approval for Center 128 West. Boston Children's Hospital is seeking to construct Building 1 as an approximately 224,000 square foot Pediatric Medical Facility, to complete the construction of Garage B by adding 530 parking spaces and to construct an interim surface parking lot with 105 spaces at 37 A Street. Building 2 and Building 4 are expected to be constructed later and the approved use is currently expected to remain office as set forth in the	

Department Information DSR1	
Department	Planning and Community Development
existing special permit. The special permit amendment for this project was issued by the Planning Board in January 2021. The building permit for the project was issued in February 2023. Construction is currently underway with occupancy anticipated for late 2025. The Center 128 East Development, approved by the Planning Board in November of 2015, includes 420,429 square feet of office space, 19,000 square feet of retail space, a 128-room hotel and surface parking area. Components of the Center 128 East completed project include: the expansion of Parking Garage B at Center 128 West to accommodate the redevelopment planned at Center 128 East, the renovation and occupancy of the building located at 77A Street to accommodate the SharkNinja headquarters and the renovation of the building located at 189 B Street to accommodate the new NBC Universal headquarters. Construction of the hotel and retail space remains to be completed under the project. In summary, Center 128 at completion (with the Boston Children's Hospital amendment) will include a Pediatric Medical Facility, three new office buildings and two renovated buildings totaling 1,160,400 square feet, two 128-room hotels, and 19,000 square feet of retail space. Parking for 4,100 cars distributed across 3 structured parking garages along with surface parking for 778 cars is also planned. The combination of elements will represent a major step forward in the implementation of the vision developed for the district. Lastly, the construction of the 2nd Avenue Residences comprising 390 residential housing units and associated structured parking at 2nd Avenue was completed in the spring of 2018 with full rent-up completed in the fall of 2019. <u>Needham Center Planning</u> The Planning and Community Development Division further continued with implementation of the Needham Center Planning effort. The Planning Board has initiated a review of the land use plan which was established for Needham Center and the Lower Chestnut Street area through the Overlay District to determine if it is meeting its stated objective of establishing a pedestrian friendly streetscape with multi-use development in the form of a traditional New England Village. Further, the Department and Planning Board are coordinating with the BI Deaconess Needham hospital as it finalizes its master plan for the hospital's Needham campus and considers redevelopment opportunities along the Chestnut Street corridor. Finally, the Department and Planning Board participated in the Needham Center and Needham Heights Parking Study completed by Stantec in March of 2023. The study included a view of the Needham Zoning By-Law parking standards as currently applied to Needham Center and Needham Heights. Recommendations on adjustments to the current Needham Zoning By-Law parking requirements to enable a more progressive parking management program are currently under review. <u>MBTA Multi-Family Zoning Districts Guidelines under Section 3A of the Zoning Act</u> In January 2021, Governor Baker signed Chapter 358 of the Acts of 2020 into law, which requires each MBTA community to have "a zoning ordinance or by-law that provides for at least 1 district of reasonable size in which multi-family housing is permitted as of right." The statute requires that: (1) the housing cannot have age-restrictions and must be suitable for families with children; (2) the zoning must allow for at least 15 units per acre; (3) the district must be within 0.5 miles from a commuter rail station, subway station, ferry terminal or bus station; and (4) non-compliant communities will be ineligible to receive state funds from the Housing Choice Initiative, the Local Capital Projects Fund, and the MassWorks infrastructure program.	

Department Information DSR1	
Department	Planning and Community Development
The Executive Office of Housing and Livable Communities (EOHLC) formerly known as the Department of Housing and Community Development (DHCD), in consultation with the MBTA and MassDOT, is responsible for establishing guidelines for implementation and determining if communities are compliant. This legislation is part of a broader effort to encourage transit-oriented development and to address the state's housing shortage, in terms of both the number of units and types of housing stock available. In August 2023 EOHLC released a set of guidelines for how communities can comply with this new multi-family zoning requirement. The EOHLC guidelines classify Needham as a commuter rail community which requires that the Town implement zoning to permit a housing unit capacity equivalent to 15% of the Town's total number of existing housing units. As the Town's 2020 Census count was 11,891 housing units, Needham's minimum unit capacity of 15% is 1,784 units. The guidelines further detail a timeline for compliance. By January 31, 2023, Needham must submit a proposed action plan, including a timeline for any planning studies, community outreach activities, or other actions to create a compliant zoning district. By December 31, 2024, compliant zoning must be adopted by the Town or continued funding under the Housing Choice Initiative, the Local Capital Projects Fund, and the MassWorks infrastructure program will no longer be available to the community. On January 23, 2023, Needham submitted its Action Plan to the Executive Office of Housing and Livable Communities. On March 24, 2023, EOHLC approved Needham's Action Plan and granted the Town Interim Compliance until the due date for District Compliance of December 31, 2024. In response to the MBTA Communities Law, two compliant zoning scenario options were presented to Town Meeting on October 21, 2024. These scenarios are referred to as the "Base Compliance Plan" and the "Neighborhood Housing Plan." The first of these scenarios, the Base Compliance Plan (presented under Articles 8 and 9), adheres very closely to the underlying zoning district boundaries and dimensional standards found in Needham's current Zoning By-Law. This scenario is intended to meet the minimum compliance requirements of the MBTA Communities Law and proposes zoning that would allow for a total of 1,870 units. The second of these scenarios, the Neighborhood Housing Plan (presented under Articles 10 and 11), is designed to increase the dimensional standards and the number of units that can be built on a parcel of land to encourage housing production greater than the minimum compliance requirements, and to respond to goals contained in Needham's 2022 Housing Plan. This scenario is intended to meet and exceed the minimum compliance requirements of the MBTA Communities Law and proposes zoning that would allow for a total of 3,296 units. On October 21, 2024, Town Meeting adopted all four zoning amendments thereby implementing the provision of the Neighborhood Housing Plan. Submittal of the approved zoning amendments to EOHLC is planned for November 2024 thereby assuring Town compliance with the provisions of the MBTA Communities Law by December 31, 2024. <u>Housing Office</u> The Housing Office, which is part of the Planning Division, supports the Town's efforts to promote and maintain affordable housing opportunities. The Community Housing Specialist, who staffs the Office, works closely with the Needham Housing Authority (NHA), non-profit and for-profit developers and service providers, and other Town departments as well as regional, state and federal agencies. The Housing Specialist monitors funding opportunities, collects and analyzes demographic and housing-related data, coordinates potential affordable housing initiatives, identifies and enforces ongoing affordability requirements of several subsidized housing	

Department Information DSR1	
Department	Planning and Community Development
developments, ensures compliance with funding sources, prepares grant applications, and addresses inquiries from the public related to housing issues. Another important activity involves providing staff support to the Needham Affordable Housing Trust (NAHT) which serves as the Town's entity for overseeing housing initiatives and issues. NAHT, which manages a dedicated fund in support of affordable housing programs and projects, receives fees from NHA, developers and residential management firms for the Housing Specialist's monitoring activities, including those required by resales, refinancing, and capital improvements associated with affordable homeownership units as well as ensuring compliance of affordable rental units and tenants. A major NAHT responsibility is the Small Repair Grant Program (SRGP), administered by the Housing Office on behalf of the Housing Trust. The SRGP provides financial assistance to eligible low- and moderate-income Needham homeowners to make repairs and alterations to their homes for health and safety reasons. A maximum \$5,000 grant is available per household, which must include at least one member who is 60 years or older or has a disability and has a combined income at or below 80% of Area Median Income (AMI—established by HUD). 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 and hand-held shower heads. Thirty households have been served since the program's inception through the end of Fiscal Year 2024. The Community Housing Specialist represents the Town in the WestMetro HOME Consortium, a group of 13 municipalities that receives federal HOME Investment Partnerships Program (HOME) funds from HUD. Administered by the City of Newton on behalf of the member communities, the HOME Consortium provides limited administrative funds to the Town to compensate for the Community Housing Specialist's work on HOME-related activities and provides a mechanism for the Town to apply for HOME funds to promote affordable housing. As a member of the Consortium, the Town of Needham is required to prepare HUD-mandated plans and to document the Town's efforts to advance affordable housing in order to maintain the Town's eligibility for funding. <u>Conservation Division</u> The Conservation Division has identified the following primary goals for FY2025: (1) Fulfilling ongoing obligations for technical support of the Conservation Commission through processing of permit applications under the MA Wetlands Protection Act and the Town of Needham Wetlands Protection Bylaw; (2) The Conservation Department will be working toward taking over the management of the Implementation of the Comprehensive Trails Master Plan, overseeing the re-invigorated Trails Advisory Group; and getting the Trail Steward Program active including soliciting volunteers; (3) The Conservation Department will be working to update staff job descriptions and re-organize the department to include the new responsibilities of managing the Town trails network; (4) The Conservation Commission and staff will be applying for funding from the Community Preservation Committee (CPC) for implementation of the signage initiative to improve consistency and quality of signage at conservation lands across town, purchase trail markers, maintain and/or construct new kiosks as well as bird boxes for various properties; (5) The Conservation Commission and staff will continue assisting various Town departments in assessing compliance with the Town's NPDES permit and other initiatives; (6) As part of the NPDES permit public education compliance piece, the Conservation staff will continue to schedule presentations	

Department Information DSR1		
Department	Planning and Community Development	
for the public with our interactive Stormwater Model; (7) Conservation staff will continue to promote the use of pollinator seed mixes as opposed to lawn seed to the public and on various Town projects where applicable; (8) The Conservation Commission and staff will organize themed trail walks with the public and Conservation Commissioners on Conservation lands; and (9) The Conservation Commission and staff will continue to facilitate presentations to the public on interesting, timely topics.		
Budget Statement		
Salaries and Wages increasing \$23,134, 4.1% Expenses and Services increasing \$9,400, 23% Total Budget Submission increasing \$34,405, 5.3%		
<u>Salaries</u>		
The increase in Salaries and Wages is largely due to annual wage adjustments. The Other Salary and Wages has remained the same.		
In Fiscal Year 2017, the Department secured funding through the Community Preservation Act (CPA) for the Community Housing Specialist in the amount of \$60,000. Under the appropriation 50 percent of the position costs for the Community Housing Specialist were assigned to the CPA and 50 percent to the general fund through the Planning and Community Development budget. The Department of Revenue issued guidance for Fiscal 2024 as to how CPA funds may be used and based on said guidance Town Counsel advised that CPA funds could only be directed toward making particular housing assets affordable and that "salaries, wages or benefits or other indirect costs" incurred by general government departments such as the Planning and Community Development Department are ineligible expenditures. Accordingly in Fiscal 2024, the Department requested through a DSR 4 that the 9 hours per week of salary for the Community Housing Specialist previously funded through CPA be added to the Planning and Community Development Department budget and that the total hours for the Community Housing Specialist be increased from 18 hours to 19.5 hours per week so that the additional responsibilities associated with the MBTA Communities Act could be met. This request was approved in Fiscal 2024.		
<u>Expenses and Services</u>		
As relates to the operating component of the Fiscal Year 2025 budget an overall increase of 23.01% is requested for a total of \$9,400. This requested increase is reflective of increased costs in the following budget categories: professional and technical services, communications, office supplies, and other supplies and equipment, as well as a decrease in dues and subscriptions, all as further detailed in the table below.		
Table 1: Detail of FY 2026 Budget Changes		
Category	Change from FY 2025	Comments
Professional and Technical Services	\$3,500	Increase in professional and technical services for the Planning Board.
Communications	\$3,500	Decrease of \$2,000 in

Department Information DSR1			
Department		Planning and Community Development	
			printing and mailing and postage cost based on FY 2024. Increase in legal notice cost of \$5,500 based on FY 2024. Net changes an increase of \$3,500.
Office Supplies	\$1,000		Increase in office supplies reflective of FY 2024 costs.
Building and Equipment Supplies	No Change		
Other Supplies and Equipment	\$1,800		Increase in other supplies and equipment reflective of FY 2024 costs.
Travel and Mileage	No Change		
Dues and Subscriptions	-\$400		Decrease of \$400 reflective of changes for Planning division based on FY 2024.

Planning and Community Development Division

In FY2004, Needham, through its then Planning Department, joined the HOME Consortium based in Newton, which made available approximately \$67,000 annually for affordable housing purposes. Funding at the \$67,000 level continued through FY2012. In FY2013 the federal appropriation to the Home Program was reduced and thus Needham's annual allocation was lowered to approximately \$36,000 annually. Beginning in FY2014 HOME funds not spent by a member community during the year have been placed in a pool where said funds are awarded on a competitive basis to Consortium members. Previously Needham was able to allow its funds to accumulate over a period of five to six years so that a critical mass could be developed to support a desired project. Although project funding is not guaranteed it is felt that having a Community Housing Specialist on staff will give Needham the professional capacity to compete for funding with other Consortium communities that already have in-house staff support. Funding for administrative costs under the HOME Program has continued at approximately \$2,700 annually.

Revenue for FY2025 is expected to decrease by approximately \$44,000 from FY 2024 levels due to a reduction in permitting funds and grant funds received for this fiscal year. This is due in large part to a filing fee exemption that was provided to the Needham Housing Authority in their filing for a Major Project Site Plan Review application at Linden Chambers and a reduction in grant funds anticipated for FY 2025. Pending for FY 2025 is a grant request from the Executive Office of Environmental Affairs (EOEA) in the amount of \$45,000. This grant if award would allow the Planning Board to retain consultant services to review, identify and develop recommendations for improvements to Needham's parking related standards to align with Low Impact Development parking practices. Off-street parking requirements will be the focus of this effort, with a particular emphasis on the benefits and implications of reducing parking requirements and introducing

Department Information DSR1	
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Department	Planning and Community Development
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parking maximums. A decision on this grant application is expected in November 2024.

Table 2: Planning and Community Development Application Fees & Grants

	FY '22	FY '23	FY '24	FY '25*	FY '25**
Application Fees	\$78,430	\$53,753	\$42,500	\$1,500	\$25,000
Zoning By-Laws	\$45	\$15	\$45	\$0	\$45
Zoning Maps	\$15	\$15	\$15	\$0	\$15
Subdivision Regulations	\$15	\$0	\$0	\$0	\$15
Grants/Donations	\$2,680 ^a	\$2,775 ^b	\$74,080 ^{c d}		\$47,800 ^e
Traffic Mitigation Fee					
Total	\$81,185	\$56,558	\$116,580	\$1,500	\$72,875

^aHOME Program (\$2,680 received).

^bHOME Program (\$2,775 received).

^cHOME Program (\$4,080 received).

^dCommunity Planning Grant Program \$70,000 received)

^eHOME Program Funds Anticipated (\$2,800 received) and EOEA Program Funds Anticipated (\$45,000).

*Revenue received July 1, 2024 through October 20, 2024.

**Projected revenue to June 30, 2025.

Conservation Division

During FY2024, the Conservation Commission met formally a total of twenty-three (23) times and held a total of thirty-four (34) public hearings. During FY2024 the Conservation Commission collected a total of \$15,625.00 in fees and there were no fines issued.

Table 3: Conservation Commission Public Hearings, State & Bylaw Fees & Enforcement Fines

Fiscal Year	Number of Public Hearings	Total Fees Collected (WPA & Town Bylaw)	Town Portion of State WPA Fee	Enforcement Order Fines Collected
FY 2019	30	\$10,810	\$ 3,350.00	\$300
FY 2020	16	\$8,750	\$ 2,500.00	\$2,200
FY2021	32	\$4,470	\$ 6,395.00	\$1,100
FY2022	27	\$8,055	\$ 3,105.00	0
FY2023	26	\$5,950	\$4,765.00	0

Department Information DSR1				
Department		Planning and Community Development		
FY2024	34	\$5,705	\$9,920.00	0

Board of Appeals Division

In FY2024, the Board of Appeals met formally a total of ten (10) times and held a total of twenty (20) public hearings and five (5) informal hearings. During FY2024, the Board of Appeals collected a total of \$5,700 in fees in fulfilling its regulatory function as noted below.

Table 4: Board of Appeals Public Hearings, Informal Hearings & Fees

Fiscal Year	Number of Public Hearings	Number of Informal Hearings	By-Law Fees Collected
FY2021	32	5	\$8,000
FY2022	28	6	\$6,700
FY2023	21	6	\$5,800
FY2024	20	5	\$5,700

Design Review Board Division

In FY2024, the DRB met formally a total of eighteen (18) times and held a total of eight (8) public hearings for special permits. During FY2024, the DRB collected a total of \$3,286.00 in fees in fulfilling its regulatory function as noted below.

Table 5: Design Review Board Meetings, Public Hearings & Fees

Fiscal Year	Number of DRB Meetings	Number of Public Hearings (Special Permit)	By-Law Fees Collected
FY 2019	21	3	\$2,750.00
FY 2020	16	6	\$1,671.00
FY 2021	19	7	\$3,172.00
FY 2022	17	5	\$1,822.00
FY 2023	14	6	\$2,762.00
FY2024	18	8	\$3,286.00

Accomplishments and Activities

Planning and Community Development Division

The Planning Board is charged with broad statutory responsibilities to guide the physical growth and development of Needham in a coordinated and comprehensive manner. Specifically, the Planning Board is legally mandated to carry out certain provisions of the Subdivision Control Law (M.G.L., Chapter 41, Section 81-K to 81-GG) and of the Zoning Act (M.G.L., Chapter 40A). These legal responsibilities are reflected locally in the Subdivision Rules and Regulations and Procedural Rules of the Planning Board, and in the Town's Zoning By-Law. The specific services that the Planning Board provides are as follows:

Review and Approval/Disapproval of:

- Approval-Not-Required (ANR) Plan

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• Preliminary Subdivision Plans • Definitive Subdivision Plans*, including ongoing administration • Site Plans of certain larger developments (major projects)* • Residential Compounds (RC's)* • Scenic Road Applications • Outdoor Restaurant Seating Applications * This includes Special Permit Decisions, with legal notices, public hearings, and written decisions. • Site Plans of certain smaller developments (minor projects) • Applications to the Board of Appeals for variances and special permits • Petitions for acceptance/discontinuance of public ways Initiation, Development, and Presentation of Proposed Zoning Amendments to Town Meeting Reprinting of Town Zoning By-Laws and Zoning Map Preparation and Maintenance of a Master Plan and related planning studies to guide future physical growth and development in Needham (including studies referred to the Board by Town Meeting) Revisions to "Subdivision Regulations and Procedural Rules of the Planning Board" and printing of the same Provision of Information on Planning, Zoning and Development matters to the public (including residents, developers, and other government agencies) In its capacity as a special permit granting authority, the Planning Board in FY2024 processed seven (9) applications as "Major Projects" under the Site Plan Review By-Law. In addition, the Board reviewed and approved one (1) subdivision plan, and ten (10) plans were endorsed "Approval-Not-Required (ANR)" under the Subdivision Control Law, meaning that the lots created or altered on such plan's met minimum frontage requirements. The Board of Appeals referred twenty (20) applications for variances, special permits, comprehensive permits, and administrative appeals to the Planning Board last year, and as required by the Zoning By-Law, the Board reviewed each application and submitted its recommendations in writing to the Board of Appeals were warranted. Planning Studies currently underway are as follows: <u>Large House Review Study Committee</u> In response to concerns expressed at the May 2024 Annual Town Meeting as to the impact new or expanded homes are having on the character of the surrounding residential neighborhood and specifically the action taken under Article 44 to refer the issue to the Planning Board for further study, the Planning Board is appointing the Large House Review Study Committee to develop recommendations on how best to ensure that new residential construction in the Single Residence B and General Residence Districts will complement existing buildings, settings and neighborhood character. The Committee will also explore how the updating and upgrading of structures in such neighborhoods can and should be done, while at the same time conserving the neighborhood's distinctive qualities as change occurs. The Planning Board is taking this action as directed by Town Meeting and with the support of the Select Board. The Large House Review Study Committee will consist of twelve members as follows: Two members or designees of the Planning Board; Two members or designees of the Select Board; One member or designee of the Design Review Board; One member or designee of the Finance Committee; One member or designee of the Zoning Board of Appeals; One Real Estate Broker	

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appointed by the Planning Board; One Developer appointed by the Planning Board; One Architect appointed by the Planning Board; and Two Citizens at Large appointed by the Planning Board. The Large House Review Study Committee will consider the impact new or expanded homes are having on the character of the neighborhoods within the Single Residence B and General Residence Districts and will develop recommendations consistent with the overall purpose for the Study Committee as noted above. The work of the Large House Review Study Committee will include: (1) Review of past reports, plans and maps prepared by town committees, town officials, state agencies and consultants including the previous Large House Study Committee. (2) Seeking the input of neighborhood residents, builders, contractors, real estate agents, property owners and others as required. It is also expected that the Large House Review Study Committee will hold citizen information meetings to elicit general public comments and input. (3) Review and analyze the current Zoning By-Law and Planning Board Regulations and consideration of amendments to each. (4) Analyze the impact of recent planned and potential new housing constructed in the past 5 years in the Single Residence B and General Residence Districts. (5) Review and analyze alternative zoning dimensions, restrictions or limitations that may address neighborhood concerns. (6) Review the current FAR definition to determine whether it is too permissive and if so, how it should be revised including whether the floor area designed for human occupancy on the third floor or basement level of a house should be included in the FAR calculation. (7) Prepare recommendations to amend the Zoning By-Law or propose other regulatory strategies that will protect the characteristics valued by residents in the Single Residence B and General Residence Districts. (8) Generally, identify key issues and needs, analyze alternative solutions, and make recommendations to the Planning Board, both short and long term, within the overall purpose of the Large House Review Study Committee. (9) Prepare Fiscal Impact Analysis to accompany recommendations of Committee. (8) Coordinate with current efforts around the Stormwater By-Law and Tree By-Law. It is anticipated that the Committee's work will commence in November of 2024 and will conclude in July of 2025. <u>Fiscal Year 2024 Zoning Initiatives</u> In Fiscal Year 2024 three zoning initiatives as described below were adopted by Town Meeting. Articles 18, 19 and 20 were presented at the May 2024 Annual Town Meeting. <u>Article 18. Amend Zoning By-Law – Affordable Housing District</u> This article provides for the establishment of the Affordable Housing District (AHD for affordable housing, which is in furtherance of a Town goal, set forth in the Town of Needham Housing Plan of December 2022, to "enable NHA (Needham Housing Authority) to make essential improvements to its property inventory while potentially yielding buildable lot areas for additional deeply affordable or more diverse income affordable housing". The impetus for creation of the AHD came from the Needham Housing Authority (NHA), which seeks to replace its 152 studio apartments at its 11-acre Linden-Chambers housing complex with 247 new units. During phase 1 of development, 128 new one-bedroom and 8 two-bedroom units are expected. Over time, and as financing permits, an additional 111 new units are planned in a phase 2 project. The article provides that all residents must have incomes at or below eighty (80) percent of area median income. The site at Linden-Chambers is now in two zoning districts, Single Residence-B and General	

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Residence B. The land at Linden-Chambers is also subject to restrictions imposed by recorded deeds, Town Meeting votes, and variances, from the 1957-1971 period. The current zoning allows only for single and two-family use. The recorded deeds, Town Meeting votes, and variances, which do allow for multi-family use, limit occupancy to elderly only. The dimensional requirements in the Single Residence-B and General Residence Districts, particularly those relating to number of units, height, and number of stories, do not allow for NHA's intended redevelopment. The new requirements proposed for the AHD District would make such redevelopment of the property possible under zoning. Land use regulations addressed in the article are as follows: Permitted uses; Lot Area and Frontage; Setbacks; Floor Area Ratio and Lot Coverage; Dwelling Units Per Acre; Height and Rooftop Structures; Maximum Number of Stories; and Off-Street Parking, Parking Plan and Design Requirements. Finally, the article provides that AHD projects would be allowed by right but would be subject to Site Plan Review by the Planning Board, as provided in Section 7.4 of the Zoning Bylaw. <u>Article 19. Amend Zoning By-Law – Map Change for Affordable Housing District</u> This article describes the area proposed to be placed in the Affordable Housing District. The area comprises an approximately 11-acre geographical area on which the present Linden-Chambers housing development is located, which is owned by the Needham Housing Authority, plus an isolated 714 square foot triangular parcel owned by the Town of Needham, along the easterly side of Linden Street. <u>Article 20. Amend Zoning By-Law – Solar Energy Systems</u> This article would establish expanded regulations for Solar Energy Systems. Presently, Needham's Zoning By-Law only addresses Large-scale Ground-mounted Solar Energy Systems through its Ground Mounted Solar PV Installation Overlay District located at the transfer station. The Zoning By-Law amendment expands the definition of Solar Energy Systems to include Roof-mounted systems, Building-mounted systems, Small-scale Ground-mounted systems, Medium-scale Ground-mounted systems, Solar Parking Canopies, Building Mounted Canopies, Building Integrated Systems and Surface Integrated Systems; adds a new category of solar energy accessory uses with prescribed regulations for each zoning district; establishes dimensional standards for solar energy systems including setback, height, and lot coverage standards; and establishes special permit and site plan review requirements and design standards for higher impact Solar Energy Systems. <u>Performance Factors</u> During the previous fiscal year, the Planning Department had committed to tracking the turnaround time required on its Major Project Site Plan Special Permits and Subdivision applications. Monitoring of the timeline between application filing and the scheduling of the public hearing, issuance of the Decision following the close of the public hearing and filing of the written decision with the Town Clerk following Board action were tracked. The goal was to schedule the public hearing within 5 weeks of application receipt, to issue the Special Permit Decision or Subdivision Decision within two weeks of the close of the public hearing, and to file the written decision within 5 business days of permit issuance by the Board. The articulated goals were met in two of the three studied criteria in FY2024. During the affected timeline 9 new Special Permit applications and 1 Subdivision application were processed. Public hearings were held on average within 32 days of application receipt, decisions were issued within 31 days of the close of the public hearing, with written decisions filed with the Town Clerk within 5 days of permit issuance. The total average	

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time required to process an application was 95 days with a minimum of 51 days and a maximum of 147 days. The Department plans to continue to track these items and will submit a similar report with its FY2025 budget request. Conservation Division The Needham Conservation Division is primarily tasked with providing dedicated professional, administrative, and technical assistance to the Town and Conservation Commission in accordance with the MA Wetlands Protection Act (M.G.L. Chapter 131 Section 40) and the Needham Wetlands Protection Bylaw (Article 6), and their respective regulations, guidelines, and policies. Additionally, the Division provides support in office administration and organization, public assistance, grant administration, committee and community support, and land conservation and management. The Needham Conservation Commission is comprised of seven volunteer members appointed by the Select Board to staggered three-year terms. The Commission's primary responsibility involves ensuring compliance with the Massachusetts Wetlands Protection Act (M.G.L. Chapter 131 Section 40) and the local Wetlands Protection Bylaw (Needham General Bylaws Article 6). As the administrative and technical support agency to the Commission, the Conservation Division undertakes the following tasks pertaining to wetlands permitting: • Reviews Notice of Intent applications and other filings for completeness and compliance with wetland statutes and associated regulations. • Assures legal requirements are met including postings, hearing and permit timeframes, minutes, and other records. • Schedules and attends twice monthly meetings of the Conservation Commission and transcribes meeting minutes. • Maintains case files and materials including computer databases. • Arranges and conducts on-site inspections related to filings. • Reviews wetland delineations. • Drafts permits with associated conditions and other documents. • Monitors construction to ensure compliance with permits. • Reviews building permits for projects occurring within the Commission's jurisdiction to reduce the amount of Enforcement Orders issued and provide better public outreach. • Responds to complaints and investigates potential violations. • Keeps regular office hours to provide assistance to the regulated community. • Collaborates with other Town Departments, Boards and Committees on matters pertaining to permitting municipal projects and activities. In addition to wetland permitting, the Conservation Division undertakes broader environmental and land management functions including the following: • Oversees/carries out management tasks such as trail building and maintenance, signage, and cleanup. • Participates in various committees, including Trail Advisory Group, Tree Working Group and the Stormwater Bylaw Working Group. • Assures compliance with rules and regulations for conservation lands; issues needed permits; and addresses user problems. • Assists the Commission in planning, acquisition, administration, and management of municipal conservation land.	

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- Assists in preparation of Open Space and Recreation Plans to meet criteria for approval. - Researches and conducts on-site evaluations for parcels under consideration for acquisition, donation, conservation, or agricultural preservation restrictions. - Researches, pursues, and coordinates grant and other funding opportunities; writes proposals and manages grants. - Collaborates with other Town Departments, Boards and Committees on matters pertaining to the use, management and protection of the Town's natural resources and open space. - Educates the public about the importance of protecting wetlands and other open space. Under both the state and local statutes, the Conservation Commission has a maximum of 21 days from receipt of a completed application to open a public hearing on that application. A hearing may be continued with the consent of the Applicant to allow for the submittal of additional information. After closing the public hearing, the Commission has 21 days to issue an Order of Conditions. In FY2024, all Orders of Conditions were completed within the noted timeline with no requests for additional time requested. The Conservation Division makes every effort to assist Applicants with the filing process. The Division's staff meets frequently with property owners and potential applicants to explain the filing process or to provide input on which application would be most appropriate (for a particular site or project). The Conservation Division conducts well over one hundred site visits each year to review projects associated with both the MA Wetlands Protection Act and the Needham Wetlands Protection Bylaw. The collective knowledge and experience of the Conservation Division serves to benefit the regulated community including the Town of Needham as it provides professional expertise in a growing and more restrictive environmental regulatory time period. <u>FY2024 Achievements</u> The Conservation Commission and staff were involved in the permitting of several large and complicated Town projects in FY2024 including water quality improvements to Walker Pond; Claxton Field remediation and improvements and the extensive permitting required for the dredging project located at the reservoir on Dedham Avenue. Conservation Department staff were invited to participate in an Environmental Panel Discussion at North Hill as part of their Earth Day celebration that was very well received by the residents. In addition, Conservation staff gave a presentation using the Departments Watershed Models to the residents earlier that same week. Conservation staff enjoyed participating in the Town's Annual Harvest Fair and as in previous years, our interactive Watershed Model proved to be popular with both adults and children. It is always a pleasure to help educate the public on important topics in a fun interactive way. Several locations in Town that Conservation staff have worked with other Town Departments to implement usage of our native pollinator seed mix are now serving as examples to the public of how a simple pack of native seeds can create a beautiful, increasingly rare habitat for a variety of pollinator species including bees and butterflies that are in decline. One of these seeded areas adjacent to Walker Pond has become a popular place for prom photos due to the gorgeous flowers. Conservation staff continued to install trail cameras to capture wildlife usage of the various Conservation-owned properties. <u>Performance Factors</u>	

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The following Table 6 reflects the number of permit application filings and requests received by the Conservation Commission in each of the last four (4) fiscal years. Over the course of Fiscal Year 2024, the Commission once again saw a steady flow of applications, similar to the numbers seen in Fiscal Year 2023. The Conservation staff continued to issue Administrative Approvals for minor projects located within the 100-foot Buffer Zone. This flexibility allows for a shorter, more streamlined experience for the public doing minor projects while maintaining compliance with the wetland rules and regulations. Administrative Approvals stayed strong with eleven (11) issued in Fiscal Year 2024. In the past, before the Administrative Approval mechanism was in place, many of these small projects would have gone before the Commission as Requests for Determination of Applicability and Notice of Intent filings requiring the issuance of Permits. During FY2024, the Conservation Commission met formally a total of twenty-three (23) times and held a total of thirty-four (34) public hearings.				
Table 6: Conservation Commission Application Filings & Requests/				
Type of Application Filing/Request	FY2021	FY2022	FY2023	FY2024
Notice of Intent ¹	23	18	18	21
Request to Amend Order of Conditions ¹	1	2	1	2
Request for Determination of Applicability ¹	8	4	6*	7
Abbreviated Notice of Resource Area Delineation ¹	1	0	1	0
Extension Permit ¹	3	3	3	2
Emergency Certification	0	1	0	0
Certificate of Compliance	31	22	15	17
Minor Modification Request	1	5	2	3
Enforcement Order	1	2	2	3
Trail Maintenance Notification Form	1	0	0	0
DPW Generic Permit Activity Notification Form	0	1	1	1
Administrative Approval	25	18	9	11
Conservation Restriction	0	0	0	0
Notice of Non-significance	0	0	0	0
¹ Filing involved a public hearing *one application withdrawn				
In addition to applications reviewed through the public hearing process, the Commission is required to review and act on requests to modify, extend, or close out existing permits. The Commission handled twenty-two (22) of these requests during this fiscal year. The Conservation Division also coordinates with the Town of Needham Department of Public Works and Public Facilities and provides professional expertise on town projects in a growing and more restrictive environmental regulatory time period. Finally, for that small percentage of projects that occur within the Commission’s jurisdiction without obtaining a permit in advance, the Commission is responsible for pursuing enforcement to bring such sites into compliance with the state and local wetland regulations. In FY2024, three (3) projects required the issuance of an Enforcement Order to restore or protect wetland resource areas.				

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Zoning Board of Appeals Division The Zoning Board of Appeals is a quasi-judicial body that hears and renders decisions on: 1) Appeals from Building Inspector administrative decisions; 2) Applications for Special Permits or Variances under M.G.L. Chapter 40A and the Needham Zoning By-Laws; and 3) Requests for Comprehensive Permits under M.G.L. Chapter 40B (affordable housing) as well as hearing amendment and de minimis change requests. The Board of Appeals consists of three regular members and two associate members appointed by the Board of Selectmen as authorized and established by General Laws, Chapter 40A, the Home Rule Charter Act and Article VIII of the General By-Laws. The Division provides guidance to applicants on all zoning matters, including assistance with the application and hearing process; reviews and analyzes applications for completeness and compliance to established zoning guidelines; coordinates the interdepartmental administrative review process, conducts site reviews; organizes the production of Special Permits and Board determinations post-public hearings; provides professional staffing to Board members, provides management and coordination of Comprehensive Permits projects, designs procedures for any new zoning review processes, produces technical reports, conducts research, and maintains and manages all Board data bases, communications and legal documents. Virtually all matters that come before the Board are initiated by residents or businesses seeking relief from the Zoning By-Law. Each application is processed in accordance with the legal requirements and timetables established under the Massachusetts Zoning Act, the Town of Needham Zoning By-Law, and Zoning Board of Appeals Rules and Regulations. <u>Performance Factors</u> The Board holds monthly in-person meetings with livestream broadcast on Zoom and on The Needham Channel. In FY2024, the Board held twenty (20) public hearings and five (5) informal hearings (refer to Table 4). The informal matters consisted of permit renewals, document reviews, project updates, plan substitutions or corrections. The Board of Appeals received eleven (11) applications relating to Special Permits, three (3) Variances, and one (1) Appeal of a Building Inspector Decision. Five (5) were withdrawn (refer to Table 6). Six (6) applications were for residential use; five (5) were for commercial use; and three (3) for education use. The Board issued ten (10) Decisions in FY2024. The Division continues to coordinate the conditions associated with the 40B Comprehensive Permits issued by the ZBA – 1180 Great Plain Avenue, a 16 rental units housing complex, consisting of eight one-bedroom units and eight two-bedroom units with 28 parking was completed and occupied. Four units (25%) will meet the definition of low- and moderate-income housing.	

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Table 7: Number of Permit Application Filings FY2021 - FY2024

Fiscal Year	Number of Meetings	Special Permit Applications	Variance Applications	Appeals of Building Inspector Decisions	40B Applications	Withdrawals	Decisions
2021	12	28	3	0	0	2	27
2022	12	21	1	1	0	0	23
2023	11	21	0	0	0	1	20
2024	10	11	3	1	0	5	10

Design Review Board

The Design Review Board (DRB) consists of five regular members and two alternate members. Three regular members are appointed by the Planning Board where one such regular member is either qualified in the art or design profession and the second regular member is either qualified in fine arts or landscape design. Two regular members and two alternate members are appointed by the Select Board where one such regular member is either qualified in the art or design profession and the second regular member has a retail business in the town. The Board is required to meet monthly, and generally meets two times a month using the zoom format.

The Design Review Board serves the community by reviewing the design of all new commercial structures and outdoor uses, exterior additions, exterior alterations, and exterior changes in all areas as specified in section 7.7.2.2 of the Zoning By-Laws. They review requests for all sign permits, as required under Article XIX of the Needham General By-Laws. Applications that are submitted to the Board are generally initiated by businesses, developers and sign companies. Projects under review by the Planning Board such as major site plan projects, and minor site plan projects are also reviewed by the Design Review Board. They provide comments and recommendations for consideration by the Planning Board in their decisions. The DRB reviews applications for retaining walls, for example, under review by the Zoning Board of Appeals and provides comments and recommendations. Appeals to the Sign-By-Law and special permits as allowed in the General By-Laws are reviewed with a public hearing before the Design Review Board.

Performance Factors

In FY2024, the DRB met formally a total of eighteen (18) times and held a total of eight (8) public hearings for special permits (refer to Table 5). The Board conducted site plan reviews for four (4) projects that were being heard by the Planning Board. The DRB provided their comments and recommendations to the Planning Board for consideration. The site plan reviews that were presented and discussed at the DRB meetings included: 1) a medical building development at 629 Highland Avenue, 2) a loading dock entry at 117 Kendrick Street accessible from Third Avenue, 3) a prefabricated mobile imaging trailer at the rear of the Beth Israel Hospital located at 148 Chestnut Street, while renovating interior imaging space, and 4) an expansion of the restaurant Blue on Highland located at 882 Highland Avenue and their exterior alterations.

A total of 34 sign applications were also reviewed during the FY 2024 period. Seven new businesses to Needham sought signage/awnings/etc. and several existing businesses relocated

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Department		Planning and Community Development		
within Needham, refreshed their exterior appearances, and/or redeveloped and expanded their footprint. In addition, other various applications were reviewed. A number of public art proposals were submitted such as the Needham Art Association for outdoor art banners displaying local artists’ work throughout town, the Needham Cultural Council for mosaic planters in the courtyard at 20-30 Chestnut Street, and the Revitalization Trust proposed street banners identifying key activities available in the Heights. A dedication plaque to acknowledge Harvey’s Hardware at 1004 Great Plain Avenue was also submitted and approved by the Design Review Board.				
Table 8: Number of Permit Application Filings FY 2020 -FY 2024				
Fiscal Year	Number of DRB Meetings	Number of Public Hearings (Special Permit)	# of Sign Applications Reviewed	Site Plan Reviews
FY 2020	16	6	55	2
FY 2021	19	7	69	8*
FY 2022	17	5	58	9*
FY 2023	14	6	52	8*
FY 2024	18	8	34	4
*Two of the site plan reviews were for ZBA cases.				
In March of FY 2024 the DRB also assisted local restaurant businesses in their option to continue providing outdoor dining following the end of the Covid emergency declaration and for the period beginning in the spring of 2024. Outdoor dining had been allowed on an interim basis during the Covid pandemic 2020 to support the local businesses however, after the governor’s order relaxing restrictions with regard to outdoor dining expired, Needham restaurants were not allowed to continue to provide such outdoor dining absent a formal approval through either the Planning Board for seating located on private property or Select Board for seating located on public property. During this FY2024 period, the Design Review Board reviewed one (1) outdoor dining application that the restaurant submitted to the Planning Board. Restaurants provided photos of the proposed seating, décor, lighting, for the Board to review. The application for outdoor dining was approved by the Design Review Board.				
Spending Request Recap				
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)	
a) Salary and Wages	628,759	99,100	727,859	
b) Expenses	50,250	4,000	54,250	
c) Capital				
d)				
e) Total DSR2 & DSR4 Request (a through d)	679,009	103,100	782,109	
V2026				

Department Expenditure Detail DSR2																					
Department				Planning and Community Development																	
Object				Description						Amount											
DSR2A																					
Permanent Personnel	Last Year (FY2024)			Current Year (FY2025)			Next Year (FY2026)														
	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)												
	4	2	5.53	4	2	5.53	4	2	5.53												
Non-Budget Personnel: Will the department rely on grant/revolving fund positions to provide services?						Yes	No	FT Head Count		PT Head Count											
							X														
Union Positions:		BCTIA		Fire A		Fire C		ITWA	X	NIPEA		Police		Police Superior		NA					
1. Salary and Wage Permanent Positions.																					
a.	PRD1 Salary and Wages Base													545,777							
b.	PRD1 Other Regular Compensation (Conditions, Longevity, Requirements, Shifts) 5110													600							
c.	PRD1 Education (5192)																				
d.	PRD1 Other Compensation (Stipends, Snow, POST, Vehicle) 5197																				
e.	PRD1 Budget Adjustments													2,102							
													PRD1 Sub Total								
j.	DSR3 Other Compensation																				
													Sub Total 1				548,479				
2. Salary and Wage Seasonal & Temporary Positions (Itemized Below)																					
a.	Recording Secretary (Planning Board)													7,545							
b.	Recording Secretary (Design Review Board)													6,695							
c.	Housing Specialist													59,010							
d.																					
f.																					
g.	DSR3 Total																				
													Sub Total 2				73,250				
3. Salary and Wage Overtime (Itemized Below)																					
a.	Scheduled Overtime (contractually obligated)																				
b.	Training and Development																				
c.	Additional Hours Part-time staff													1,430							
d.																					
e.	DSR3 Total																				
													Sub Total 3				1,430				
4. Other Salary and Wage Expenses - (Itemized Below)																					
a.	Incentive Programs																				
b.	Pay In Lieu of Accrued Leave																				
c.	Program Stipend																				
d.	Tuition Reimbursement																				
e.	Working Out of Grade																				
f.																					
g.																					
h.	DSR3 Other Compensation																				
													Sub Total 4				5,600				
5. Total Salary and Wages (1+2+3+4)																		628,759			

Department Expenditure Detail DSR2		
Department	Planning and Community Development	
DSR2B		
Object	Description	Amount
Energy (521x)		
Repairs & Maintenance Services (524x – 525x)		
Rental & Leases (527X)		
Other Property Related Services (529x)		
Professional & Technical Services (530x – 531x)	Planning (\$11,000) Con Comm (3,200) BOA (\$500) Planning Studies and Complex Project Technical Assistance	14,700
Communications (534x)	Wireless Communications (\$2,500) Printing and Mailing (\$4,250) Legal Notices (\$10,700) Postage (\$2,700)	20,150
Recreational & Cultural Services (535x)		
Other Purchased Services (538x)		
Office Supplies (542x)	Planning (\$2,500) Con Comm (\$1,200) BOA (\$650)	4,350
Building & Equipment Supplies (543x)	Con Comm (\$1,000) Boardwalk repair at the Swamp Trail at Ridge Hill.	1,000
Custodial Supplies (545x)		
Grounds Keeping Supplies (546x)		
Vehicular Supplies (548x)		
Gasoline and Diesel Fuel (5481)		
Food and Service Supplies (549x)		
Medical Supplies (550x)		
Public Works Supplies (553x)		
Other Supplies & Equipment (558x)	Planning (\$2,500) Con Comm (\$1,500) Conservation Field Supplies and Clothing, Legal Publication Updates, Magazine Subscriptions and File Cabinet Shelving	4,000
Governmental Charges (569x)		
Travel & Mileage (571x – 572x)	Conf In State (\$1,250) Mileage (\$800) Conf Out-State \$1,300 Conferences including APA, SNEAPA, MACC and AMWS	3,350
Dues & Subscriptions (573X)	Planning (\$1,000) Con Comm (\$1,400) BOA (\$300)	2,700

Department Expenditure Detail DSR2				
Department	Planning and Community Development			
	Professional Memberships including APA, AMWS, MACC, MSMP, Society of Wetland Scientists, and Massachusetts Association of Planning Directors			
Other Expenses (574 X – 579x)				
6. Total Expenses			50,250	
DSR2C				
Capital Equipment Replacement (587X)				
7. Total Operating Budget Capital				
8. Total Base Request (Line 5 + Line 6 + Line 7)			679,009	
Does the Department depend on any Federal or State grants to provide services?	YES		NO	X
Did the Department submit any requests for the replacement or upgrade of technology hardware or software to the Information Technology Services (ITS) and/or include funding request for hardware or software with the budget submission?	YES		NO	X
Did the Department submit any requests to the Department of Public Works to improve or upgrade a public building or facility?	YES		NO	X
Did the Department meet with Human Resources prior to submitting any request for new or additional personnel resources?	YES	X	NO	
V2025				

Performance Improvement Funding Request DSR4				
Department	Planning and Community Development		Fiscal Year	2026
Title	Planner		Priority	1
DSR4				
Expenditure Classification	FTE	Frequency Recurring Amount (A) One Time Only Amount (B)		Total Amount (A + B)
1. Salary and Wage	1	85,000		85,000
2. Expense			2,000	2,000
3. Operating Capital				
4. Department Total (1+2+3)	1	85,000	2,000	87,000
5. Other Costs		36,924		36,924
Budgetary Considerations				Yes No
Does this request address a goal of the Select Board or other Board or Committee?				X
If yes, which Board or Committee?		Planning Board		
Has this request been submitted in the last three fiscal years and not funded?				X
Are there additional costs to implement this request (except for future year operating costs which would be ongoing if funding is approved) which are NOT included in this request?				X
Will the assistance of another department be required to provide support (personnel or financial) for this request to be implemented?				X
Will additional staff (beyond the staff requested in this DSR4 submission) be required if the request is approved?				X
Does the request support activities which produce revenue for the Town?				X
If the request is not approved, will current Town revenues be negatively impacted?				X
Is there an increased exposure for the Town if the request is not approved?				X
Is specialized training or licensing required (beyond the initial purchase)?				X
Does this request address a documented health or safety issue?				X
<i>All "YES" responses above must be explained in the narrative below</i>				
Description and Explanation				
The Department of Planning and Community Development seeks the approval of the Town Manager to hire a full-time Planner. The Planner would provide a variety of technical and professional work in the current and long-range planning of the Town. Working under the general supervision of the Director of Planning and Community Development and Assistant Town Planner the essential functions of the position would be as follows: 1. Review applications and development plans submitted to the Planning Board for compliance with Zoning Bylaw and Development Regulations and evaluate site design and landscape components. Conduct research and site assessments and refer to other Town departments for review. Preparation of background and analysis of plans and submittal of recommendations to the Assistant Planner for review. 2. Prepare drafts of recommendations or decisions for action by the Planning Board and prepare reports or exhibits to support Board recommendations. With Assistant Town Planner supervision, oversee subdivision and special permit administration and prepare drafts of the Certificate of Action and the Special Permit. Monitor construction to ensure developer's compliance and enforce remedial action if needed.				

Performance Improvement Funding Request DSR4			
Department	Planning and Community Development	Fiscal Year	2026
Title	Planner	Priority	1
3. Conduct research into relevant legal issues, gather and analyzes data, and prepare studies and policy actions related to current Town planning issues, Planning Board policies, regulations and by-laws, and general planning. 4. Attend occasional Planning Board meetings to report on planning issues and to present research findings through oral and/or visual presentations. Provide technical information and support to the Board, perform follow-up action, and conduct additional research as directed. 5. Work with administrative support persons to help organize and maintain all Planning Board records. Assemble materials and documents as required for recording in Registry of Deeds or Land Court. 6. Provide technical support to the Director of Planning and Community Development and assist the Assistant Town Planner in various planning functions. 7. Under the direction of the Director of Planning and Community Development, respond to public inquiries on zoning, subdivision, and planning activities of the Planning Board via phone and electronic mail. Educate the public through correspondence and through presentations at meetings. 8. Communicate with consultants under contract with the Town and make occasional site visits to verify compliance with permit conditions. 9. Attend various other department, committee, and board meetings as assigned to provide technical and staff support. Review and provide feedback on documents and reports. 10. Perform special projects and other related duties as required, directed, or as the situation dictates. Minimum education and experience required for the position: Bachelor's degree in urban planning, or related field, from an accredited college or university and two to five years of increasingly responsible, planning-related experience. Master's Degree preferred. Required position qualifications to include knowledge of the: (1) Principles and practices of urban planning and development; (2) Site planning techniques and methods; (3) Federal, State, and local laws, codes and regulations related to planning, zoning, and land divisions; (4) Geographic Information Systems; and (5) Current literature, information sources, and research techniques in the field of urban planning. Required skills to include ability to: (1) Interpret and explain planning and zoning activities to the general public; (2) Read and interpret comprehensive building and land development plans; (3) Analyze and compile technical and statistical information and write technical reports; (3) Operate computer and various software necessary for performing assigned planning duties; and (4) Communicate clearly and concisely, both orally and in writing, and maintain effective working relationships. Funding of the position will enable the Department to better meet the permit-granting and land-			

Performance Improvement Funding Request DSR4			
Department	Planning and Community Development	Fiscal Year	2026
Title	Planner	Priority	1
development plan review function it performs for the Planning Board. Additionally, it will allow the Department to advance the Planning Board's planning and zoning initiatives more quickly. Planning studies and zoning initiatives identified by the Planning Board include the following items: (1) Review and analysis of the Town's Zoning By-Law parking standards; (2) Review and analysis of the goals of the 2009 Needham Center Plan and the steps completed to date to meet those goals to determine if adjustments to the zoning for Needham Center and Chestnut Street are warranted; (3) Review of the land use and policy goals of the Business District located along Highland Avenue between May and Rosemary Street; (4) Review of the land use and policy goals of the Town's Industrial Districts, particularly the Industrial District on Hillside Avenue; (5) Development of a Town-wide Inclusionary Zoning By-law provision; (6) Review of the Large House Amendments that were made to our residential districts a few years ago to determine if they have been effective at addressing the concerns of residents regarding size and architectural features; and (7) Development of Design Guidelines for the subdistricts of the Mult-family Overlay District as adopted under the MBTA Communities Act. Finally, should the Planning and Community Development Department be successful in this effort, the costs associated with this additional staff position would be added to the Department's FY 2026 salary account. It is anticipated that \$85,000.00 additional dollars would be required to fund the new position during the first year. Additional costs would include a projected an annual benefit cost of \$36,924 and a one-time computer purchase cost of \$2,000.			
V2026			

Performance Improvement Funding Request Supplement DSR4S							
Position Title	Planner					Priority	1
Classification	X	FT		PT		Seasonal	
Part Time /Seasonal	Hours Per Week				Number of Weeks Per Year		
Compensation Detail							
Base Rate						85,000	
Other							
Other							
Other							
Other							
Other							
Other							
Other							
Other						85,000	
Salary and Wage Total							
If Funded the Position Will Require the Following Additional Items							
Description	No	Yes	Explain		Start Up Cost \$	Annual Recurring Cost \$	
Workstation							
Vehicle							
Computer		X			2,000		
Software							
Mobile Communication Device							
Uniform							
Tools							
Equipment							
Other							
Other							
Other							
Totals					2,000		
Estimated Annual Benefit Cost						36,924	
Description and Explanation							
The Department of Planning and Community Development seeks the approval of the Town Manager to hire a full-time Planner. The Planner would provide a variety of technical and professional work in the current and long-range planning of the Town. Working under the general supervision of the Director of Planning and Community Development and Assistant Town Planner the essential functions of the position would be as follows: 1. Review applications and development plans submitted to the Planning Board for compliance with Zoning Bylaw and Development Regulations and evaluate site design and landscape components. Conduct research and site assessments and refer to other Town departments for review. Preparation of background and analysis of plans and submittal of recommendations to the Assistant Planner for review. 2. Prepare drafts of recommendations or decisions for action by the Planning Board and prepare reports or exhibits to support Board recommendations. With Assistant Town Planner supervision, oversee subdivision and special permit administration and prepare drafts of the Certificate of Action and the Special Permit. Monitor construction to ensure developer's							

Performance Improvement Funding Request Supplement DSR4S			
Position Title	Planner	Priority	1
compliance and enforce remedial action if needed. - Conduct research into relevant legal issues, gather and analyzes data, and prepare studies and policy actions related to current Town planning issues, Planning Board policies, regulations and by-laws, and general planning. - Attend occasional Planning Board meetings to report on planning issues and to present research findings through oral and/or visual presentations. Provide technical information and support to the Board, perform follow-up action, and conduct additional research as directed. - Work with administrative support persons to help organize and maintain all Planning Board records. Assemble materials and documents as required for recording in Registry of Deeds or Land Court. - Provide technical support to the Director of Planning and Community Development and assist the Assistant Town Planner in various planning functions. - Under the direction of the Director of Planning and Community Development, respond to public inquiries on zoning, subdivision, and planning activities of the Planning Board via phone and electronic mail. Educate the public through correspondence and through presentations at meetings. - Communicate with consultants under contract with the Town and make occasional site visits to verify compliance with permit conditions. - Attend various other department, committee, and board meetings as assigned to provide technical and staff support. Review and provide feedback on documents and reports. - Perform special projects and other related duties as required, directed, or as the situation dictates. Minimum education and experience required for the position: Bachelor's degree in urban planning, or related field, from an accredited college or university and two to five years of increasingly responsible, planning-related experience. Master's Degree preferred. Required position qualifications to include knowledge of the: (1) Principles and practices of urban planning and development; (2) Site planning techniques and methods; (3) Federal, State, and local laws, codes and regulations related to planning, zoning, and land divisions; (4) Geographic Information Systems; and (5) Current literature, information sources, and research techniques in the field of urban planning. Required skills to include ability to: (1) Interpret and explain planning and zoning activities to the general public; (2) Read and interpret comprehensive building and land development plans; (3) Analyze and compile technical and statistical information and write technical reports; (3) Operate computer and various software necessary for performing assigned planning duties; and (4) Communicate clearly and concisely, both orally and in writing, and maintain effective working relationships. Funding of the position will enable the Department to better meet the permit-granting and land-development plan review function it performs for the Planning Board. Additionally, it will allow the			

Performance Improvement Funding Request Supplement DSR4S			
Position Title	Planner	Priority	1
Department to advance the Planning Board's planning and zoning initiatives more quickly. Planning studies and zoning initiatives identified by the Planning Board include the following items: (1) Review and analysis of the Town's Zoning By-Law parking standards; (2) Review and analysis of the goals of the 2009 Needham Center Plan and the steps completed to date to meet those goals to determine if adjustments to the zoning for Needham Center and Chestnut Street are warranted; (3) Review of the land use and policy goals of the Business District located along Highland Avenue between May and Rosemary Street; (4) Review of the land use and policy goals of the Town's Industrial Districts, particularly the Industrial District on Hillside Avenue; (5) Development of a Town-wide Inclusionary Zoning By-law provision; (6) Review of the Large House Amendments that were made to our residential districts a few years ago to determine if they have been effective at addressing the concerns of residents regarding size and architectural features; and (7) Development of Design Guidelines for the subdistricts of the Mult-family Overlay District as adopted under the MBTA Communities Act. Finally, should the Planning and Community Development Department be successful in this effort, the costs associated with this additional staff position would be added to the Department's FY 2026 salary account. It is anticipated that \$85,000.00 additional dollars would be required to fund the new position during the first year. Additional costs would include a projected an annual benefit cost of \$36,924 and a one-time computer purchase cost of \$2,000.			
			V2026
			V2026

Performance Improvement Funding Request DSR4					
Department	Planning and Community Development		Fiscal Year	2026	
Title	Administrative/Office Support Specialist A0S2		Priority	2	
DSR4					
Expenditure Classification	FTE	Frequency		Total Amount (A + B)	
		Recurring Amount (A)	One Time Only Amount (B)		
1. Salary and Wage		14,100		14,100	
2. Expense			2,000	2,000	
3. Operating Capital					
4. Department Total (1+2+3)		14,100	2,000	16,100	
5. Other Costs		1,509		1,509	
Budgetary Considerations				Yes	No
Does this request address a goal of the Select Board or other Board or Committee?					X
If yes, which Board or Committee?					
Has this request been submitted in the last three fiscal years and not funded?				X	
Are there additional costs to implement this request (except for future year operating costs which would be ongoing if funding is approved) which are NOT included in this request?					X
Will the assistance of another department be required to provide support (personnel or financial) for this request to be implemented?					X
Will additional staff (beyond the staff requested in this DSR4 submission) be required if the request is approved?					X
Does the request support activities which produce revenue for the Town?				X	
If the request is not approved, will current Town revenues be negatively impacted?					X
Is there an increased exposure for the Town if the request is not approved?					X
Is specialized training or licensing required (beyond the initial purchase)?					X
Does this request address a documented health or safety issue?					X
All "YES" responses above must be explained in the narrative below					
Description and Explanation					
The Department is seeking funding for a new part-time, non-benefitted position of Administrative/Office Support Specialist to serve the Department. The position is requested to be funded on an hourly basis at a rate of 10 hours per week of staff time. Presently, the Department has a part-time Administrative Specialist who provides 27.5 hours of administrative support to the Department. With this change the Department would be provided with administrative support on a full-time basis. It is anticipated that \$14,100 additional dollars would be required to fund the new position during the first year. Additional costs would include a projected an annual benefit cost of \$1,509 and a one-time computer purchase cost of \$2,000.					
V2026					

Performance Improvement Funding Request Supplement DSR4S						
Position Title	Administrative/Office Support Specialist A0S2				Priority	2
Classification		FT	X	PT	Seasonal	
Part Time /Seasonal	Hours Per Week		10		Number of Weeks Per Year	5 2
Compensation Detail						
Base Rate					14,100	
Other						
Other						
Other						
Other						
Other						
Other						
Other					14,100	
Salary and Wage Total						
If Funded the Position Will Require the Following Additional Items						
Description	No	Yes	Explain	Start Up Cost \$	Annual Recurring Cost \$	
Workstation						
Vehicle						
Computer		X		2,000		
Software						
Mobile Communication Device						
Uniform						
Tools						
Equipment						
Other						
Other						
Other						
Totals				2,000		
Estimated Annual Benefit Cost					1,509	
Description and Explanation						
The Department is seeking funding for a new part-time, non-benefitted position of Administrative/Office Support Specialist to serve the Department. The position is requested to be funded on an hourly basis at a rate of 10 hours per week of staff time. Presently, the Department has a part-time Administrative Specialist who provides 27.5 hours of administrative support to the Department. With this change the Department would be provided with administrative support on a full-time basis. It is anticipated that \$14,100 additional dollars would be required to fund the new position during the first year. Additional costs would include a projected an annual benefit cost of \$1,509 and a one-time computer purchase cost of \$2,000.						
V2026						

Planning and Community Development	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular	548,479	23,134		85,000	633,479	108,134		525,345	540,817.69	482,381.58	460,008.82
Salary & Wage Temporary	73,250	1,721		14,100	87,350	15,821		71,529	9,143.92	6,176.07	24,307.33
Salary & Wage Overtime	1,430	50			1,430	50		1,380	46.20	117.20	
Salary & Wage Other	5,600	100			5,600	100		5,500		981.45	8,767.56
Salary and Wage Total	628,759	25,005	4.1%	99,100	727,859	124,105	20.6%	603,754	550,007.81	489,656.30	493,083.71
Energy											
Non Energy Utilities											
Repairs and Maintenance											
Rental and Leases											
Other Property Related											
Professional & Technical	14,700	3,500			14,700	3,500		11,200	29,498.18	1,760.00	605.00
Communications	20,150	3,500			20,150	3,500		16,650	13,370.63	11,106.73	8,035.70
Recreation											
Other Purchased Services											
Energy Supplies											
Office Supplies	4,350	1,000		4,000	8,350	5,000		3,350	3,325.00	2,384.37	1,875.32
Building & Equipment Rprs/Sp	1,000				1,000			1,000			
Custodial Supplies											
Grounds Keeping Supplies											
Vehicular Supplies											
Food & Service Supplies											
Medical Supplies											
Educational Supplies											
Public Works Supplies											
Other Supplies & Equipment	4,000	1,800			4,000	1,800		2,200	3,508.44	589.84	3,522.59
Governmental Charges											60.00
Travel & Mileage	3,350				3,350			3,350	4.06		
Dues & Subscriptions	2,700	(400)			2,700	(400)		3,100	2,025.00	1,845.00	1,754.00
Other											
Expense	50,250	9,400	23.0%	4,000	54,250	13,400	32.8%	40,850	51,731.31	17,685.94	15,852.61
Capital Equipment											
Budget Capital											
TOTAL	679,009	34,405	5.3%	103,100	782,109	137,505	21.3%	644,604	601,739.12	507,342.24	508,936.32

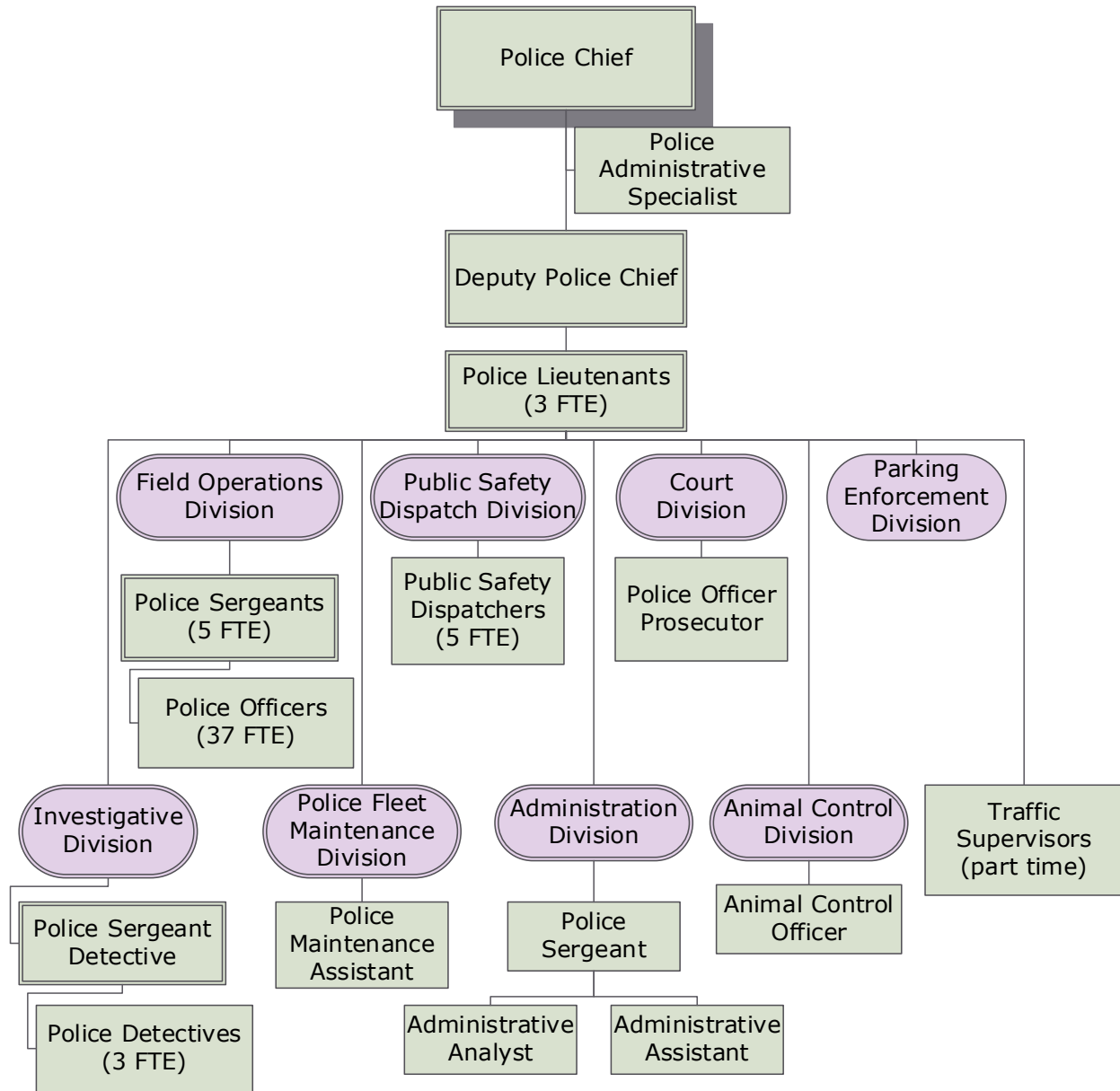
PRD1 - FY2026										
Position	FTE	Sch	Lev	Step	FY26	FY26	FY26	FY26	FY26	FY26
					Base	Other Regular Compensation	Education	Other Comp	Budget Adjustment	Estimate
Note										
Conservation Manager (Director of Conservation)	1.00	G	9	11	104,576					\$104,576
Conservation Specialist	1.00	I	6	8	82,836					\$82,836
Administrative Specialist	0.37	I	5	6	27,499					\$27,499
BUDGETARY ADJUSTMENT									827	\$827
Conservation	2.37				214,911				827	\$215,738
Director of Planning & Community Development	1.00	G	13	Max	146,304					\$146,304
Assistant Town Planner	1.00	G	7	11	92,370	600				\$92,970 Longevity
Administrative Specialist	0.36	I	5	6	27,499					\$27,499
BUDGETARY ADJUSTMENT									1,026	\$1,026
Planning	2.36				266,173	600			1,026	\$267,799
Zoning Specialist	0.80	GT	6	7	64,693					\$64,693
BUDGETARY ADJUSTMENT									249	\$249
Appeals	0.80				64,693				249	\$64,942
Department Totals	5.53				545,777	600			2,102	\$548,479
					Salary and Wage Base (5110)					\$545,777
					Other Regular Compensation (5110)					\$600
					Education Compensation (5192)					
					Other Pay and Stipends (5197)					
					Budgetary Adjustment (5110)					\$2,102
					Total					\$548,479

Fiscal Year 2026 Proposed Budget

PRD1 - FY2026	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	Change
Position	FTE	FTE	FTE	Step	Step	Step	Final	Current	Estimate	from 25
Conservation Manager (Director of Conservation)	1.00	1.00	1.00	9	10	11	94,751	99,541	104,576	5.1%
Conservation Specialist	1.00	1.00	1.00	6	7	8	74,237	78,507	82,836	5.5%
Administrative Specialist	0.36	0.37	0.37	4	5	6	24,360	25,926	27,499	6.1%
BUDGETARY ADJUSTMENT							744	762	827	8.5%
Conservation	2.36	2.37	2.37				194,092	204,736	215,738	5.4%
Director of Planning & Community Development	1.00	1.00	1.00		Max	Max	137,906	142,043	146,304	3.0%
Assistant Town Planner	1.00	1.00	1.00	10	11	11	85,952	90,280	92,970	3.0%
Administrative Specialist	0.73	0.36	0.36	4	5	6	24,360	25,926	27,499	6.1%
BUDGETARY ADJUSTMENT	(0.36)						953	964	1,026	6.4%
Planning	2.37	2.36	2.36				249,171	259,213	267,799	3.3%
Zoning Specialist	0.80	0.80	0.80	5	6	7	57,658	61,168	64,693	5.8%
BUDGETARY ADJUSTMENT							222	228	249	9.2%
Appeals	0.80	0.80	0.80				57,880	61,396	64,942	5.8%
Department Totals	5.53	5.53	5.53				501,143	525,345	548,479	4.4%

Department Organizational Chart

Police Department



Color Code	
Green - Positions	
Light Blue - External/Outside of the Department	
Purple - Division Program Section	
Yellow - Elected Positions/Citizen Boards & Committees	

Department Information DSR1	
Department	Police Department
Department Mission	
The Needham Police Department is committed to excellence in everything we do. We pledge to maintain a close working relationship with the community to protect life and property and maintain a safe and peaceful environment for all. We will perform our sworn duties ethically, maintaining respect for individual rights, human dignity, cultural diversity, and community values.	
On the Horizon	
We are still trying to navigate the POST compliance requirements, which we have met all requirements to date. POST is still evolving, and new requirements and guidelines are still being developed and implemented. In September of FY2025 we met all requirements during the mock assessment for accreditation. We will be having our full accreditation in November of FY2025. Accreditation requires that we remain compliant with all standards. We have to continually audit the standards throughout the year for the accreditation assessment every three years. In FY2025 the MPTC is now requiring all departments to certify officers in the newest release of active shooter protocols. Certification will likely require a minimum of 16 additional hours of training per officer. The command staff is discussing the possibility of the clinician's position becoming a full-time employee of the Police Department. This is due to Riverside having the ability to pull this person from the Police Department and assign a new clinician at will. Currently Riverside does not hold a contract with BID Needham limiting the clinician's ability to view available inpatient resources statewide through hospital access.	
Budget Statement	
The FY2026 budget request is \$9,577,335 which is \$128,835 below the FY2025 budget. The salary and wage amount requested is \$8,798,222 which is an increase of \$81,961. The increase represents step increases for the officers, cola for the civilians, and administrative staff. The Police Union and Superior Unions are under contract until June 30, 2025. There are no collective bargaining agreement in place for FY2026 and beyond. The operating capital request is \$63,425 which is \$291,717 below FY2025 request. This is a result of only requesting one vehicle in accordance with our vehicles replacement schedule. In FY2025 we requested six vehicles. In late FY2024 and FY2025 we had four vacancies. We hired two lateral transfers and two officers from the civil service list. In FY2025 we had four officers retire. We are currently in the process of hiring four officers through the non-civil service exam or through a lateral transfer. Our FY2026 Expense Request is \$715,688 which is a \$80,921 increase over FY2025. The major increase is \$35,000 for Professional Technical Software Licenses and Fees. This is not a new expense. It was moved from IT to the Police Budget. Other increases are highlighted in the table below.	

Department Information DSR1		
Department		Police Department
Description	Reason for Change	
POLICE P P & E R&M EQUIP	Radar Lidar Bikes (+Bike Maintenance)	\$ 1,000.00
POLICE B G & M REPAIRS & MAINTENANCE	Lift Maint-Inspection	\$ 500.00
POLICE ADMIN SOFTWARE LIC & USER FEE	Form Approvals(1K) added Blue Voice Contract	\$ 11,000.00
POLICE P P & E RENTALS & LEASES	Motor Cycle/ Tasers (+13000)	\$ 13,000.00
POLICE DISPATCH RENTALS & LEASES	Tower (6% increase)	\$ 3,250.00
POLICE ADMIN P&T SEM & TRAIN	Administrative training	\$ 1,000.00
POLICE TRAIN & DEV P&T SEM & TRAIN	Entire Dept	\$ 6,000.00
POLICE P P & E P&T SFTWR LIC FEES	Transfer from IT Dept.	\$ 35,000.00
POLICE ADMIN WIRELESS COMMUNICATION	Added Wireless Accounts for each SGT	\$ 3,000.00
POLICE ADMIN RECREATION	Junior Police Academy / Citizens Acad 2nd session	\$ 1,500.00
POLICE B G & M	\$4.18/gallon 16,851 gallons avg usage	\$ (10,829.00)
POLICE ADMIN UNIFORMS	Vest replacement coverage & Chief (14 Officers)	\$ 3,000.00
POLICE TRAIN & DEV OTHR SUPP & EQUIP	AMMO, Range Equip, etc	\$ 5,500.00
POLICE P P & E UNIFORMS	Recruit, Transfers, and emergency	\$ 2,500.00
POLICE P P & E GOVERNMENTAL CHARGES	State charges	\$ 500.00
POLICE ADMIN DUES & MEMBERSHIPS	GBPC*, MetroLec* IACP, SSPI, Plymouth County, FBI, Mass Chiefs, MPAC Membership Accreditation	\$ 5,000.00
	Difference From FY2025:	\$ 80,921.00
Needham was awarded \$33,000.38 through the Municipal Road Safety Grant through the National Highway Traffic Safety Administration to help reduce roadway crashes, injuries, fatalities, and their associated economic losses in Massachusetts. The Needham Police utilized this grant for mobilizations- Drink Sober or Get Pulled Over, Distracted Driving, Click It or Ticket, and speed enforcement. Needham was awarded two grants through State 911. The total amount awarded through the Training and EMD Grant was \$39,459.76. This grant assists the department to receive reimbursement for the training related costs associated with the 911 system. The total amount awarded through the Support and Incentive Grant was \$133,451. This grant is designed to assist public safety answering points in providing enhanced 911. Through the Bulletproof Vest Partnership Grant, Needham requested \$9,722 to provide uniquely fitted bulletproof vests for officers. We are waiting for both State and Federal to reimburse their half of the full amount.		
Accomplishments and Activities		
We held two sessions of the Jr. Police Academy in FY2024. We also hosted our second annual open house which was attended by 300-400 residents. After almost two years of updating our policies and meeting the standards of the Massachusetts Accreditation Commission we will be having our final assessment on November 12-14, 2024. We have participated in numerous community outreach activities including the addition of a police ice cream truck. One of our Traffic		

Department Information DSR1			
Department		Police Department	
Supervisors was nominated and received the 2024 MassDOT Safe Routes to School Crossings Award. Over 500 Applications were received.			
<u>Spending Request Recap</u>			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
a) Salary and Wages	\$8,798,222		\$8,798,222
b) Expenses	\$715,688		\$715,688
c) Capital	\$63,425		\$63,425
d)			
e) Total DSR2 & DSR4 Request (a through d)	\$9,577,335		\$9,577,335
V2026			

Department Expenditure Detail DSR2																
Department				Police												
Object				Description								Amount				
DSR2A																
Permanent Personnel	Last Year (FY2024)			Current Year (FY2025)			Next Year (FY2026)									
	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)							
	63			63												
Non-Budget Personnel: Will the department rely on grant/revolving fund positions to provide services?						Yes	No	FT Head Count		PT Head Count						
Union Positions:		BCTIA		Fire A		Fire C		ITWA	X	NIPEA		Police	X	Police Superior	X	NA
1. Salary and Wage Permanent Positions.																
a.	PRD1 Salary and Wages Base										\$5,502,122					
b.	PRD1 Other Regular Compensation (Conditions, Longevity, Requirements, Shifts) 5110										\$654,377					
c.	PRD1 Education (5192)										\$803,777					
d.	PRD1 Other Compensation (Stipends, Snow, POST, Vehicle) 5197										\$254,490					
e.	PRD1 Budget Adjustments										\$27,750					
										PRD1 Sub Total		\$7,242,516				
j.	DSR3 Other Compensation															
										Sub Total 1		\$7,242,516				
2. Salary and Wage Seasonal & Temporary Positions (Itemized Below)																
a.	Traffic Supervisor										\$224,234					
b.	Parking										\$60,653					
c.	Evidence/Records Support										\$32,779					
d.	Juvenile Diversion Coordinator										\$41,500					
f.																
g.	DSR3 Total															
										Sub Total 2		\$ 359,166				
3. Salary and Wage Overtime (Itemized Below)																
a.	Scheduled Overtime (contractually obligated)										\$562,453					
b.	Training and Development										\$231,212					
c.	Polls (x 1)										\$1,800					
d.	Vacation and NOSL/OSL Backfill										\$365,975					
e.	DSR3 Total															
										Sub Total 3		\$1,161,440				
4. Other Salary and Wage Expenses - (Itemized Below)																
a.	Incentive Programs										\$28,000					
b.	Pay In Lieu of Accrued Leave															
c.	Program Stipend (5190)										\$7,100					
d.	Tuition Reimbursement															
e.	Working Out of Grade															
f.																
g.																
h.	DSR3 Other Compensation															
										Sub Total 4		\$35,100				
5. Total Salary and Wages (1+2+3+4)																
												8,798,222				

Department Expenditure Detail DSR2		
Department	Police	
DSR2B		
Object	Description	Amount
Energy (521x)		
Repairs & Maintenance Services (524x – 525x)	Copier Maintenance 2,400 Motorola 42,500 CJIS, Central Square 3,000 Radar Lidar & Bikes 7,000 Lift Maintenance 2,000 Vehicle Parts 10,000	66,900
Rental & Leases (527X)	QLT, Pitney Bowes 2,000 Form Approval,PMAM,Blue Voice 13,500 Outdoor Range 1,500 Motorcycle & Tasers 37,000 American Tower 56500	110,500
Other Property Related Services (529x)	Hazmat 2,500	2500
Professional & Technical Services (530x – 531x)	Clinical Position 95,000 Admin Training 4,000 Blue Team & SHI International 16,100 Training for PP&E 36,000 Central Square 35,000 Animal Control 300	186,400
Communications (534x)	Admin Postage 5,000 Verizon, MCI Landlines 8,500 Wireless Mobiles 21,500 Letter Head Business Cards 6,000	41,000
Recreational & Cultural Services (535x)	Jr. Police Academy 5,000	5,000
Other Purchased Services (538x)	Towing 3,300 Landscaping 900 Animal Hosp 800	5,000
Office Supplies (542x)	Office Supplies 9,000	9,000
Building & Equipment Supplies (543x)	Misc Hardware 1,000	1,000
Custodial Supplies (545x)		
Grounds Keeping Supplies (546x)		
Vehicular Supplies (548x)	Vehicle Parts/Tires/Brakes 20,000	20,000
Gasoline and Diesel Fuel (5481)	16851 gl 3-year average @4.18/gl	70,438
Food and Service Supplies (549x)	Meetings/Incidents 850	850
Medical Supplies (550x)	Narcan, Med Supply, Defib 6,000	6,000
Public Works Supplies (553x)		
Other Supplies & Equipment (558x)	Vests Replacement 18,000 Range Equip & Ammo 25,000 PP&E Uniform Supplies 45,000 Recruit Transfers & Emergency 32,500 Detective Dept 1,900 Dispatch 2,000 BG&M Maintenance 500 Traffic Supervisors 6,000 Animal Control 500	131,400

Department Expenditure Detail DSR2				
Department	Police			
Governmental Charges (569x)	Police ID's 500 State Charges/Fees 3,000			3,500
Travel & Mileage (571x - 572x)	Admin 500 Train & Dev 1,000 PP&E 900 Court 3,500			5,900
Dues & Subscriptions (573X)	Admin GBPC, METRO, IACP, SSPI Plymouth County, FBI, Mass Chiefs, MPAC Accreditation 27,000 PP&E Dues/ Memberships 3,300			30,300
Other Expenses (574 X - 579x)	Detail Contingency Fund 20,000			20,000
6. Total Expenses				715,688
DSR2C				
Capital Equipment Replacement (587X)	Replacement Cruisers 63425			63,425
7. Total Operating Budget Capital				63,425
8. Total Base Request (Line 5 + Line 6 + Line 7)				9,577,335
Does the Department depend on any Federal or State grants to provide services?				
	YES		NO	x
Did the Department submit any requests for the replacement or upgrade of technology hardware or software to the Information Technology Services (ITS) and/or include funding request for hardware or software with the budget submission?				
	YES		NO	x
Did the Department submit any requests to the Department of Public Works to improve or upgrade a public building or facility?				
	YES		NO	x
Did the Department meet with Human Resources prior to submitting any request for new or additional personnel resources?				
	YES		NO	x
V2025				

Police Department	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular	6,184,249	36,115			6,184,249	36,115		6,148,134	5,406,993.31	5,194,265.07	4,776,217.83
Salary & Wage Temporary	359,166				359,166			359,166	201,354.60	213,192.21	182,043.38
Salary & Wage Overtime	1,161,440	33,828			1,161,440	33,828		1,127,612	1,012,849.26	1,079,250.44	1,033,328.92
Salary & Wage Other	1,093,367	12,018			1,093,367	12,018		1,081,349	1,068,834.70	921,520.37	644,610.13
Salary and Wage Total	8,798,222	81,961	0.9%		8,798,222	81,961	0.9%	8,716,261	7,690,031.87	7,408,228.09	6,636,200.26
Energy											
Non Energy Utilities											
Repairs and Maintenance	66,900	1,500			66,900	1,500		65,400	72,424.17	17,548.70	18,483.07
Rental and Leases	110,500	27,250			110,500	27,250		83,250	49,197.44	46,818.92	52,317.02
Other Property Related	2,500				2,500			2,500			
Professional & Technical	186,400	42,000			186,400	42,000		144,400	145,076.15	119,415.97	91,307.59
Communications	41,000	3,000			41,000	3,000		38,000	31,428.57	28,412.73	21,041.21
Recreation	5,000	1,500			5,000	1,500		3,500	143.27		
Other Purchased Services	5,000				5,000			5,000	35,063.34	37,363.86	12,117.01
Energy Supplies											
Office Supplies	9,000				9,000			9,000	11,513.54	12,403.27	7,453.15
Building & Equipment Rprs/Sp	1,000				1,000			1,000		50.00	1,357.98
Custodial Supplies											
Grounds Keeping Supplies											
Vehicular Supplies	90,438	(10,829)			90,438	(10,829)		101,267	63,426.11	73,422.93	61,578.79
Food & Service Supplies	850				850			850	3,148.92	2,008.51	880.03
Medical Supplies	6,000				6,000			6,000	2,565.74	441.00	680.00
Educational Supplies											
Public Works Supplies									6,821.32		
Other Supplies & Equipment	131,400	11,000			131,400	11,000		120,400	80,565.75	64,315.07	71,969.23
Governmental Charges	3,500	500			3,500	500		3,000	1,245.00	3,275.00	1,734.35
Travel & Mileage	5,900				5,900			5,900	10,340.70	6,671.16	8,884.66
Dues & Subscriptions	30,300	5,000			30,300	5,000		25,300	14,984.00	13,494.00	12,791.00
Other	20,000				20,000			20,000	21,224.44	10,098.74	11,005.96
Expense	715,688	80,921	12.7%		715,688	80,921	12.7%	634,767	549,025.19	435,883.13	373,601.05
Capital Equipment	63,425	(291,717)			63,425	(291,717)		355,142	130,560.12	257,317.40	101,856.81
Budget Capital	63,425	(291,717)	-82.1%		63,425	(291,717)	-82.1%	355,142	130,560.12	257,317.40	101,856.81
TOTAL	9,577,335	(128,835)	-1.3%		9,577,335	(128,835)	-1.3%	9,706,170	8,369,617.18	8,101,428.62	7,111,658.12

PRD1 - FY2026														
Position	FTE	Sch	Lev	Step	FY26	Base	Other Regular Compensation	FY26	Education	Other Comp	FY26	Budget Adjustment	Estimate	Note
Police Chief	1.00	EC		EC		200,291			50,073	4,006			\$254,370	
Deputy Police Chief	1.00	EC	14	EC		165,247			41,312	9,262			\$215,821	
Police Lieutenant	1.00	P	3	6		153,319			38,330	8,666			\$200,315	
Police Lieutenant	1.00	P	3	6		153,319			38,330	8,666			\$200,315	
Police Lieutenant	1.00	P	3	6		153,319			38,330	8,666			\$200,315	
Police Administrative Specialist	1.00	I	6	9		84,552							\$84,552	
Administrative Assistant	1.00	I	3	9		68,972							\$68,972	
Administrative Analyst	1.00	GT	6	9		84,552							\$84,552	
Other Elective Compensation		P	X	X						6,110			\$6,110	
BUDGETARY ADJUSTMENT														
Administration	8.00					1,063,571			206,375	45,376		5,059	\$1,320,381	
Police Officer	1.00	P	1	3		63,294	13,567		12,659	3,052			\$92,571	
Police Officer	1.00	P	1	3		63,294	13,567		12,659	3,052			\$92,571	
Police Officer	1.00	P	1	3		63,294	13,567		12,659	3,052			\$92,571	
Police Officer	1.00	P	1	3		63,294	13,567		12,659	3,052			\$92,571	
Police Officer	1.00	P	1	3		63,294	13,567		12,659	3,052			\$92,571	
Police Officer	1.00	P	1	5		69,597	14,805		13,919	3,304			\$101,625	
Police Officer	1.00	P	1	9		82,056	18,212		8,206	3,802			\$112,276	
Police Officer	1.00	P	1	9		82,056	18,368		20,514	3,802			\$124,741	
Police Officer	1.00	P	1	9		82,056	10,555		16,411	4,802			\$113,825	School Resource Officer
Police Officer	1.00	P	1	7		76,544	15,655			3,582			\$95,781	
Police Officer	1.00	P	1	6		72,987	7,688			3,439			\$84,114	
Police Officer	1.00	P	1	9		82,056	8,627		20,514	4,802			\$116,000	Community Outreach Officer
Police Sergeant	1.00	P	2	9		100,859	15,395		25,215	5,554			\$147,023	Patrol Supervisor
Police Officer	1.00	P	1	9		82,056	7,697		20,514	3,802			\$114,070	
Police Officer	1.00	P	1	5		69,597	11,209		13,919	3,304			\$98,029	
Police Sergeant	1.00	P	2	9		100,859	25,310		25,215	5,554			\$156,938	Patrol Supervisor
Police Officer	1.00	P	1	5		69,597	11,209		13,919	3,304			\$98,029	
Police Sergeant	1.00	P	2	9		100,859	20,972		20,172	5,554			\$147,558	Administrative Sergeant

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PRD1 - FY2026														
Position	FTE	Sch	Lev	Step	FY26	FY26	Base	Other Regular Compensation	FY26	FY26	Other Comp	Budget Adjustment	Estimate	Note
Police Officer	1.00	P	1	9			82,056	15,091	20,514		3,802		\$121,464	
Police Sergeant	1.00	P	2	7			94,120	23,397	18,824		5,285		\$141,626	Patrol Supervisor
Police Officer	1.00	P	1	9			82,056	9,509			3,802		\$95,367	
Police Sergeant	1.00	P	2	9			100,859	17,159	10,086		5,554		\$133,658	Patrol Supervisor
Police Officer	1.00	P	1	9			82,056	12,670	16,411		3,802		\$114,939	
Police Officer	1.00	P	1	9			82,056	15,835	16,411		5,802		\$120,104	Car Seat Installer &Traffic Officer
Police Sergeant	1.00	P	2	9			100,859	16,310			5,554		\$122,723	Patrol Supervisor
Police Officer	1.00	P	1	8			78,083	12,222			3,643		\$93,948	
Police Officer	1.00	P	1	9			82,056	14,845	16,411		3,802		\$117,114	
Police Officer	1.00	P	1	9			82,056	14,292	8,206		3,802		\$108,356	
Police Officer	1.00	P	1	8			78,083	6,324	15,617		4,643		\$104,667	School Resource Officer
Police Officer	1.00	P	1	9			82,056	6,465			3,802		\$92,323	
Police Sergeant	1.00	P	2	9			100,859	12,004	20,172		7,554		\$140,590	Detective
Police Officer	1.00	P	1	9			82,056	16,093			4,802		\$102,951	Animal Control Substitute
Police Officer	1.00	P	1	5			69,597	11,694	17,399		3,304		\$101,994	
Police Officer	1.00	P	1	9			82,056	18,064	8,206		3,802		\$112,128	
Police Officer	1.00	P	1	9			82,056	7,008	20,514		6,802		\$116,380	Detective
Police Officer	1.00	P	1	9			82,056	6,465			3,802		\$92,323	
Police Officer	1.00	P	1	9			82,056	12,119			3,802		\$97,977	
Police Officer	1.00	P	1	9			82,056	17,446	20,514		6,802		\$126,818	Detective
Police Officer	1.00	P	1	9			82,056	7,571	16,411		5,802		\$111,840	Car Seat Installer/Community Service Officer
Police Officer	1.00	P	1	9			82,056	16,588			5,802		\$104,447	Armorer & Admin Officer
Police Officer	1.00	P	1	9			82,056	10,060	16,411		3,802		\$112,330	
Police Officer	1.00	P	1	6			72,987	11,112			3,439		\$87,538	

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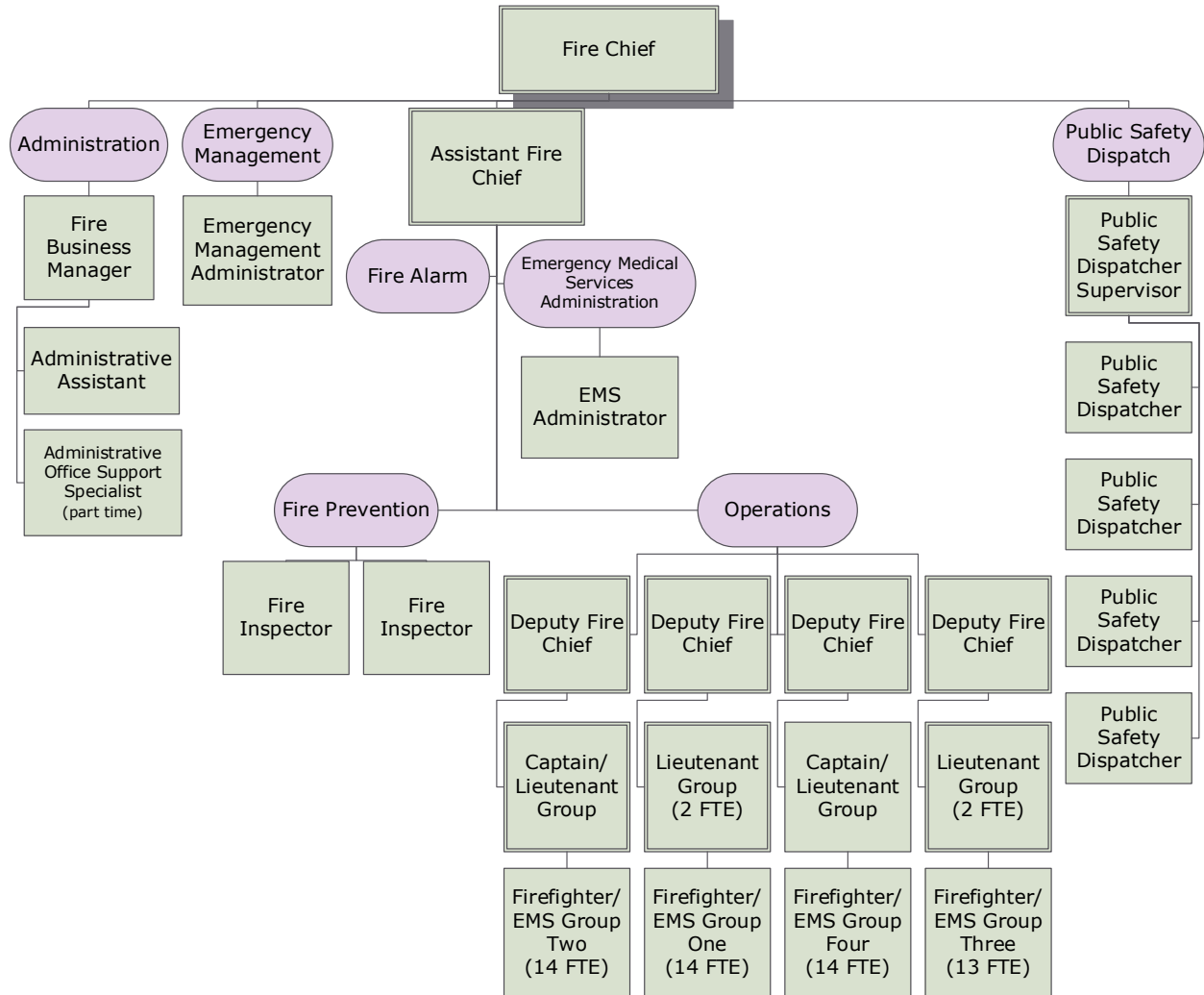
PRD1 - FY2026										
Position	FTE	Sch	Lev	Step	FY26	FY26	FY26	FY26	FY26	FY26
					Base	Other Regular Compensation	Education	Other Comp	Budget Adjustment	Estimate
Police Officer	1.00	P	1	9	82,056	7,443	20,514	6,802		\$116,815 Detective
Police Officer	1.00	P	1	8	78,083	9,989	15,617	3,643		\$107,332
Police Officer	1.00	P	1	9	82,056	6,958	8,206	3,802		\$101,022
Police Officer	1.00	P	1	9	82,056	16,645	16,411	4,802		\$119,914 Fire Arms Instructor
Police Officer	1.00	P	1	7	76,544	11,415	15,309	3,582		\$106,850
BUDGETARY ADJUSTMENT									19,994	\$19,994
P P & E	47.00				3,796,787	616,327	579,977	205,311	19,994	\$5,218,397
Police Officer	1.00	P	1	9	82,056	17,037	17,425	3,802		\$120,320
BUDGETARY ADJUSTMENT									463	\$463
Court	1.00				82,056	17,037	17,425	3,802	463	\$120,783
Public Safety Dispatcher	1.00	GF	7	5	80,288	3,860				\$84,148
Public Safety Dispatcher	1.00	GF	7	4	77,730	3,737				\$81,467
Public Safety Dispatcher	1.00	GF	7	5	80,288	3,860				\$84,148
Public Safety Dispatcher	1.00	GF	7	8	86,965	5,019				\$91,984
Public Safety Dispatcher	1.00	GF	7	4	77,730	3,737				\$81,467
BUDGETARY ADJUSTMENT									1,628	\$1,628
Dispatch	5.00				403,001	20,214			1,628	\$424,843
Police Maintenance Assistant	1.00	GF	3	11	71,781	800				\$72,581
BUDGETARY ADJUSTMENT									279	\$279
Maintenance	1.00				71,781	800			279	\$72,860
Animal Control Officer	1.00	GF	7	7	84,926					\$84,926
BUDGETARY ADJUSTMENT									327	\$327
Animal Control	1.00				84,926				327	\$85,253
Department Totals	63.00				5,502,122	654,377	803,777	254,490	27,750	\$7,242,516
Salary and Wage Base (5110)										\$5,502,122
Other Regular Compensation (5110)										\$654,377
Education Compensation (5192)										\$803,777
Other Pay and Stipends (5197)										\$254,490
Budgetary Adjustment (5110)										\$27,750
Total										\$7,242,516

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Department Organizational Chart

Fire Department



Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

Department Information DSR1	
Department	Fire Department
Department Mission	
To provide the Town of Needham with an effective, well-trained team of professionals to protect the lives and properties of its residents. This mission is achieved through providing fire suppression, emergency medical services, emergency disaster preparedness, fire inspections and fire safety education in the most cost-effective manner possible.	
On the Horizon	
The Fire Department is due to take delivery of a new ladder truck in the spring of 2025. This will replace the department's existing apparatus, which is 24 years old. The Fire Department is working with ITS and the Building Department to streamline the fire-permitting process. The goal is to offer easy access to all residents and businesses by having an easy online application. This process will be completely rolled out in the coming months. The Fire Department is looking forward to securing the Safe and Senior Safe grants again to educate both young and old on the importance of fire safety awareness. An application for the FY25 Firefighting Safety Equipment grant has been submitted and are hopeful we will be awarded \$24,000 to replace our 2012 thermal imaging devices. The Fire Department will be ready to update our fleet to have ALS engines in the spring of 2025. This will be invaluable in giving us the capability of responding with advanced life support when our ambulances are committed to other emergencies. The Fire Department is planning to coordinate a career day for high school students to educate on the work of a firefighter/paramedic. The hope is we will show our young residents how to access work in public safety as an alternative when graduating high school. When high school graduates are hired, there are education incentives offered while actively employed here. The Emergency Management Administrator has plans in FY25 and FY26 to update the Towns Comprehensive Emergency Management Plan and Hazard Mitigation Plan to be in compliance and to continue applying and receiving the EMPG and HMEP Grants.	
Budget Statement	
The Fire Department has three (3) main sources of revenue for the Town. In FY2024 we collected Ambulance Services \$1,561,568 (an increase of \$165,286 over FY2023) Inspection Permits \$40,510 (an increase of \$505 over FY2023) Wireless Fire Alarm Box monitoring \$14,880 (a decrease of \$5,280 over FY2023) These three (3) revenue sources represent an 11% increase over FY2023	
DSR2 Salary and Wages	
The Salary and Wage Permanent Positions are based on FY2026 salaries as Local 1706 have a contract through FY2026. Also included are many step and longevity raises along with additional members attaining higher education compensation. The Scheduled Overtime line on the DSR2 includes overtime necessary to cover all vacation and $\frac{3}{4}$ of all personal shifts. We also project the number of \$743,317 to cover the estimated cost of coverage for sick, military tours, mutual aid, callbacks, holdovers, storm coverage, 111F, mechanics, training, special events, court and staff meetings for members of Units A & C. Training and Development increased slightly to adjust for contractual increases in overtime rates.	

Department Information DSR1				
Department		Fire Department		
Dispatchers overtime includes desk coverage for use of vacation time, personal time and all other types of leave. Training is state mandated for all Emergency Medical Dispatchers. Working out of grade is based on the average usage over the past three years. The Temp PT Special Assignment Admin position has been removed in recognition of our office being fully staffed and cross-trained for coverage during absences. In FY2024, the Fire Department returned 4.5% of the overall Salary and Wage appropriation We carried three (3) vacancies for most of the fiscal year as hiring suitable candidates continues to be difficult. It can take a year to hire and academy train a firefighter. We have since hired three (3) new firefighters at the beginning of FY2025. Having vacancies affects morale and leaves gaps in service and reduces the ability of members for additional training opportunities that arise. Grants: The Emergency Management Performance Grant (EMPG) is a non-competitive grant from FEMA that is administered by MEMA. Needham has been eligible for \$8,500 in recent years. Uses: FY24 – Back to Basics, ICS Overview FY23 – Emergency Shelter Plan FY22 – Hazard and Vulnerability Assessment The Hazardous Material Emergency Preparedness Grant (HMEP) is a competitive grant from U.S DOT that is administered by MEMA. Needham has been eligible for \$5,000 in recent years. Uses: FY24: FY23: Hazardous Materials Awareness Training FY22: HazMat/Mass Casualty Tabletop Exercise				
DSR2 Services and Supplies				
Line Item	Description	Change from FY25	Comments	Net Change
Repair & Maintenance Services	Firefighting Equipment	(\$1,592)	Based on vendor quotes	\$2,152
	Radio Maint. Contract	\$531	Contract pricing from vendor	
	Vehicle Inspections	(\$1,000)	Based on vendor quotes	
	Outside Vehicle Repairs	\$5,805	Used three-year average	
	Radio Box Repairs	(\$1,500)	Service no longer required	
	Radio Repair	(\$1,500)	Included in Radio Maint. Contract	
	Defibrillator & Stretcher Maintenance	\$1,408	Contract pricing from vendor	

Department Information DSR1					
Department		Fire Department			
Professional & Technical Services	New Hire psychological, FF1, FF2 & HazMat Cert	\$465	Anticipate 3 new hires	(\$17,858)	
	Policies & Procedures Software	(\$10,923)	Second year of contract pricing without the set-up portion from year 1		
	Fire Chief's Prof Dev Seminar	\$500	Increased pricing		
	MMA Conference	\$325	Attendance in FY26		
	Handtevy Program	(\$5,794)	Second year of contract pricing without the set-up portion from year 1		
	Emergency Mgmnt Conf	\$2,500	EMA plans to attend in FY26		
	Pediatric Life Support certification	(\$4,320)	Second year of contract pricing without the set-up portion from year 1		
	Vector Solutions	\$635	Contract price for year #3		
	Dispatchers' Con ED	\$299	Based on vendor quote		
	EOP Software GUEST	\$2,100	Based on vendor quote and increased service		
	ESO EMS software	(\$227)	Based on vendor quote		
	EMT/Paramedic CON ED Prodigy	\$1,030	Based on vendor quote		
	EMT/Paramedic Refresher Course, ACLS	(\$1,956)	Based on number of employees who will be required to recertify in FY2026		
	Police Detail	(\$440)	Not needed in operating as included in Wire removal calculations.		
	Medical Oxygen	(\$1,152)	Moved to Medical Supplies line		
	Instructor Fees	(\$4,500)	Not needed as current members have instructor certifications		
	Environmental Consultant HazMat	\$18,600	Information provided by		

Department Information DSR1				
Department		Fire Department		
	reporting		consultant, \$15,000 being taken from full scale exercise line	
	Emergency Mgmt Training for schools and Town along with full scale exercise	(\$15,000)	Request being moved to consultant and reporting line	
Communications	Cable Internet	\$177	Increased pricing for FY2026	\$27
	Emergency Mgmt Postage	(\$150)	Reduced based on need	
Gasoline & Diesel Fuel	Gasoline and Diesel Fuel for all vehicle	\$882	Average of last three years with provided rates	\$882
Medical Supplies	General Medical Supplies	\$2,568	Based on 3% expected increase in pricing + \$1152 from other line for medical oxygen	\$2,568
Other Purchased Services	Medical Waste Pickup	(\$100)	Based on usage in the last three years	(\$100)
Other Supplies & Equipment	General Firefighting Supplies	(\$9,230)	Some items now included in Capital request for vehicles	(\$4,737)
	Uniforms	\$4,493	Based on vendor quote and anticipated increase in pricing	
Government Charges	Ambulance Licensing	\$400	Additional License for ALS Engine	\$400
Travel	Out of state travel for EMA	\$800	Attendance of conference previously covered by HHS Dept	\$824
	IAFC out of state conference	\$24	Based on increased pricing	
Vehicle	Vehicle Maintenance Supplies	\$7,309	Based on usage for the last three years	\$7,309
IT Expenses	Replacement of Vehicle IT requirements	\$30,000	3-year average replacement, not previously budgeted through individual departments	\$30,000
CAD Software	TriTech System	\$9,000	Based on pricing	\$9,000
Capital Expenses	Complete Hitch Gear	\$5,283	Based on pricing provided	\$5,283

Department Information DSR1			
Department		Fire Department	
Accomplishments and Activities			
The Fire Department has moved away from Civil Service, and we are currently developing testing practices for hiring and promotions. The Fire Department is working with Human Resources to hire a vendor for this. We believe that we will reach a wider pool of candidates with this approach and can align with the DEI goals of the Town. There has been a staff change with the Emergency Management Administrator position. The goal for the EMA is to have the Emergency Operations Team trained and prepared in their EOC roles. Full-scale exercises are planned along with workshops to engage stakeholders and community partners through local emergency planning. Each Town building along with Town staff is participating in active threat drills and trainings. We are also reviewing and updating our policies and procedures for active shooter responses out in the field. We will continue to train and drill with the Police department and other first responders The Fire Department is actively removing all the outdated fire alarm wire around Town. This means utility companies can move equipment when necessary. This task was made possible with funding by the passing of the special warrant article at Town Meeting in May 2024. The Fire Department is implementing a Paramedic Training Officer (PTO) program. The paramedic training officers mentor new hires and train them to the highest standards. The PTO will remain with them throughout their time and ensure the highest standards of care to the residents in their charge. Back to basics training has been something we have been focusing on. This is vital when we do not see a large number of structural fires on a regular basis. The Fire Department carries out daily trainings on skills that can become rusty if not used repetitively.			
Spending Request Recap			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
a) Salary and Wages	11,885,149	365,536	12,250,685
b) Expenses	599,589	2,400	601,989
c) Capital	48,074	46,516	94,590
d)			
e) Total DSR2 & DSR4 Request (a through d)	12,532,812	414,452	12,947,264
V2026			

Department Expenditure Detail DSR2																	
Department					Fire Department												
Object					Description								Amount				
DSR2A																	
Permanent Personnel	Last Year (FY2024)			Current Year (FY2025)					Next Year (FY2026)								
	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)					
	80		80	80		80	80		80	80		80					
Non-Budget Personnel: Will the department rely on grant/revolving fund positions to provide services?						Yes		No		FT Head Count		PT Head Count					
								X									
Union Positions:		BCTIA		Fire A	66	Fire C	5	ITWA	1	NIPEA		Police		Police Superior		NA	8
1. Salary and Wage Permanent Positions.																	
a. PRD1 Salary and Wages Base												7,261,736					
b. PRD1 Other Regular Compensation (Conditions, Longevity, Requirements, Shifts) 5110												1,598,542					
c. PRD1 Education (5192)												618,527					
d. PRD1 Other Compensation (Stipends, Snow, POST, Vehicle) 5197												78,807					
e. PRD1 Budget Adjustments												36,760					
PRD1 Sub Total												9,594,372					
j. DSR3 Other Compensation												10,111					
Sub Total 1												9,604,483					
2. Salary and Wage Seasonal & Temporary Positions (Itemized Below)																	
a.																	
b.																	
c.																	
d.																	
f.																	
g. DSR3 Total																	
Sub Total 2																	
3. Salary and Wage Overtime (Itemized Below)																	
a. Scheduled Overtime (contractually obligated)												1,784,573					
b. Training and Development												380,092					
c. Fire Administration Overtime												4,139					
d. Dispatch Overtime												78,702					
e. DSR3 Total												10,999					
Sub Total 3												2,258,504					
4. Other Salary and Wage Expenses - (Itemized Below)																	
a. Incentive Programs																	
b. Pay In Lieu of Accrued Leave												8,161					
c. Program Stipend												1,500					
d. Tuition Reimbursement																	
e. Working Out of Grade												12,500					
f.																	
g.																	
h. DSR3 Other Compensation																	
Sub Total 4												22,161					
5. Total Salary and Wages (1+2+3+4)																	
												11,885,149					

Department Expenditure Detail DSR2		
Department	Fire Department	
DSR2B		
Object	Description	Amount
Energy (521x)		
Repairs & Maintenance Services (524x – 525x)	Copier Maintenance \$400 Repair/Maintain FF equipment including but not limited to: self-contained breathing apparatus (SCBA) flow, fit and hydrostatic testing; air compressor maintenance contract; service for Amkus tools; annual calibration of CO monitors; recharging fire extinguishers; and small equipment repair \$20,941 Vehicle Inspections \$14,020 Outside vehicle repair including towing,/service calls; motor chassis, brakes, exhaust, body, pump & Aerial repairs, as well as scheduled maintenance \$23,513 Radio Maintenance Contract \$30,398 Defib and Stretcher Maintenance \$25,728 IT replacement \$30,000	145,000
Rental & Leases (527X)	Acetylene Tank rental \$190 Medical Oxygen Tank Rental\$1300	1,490
Other Property Related Services (529x)		
Professional & Technical Services (530x – 531x)	Regional Shared resource \$1,200 New Hire Psychological, Firefighter I & II HazMat Certification\$1,395 Environmental consultant to do tier2 Haz Mat reporting for Town\$26,600 Policies & Procedures Mgmnt. Software \$10,811 Monthly Fire Chiefs Association Meeting and Fire Prevention Meeting Annual Conferences including MMA, FCAM, International Association of Fire Chiefs, FDIC, Emergency Management Conference International Association of Emergency Managers, along with various training for officers and FFs \$8,859 Pharm Logs – Drug log software \$767 EMT/Paramedic Course ACLS/CPR \$6,230 Continuing Education Prodigy \$6,580 Emergency Medical Dispatch Software & Maintenance \$300 Civilian Dispatch Required certification \$3,085 Emergency Management Conference \$3,000	124,606

Department Expenditure Detail DSR2		
Department	Fire Department	
	Emergency Management Full scale exercise \$3,000 RAVE Emergency notification system \$10,500 EOP Emergency Management software \$5,600 Vector Solutions Call back system \$6,086 Wellness training \$7,000 PALS Certification \$2,520 ESO Software \$7,883 Handtevy System \$4,190 TriTech CAD Software \$9,000	
Communications (534x)	All Wireless Communications \$11,190 Cable/Internet \$1,200 Postage \$350 Printing/Mailing \$1,177	13,917
Recreational & Cultural Services (535x)		
Other Purchased Services (538x)	Uniform tailoring & Embroidery \$1,670 Medical Waste Pick-up \$1,000	2,670
Office Supplies (542x)	General office Supplies including but not limited to pens, paper, file folders, paper clips, tape, staples, writing materials \$1,650	1,650
Building & Equipment Supplies (543x)		
Custodial Supplies (545x)	Laundry & Kitchen necessities \$5,000	5,000
Grounds Keeping Supplies (546x)	Plantings \$500	500
Vehicular Supplies (548x)	Vehicle parts including but not limited to fluids, mechanical parts, electrical components, lighting, tires, etc. \$61,837	61,837
Gasoline and Diesel Fuel (5481)	FY22 Consumption Unleaded 6978 Diesel 6532 FY23 Consumption Unleaded 7227 Diesel 6253 FY24 Consumption Unleaded 7877 Diesel 6735 with provided rates	66,803
Food and Service Supplies (549x)		
Medical Supplies (550x)	Medical Supplies to restock rescues at both stations including but not limited to; gloves, gowns, saline, sharps, syringes, electrodes, cervical collars, splints, suction units, laryngoscopes, masks, nasal cannulas, EPI pens, Narcan, defib pads, Ez-10 needles, bandages etc. \$48,616 Medical Oxygen \$1,152	49,768
Public Works Supplies (553x)		
Other Supplies & Equipment (558x)	Firefighting supplies including but not limited to: SCBA face pieces &	96,322

Department Expenditure Detail DSR2				
Department	Fire Department			
	Accessories, foam, saws, gas meters, batteries etc. \$41,893 All work and dress uniforms including but not limited to dress pants, shirts, coats, work pants & Shirts, sweatshirts, jackets, hats, gloves, ties etc. \$42,711 NFPA codes \$400 Badges, Nameplates, Hat Badges, Collar Insignias \$5,418 Fire Prevention Supplies \$400 Public Education Supplies \$1,600 Fire Alarm Supplies \$800 EMS room supplies \$2,000 Emergency Management supplies \$1,100			
Governmental Charges (569x)	Licenses for rescues \$1,800 Food and Drug License \$615 EMT/Paramedic State National recertification \$5,160		7,575	
Travel & Mileage (571x – 572x)	Hotels, airfare, mileage, parking & tolls for conferences & meetings, \$9,550 Mileage for Emergency Management seminars & conferences \$500 Hotels, airfare 7 parking for Emergency Management Administrator for out-of-state travel \$2,800 Misc \$500		13,350	
Dues & Subscriptions (573X)	Fire Chiefs association of MA \$500 Norfolk County Fire Chiefs Association \$500 International Association of Fire Chiefs \$1,576 National Fire Protection Association \$525 Fire Prevention Association \$100 Metro Fire \$5,000 International Association of Emergency Managers \$200		8,401	
Other Expenses (574 X – 579x)	Meetings and special events refreshments \$700		700	
6. Total Expenses			599,589	
DSR2C				
Capital Equipment Replacement (587X)	Personal Protective Structural Firefighting gear for promotions and new hires along with repairs to existing equipment \$48,074		48,074	
7. Total Operating Budget Capital			48,074	
8. Total Base Request (Line 5 + Line 6 + Line 7)			12,532,812	
Does the Department depend on any Federal or State grants to provide				
	YES		NO	X

Department Expenditure Detail DSR2				
Department	Fire Department			
services?				
Did the Department submit any requests for the replacement or upgrade of technology hardware or software to the Information Technology Services (ITS) and/or include funding request for hardware or software with the budget submission?	YES	X	NO	
Did the Department submit any requests to the Department of Public Works to improve or upgrade a public building or facility?	YES		NO	X
Did the Department meet with Human Resources prior to submitting any request for new or additional personnel resources?	YES	X	NO	
V2025				

Department Personnel Supplement DSR3							
Department		Fire Department					
	Description	Amount	Amount Reflected DSR2A Section				
			1	2	3	4	
1	Certified Paramedic Instructors	4,000	X				
2	Civilian Dispatch Holiday Worked	\$6,111	X				
3	Civilian Dispatch Training	\$10,999			X		
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
V1							
6							
17							
18							
19							
20							
21							
22							
23							
24							
25							
I	Total	\$21,110					
Sections							
	Amount Reported Under DSR2A Section 1	\$10,111					
	Amount Reported Under DSR2A Section 2						
	Amount Reported Under DSR2A Section 3	10,999					
	Amount Reported Under DSR2A Section 4						
II	Total	21,110					

V2026

Performance Improvement Funding Request DSR4				
Department	Fire Department		Fiscal Year	2026
Title	Four (4) Additional Firefighters/Paramedics		Priority	1
DSR4				
Expenditure Classification	FTE	Frequency		Total Amount (A + B)
		Recurring Amount (A)	One Time Only Amount (B)	
1. Salary and Wage	4	\$91,384		\$91,384
2. Expense		\$200	\$400	\$600
3. Operating Capital		\$1,057	\$10,572	\$11,629
4. Department Total (1+2+3)		\$104,156	\$10,972	\$115,128
5. Other Costs		\$39,239	\$	\$39,239
Budgetary Considerations				Yes No
Does this request address a goal of the Select Board or other Board or Committee?				X
If yes, which Board or Committee?				
Has this request been submitted in the last three fiscal years and not funded?				X
Are there additional costs to implement this request (except for future year operating costs which would be ongoing if funding is approved) which are NOT included in this request?				X
Will the assistance of another department be required to provide support (personnel or financial) for this request to be implemented?				X
Will additional staff (beyond the staff requested in this DSR4 submission) be required if the request is approved?				X
Does the request support activities which produce revenue for the Town?				X
If the request is not approved, will current Town revenues be negatively impacted?				X
Is there an increased exposure for the Town if the request is not approved?				X
Is specialized training or licensing required (beyond the initial purchase)?				X
Does this request address a documented health or safety issue?				X
<i>All "YES" responses above must be explained in the narrative below</i>				
Description and Explanation				
The Fire Department is requesting four (4) new positions to accommodate the growing needs of the Town of Needham. With the population and responses to emergency calls on the rise, we are looking to the future to expand our services to meet these needs. We feel this is necessary to continue the high level of response and service that the Town of Needham is accustomed to. We see several factors that are influencing the request for additional staff: • The opening of the Children's Hospital in 2025. • The addition of housing from the MBTA requirement. • The MWRA tunnel project is slated to start in 2027 and will continue for 13 years. • The Linden Street/Chambers Street project will replace single dwelling units with four story multiple unit buildings. These four projects will add patients, residents, workers and visitors to Town. Inevitably calls for service will increase, and we feel the need for the staffing level to correlate with this.				
V2026				

Performance Improvement Funding Request Supplement DSR4S							
Position Title	Firefighter/Paramedic					Priority	1
Classification	X	FT		PT		Seasonal	
Part Time /Seasonal	Hours Per Week				Number of Weeks Per Year		
Compensation Detail							
Base Rate	Step 2 \$29.10 hourly					\$63,555	
Other	Paramedic Pay 14.5%					\$9,215	
Other	Education Pay 15%					\$9,533	
Other	Holiday Pay					\$4,946	
Other	In-Service Training Stipend					\$2,550	
Other	Hol Worked 3.5/year 10.5hrs					\$1,385	
Other	Dispatch and Boots allowance					\$200	
Other	Salary and Wage Total					\$91,384	
Salary and Wage Total							
If Funded the Position Will Require the Following Additional Items							
Description	No	Yes	Explain	Start Up Cost \$	Annual Recurring Cost \$		
Workstation	X						
Vehicle	X						
Computer	X						
Software		Y	Office 365 license				
Mobile Communication Device	X						
Uniform		Y	Pants/Shirts/Hats	\$400	\$200		
Tools	X						
Equipment		Y	PPE-2 sets	\$10,572	\$1,057		
Other	X						
Other	X						
Other	X						
Totals				\$10,972	\$1,257		
Estimated Annual Benefit Cost				\$39,239	\$39,239		
Description and Explanation							
This funding request is commensurate to a Step 2 Firefighter/Paramedic level in accordance with Local 1706 collective bargaining agreement, which is the rate the department hires at. It assumes a bachelor's level of education. Expenses include a uniform and an Office 365 license. Capital expenses are for outfitting the individual with two (2) sets of personal protective equipment. The estimated annual benefit cost was provided by the finance department.							
V2026							

Performance Improvement Funding Request Supplement DSR4S							
Position Title	Firefighter/Paramedic					Priority	2
Classification	X	FT		PT		Seasonal	
Part Time /Seasonal	Hours Per Week				Number of Weeks Per Year		
Compensation Detail							
Base Rate	Step 2 \$29.10 hourly					\$63,555	
Other	Paramedic Pay 14.5%					\$9,215	
Other	Education Pay 15%					\$9,533	
Other	Holiday Pay					\$4,946	
Other	In-Service Training Stipend					\$2,550	
Other	Hol Worked 3.5/year 10.5hrs					\$1,385	
Other	Dispatch and Boots allowance					\$200	
Other	Salary and Wage Total					\$91,384	
Salary and Wage Total							
If Funded the Position Will Require the Following Additional Items							
Description	No	Yes	Explain	Start Up Cost \$	Annual Recurring Cost \$		
Workstation	X						
Vehicle	X						
Computer	X						
Software		Y	Office 365 license				
Mobile Communication Device	X						
Uniform		Y	Pants/Shirts/Hats	\$400	\$200		
Tools	X						
Equipment		Y	PPE-2 sets	\$10,572	\$1,057		
Other	X						
Other	X						
Other	X						
Totals				\$10,972	\$1,257		
Estimated Annual Benefit Cost				\$39,239	\$39,239		
Description and Explanation							
This funding request is commensurate to a Step 2 Firefighter/Paramedic level in accordance with Local 1706 collective bargaining agreement, which is the rate the department hires at. It assumes a bachelor's level of education. Expenses include a uniform and an Office 365 license. Capital expenses are for outfitting the individual with two (2) sets of personal protective equipment. The estimated annual benefit cost was provided by the finance department.							
V2026							

Performance Improvement Funding Request Supplement DSR4S							
Position Title	Firefighter/Paramedic					Priority	3
Classification	X	FT		PT		Seasonal	
Part Time /Seasonal	Hours Per Week				Number of Weeks Per Year		
Compensation Detail							
Base Rate	Step 2 \$29.10 hourly					\$63,555	
Other	Paramedic Pay 14.5%					\$9,215	
Other	Education Pay 15%					\$9,533	
Other	Holiday Pay					\$4,946	
Other	In-Service Training Stipend					\$2,550	
Other	Hol Worked 3.5/year 10.5hrs					\$1,385	
Other	Dispatch and Boots allowance					\$200	
Other	Salary and Wage Total					\$91,384	
Salary and Wage Total							
If Funded the Position Will Require the Following Additional Items							
Description	No	Yes	Explain	Start Up Cost \$	Annual Recurring Cost \$		
Workstation	X						
Vehicle	X						
Computer	X						
Software		Y	Office 365 license				
Mobile Communication Device	X						
Uniform		Y	Pants/Shirts/Hats	\$400	\$200		
Tools	X						
Equipment		Y	PPE-2 sets	\$10,572	\$1,057		
Other	X						
Other	X						
Other	X						
Totals				\$10,972	\$1,257		
Estimated Annual Benefit Cost				\$39,239	\$39,239		
Description and Explanation							
This funding request is commensurate to a Step 2 Firefighter/Paramedic level in accordance with Local 1706 collective bargaining agreement, which is the rate the department hires at. It assumes a bachelor's level of education. Expenses include a uniform and an Office 365 license. Capital expenses are for outfitting the individual with two (2) sets of personal protective equipment. The estimated annual benefit cost was provided by the finance department.							
V2026							

Performance Improvement Funding Request Supplement DSR4S							
Position Title	Firefighter/Paramedic					Priority	4
Classification	X	FT		PT		Seasonal	
Part Time /Seasonal	Hours Per Week				Number of Weeks Per Year		
Compensation Detail							
Base Rate	Step 2 \$29.10 hourly					\$63,555	
Other	Paramedic Pay 14.5%					\$9,215	
Other	Education Pay 15%					\$9,533	
Other	Holiday Pay					\$4,946	
Other	In-Service Training Stipend					\$2,550	
Other	Hol Worked 3.5/year 10.5hrs					\$1,385	
Other	Dispatch and Boots allowance					\$200	
Other	Salary and Wage Total					\$91,384	
Salary and Wage Total							
If Funded the Position Will Require the Following Additional Items							
Description	No	Yes	Explain	Start Up Cost \$	Annual Recurring Cost \$		
Workstation	X						
Vehicle	X						
Computer	X						
Software		Y	Office 365 license				
Mobile Communication Device	X						
Uniform		Y	Pants/Shirts/Hats	\$400	\$200		
Tools	X						
Equipment		Y	PPE-2 sets	\$10,572	\$1,057		
Other	X						
Other	X						
Other	X						
Totals				\$10,972	\$1,257		
Estimated Annual Benefit Cost				\$39,239	\$39,239		
Description and Explanation							
This funding request is commensurate to a Step 2 Firefighter/Paramedic level in accordance with Local 1706 collective bargaining agreement, which is the rate the department hires at. It assumes a bachelor's level of education. Expenses include a uniform and an Office 365 license. Capital expenses are for outfitting the individual with two (2) sets of personal protective equipment. The estimated annual benefit cost was provided by the finance department.							
V2026							

Fire Department	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular	8,938,809	391,913		316,404	9,255,213	708,317		8,546,896	7,593,211.02	7,248,654.35	7,000,321.67
Salary & Wage Temporary		(10,800)				(10,800)		10,800	8,846.05	18,954.84	51,294.58
Salary & Wage Overtime	1,867,415	94,622			1,867,415	94,622		1,772,793	1,479,090.63	1,479,555.40	1,664,998.44
Salary & Wage Other	1,078,925	104,543		49,132	1,128,057	153,675		974,382	1,076,500.16	948,193.89	898,239.89
Salary and Wage Total	11,885,149	580,278	5.1%	365,536	12,250,685	945,814	8.4%	11,304,871	10,157,647.86	9,695,358.48	9,614,854.58
Energy											
Non Energy Utilities											
Repairs and Maintenance	145,000	32,152			145,000	32,152		112,848	110,202.69	61,944.81	36,680.88
Rental and Leases	1,490				1,490			1,490	2,190.00	2,074.40	1,429.00
Other Property Related											
Professional & Technical	124,606	(8,858)			124,606	(8,858)		133,464	64,566.73	70,313.52	57,076.90
Communications	13,917	27			13,917	27		13,890	13,550.61	13,972.52	10,609.13
Recreation											
Other Purchased Services	2,670	(100)			2,670	(100)		2,770	6,559.36	10,538.29	3,655.00
Energy Supplies											
Office Supplies	1,650				1,650			1,650	1,793.74	1,956.34	2,698.65
Building & Equipment Rprs/Sp									2,336.00		
Custodial Supplies	5,000				5,000			5,000			
Grounds Keeping Supplies	500				500			500			300.00
Vehicular Supplies	128,640	8,191			128,640	8,191		120,449	110,658.02	119,742.26	115,026.47
Food & Service Supplies									581.20	673.93	317.33
Medical Supplies	49,768	2,568			49,768	2,568		47,200	43,308.79	44,989.56	42,891.98
Educational Supplies											
Public Works Supplies											
Other Supplies & Equipment	96,322	(4,737)		2,400	98,722	(2,337)		101,059	79,707.65	78,885.46	67,837.45
Governmental Charges	7,575	400			7,575	400		7,175	8,214.10	7,183.00	8,774.00
Travel & Mileage	13,350	824			13,350	824		12,526	5,374.97	7,552.39	5,430.74
Dues & Subscriptions	8,401				8,401			8,401	7,624.00	7,867.49	4,520.00
Other	700				700			700		85.94	
Expense	599,589	30,467	5.4%	2,400	601,989	32,867	5.8%	569,122	456,667.86	427,779.91	357,247.53
Capital Equipment	48,074	5,283		46,516	94,590	51,799		42,791	40,027.00	35,334.00	25,508.00
Budget Capital	48,074	5,283	12.3%	46,516	94,590	51,799	121.1%	42,791	40,027.00	35,334.00	25,508.00
TOTAL	12,532,812	616,028	5.2%	414,452	12,947,264	1,030,480	8.6%	11,916,784	10,654,342.72	10,158,472.39	9,997,610.11

PRD1 - FY2026																	
Position	FTE	Sch	Lev	Step	FY26	FY26	Base	FY26	Other Regular Compensation	FY26	Education	FY26	Other Comp	FY26	Budget Adjustment	Estimate	Note
Fire Chief	1.00	EC		EC			212,180									\$212,180	
Fire Business Manager	1.00	G	9	10			102,527									\$102,527	
Deputy Fire Chief - Operations																	
Assistant Fire Chief	1.00	F	6	3			155,953		39,599		11,696		100			\$207,348	
Deputy Fire Chief	1.00	F	4	9			128,004		31,472		19,201		100			\$178,777	
Deputy Fire Chief	1.00	F	4	9			128,004		36,356		19,201		100			\$183,661	
Deputy Fire Chief	1.00	F	4	9			128,004		34,961		19,201		100			\$182,266	
Deputy Fire Chief	1.00	F	4	9			128,004		31,992		19,201		100			\$179,297	
Administrative Assistant	1.00	I	3	9			68,972									\$68,972	
BUDGETARY ADJUSTMENT																	
Administration	8.00						1,051,648		174,380		88,500		500		5,058	\$1,320,086	
Fire Captain	1.00	F	3	8			106,536		32,600		15,980		100			\$155,216	
Fire Captain	1.00	F	3	9			112,017		26,945		16,803		100			\$155,865	
Fire Lieutenant	1.00	F	2	9			102,997		25,345		15,450		100			\$143,892	
Fire Lieutenant	1.00	F	2	9			102,997		27,759		7,725		3,460			\$141,941	86 Training Stipend
Fire Lieutenant	1.00	F	2	9			102,997		27,332		15,450		3,460			\$149,239	86 Training Stipend
Fire Lieutenant	1.00	F	2	9			102,997		29,275		15,450		100			\$147,822	
Fire Lieutenant	1.00	F	2	9			102,997		24,505				1,600			\$129,102	Fire Alarm Tech
Fire Lieutenant	1.00	F	2	6			91,466		24,394		6,860		100			\$122,820	
Firefighter	1.00	F	1	8			82,774		20,024				100			\$102,898	
Firefighter	1.00	F	1	9			86,989		22,214		13,048		100			\$122,351	
Firefighter	1.00	F	1	9			86,989		22,688		13,048		100			\$122,825	
Firefighter	1.00	F	1	9			86,989		22,214		13,048		100			\$122,351	
Firefighter	1.00	F	1	9			86,989		17,508		13,048		100			\$117,645	
Firefighter	1.00	F	1	9			86,989		21,075		3,500		1,880			\$113,444	60 Training Stipend
Firefighter	1.00	F	1	9			86,989		22,688		13,048		100			\$122,825	
Firefighter	1.00	F	1	3			66,721		16,930		10,008		2,650			\$96,309	86 Training Stipend
Firefighter	1.00	F	1	9			86,989		22,214		13,048		100			\$122,351	
Firefighter	1.00	F	1	9			86,989		21,038				100			\$108,127	
Firefighter	1.00	F	1	9			86,989		21,626		6,524		100			\$115,239	

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PRD1 - FY2026														
Position	FTE	Sch	Lev	Step	FY26	FY26	FY26	FY26	FY26	FY26	FY26	FY26	FY26	Note
					Base	Other Regular Compensation	Education	Other Comp	Budget Adjustment	Estimate				
Firefighter	1.00	F	1	4		70,063	16,584			100			\$86,747	
Firefighter	1.00	F	1	9		86,989	16,446		6,524	100			\$110,059	
Firefighter	1.00	F	1	9		86,989	19,879		13,048	100			\$120,016	
Firefighter	1.00	F	1	9		86,989	21,626		6,524	100			\$115,239	
Firefighter	1.00	F	1	9		86,989	21,626		6,524	100			\$115,239	
Firefighter	1.00	F	1	9		86,989	22,959		13,048	3,100			\$126,096	Fire Mechanic
Firefighter	1.00	F	1	6		77,226	18,790		5,792	100			\$101,908	
Firefighter	1.00	F	1	9		86,989	18,343		6,524	100			\$111,956	
Firefighter	1.00	F	1	9		86,989	21,188		6,524	100			\$114,801	
Firefighter	1.00	F	1	8		82,774	21,143		12,416	100			\$116,433	
Firefighter	1.00	F	1	9		86,989	24,111		3,500	2,650			\$117,250	86 Training Stipend
Firefighter	1.00	F	1	9		86,989	23,794		13,048	100			\$123,931	
Firefighter	1.00	F	1	9		86,989	18,478		6,524	1,600			\$113,591	Fire Alarm Technician
Firefighter	1.00	F	1	8		82,774	20,132		6,208	100			\$109,214	
Firefighter	1.00	F	1	9		86,989	21,626		6,524	100			\$115,239	
Firefighter	1.00	F	1	9		86,989	22,214		13,048	100			\$122,351	
Firefighter	1.00	F	1	6		77,226	19,312		11,584	100			\$108,222	
Firefighter	1.00	F	1	9		86,989	22,688		13,048	100			\$122,825	
Firefighter	1.00	F	1	9		86,989	24,154		6,524	100			\$117,767	
Firefighter	1.00	F	1	9		86,989	15,972		6,524	100			\$109,585	
Firefighter	1.00	F	1	9		86,989	22,214		13,048	100			\$122,351	
Firefighter	1.00	F	1	9		86,989	22,214		13,048	100			\$122,351	
Firefighter	1.00	F	1	5		73,557	17,903		5,517	100			\$97,077	
Firefighter	1.00	F	1	9		86,989	21,863		3,500	100			\$112,452	
Firefighter	1.00	F	1	8		82,774	21,143		12,416	100			\$116,433	
Firefighter	1.00	F	1	9		86,989	20,239		6,524	100			\$113,852	
Firefighter	1.00	F	1	9		86,989	21,626		6,524	100			\$115,239	
EMS Administrator	1.00	F	1X	9		86,965	26,489		3,500	13,145			\$130,099	
Firefighter	1.00	F	1	9		86,989	22,214		13,048	100			\$122,351	
Firefighter	1.00	F	1	7		81,157	19,741		6,087	100			\$107,085	

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PRD1 - FY2026														
Position	FTE	Sch	Lev	Step	FY26	FY26	FY26	FY26	FY26	FY26	FY26	FY26	FY26	Note
						Base	Other Regular Compensation	Education	Other Comp	Budget Adjustment	Estimate			
Firefighter	1.00	F	1	9		86,989	17,034	13,048	100		\$117,171			
Firefighter	1.00	F	1	6		77,226	18,790	5,792	100		\$101,908			
Firefighter	1.00	F	1	9		86,989	16,446	6,524	100		\$110,059			
Firefighter	1.00	F	1	4		70,063	16,584		100		\$86,747			
Firefighter	1.00	F	1	6		77,226	18,790	5,792	100		\$101,908			
Firefighter	1.00	F	1	9		86,989	16,446	6,524	100		\$110,059			
Firefighter	1.00	F	1	3		66,721	11,461		100		\$78,282			
Firefighter	1.00	F	1	3		66,721	16,249	5,004	100		\$88,074			
Firefighter	1.00	F	1	9		86,989	22,214	13,048	100		\$122,351			
Firefighter	1.00	F	1	9		86,989	21,512		100		\$108,601			
Firefighter	1.00	F	1	5		73,557	17,903	5,517	100		\$97,077			
Firefighter	1.00	F	1	9		86,989	22,371	6,524	3,100		\$118,984	Fire Mechanic		
Firefighter	1.00	F	1	9		86,989	21,038		100		\$108,127			
Firefighter	1.00	F	1	9		86,989	20,915	3,500	100		\$111,504			
Firefighter	1.00	F	1	9		86,989	22,440	13,048	2,600		\$125,077	Hazardous Materials		
BUDGETARY ADJUSTMENT								0		28,600	\$28,600			
Protection	64.00					5,513,100	1,355,288	523,027	44,545	28,600	\$7,464,559			
Fire Inspector	1.00	F	1X	9		86,965	22,183	3,500	16,012		\$128,660	On Call/ Training 60		
Fire Inspector	1.00	F	1X	9		86,965	22,340	3,500	17,751		\$130,556	On Call/Fire Inspector 1/ Training 60		
BUDGETARY ADJUSTMENT										997	\$997			
Prevention	2.00					173,930	44,523	7,000	33,762	997	\$260,213			
Public Safety Dispatcher - Supervisor	1.00	GF	10	7		100,526	5,881				\$106,407			
Public Safety Dispatcher	1.00	GF	7	6		82,701	5,024				\$87,725			
Public Safety Dispatcher	1.00	GF	7	6		82,701	4,814				\$87,515			
Public Safety Dispatcher	1.00	GF	7	6		82,701	5,024				\$87,725			
Public Safety Dispatcher	1.00	GF	7	3		75,026	3,607				\$78,633			
BUDGETARY ADJUSTMENT										1,723	\$1,723			
Dispatch	5.00					423,655	24,351			1,723	\$449,729			

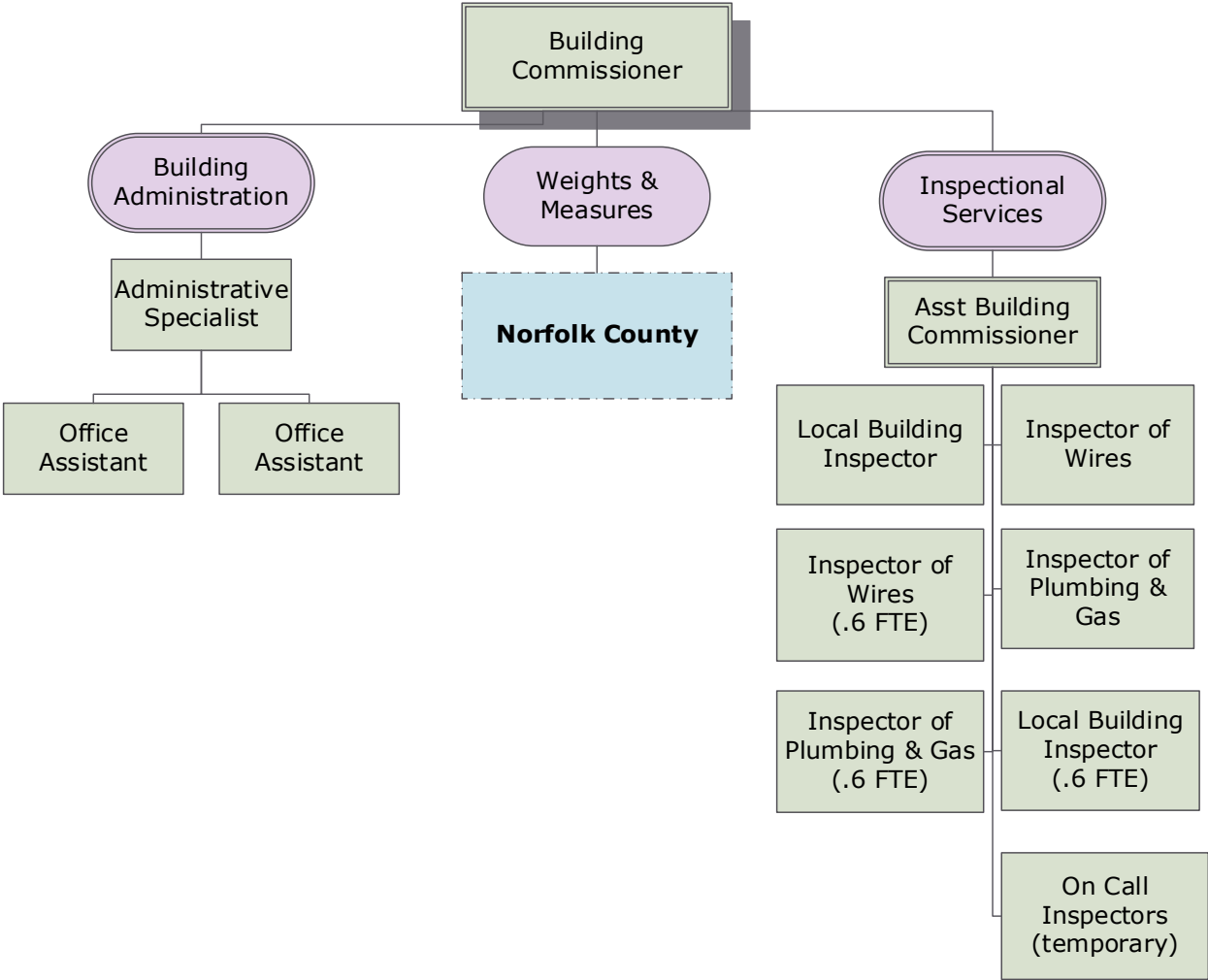
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PRD1 - FY2026														
Position	FTE	Sch	Lev	Step	FY26	Base	Other Regular Compensation	FY26	Education	Other Comp	FY26	Budget Adjustment	FY26	Note
Emergency Management Administrator	1.00	G	11	5		99,403							\$99,403	
BUDGETARY ADJUSTMENT														
Emergency Management	1.00					99,403						382	\$382	
Department Totals	80.00					7,261,736	1,598,542		618,527	78,807		36,760	\$9,594,372	
						Salary and Wage Base (5110)							\$7,261,736	
						Other Regular Compensation (5110)							\$1,598,542	
						Education Compensation (5192)							\$618,527	
						Other Pay and Stipends (5197)							\$78,807	
						Budgetary Adjustment (5110)							\$36,760	
						Total							\$9,594,372	

[illegible]

Department Organizational Chart
Building Department



Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

Department Information DSR1	
Department	Building Department
Department Mission	
The Building Department administers and enforces the Massachusetts State Building, Energy and Mechanical Codes, Plumbing and Gas Code, Electrical Code as well as the Needham Zoning Bylaw and portions of our General Bylaw. These various codes serve to enhance public safety and general welfare for residents and the general public as that relates to the construction and/or renovation of all buildings and use of those. Department staff review applications, process and issue permits for construction, renovation and use changes of buildings and inspects and approves work associated with those permits. We are also required to inspect certain buildings on a periodic basis to ensure the proper maintenance of egress and access facilities with these buildings. Staff works closely with all other departments including Fire, Health, Planning and Zoning, DPW, and Engineering to help coordinate the various processes involved in permitting and inspecting.	
On the Horizon	
The department is currently working through specifics of our newly adopted "opt-in" Energy Code. This is a steep learning curve. While we have reasonable confidence on how we apply it to single family homes but are certain that applying it to multi family and commercial projects will be much more challenging. We are and will be adjusting to a new version of the State Building Code, effective 1/1/2025. This adjustment is also lengthy and will continue well into FY 2026. These adjustments add time to permit application reviews and inspections. Much of what's to come in FY26 is unclear but the adoption of the new MBTA Zoning and the new State mandate on ADUs will bring increased activity. The owners of the former Muzi site have extended their Planning Board/ Site plan approval through December of 2026 so it is likely that some phase of that project will begin. We are also undertaking the rebuilding of our Periodic Inspection processes further explained in the DSR4.	
Budget Statement	
Due to the timing of my hiring last year, we simply copied the FY23 budget for the FY24. This year we have done a more thorough analyses of the budget and are proposing several modest increases. We are requesting a full-time Local Building Inspector, contingent on the resignation/ retirement of our current Part-time Local Inspector. The part-time position would then be eliminated. We also had a line item that provides \$20,000 in temporary salaries to help cover the expense of temporary help or additional hours if our Plumbing or wiring Inspector was out sick or incapacitated. This line item was established before we had a part-time plumbing Inspector and Wiring Inspector. The need still exists but I have reduced that line item to \$10,000. The net result of this would be an increase of approximately \$17,000, dependent on the step rate of the new hire. We have increased our expenses by approximately \$5,515 due to a closer look at the actual cost of cell phones and tablets over last year and the need for increased trainings for inspectors in the coming year. The State has adopted the long-awaited 10th edition of the State Building Code. It typically takes 2 years to adjust to all of the changes that occur when a new code version is released, and we will be attending as many trainings as we can. There was approximately \$92,000 in unspent funds or 10% of the total budget. Two factors caused this. First, we have \$20,000 in the budget to pay for Engineering consultant services for projects that have complex Fire Alarm and Fire Sprinkler systems. There have been no projects requiring consultant services so far. This money was originally kept in the Fire department Budget but because these systems are regulated by the State Building Code, not the Fire Code, it was placed in our budget. It is anticipated that some of the buildings at the Muzi site will need this as well as the proposed medical office building at 669 Highland Ave. Second, we had 2 resignations in FY24, 1 Local Building Inspector and 1 part-time Plumbing Inspector. It took 3 to 4 months to fill these	

Department Information DSR1			
Department	Building Department		
and when the new hires came on, they started at a lower rate than the previous persons. These extended vacancies place additional burdens on existing staff which leads to higher stress levels and the setting aside of other important projects. We have determined that we need to "overhaul" our electronic permitting system. The system, designed back in 2020, has not kept up with code changes and has many redundant processes on both the administration and user side. We have been working on this intermittently all year. It is an enormous undertaking and the vacancies prevented us from making significant progress on this. We also are required by the Building Code to perform periodic inspections on certain buildings. The system that controls this process has deteriorated, largely due to the construction boom of the last several years. The rebuilding of this system, also an enormous undertaking, is the primary reason for the new full-time inspector and is explained in more detail in the DSR4. We have no Capital Requests.			
Accomplishments and Activities			
As previously mentioned, we are in the process of overhauling our permitting system as well as our periodic inspection system. These processes will continue well into FY26. Additionally, we are anticipating additional duties due to the adoption of the Opt-in Energy Code along with the New 10th Edition Building Code, an anticipated upgraded Storm-water Bylaw, the new law dealing with ADUs and the new MBTA zoning. All of these will have an effect on our operation but the specifics are unknown at this time. FEES COLLECTED: FY 22... \$2,531,894 FY 23... \$4,835,389 FY 24... \$2,395,668 Building Activity, New Construction: Single Family dwellings... 84 2-Family Dwellings..... 1 Multi-family..... 0 Commercial Buildings..... 1 (Day Care Center)			
Spending Request Recap			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
a) Salary and Wages	895,570	30,043	925,793
b) Expenses	54,370	660	55,030
c) Capital	0		
d)	0		
e) Total DSR2 & DSR4 Request (a through d)	950,120	30,703	980,823
V2026			

Department Expenditure Detail DSR2										
Department				Building Department						
Object				Description				Amount		
DSR2A										
Permanent Personnel	Last Year (FY2024)			Current Year (FY2025)			Next Year (FY2026)			
	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	
	9	0.8	9.8	9	0.8	9.8	9	0.8	9.8	
Non-Budget Personnel: Will the department rely on grant/revolving fund positions to provide services?						Yes	No	FT Head Count	PT Head Count	
Union Positions:						BCTIA		Fire A		Fire C
						ITWA		NIPEA		Police
								Police Superior		NA
1. Salary and Wage Permanent Positions.										
a.	PRD1 Salary and Wages Base							871,595		
b.	PRD1 Other Regular Compensation (Conditions, Longevity, Requirements, Shifts) 5110							800		
c.	PRD1 Education (5192)									
d.	PRD1 Other Compensation (Stipends, Snow, POST, Vehicle) 5197									
e.	PRD1 Budget Adjustments							3,355		
							PRD1 Sub Total		875,750	
j.	DSR3 Other Compensation									
							Sub Total 1		875,750	
2. Salary and Wage Seasonal & Temporary Positions (Itemized Below)										
a.	Temporary coverage for vacation, sick leave and extra work during high volume periods							10,000		
b.										
c.										
d.										
f.										
g.	DSR3 Total									
							Sub Total 2		10,000	
3. Salary and Wage Overtime (Itemized Below)										
a.	Scheduled Overtime (contractually obligated)									
b.	Training and Development									
c.	Emergency coverage for storms, fires, vehicles hitting buildings, etc.							10,000		
d.										
e.	DSR3 Total									
							Sub Total 3		10,000	
4. Other Salary and Wage Expenses - (Itemized Below)										
a.	Incentive Programs									
b.	Pay In Lieu of Accrued Leave									
c.	Program Stipend									
d.	Tuition Reimbursement									
e.	Working Out of Grade									
f.										
g.										
h.	DSR3 Other Compensation									
							Sub Total 4		895,750	

Department Expenditure Detail DSR2				
Department		Building Department		
5. Total Salary and Wages (1+2+3+4)				895,750
DSR2B				
Object	Description	Amount		
Energy (521x)				
Repairs & Maintenance Services (524x - 525x)	Vehicle maintenance	1,500		
Rental & Leases (527X)				
Other Property Related Services (529x)				
Professional & Technical Services (530x - 531x)	Seminars and consultants	25,500		
Communications (534x)	4 phones 8 tablets	8,220		
Recreational & Cultural Services (535x)				
Other Purchased Services (538x)				
Office Supplies (542x)	Typical office supplies/ mailing	3,000		
Building & Equipment Supplies (543x)				
Custodial Supplies (545x)				
Grounds Keeping Supplies (546x)				
Vehicular Supplies (548x)				
Gasoline and Diesel Fuel (5481)				
Food and Service Supplies (549x)				
Medical Supplies (550x)				
Public Works Supplies (553x)				
Other Supplies & Equipment (558x)	Clothing	1,500		
Governmental Charges (569x)	Norfolk County Weights and Measures annual fee	12,000		
Travel & Mileage (571x - 572x)	Travel to conferences	1,850		
Dues & Subscriptions (573X)	Associations annual dues and conferences	800		
Other Expenses (574 X - 579x)				
6. Total Expenses				54,370
DSR2C				
Capital Equipment Replacement (587X)				
7. Total Operating Budget Capital				
8. Total Base Request (Line 5 + Line 6 + Line 7)				950,120
Does the Department depend on any Federal or State grants to provide services?				
YES		NO	x	
Did the Department submit any requests for the replacement or upgrade of technology hardware or software to the Information Technology Services (ITS) and/or include funding request for hardware or software with the budget submission?				
YES		NO	x	
Did the Department submit any requests to the Department of Public Works to improve or upgrade a public building or facility?				
YES		NO	x	
Did the Department meet with Human Resources prior to submitting any request for new or additional personnel resources?				
YES x		NO		
V2025				

Performance Improvement Funding Request DSR4				
Department	Building Department		Fiscal Year	2026
Title	Local Inspector		Priority	High
DSR4				
Expenditure Classification	FTE	Frequency Recurring Amount (A) One Time Only Amount (B)		Total Amount (A + B)
1. Salary and Wage	FT	30,043		30,043
2. Expense			660	660
3. Operating Capital				
4. Department Total (1+2+3)		30,043	660	30,703
5. Other Costs				
Budgetary Considerations				Yes No
Does this request address a goal of the Select Board or other Board or Committee?				x
If yes, which Board or Committee?				
Has this request been submitted in the last three fiscal years and not funded?				x
Are there additional costs to implement this request (except for future year operating costs which would be ongoing if funding is approved) which are NOT included in this request?				x
Will the assistance of another department be required to provide support (personnel or financial) for this request to be implemented?				x
Will additional staff (beyond the staff requested in this DSR4 submission) be required if the request is approved?				x
Does the request support activities which produce revenue for the Town?				x
If the request is not approved, will current Town revenues be negatively impacted?				x
Is there an increased exposure for the Town if the request is not approved?				x
Is specialized training or licensing required (beyond the initial purchase)?				x
Does this request address a documented health or safety issue?				x
<i>All "YES" responses above must be explained in the narrative below</i>				
Description and Explanation				
Propose to hire one full-time Local Inspector, contingent on the retirement of a current part-time (.60) Local Inspector. The Department is mandated by the State Building Code to periodically inspect certain buildings. The inspections are primarily to certify that the building's egress facilities are maintained in working order. These include restaurants, public and private schools, adult and child daycare centers, funeral homes, assembly halls, private clubs, hotels, dormitories, nursing homes and health care facilities, on an annual basis. Certain assembly halls, with an occupant load over 400 persons, must be done semi-annually. Multi-family buildings with four or more dwelling units are done every 5 years. There are approximately 160 buildings that need to be annually and 40 buildings every five years. Only (approximately) 15% of these requires inspections are being carried out. This is largely due to the recent construction boom. We are in the process of re-building every aspect of this system including a review of the use and occupant load of each entity that falls under this process, devising a system within VPC that will standardize the recurring application and tracking process. Each event requires the building owner to submit an application, pay a fee, schedule the initial inspection. Most inspections will generate a list of corrective actions and when complete, a re-inspection is performed, resulting in the issuance of a Certificate of Inspection. The fee schedule for these inspections, last updated in 1996, is attached.				

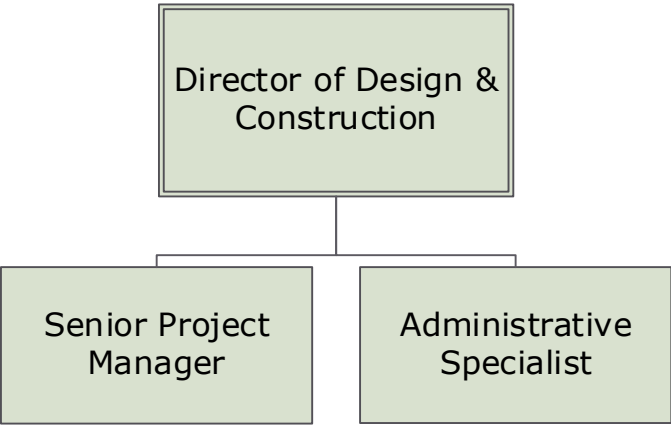
Performance Improvement Funding Request DSR4			
Department	Building Department	Fiscal Year	2026
Title	Local Inspector	Priority	High
The proposed salary for the full-time Local Inspector is 82,833, based on the Grade 6 Level 8 compensation schedule. The current part-time Local Inspector is 52,790. Therefore, this DSR4 request is for the difference, 30,043 in order to hire a full-time Local Inspector and eliminate the position of the part-time Local Inspector.			
V2026			

Performance Improvement Funding Request Supplement DSR4S							
Position Title	Local Inspector					Priority	High
Classification	x	FT		PT		Seasonal	
Part Time /Seasonal	Hours Per Week				Number of Weeks Per Year		
Compensation Detail							
Base Rate	Grade 6/ Level 8					82,833	
Other	Eliminate part-time Local Inspector					-52,790	
Other							
Other							
Other							
Other							
Other							
Other						30,043	
Salary and Wage Total							
If Funded the Position Will Require the Following Additional Items							
Description	No	Yes	Explain		Start Up Cost \$	Annual Recurring Cost \$	
Workstation							
Vehicle							
Computer							
Software							
Mobile Communication Device		x	Cell Phone		660	660	
Uniform							
Tools							
Equipment							
Other							
Other							
Other							
Totals							
Estimated Annual Benefit Cost						36,765	
Description and Explanation							
The proposed salary for the full-time Local Inspector is 82,833, based on the Grade 6 Level 8 compensation schedule. The current part-time Local Inspector is 52,790. Therefore, this DSR4 request is for the difference, 30,043 in order to hire a full-time Local Inspector and eliminate the position of the part-time Local Inspector.							
V2026							

Building Department	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular	875,750	37,591		82,833	958,583	120,424		838,159	765,554.80	789,197.09	730,048.88
Salary & Wage Temporary	10,000	(10,842)		(52,790)	(42,790)	(63,632)		20,842			923.00
Salary & Wage Overtime	10,000	(554)			10,000	(554)		10,554	3,351.89	2,626.72	2,794.13
Salary & Wage Other										262.73	
Salary and Wage Total	895,750	26,195	3.0%	30,043	925,793	56,238	6.5%	869,555	768,906.69	792,086.54	733,766.01
Energy											
Non Energy Utilities											
Repairs and Maintenance	1,500	1,500			1,500	1,500			1,700.00		2,000.00
Rental and Leases											
Other Property Related											
Professional & Technical	25,500	(11,731)			25,500	(11,731)		37,231	7,556.75	12,188.00	1,985.00
Communications	8,220	2,051		660	8,880	2,711		6,169	6,416.35	6,270.52	5,002.71
Recreation											
Other Purchased Services											
Energy Supplies											
Office Supplies	3,000	(149)			3,000	(149)		3,149	2,032.90	724.16	247.83
Building & Equipment Rprs/Sp											
Custodial Supplies											
Grounds Keeping Supplies											
Vehicular Supplies											
Food & Service Supplies									73.56	1,000.00	
Medical Supplies											
Educational Supplies											58.50
Public Works Supplies											
Other Supplies & Equipment	1,500				1,500			1,500	5,705.62	9.90	2,849.95
Governmental Charges	12,000	12,000			12,000	12,000			12,100.00	12,000.00	12,000.00
Travel & Mileage	1,850	(261)			1,850	(261)		2,111	561.02		412.18
Dues & Subscriptions	800	(80)			800	(80)		880	513.00	1,135.00	520.00
Other											
Expense	54,370	3,330	6.5%	660	55,030	3,990	7.8%	51,040	36,659.20	33,327.58	25,076.17
Capital Equipment											
Budget Capital											
TOTAL	950,120	29,525	3.2%	30,703	980,823	60,228	6.5%	920,595	805,565.89	825,414.12	758,842.18

PRD1 - FY2026																
Position	FTE	Sch	Lev	Step	FY26	Base	FY26	Other Regular Compensation	FY26	Education	Other Comp	FY26	Budget Adjustment	Estimate	Note	
Building Commissioner	1.00	G	12	Merit		123,967								\$123,967		
Assistant Building Commissioner	1.00	G	10	11		109,789								\$109,789		
Inspector of Wires	1.00	GT	7	11		92,372	800							\$93,172	Longevity	
Inspector of Plumbing & Gas	1.00	GT	7	11		92,372								\$92,372		
Inspector of Plumbing & Gas	0.60	GT	7	8		52,182								\$52,182		
Inspector of Wires	0.60	GT	7	10		54,335								\$54,335		
Local Building Inspector	1.00	GT	6	10		86,249								\$86,249		
Local Building Inspector	0.60	GT	6	11		52,790								\$52,790		
Administrative Specialist	1.00	I	5	7		77,045								\$77,045		
Office Assistant	1.00	I	2	11		65,247								\$65,247		
Office Assistant	1.00	I	2	11		65,247							3,355	\$65,247		
BUDGETARY ADJUSTMENT																
Division Totals	9.80					871,595	800						3,355	\$875,750		
Department Totals	9.80					871,595	800						3,355	\$875,750		
						Salary and Wage Base (5110)									\$871,595	
						Other Regular Compensation (5110)									\$800	
						Education Compensation (5192)										
						Other Pay and Stipends (5197)										
						Budgetary Adjustment (5110)									\$3,355	
						Total									\$875,750	

Department Organizational Chart
Building Design and Construction Department



Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

Department Information DSR1	
Department	Building Design & Construction
Department Mission	
The Building Design and Construction Department (BD&CD) mission is to provide comprehensive project management support and oversight services to the Permanent Public Building Committee, advise and support the Town Manager, on municipal facility renovation, construction, planning and operational needs on renovation/construction building projects having a total project cost of \$500,000 or more. BD&CD functions as the Owner's Project Manager (OPM) for large town building projects. The overall goal of the department is to provide a high level of project management services while completing renovation and construction projects on time and within budget. The Department strives to investigate and resolve issues that arise in the design, permitting, construction and commissioning of buildings as quickly and prudently as possible. The Construction Division works to provide comprehensive project management and oversight on all the municipal renovation/construction projects it is charged to complete.	
On the Horizon	
The Department continues to focus on the following current projects: 1) the renovation of the <u>Emery Grover Building</u> for the School Administration at 1330 Highland Ave (currently in the punch list phase), 2) Rooftop Unit Replacement at the <u>Eliot Elementary School</u> (currently in the closeout phase), 3) Rooftop Unit Replacement at the <u>Broadmeadow Elementary School</u>, (construction during the summer 2025). 4) MSBA <u>Feasibility Study</u> Phase for the <u>Pollard Middle School</u> renovation, 5) design phase of the <u>Needham Free Public Library</u> interior improvements -<u>Phase-I- Young Adult Area</u> renovation, 6) the design phase of the <u>Public Works Facilities Improvements Phase 1- Fleet Maintenance</u> addition to the Jack Cogswell Building, 7) the code compliant <u>Auditorium Repairs (SAC-2)</u> to the Newman School, Pollard School, and High School auditoriums 8) The design phase of the lighting and sound Theater System Upgrades (TSU) to the <u>Newman Elementary School</u> auditorium. Several projects that are currently under study by the Building Maintenance Department may evolve into BD&CD projects if their value exceeds the \$500,000 threshold. This may include: A) Needham High School front step repairs, B) Needham High School – RTU replacement and roof replacement over the NHS theater, C) Eliot School Boiler replacement project It is anticipated that the department will hire an additional Senior Project Manager in the Spring of 2025 to manage the upcoming school projects and building projects resulting from the studies started in 2022-2023 which included the School Master Plan, Dept. of Public Works Complex Feasibility Study, the Center at the Heights Space Utilization Study, the Theater Sound & Lighting Study at Select School Buildings and the Library Space Utilization Study. The Climate Action Roadmap (CAR) and Specialized Opt-in Energy Code were adopted by the May 2024 Annual Town Meeting. The department will incorporate the CAR recommendations and updated energy codes into the public building designs noted above.	

Department Information DSR1	
Department	Building Design & Construction
Budget Statement	
The Department budget has increased by \$16,275 or 4.27% in the Salary & Wages line item, which includes 25% funding for a Senior Project Manager position (the remaining 75% funding will be from capital projects), projected cost of living increases and/or anticipated step raises. The deduction of the 75% Senior Project Manager salary allocation to capital project budgets is included in the DSR2 line 1.e. PRD1 Budget Adjustments. The expense line item in DRS2B line #6 Total Expense, stays the same as last fiscal year's approved amount. The department allocates project management time to certain capital projects once they are in the detailed design and construction stage which leaves an uncommitted budget balance for FY2024 in the Salary & Wages line item. The amount of \$99,910 or 29% in the Salary & Wages line item remained uncommitted in FY2024. The department did not have any long-term vacancies during FY2024. There is a long-term vacancy for a Senior Project Manager in FY2025. It is anticipated that the position will be filled in the Spring of 2025. The additional Senior Project Manager position was requested in the FY2025 budget in anticipation of several projects entering the design or construction phase. The projects include the Pollard Middle School renovation, the Broadmeadow School RTU replacement, the Library-Phase I renovation, the DPW Complex- Phase 1 and the Newman Theatre Sound & Light project.	
Accomplishments and Activities	
The Emery Grover Building construction has reached substantial completion. Renovations were made to the Hillside School for temporary office use by the School Administration and were completed in Dec. 2022 allowing the School Administration to relocate prior to the start of construction at Emery Grover building. The gut renovation of this 126-year-old, National Register Historic building was completed within budget allowing the School Administration staff to return from the Hillside School back to Emery Grover on October 1, 2024. The recent completion of the phased Public Safety projects included the Needham Fire Department Headquarters, Needham Police Department, Fire Station 2, with temporary facilities at the Hillside school and the public safety communication towers. The Town received an <u>Eversource Energy Efficiency rebate in the amount of \$21,551</u> for the projects. The Ridge Hill Demolition Project designed in 2021-2 was completed by June 2023. Warranty issues for reseeding the wildflower meadow were addressed during the spring of 2024 and the project is complete. Other recent accomplishments included: • Sunita L. Williams Elementary School, • Needham High School expansion, • Memorial Park Field House, • Jack Cogswell Storage Facility (& the rooftop solar array investigation), • Modular Classrooms addition at the Mitchell Elementary School, Phase I & II, • Rosemary Recreation Complex, The department oversaw the completion of several studies including: • School Master Plan study, • Dept. of Public Works (DPW) Complex Feasibility Study, • Center at the Heights (CATH) Space Utilization Study,	

Department Information DSR1	
Department	Building Design & Construction
- Theater Sound & Lighting Study at Select School Buildings, - Rooftop Unit (RTU) Replacement Feasibility Study for the Broadmeadow and Eliot Schools. Several issues were identified in the Theater Sound & Lighting Study that needed to be addressed immediately for safety and code reasons. The Department aided the Building Maintenance Division in bidding, contracting, and completing repairs over the 2023 summer break. Further code upgrades and improvements to the three school auditoriums will take place over the 2024–2025 school year. The RTU replacement at Eliot School was designed and the bid was awarded. Eliot ES construction was done during the summer of 2024. The Broadmeadow RTU replacement was designed, and the bid was awarded. The Broadmeadow ES RTU replacement construction will be done during the summer of 2025. The BD&CD assisted the Building Maintenance Department (BMD) with retro commissioning of all Needham Public Schools enabling them to reopen during the COVID 19 pandemic. Department personnel also assist and coordinate with the Sustainability Manager. The department has managed planning updates in 2022, 2023 and 2024 to the School Master Plan which will include renovations / additions to the Pollard Middle School, High Rock modifications, and the rebuilding of the Mitchell Elementary School. BD&CD aided the School Department with the writing and submission of the Statement of Interest to the Massachusetts School Building Authority (MSBA) for the Pollard Middle School project. This led to the invitation into Module #1- the Eligibility Phase and we anticipate the invitation into Feasibility Study Phase on October 30, 2024. The Emery Grover Building renovation study for the school administration & operations started in 2019 and continued through funding in 2023 resulting in construction 2023-24 and re-occupancy in October 2024. There will be a two-year commissioning period for the new HVAC equipment which the department will help manage, coordinating with the BMD. The department assisted the DPW and Town Manager by managing the installation of eight public EV charging stations at three public parking lots in town during FY2022-FY2023. This included grant funding from the DOER's "make-ready" and "MasseVIP" programs. The MasseVIP grant was about \$23,400. The Department also supported the Climate Action Plan Committee in the development of Needham's Climate Action Roadmap. The BD&CD previously worked on several solar energy projects in town that continue to produce income for the Town of Needham including: <u>Needham Solar 1 (Mound Solar X) at the Recycle Transfer Station-</u> 2024 net metering benefit + \$1,129,422 Annual Lease Approximately+ \$50,000 Annual Tax on Asset (approx.) +\$100,000 Total annual benefit 2024 = \$1,279,422 (year 8) through March 2024 Total Net metering benefits after first eight years of operations = \$5,942,428 This exceeds the anticipated total Net Metering Benefit of \$3,257,900 by \$2,684,528 Average carbon offset per year = 2,900 tons CO²/year <u>Sunita Williams Elementary School- Solar Array</u> SMART payments average around \$22,000 per year for ten years. The solar array also saves on electrical bills by providing about one-third of the electrical power demand to the building each year. The solar array has generated 737MWh since Oct. 2019, offsetting 442 tons of CO².	

Department Information DSR1			
Department		Building Design & Construction	
The department personnel working as the Town’s OPM has realized <u>over</u> \$1.7M in savings to the Town over the last five years based on over <u>\$76.7M</u> in construction spending. The \$1.7M is based on the customary OPM fee of 3.5 - 5% charged by third party project management consultants acting for the Town as the obligatory OPM on construction projects over \$1.5M pursuant to state law compared to Department payroll contributions being spent on Department personnel.			
<u>Spending Request Recap</u>			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
a) Salary and Wages	397,645		397,645
b) Expenses	21,235		21,235
c) Capital			
d)			
e) Total DSR2 & DSR4 Request (a through d)	418,880		418,880
V2026			

Department Expenditure Detail DSR2														
Department				Building Design & Construction										
Object				Description							Amount			
DSR2A														
Permanent Personnel	Last Year (FY2024)			Current Year (FY2025)			Next Year (FY2026)							
	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)					
	3		3	3.25		3.25	3.25							
Non-Budget Personnel: Will the department rely on grant/revolving fund positions to provide services?						Yes	No	FT Head Count		PT Head Count				
							X							
Union Positions:		BCTIA		Fire A		Fire C		ITWA	1	NIPEA		Police		
												Police Superior	NA	
1. Salary and Wage Permanent Positions.														
a.	PRD1 Salary and Wages Base										479,726			
b.	PRD1 Other Regular Compensation (Conditions, Longevity, Requirements, Shifts) 5110										800			
c.	PRD1 Education (5192)													
d.	PRD1 Other Compensation (Stipends, Snow, POST, Vehicle) 5197										9,000			
e.	PRD1 Budget Adjustments (-\$93,405 75% Sr.PM +\$1,524)										-91,881			
										PRD1 Sub Total		397,645		
j.	DSR3 Other Compensation													
										Sub Total 1		397,645		
2. Salary and Wage Seasonal & Temporary Positions (Itemized Below)														
a.														
b.														
c.														
d.														
f.														
g.	DSR3 Total													
										Sub Total 2				
3. Salary and Wage Overtime (Itemized Below)														
a.	Scheduled Overtime (contractually obligated)													
b.	Training and Development													
c.														
d.														
e.	DSR3 Total													
										Sub Total 3				
4. Other Salary and Wage Expenses - (Itemized Below)														
a.	Incentive Programs													
b.	Pay In Lieu of Accrued Leave													
c.	Program Stipend													
d.	Tuition Reimbursement													
e.	Working Out of Grade													
f.														
g.														
h.	DSR3 Other Compensation													
										Sub Total 4				
5. Total Salary and Wages (1+2+3+4)														
												397,645		

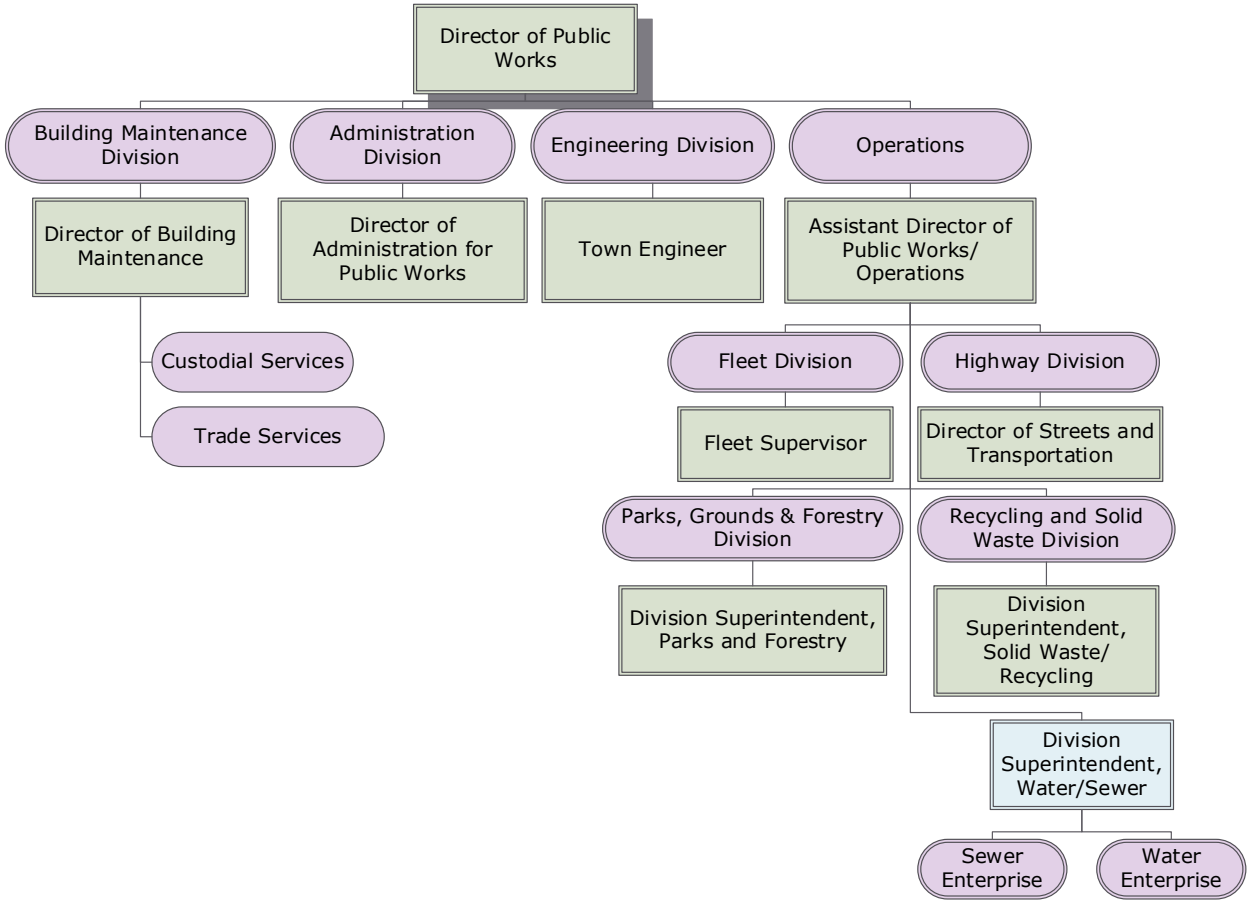
Department Expenditure Detail DSR2				
Department		Building Design & Construction		
DSR2B				
Object	Description	Amount		
Energy (521x)				
Repairs & Maintenance Services (524x – 525x)				
Rental & Leases (527X)				
Other Property Related Services (529x)				
Professional & Technical Services (530x – 531x)	P&T Seminars & Training (4,420) Advertising – Legal Notices (500)	4,920		
Communications (534x)	Postage (400) Wireless Communication (3,940)	4,340		
Recreational & Cultural Services (535x)				
Other Purchased Services (538x)	Other Purchase of Services (1,600)	1,600		
Office Supplies (542x)	Office Supplies (3,950)	3,950		
Building & Equipment Supplies (543x)				
Custodial Supplies (545x)				
Grounds Keeping Supplies (546x)				
Vehicular Supplies (548x)				
Gasoline and Diesel Fuel (5481)				
Food and Service Supplies (549x)				
Medical Supplies (550x)				
Public Works Supplies (553x)				
Other Supplies & Equipment (558x)	Other Supplies & Equipment (600)	600		
Governmental Charges (569x)				
Travel & Mileage (571x – 572x)	Conferences In-State (2,000) Mileage Reimbursement for use of personal vehicle (1,000)	3,000		
Dues & Subscriptions (573X)	Dues & Subscriptions (2,825)	2,825		
Other Expenses (574 X – 579x)				
6. Total Expenses		21,235		
DSR2C				
Capital Equipment Replacement (587X)				
7. Total Operating Budget Capital				
8. Total Base Request (Line 5 + Line 6 + Line 7)		418,880		
Does the Department depend on any Federal or State grants to provide services?				
		YES		NO X
Did the Department submit any requests for the replacement or upgrade of technology hardware or software to the Information Technology Services (ITS) and/or include funding request for hardware or software with the budget submission?				
		YES		NO X
Did the Department submit any requests to the Department of Public Works to improve or upgrade a public building or facility?				
		YES		NO X
Did the Department meet with Human Resources prior to submitting any request for new or additional personnel resources?				
		YES		NO X
V2025				

Building Design and Construction Department	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular	388,645	16,275			388,645	16,275		372,370	234,735.76	213,364.06	250,281.09
Salary & Wage Temporary											
Salary & Wage Overtime											263.28
Salary & Wage Other	9,000			9,000				9,000	5,250.00	3,000.00	38,656.91
Salary and Wage Total	397,645	16,275	4.3%	397,645		16,275	4.3%	381,370	239,985.76	216,364.06	289,201.28
Energy											
Non Energy Utilities											
Repairs and Maintenance											
Rental and Leases											
Other Property Related											
Professional & Technical	4,920			4,920				4,920	593.20	2,832.79	118.00
Communications	4,340			4,340				4,340	1,933.88	3,135.91	2,857.87
Recreation											
Other Purchased Services	1,600			1,600				1,600			
Energy Supplies											
Office Supplies	3,950			3,950				3,950	1,000.00	375.45	1,000.00
Building & Equipment Rprs/Sp											
Custodial Supplies											
Grounds Keeping Supplies											
Vehicular Supplies											
Food & Service Supplies											
Medical Supplies											380.19
Educational Supplies											
Public Works Supplies											
Other Supplies & Equipment	600			600				600		80.00	10.97
Governmental Charges									450.00	333.79	1,356.00
Travel & Mileage	3,000			3,000				3,000	145.00	190.95	
Dues & Subscriptions	2,825			2,825				2,825	494.99		
Other											
Expense	21,235			21,235				21,235	4,617.07	6,948.89	5,723.03
Capital Equipment											
Budget Capital											
TOTAL	418,880	16,275	4.0%	418,880	418,880	16,275	4.0%	402,605	244,602.83	223,312.95	294,924.31

PRD1 - FY2026											
Position	FTE	Sch	Lev	Step	FY26	FY26	FY26	FY26	FY26		
					Base	Other Regular Compensation	Education	Other Comp	Budget Adjustment	Estimate	Note
Director of Design & Construction	1.00	G	13	MAX	146,304		3,000		\$149,304	Vehicle Allowance	
Senior Project Manager	1.00	G	12	Merit	133,004		3,000		\$136,004	Vehicle Allowance	
Senior Project Manager	0.25	G	12	Merit	121,540		3,000	(93,405)	\$31,135	3/4 funding from projects	
Administrative Specialist	1.00	I	5	8	78,878	800			\$79,678	Longevity	
BUDGETARY ADJUSTMENT											
Division Totals	3.25				479,726	800	9,000	(91,881)	\$397,645		
Department Totals	3.25				479,726	800	9,000	(91,881)	\$397,645		
Salary and Wage Base (5110)										\$479,726	
Other Regular Compensation (5110)										\$800	
Education Compensation (5192)											
Other Pay and Stipends (5197)										\$9,000	
Budgetary Adjustment (5110)										(\$91,881)	
Total										\$397,645	

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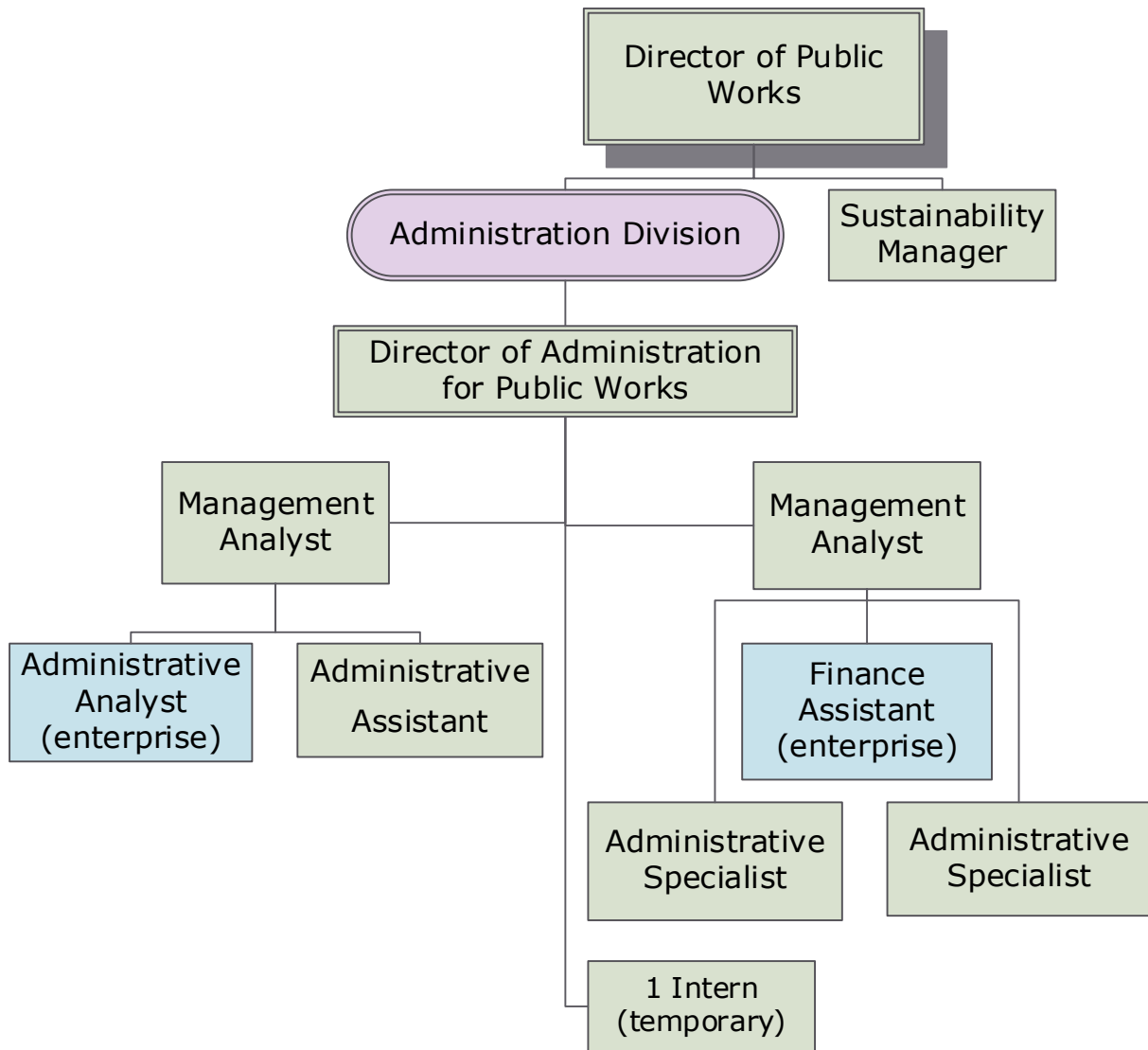
Department Organizational Chart
Department of Public Works General Fund



Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

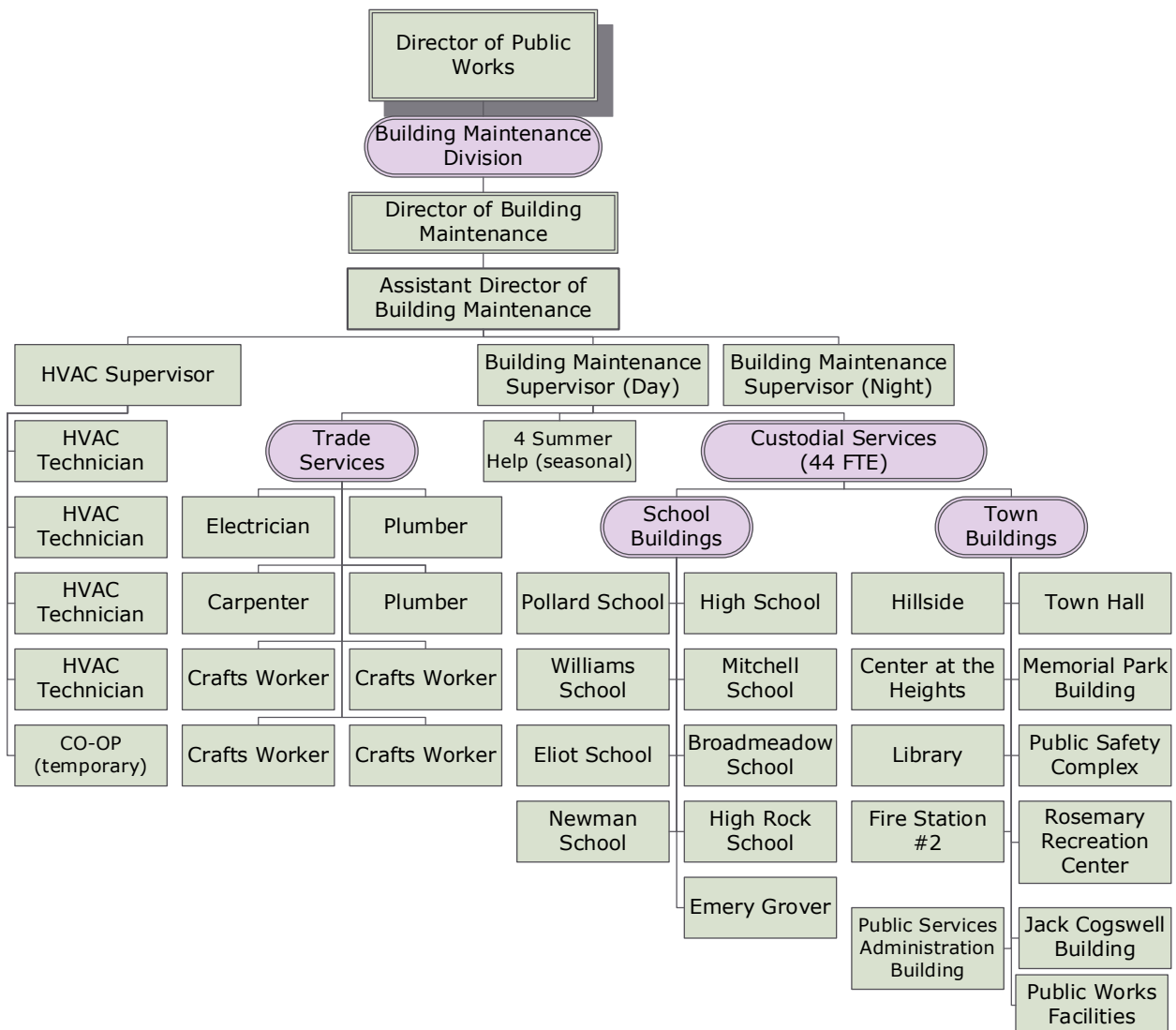
Department Organizational Chart

Administration Division



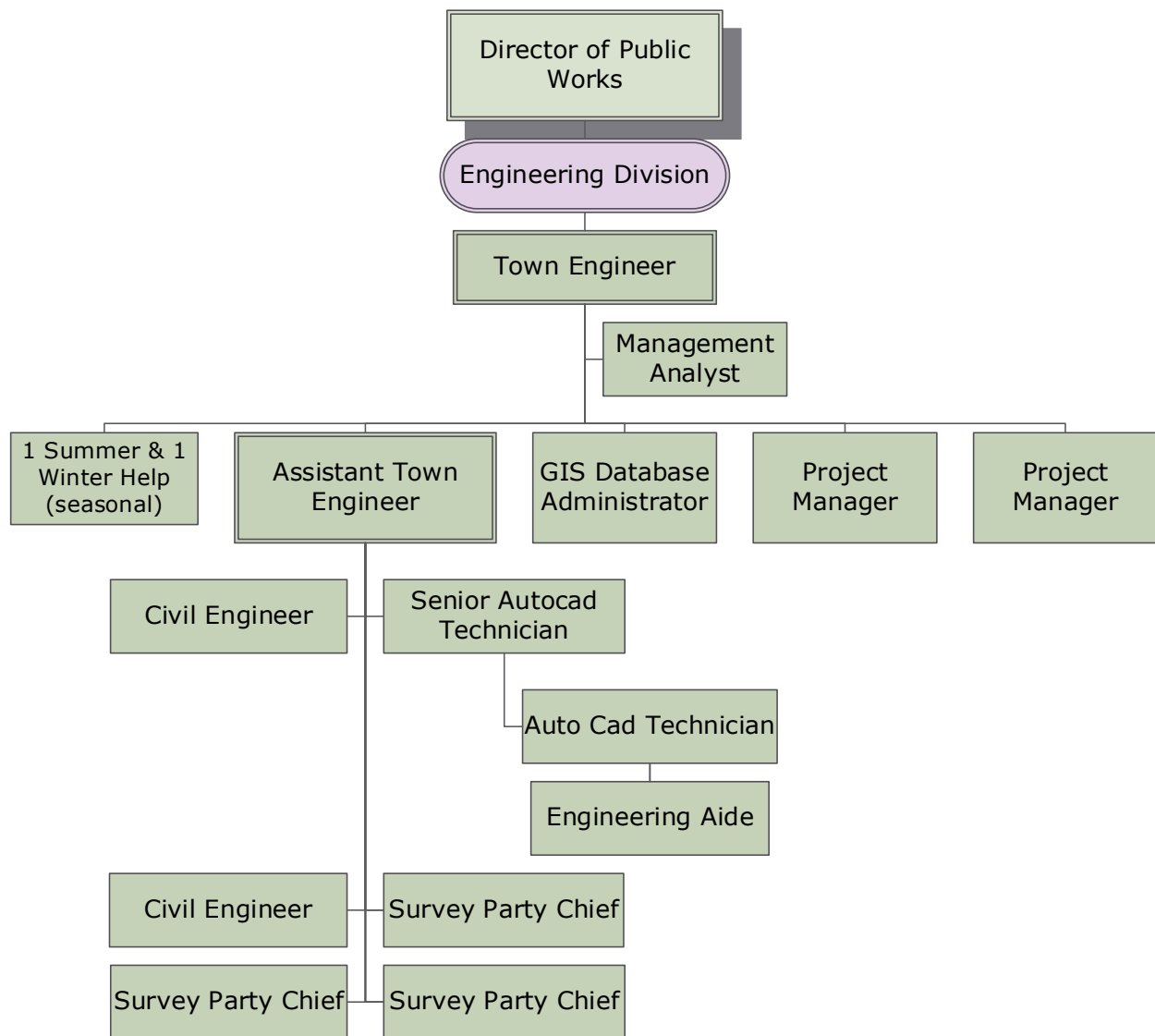
Department Organizational Chart

Building Maintenance Division

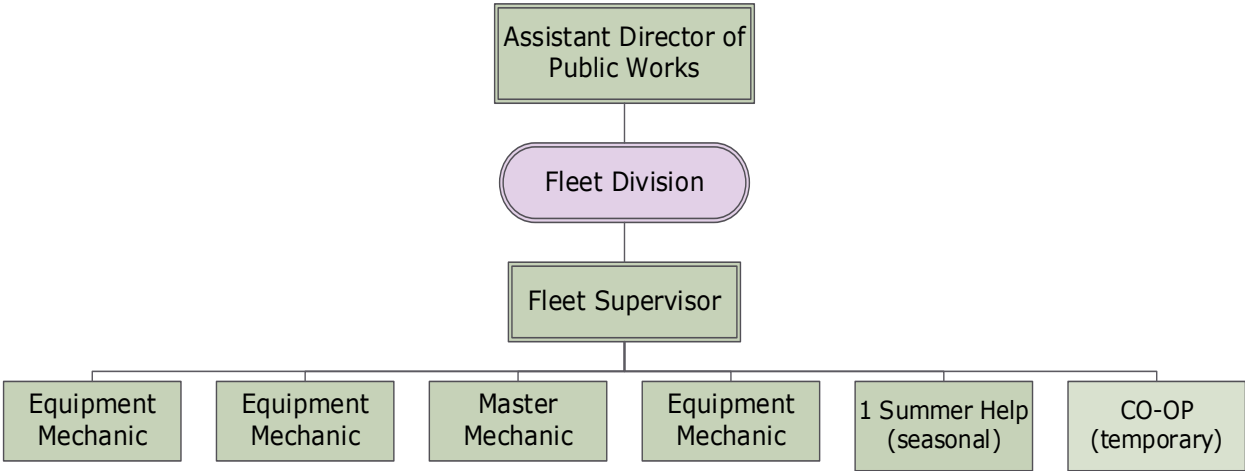


Department Organizational Chart

Engineering Division

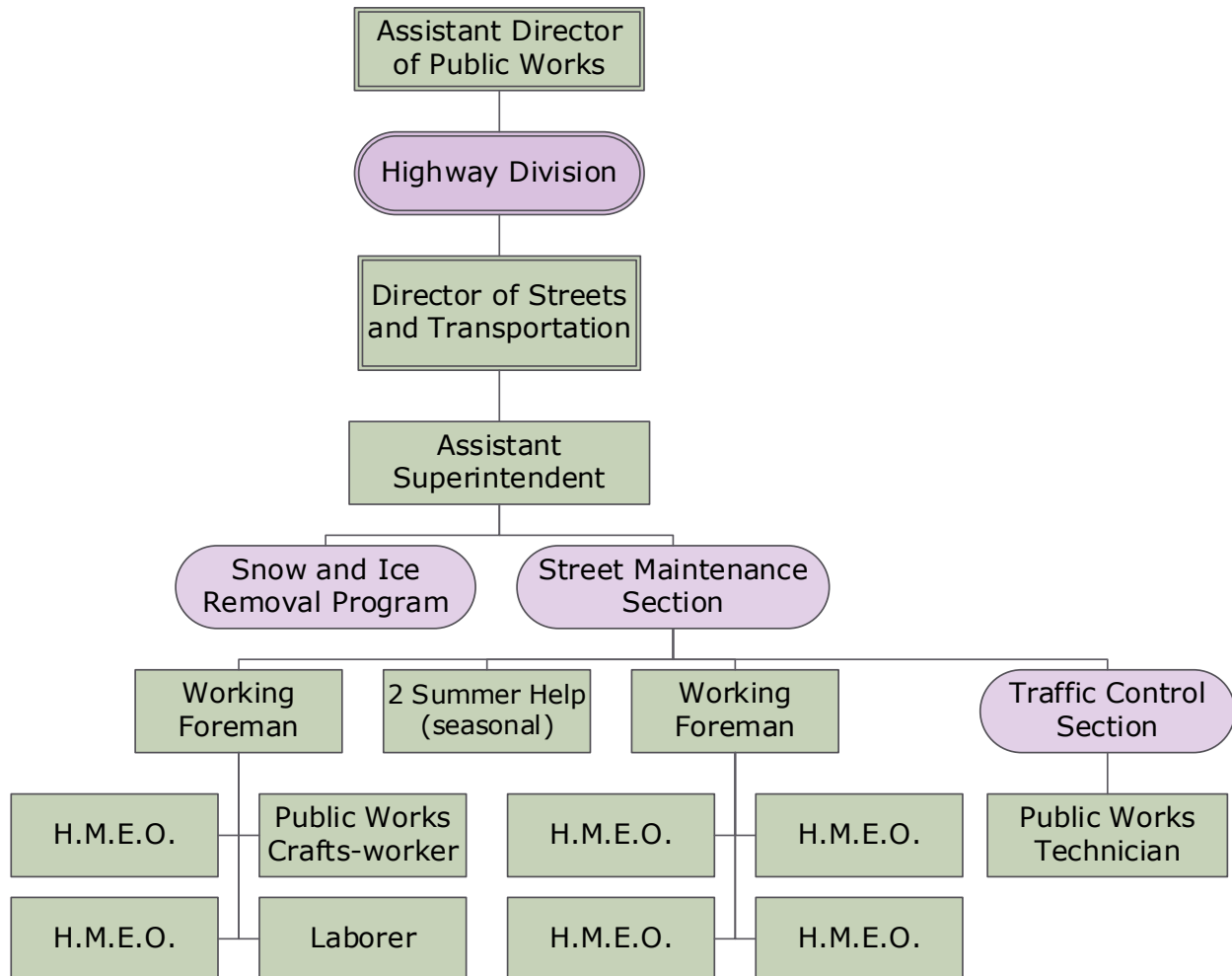


Department Organizational Chart
Operations – Fleet Division



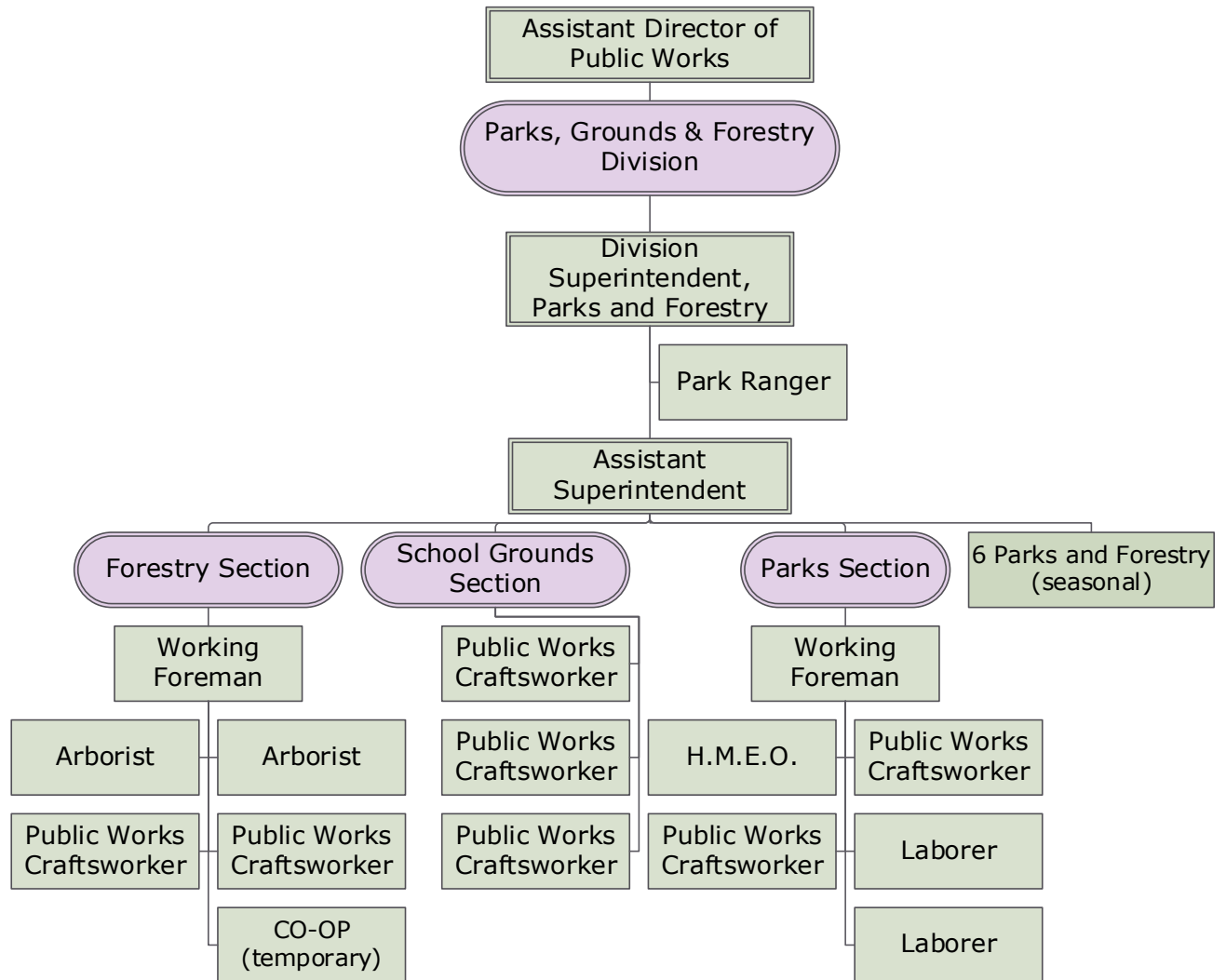
Department Organizational Chart

Operations – Highway Division

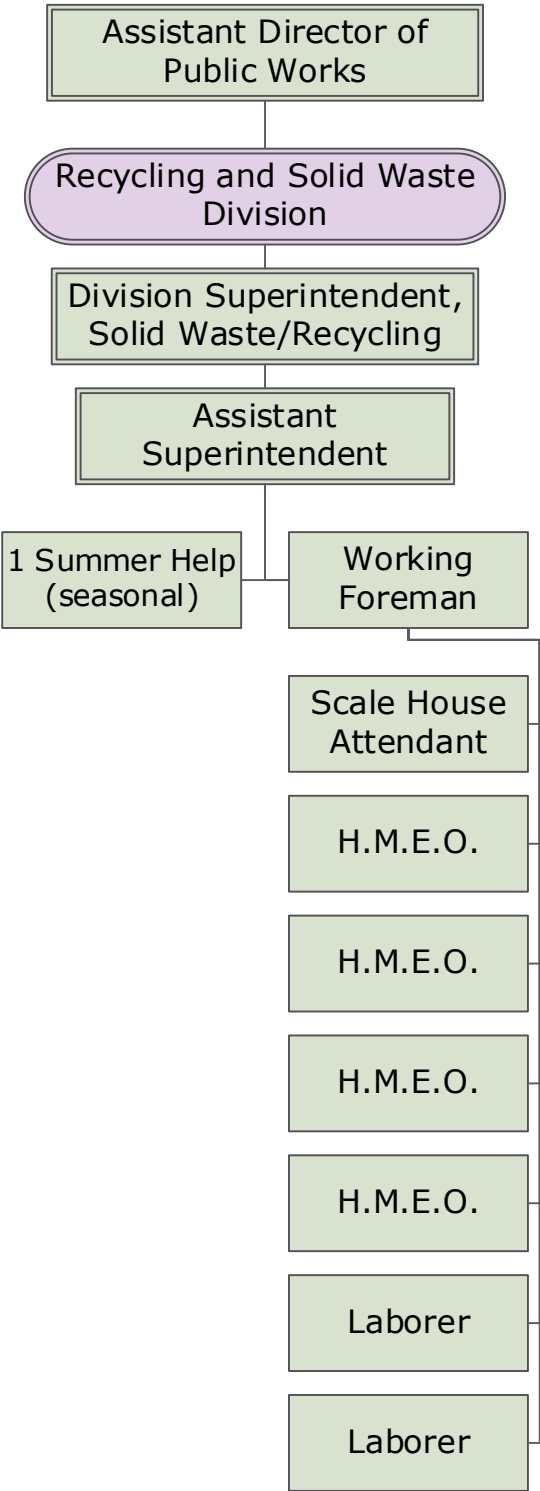


Department Organizational Chart

Operations – Parks and Forestry Division



Department Organizational Chart
Operations – Recycling and Solid Waste Division



Department Information DSR1	
Department	Department of Public Works – General Fund
Department Mission	
The Department of Public Works consists of nine different divisions, seven of which are budgeted under the general fund and two of which are independent enterprise funds (Water and Sewer). Within the general fund, there are three support divisions (Administration, Engineering, and Fleet) which provide support services to all of the operating divisions, regardless of their funding source, and four operations divisions (Building Maintenance, Highway, Parks & Forestry, and Recycling & Solid Waste). Overall missions and references to DPW refer to all nine divisions, regardless of funding. Needham DPW strives to maintain and improve the built environment so that Needham continues to be a healthy, safe, and enjoyable place to live. The built environment refers to the roads, bridges, sidewalks, sewer systems, water systems, stormwater infrastructure, trash disposal, recycling, parks, trees, fields, and all School and Town buildings. DPW is preparing to thrive by 2025, creating institutional systems to provide continuity and innovation.	
On the Horizon	
This budget reflects the challenges and opportunities that the Department of Public Works (DPW) is currently facing, and we anticipate will continue to face in the near future. The DPW has continued its succession planning program, anticipating a significant turnover of staff in the next few years as many staff hit retirement age. The Town has implemented its own program for Entry-Level Driver Training, being taught by Town employees, that will allow new staff to take their Commercial Driver's License exam. Additionally, through negotiations the Department has added a License Incentive Stipend program that will provide financial incentive for staff to get and maintain necessary licensure for the management of the Town's Public Works operations. This should assist in retraining highly skilled staff and serve as incentive for staff to increase their licensure for both promotional opportunities and to meet the needs of the Town. The goal is to make the Department's reputation for training and advancing employees attractive to both internal and external candidates as we continue to experience transition. The Department is taking a renewed focus in accelerating our hiring practices, collaborating with regional communities for training opportunities, rebuilding our summer work force which had traditionally served as a strong resource for full time hires, and conducting internal succession planning to grow our own candidates. It is anticipated that further incentives and improvements to the work environment may be needed to increase our competitiveness in the future. In addition, the Public Works Department has increased its scope of work significantly in the past 20 years while minimizing the increase in full-time employees by providing overtime opportunities for existing staff. As staff changes over, it is likely that newer employees will be less interested in overtime to pursue greater work life balance and that additional full-time positions will need to be added to continue to provide these services to the community. The traditional approach to outsourcing work to account for staffing shortages will not work in this current economic environment. We are experiencing an unprecedented increase in the cost for materials and labor for outside services. In addition to staffing and supply chain challenges, the resources being poured into infrastructure investments through various programs are putting pressure on existing construction and engineering firms that are not presently set up for the large influx of work. This has resulted in increased prices and project delays. We have continued to develop strong professional relationships and with well drafted contracts, we will continue to ensure services, although costs and timelines will be a factor.	

Department Information DSR1	
Department	Department of Public Works – General Fund
A volatile weather climate will also continue to provide challenges for DPW. The DPW reclassified an existing staff position to fill the responsibilities of Sustainability Manager. This position will assist the Town in focusing on reducing carbon emissions and help to prepare the Town for climate adaptation as we continue to see weather patterns shift. The winter months are providing a new challenge as we see less consistent and less predictable weather events, and an increase in the freeze thaw cycle that produces more dangerous icing events. The summer months have produced both drought (Summer of '22) and floods (Summer of '23 and December '23). Providing infrastructure that can withstand these extremes and assist our property owners to also mitigate these events is time consuming for the Department and will take significant resources in the future to implement. To manage these challenges the Department is continuing to implement prioritization metrics to ensure that the most critical needs are met. Our priorities are as follows: 1) Safety, 2) Infrastructure Preservation, and 3) Enhancements to the Built Environment. Our metrics for prioritization will help to ensure that residents continue to receive necessary services while we work diligently to continue to meet the high expectations of the residents for the built environment in our community. The DPW continues to try and think innovatively about how services are delivered. This requires engaging residents and stakeholders in the process to ensure that there is buy-in when improvements are made to the built environment such as traffic calming measures, reducing permeable surfaces, enhancing walkability and safety, improving trash service delivery, and providing solutions for stormwater quality. This requires more communication in the form of site visits, educational sessions, working with local media, and reporting to appropriate committees of the work we are doing and planning to do. The budget we are presenting for FY2026 represents DPW's best attempt at trying to navigate these challenges. Our budget request in our DSR2 is for all DPW divisions to perform the daily maintenance tasks, both proactive and reactive. Our service enhancement requests as presented in our DSR4s are really to address shortcomings in meeting the needs of the community and to prepare for the future. The Public Works leadership believes that the residents of Needham continue to expect a high-quality infrastructure that enables a high quality of life through well engineered and constructed roads, sidewalks, and bridges; safe drinking water and sewer systems; improved stormwater management; beautiful and well-maintained parks, fields, and trees; access to sustainable waste removal and recycling options; and well operated, sustainable Town and School buildings. The items below detail additional and specific work that the individual divisions will be undertaking in the upcoming fiscal year. <u>Administration</u> The Administration Division aims to provide clear and consistent administrative support to the operations divisions of DPW. The Division will continue to look for ways to assist DPW administratively in more efficient ways. There will continue to be a number of transitions and the Division expects a heavy hit in the next five years, leading to an increased training program in order to educate staff who may be new now, but will be leading in a few short years. The Division will continue to lead the Department wide succession planning program.	

Department Information DSR1	
Department	Department of Public Works – General Fund
<u>Building Maintenance</u> The Building Maintenance Division aims to provide reliable, consistent, effective operations of all Schools and Town buildings, ensuring comfort and safety for all occupants. The Division continues to face both internal and external challenges, including limited access to buildings throughout the year, finding qualified HVAC Technician applicants to fill vacancies, long lead times on materials needed to complete projects, and reliability of contracted vendors. Despite these pressures, the Division is working and planning for another successful year of project work. The Building Maintenance Division continues to use the data collected by Alpha Facilities Solutions and Brightly to engage in ongoing preventative maintenance for the schools and municipal buildings throughout the Town of Needham. Additionally, this will support the efforts to appropriately project costs and make informed decisions in planning future work. The Division plans to continue to execute projects that promote building sustainability through the replacement of inefficient equipment with more efficient options (Variable Air Volume systems, high efficiency condensing boilers, electric water heaters and air source heat pumps and LED lighting, etc.). Building Maintenance will be collecting data to address the custodial and trades staffing needs for the division to ensure that the town and building needs are being met. The Division will also continue to develop their partnership with the Building Design and Construction Department to improve building construction and transitions over to Building Maintenance. Lastly, the Building Maintenance Division will continue to listen to the needs of the community at large and respond appropriately and effectively. <u>Engineering</u> The Engineering Division is committed to fostering a welcoming and inclusive environment for all team members, partners, and stakeholders. Our collective goal is to ensure that our projects not only meet technical standards but also enhance the quality of life for the communities we serve. To improve traffic flow and safety, we are undertaking several street and intersection upgrades such as continuing the design of Marked Tree Road and the intersection improvements at Central and Great Plain Avenue, while the Central at Hunnewell intersection is ready for construction. A significant focus of our infrastructure efforts this coming year will be the reconstruction of aging sewer interceptor lines along RTE 128. This involves the replacement of deteriorated pipes with larger diameter and durable materials that will handle current and future wastewater flows. These upgrades are essential to prevent sewer overflows, improve water quality, and protect public health. In addition to immediate improvements, the Engineering Division is dedicated to long-term planning. We are actively preparing master plans for our drainage systems for quality and capacity. These comprehensive plans address current deficiencies and anticipate future needs, ensuring that our infrastructure can support ongoing development and population growth. The Engineering division will continue providing inspectional services for the multi-area gas and underground electrical replacement proposed by Eversource. <u>Fleet</u> The Fleet Division aims to provide green, elite, vehicle service. Fleet is responsible for the acquisition, repair, maintenance, and disposal of all department-owned vehicles, and they ensure the department's vehicles and related equipment are available, safe, and dependable so town agencies can deliver essential municipal services. Operationally, Fleet continues to experience	

Department Information DSR1	
Department	Department of Public Works – General Fund
challenges with delays in the arrival of replacement vehicle deliveries and with repair parts availability issues. As a result, fleet continues to focus heavily on providing proactive maintenance and effective utilization of the department's refurbishment budget to minimize potential negative impacts to operations. Fleet continues to utilize an online auction vender to dispose of surplus vehicles and equipment which provides a significant increase in returns to the town when compared to traditional "trade-in" methods. The Division manages the Town's fuel depot, supplying 69,590 gallons of unleaded gasoline and 37,535 gallons of diesel annually. Fleet continues to utilize B20 biodiesel seasonally to supplement our petroleum-based diesel fuel usage on town owned diesel-powered vehicles. Biodiesel is produced from renewable resources, emits fewer greenhouse gases, and is biodegradable. In line with the town's commitment to sustainability and green initiatives, Fleet Services manages the town's electric vehicle charging stations. By providing and maintaining the necessary EV charging infrastructure which has expanded to 12 stations. During the past twelve months the town's electric vehicle chargers dispensed 95,958kWh of energy to both public and town electric vehicles. Since its inception the towns electric vehicle charger network has dispensed 323,109kWh of energy which is an equivalent to our planting 8,285 trees and letting them grow for 10 years. <u>Highway</u> The Highway Division remains committed to its efforts to construct and upgrade surface infrastructure that meets the Town's goals for safe multimodal travel. The Division will continue to pursue state and federal funding opportunities for the reconstruction of Highland Avenue from Great Plain Avenue to Webster Street, with progress being made towards inclusion in the Transportation Improvement Program (TIP). The Division is also playing a role in the relaunched design process for the Great Plain Avenue Corridor project in Needham Center, which will prioritize bicycle and pedestrian improvements. Highway plans to incorporate Complete Streets standards in its regular roadway projects as much as possible, focusing on improvements to bicycle and pedestrian safety, new traffic markings, and traffic calming measures. The Division is also developing plans to better coordinate traffic signals through equipment upgrades with the latest detection and phasing technology. There are also challenges to consider. The Highway Division continues to experience difficulties in scheduling and coordinating street and sidewalk improvement work due to supply chain issues and a high demand for contractor services. This has required the team to adjust schedules throughout the construction season to ensure project completion, and it is expected that this will be the case in the upcoming year as well. The Highway Division also oversees snow and ice operations for the Town, and the steady decrease in the number of contractors participating in the snow program region-wide means that the Division must continuously adapt snow operations planning to meet the Town's standards for safe travel during winter weather events. <u>Parks and Forestry</u> The Parks and Forestry Division aims to maintain the "front yard of Needham" as welcoming, safe, accessible, and aesthetically pleasing. The Division will continue to maintain the trees, parks, fields, school grounds and forests of the Town, ensuring safe and enjoyable options for outdoor activities. Parks and Forestry is looking forward to completing multiple major capital projects, including wrapping up the final touches on the new McLeod softball field, completing the renovation of Asa Small Little League field, off leash dog park refresh and completing the Claxton Field renovation. Parks and Forestry will continue to partner with the Park and Recreation Department on many projects and programs.	

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In addition, we will partner with our colleagues on school grounds to improve their conditions and act as a supporting agency to accomplish new desires and requests. The Division has been facing some challenges, especially regarding the weather and will need to continue to look at ways to combat these challenges. The weather has been especially challenging for our Forestry operations. Pests are causing harm to ash trees, which Needham has a high population of. Parks and Forestry will continue to look at ways to adapt to these unique weather changes. Lastly our division will continue to work with Town residents and stakeholders to help address our place in a sustainable Needham. <u>Recycling and Solid Waste</u> The Recycling and Solid Waste Division aims to keep Needham clean and green by providing efficient, safe, sustainable, progressive, and practical solid waste disposal and recycling. During this year, the Recycling & Solid Waste Division will be working with a consultant to complete a Service Delivery Study for trash and recycling for the Town. The consultant will analyze the current operations and evaluate the level of services offered to residents. The consultant will conduct a broad survey of residents to look at ways in which services could be improved or expanded. Four plans will be presented including looking at maintaining the status quo RTS offerings, curbside collections, and possible hybrid models. Cost analysis of all options will be presented to DPW, Public Health, the Select Board and the Solid Waste & Recycling Advisory Committee. This report will provide the basis for decision making going forward for the RSW Division. While this study is underway the RTS will continue to work deploying Bigbelly trash and recycling containers throughout Town. These units improve cleanliness, sanitation and discourage illegal dumping. The RTS will continue working with the School Nutrition Services Staff and Building Maintenance Division to strengthen and expand the food-waste diversion program offered at the schools. The food waste diversion programs will be further promoted through Town outreach to expand resident drop off at the RTS. Needham, like all Massachusetts communities, will be seeing rising trash costs as the region's capacity to process trash becomes strained. All practical diversion strategies will be pursued to offset the costs of trash management. <u>Water, Sewer, and Drains</u> The Water, Sewer, and Drains Division continues to ensure that Needham has sustainable water resources, meeting increased demand while always battling climatic challenges and increasingly strict environmental protection regulations. The division still faces daily operational challenges in the current employment market and delays caused by the increase in material costs and supply chain shortages, causing the Division to re-evaluate their operational processes and needs. The Sewer Division continues to perform the daily maintenance tasks, both proactive and reactive to keep our sewer and drain systems operating, while also focusing on meeting the stormwater requirements that went into effect with the Municipal Separate Stormwater Systems (MS4) permit in July 2018. This involves the cleaning and maintenance of brooks and culverts as well as catch basin cleaning. The Division will also continue to perform the regularly scheduled flushing programs, inspect sewer and drain lines with the CCTV camera truck, and thoroughly clean all sewer station wet wells. The Division will continue to maintain and improve their sewer flow monitoring system that monitors for inflow and infiltration throughout town and at all ten sewer pump stations. Sewer will be recruiting new staff in addition to training existing staff to continue to combat staffing shortages, which have been the most challenging within the Water, Sewer, and Drains Divisions. Finally, the Town will be implementing new billing and collections	

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software over the next year, which will impact the process of sewer billing. The Water Division of the Department of Public Works continues to perform daily operational maintenance tasks, both proactive and reactive to keep our water, sewer and drain systems operating. The items below detail additional and specific work that the division will be undertaking in the upcoming fiscal year. The Water Division will continue the maintenance, improvement, and repair of the overall water distribution system, including replacing fire hydrants, water services, water mains, water gate valves, and water meters. The division will continue their testing and inspection programs which look at all commercial, municipal, and industrial cross-connection and backflow prevention devices. Water completes annual leak detection services, proactively locating leaks and repairing them before they become a water break or a source of Un-Accounted for Water (UAW). The Massachusetts Department of Environmental Protection (MA DEP) developed their Primary Drinking Water regulations regarding PFAS (per- and polyfluoroalkyl substances) and require monthly sampling protocols. Due to the hard work of the Water Division, Needham's PFAS levels are consistently below the Maximum Contaminant Level (MCL) of 20 ppt. Needham's averages are approximately 11 ppt. This previously allowed the Division to move to quarterly sampling for this substance. There has been a shortage of those in the water industry with the appropriate distribution and treatment licenses. The Water Division will continue to evaluate ways to increase licensures of existing staff while recruiting new staff with the necessary licensure in addition to combating the workforce shortages seen in DPW, which have been prominent in the Water, Sewer & Drain Divisions. The Town will be implementing new billing and collections software over the next year, which will impact the process of water billing.	
Budget Statement	
Salaries & Wages increasing \$464,123, 3.89% Expenses & Services increasing \$137,163, 1.43% Operating Capital decreasing \$44,205, -36.74% Total Budget Submission* increasing \$557,081, 2.50% *not including snow & ice Salaries The increase in the Salaries and Wages is largely due to annual wage adjustments and/or transitions in positions. All unions are settled for FY '26. The total increase for Regular Salaries is \$363,418, \$3.43%. The increase in the Overtime Budget is primarily due to the increase in base salaries. There was a small increase in hours in the Administration Division with two positions being classified as non-exempt, in Parks and Forestry OT for the 4th of July set-up was shifted from double time to time and a half, and at the RTS an additional Sunday was added to the November leaf drop off as 2025 has 5 Sundays in November. The Overtime Budget has increased by \$62,385, 5.83%. The base salary for temporary help has increased. The only hours increase is to expand the summer internship program in Admin from 8 weeks to 12 weeks to better meet the busy summer needs of the DPW. Temporary Salaries has increased by \$6,970, 3.09%.	

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The Other Salary and Wages are increasing this year based on a new license incentive program that was negotiated with NIPEA in FY2025. This program provides additional financial incentives for staff to get and maintain critical licensure that is necessary to continue the operations of the Town. Hiring and retaining staff with this licensure is becoming increasingly more difficult and this program will help keep Needham competitive and ensure that we have competent and reliable staff. Other Salary and Wages has increased by \$31,350, 69.05%.

While the Department is still undergoing transitions from retirements and internal transitions, staff has been able to maintain services through the use of overtime, temporary workers, and contractors.

Expenses and Services

Administration

The primary changes in the Administration budget are related to software costs and the increased need for training. Both items are consistent with the Division's mission to plan for future staff transitions and adapt to the increasing demands on the Department. Some small reductions were made in items like office supplies recognizing the transition from paper to digital operations models resulting in a reduction of \$15,000. Software costs increased by \$29,595 for the DPW's Work Order System, Time Tracking System, and other smaller management software programs. The Training budget increased by \$27,600 primarily for an updated safety management system to assist in the DPW in becoming OSHA compliant, as Public Works Departments are now required to do, and to increase training for staff to ensure that staff is fully trained as more seasoned staff retire.

Net increase: \$44,705

Building Maintenance

Due to some significant transitions the Building Maintenance budget has had a slight decrease in the budget from the prior year. The main area of savings is the Custodial Cleaning Contracts for the High School and the Pollard. In the summer and fall of 2023 there were significant concerns about the cost and performance of outside cleaning at these two locations that required the Town to switch vendors. With the unpredictability of this work, the budget estimates were increased for FY2025. The Town had a successful Request for Proposals in the Spring of 2024, and the actual costs were reduced, resulting in a decrease in the budgeted amount for FY2026 of \$290,318. There was an offset increase in Custodial Supplies as the Town is now directly providing supplies for those facilities instead of receiving it as a pass-through cost from the vendor resulting in an increase of \$181,962. Additionally, oil costs have been reduced with the removal of the Emery Grover from oil and newly negotiated pricing for the Town's oil contract in the amount of \$21,190. Other contractual increases in supplies and services were included in this year's budget.

Energy

Fuel Type	3 Year Average Consumption*	Cost per Unit	Budgeted Amount	Difference from Prior Year Submission
Oil	29,051	\$3.67**	\$106,617	(\$21,190)

*3 year average for Hillside did not include FY22 because it was under renovation

**Decrease from last year's unit budget figure of \$5.22

Net decrease: \$29,696

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Engineering

The primary increases in the Engineering budget are in the areas of GIS support and technology. There have been minimal increases in the budget over the years and with new leadership staff and a significant increase in workload, there is a push to modernize the division. There is an increase for outside GIS assistance that will assist in providing updated information to the field staff which is an increase of \$32,000. Additionally, the Division will be updating their technology in the areas of GIS and Autocad and migrating some in house data storage to the cloud.

Net increase: \$59,341

Fleet

There are minimal changes in this budget that are due to small changes in the costs for regular services. The largest increase is in the fleet management software program that tracks the maintenance records for all the Town's fleet for an increase of \$4,000.

Vehicular Supplies

Division	Fuel Type	3 Year Average Consumption	Cost per Unit	Budgeted Amount	Difference from Prior Year Submission
Admin	Gasoline	1,544	\$4.18 ***	\$6,454	(\$205)
BMD*	Gasoline	6,151	\$4.18 ***	\$25,711	(\$5,682)
Engineering	Gasoline	931	\$4.18 ***	\$3,892	(\$88)
Fleet	Diesel	500	\$5.03****	\$2,515	(\$2,451)
Fleet**	Gasoline	3,743	\$4.18 ***	\$15,646	(\$2,443)
Highway	Diesel	10,788	\$5.03****	\$54,264	(\$12,144)
Highway	Gasoline	4,750	\$4.18 ***	\$19,855	\$1,790
Parks & Forestry	Diesel	3,752	\$5.03****	\$18,873	(\$874)
Parks & Forestry	Gasoline	8,120	\$4.18 ***	\$33,942	(\$3,123)
RSW	Diesel	16,857	\$5.03****	\$84,791	(\$9,298)
RSW	Gasoline	655	\$4.18 ***	\$2,738	(\$50)

*3 year average reduced by 1,000 to account for 2 new electric vehicles

**3 year average reduced by 600 to account for 1 new electric vehicle

***Decrease from last year's unit budget figure of \$4.38

****Decrease from last year's unit budget figure of \$5.48

Net decrease: \$4,701

Highway

The Highway budget is increasing primarily based on contract price increases for its primary services including roadway treatments, curb and sidewalk, and other maintenance contracts for an increase of \$61,514. Additionally, the Highway Division is moving their hydroseeding into a separate line item because most of the construction occurs in the hot months and the seed doesn't take well for an increase of \$32,000.

Net increase: \$63,692

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Parks and Forestry

The Parks and Forestry division has a slight decrease in their budget due to a one-time DSR4 request from last year for street trees being funded in that year for a decrease of \$10,000.

Net decrease: \$8,307

Recycling and Solid Waste

The Recycling and Solid Waste Division has minimal budget changes. The MSW costs are neutral with increases in tipping, but a decrease in the hauling costs for an increase of \$2,690. Tonnage for MSW has remained relatively flat for the past 5 years. Recycling has had slight increases from last year's costs primarily related to volatility in the recycling markets. The volume of recycling has been slowly decreasing over the past 5 years. The budgetary increase for recycling is \$8,969.

MSW Disposal

Average Tons	FY2026 Anticipated Tipping Fee*	MSW Disposal Budgeted Amount	Difference from Prior Year Submission
9,671	\$81.73	\$790,439	\$24,035

*Increase from prior year tipping fee of \$79.35

Cost per Load	Estimated Number of Loads	MSW Hauling Budgeted Amount	Difference from Prior Year Submission
\$495*	421**	\$208,395	(\$21,345)

*Decrease from prior year's budgetary cost of \$547 per load.

**Estimated figure of 23 tons per load.

Recycling

Material	3 Year Average Tons	Estimated Cost per Ton	Estimated Value	Difference from Prior Year Submission
Corrugated Cardboard	411.00	(\$23.18)*	(\$9,526.98)	\$9,503.80
Mixed Paper	741.00	\$16.82 **	\$12,463.62	(\$12,446.80)
Commingle Containers	469.00	\$84.40 ***	\$39,583.60	(\$39,499.20)
Single Stream Recycling	360.00	\$82.97***	\$29,869.20	(\$29,786.23)

*Decrease in revenue from prior year's budgetary estimate of (\$29.71)

**Decrease in cost estimate from prior year's budgetary estimate of \$24.20

***Increase in cost estimate from prior year's budgetary estimate of \$63.94

****Increase in cost estimate from prior year's budgetary estimate of \$66.84

Cost per Load	Est. Number of Loads	Recycling Hauling Budgeted Amount	Difference from Prior Year Submission
\$605	199	\$120,597	\$622

*Increase from prior year's budgetary cost of \$547 per load.

**Estimated figure of 23 tons per load.

Net Increase: \$12,129

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Department		Department of Public Works – General Fund			
Budget Changes					
Line Item	Div.	Description	Change from FY2025	Comments	Net Change
Energy	BMD	Oil	(\$21,190)	Based on 3-year consumption average & decrease in oil cost	(\$21,190)
Repairs & Maintenance Services	Admin	Copier & Printer Repair	(\$2,000)	Based on prior year spending	\$93,385
	BMD	Alarm and Sprinkler Servicing	\$2,020	3.5% contractual increase	
	BMD	Building Repairs	\$8,362	Based on prior spending	
	BMD	Door Repairs	\$1,448	5% contractual increase	
	BMD	Elevator Maintenance	\$17,967	43% contractual increase	
	BMD	Equipment Repair	\$712	Based on prior spending	
	BMD	Generator Repair	\$760	3.5% contractual increase	
	BMD	Hardware Maint. Agree	\$2,147	Based on prior spending	
	BMD	HVAC Maintenance	\$31,526	3.5% contractual increase	
	BMD	Mech. Electric. Plumb.	\$14,484	Based on prior spending	
	BMD	Roof Repairs	\$3,422	5% contractual increase	
	Fleet	Vehicle & Equipment Inspections	\$600	Based on prior spending	
	Highway	Fence/Guardrail	\$1,254	Based on prior contractual increase of 5%	
	Highway	Repairs & Maintenance to Traffic Signals	\$675	4% contractual increase	
	Highway	Roadway Markings	\$8,508	5% contractual increase	
	RSW	Loader Repair	\$1,000	Based on updated state contract pricing	
	RSW	Scale Repair	\$500	Based on increased need	

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Department			Department of Public Works – General Fund		
Line Item	Div.	Description	Change from FY2025	Comments	Net Change
Other Property Related Services	BMD	Contract Cleaning	(\$290,318)	New contractual pricing	(\$233,405)
	BMD	Irrigation Systems	(\$389)	Based on prior spending	
	BMD	Other Prop Related Service	(\$3,758)	Based on prior spending	
	BMD	Parking Lot Maintenance	\$2,000	Based on prior contractual increase of 5%	
	BMD	Pest Control Services	\$981	4% contractual increase	
	Highway	Crack Seal	\$3,401	4% contractual increase	
	Highway	Disposal of Street Sweepings	\$1,690	5% contractual increase	
	Highway	Hydroseeding	\$25,000	Pulling out from Curb, Sidewalk, and Ramps for better timing and quality	
	Highway	Road Surface Treatments	\$4,472	Based on current contract pricing + 3.5%	
	Highway	Roadway Paving	\$16,375	4% contractual increase	
	Highway	Sidewalk Curb, and HP Improvements	\$4,278	4% contractual increase	
	Highway	Street Sweeping	\$1,204	Based on current contract pricing + 3.5%	
	P&F	Street Tree Inventory	(\$10,000)	FY25 one year funding	
	RSW	MSW Disposal	\$24,035	Based on 3-year tonnage average and updated costs	
	RSW	MSW Hauling	(\$21,345)	Based on 3-year tonnage average and updated costs	
	RSW	Recycling Disposal	\$8,347	Based on 3-year tonnage average and updated costs	
	RSW	Recycling Hauling	\$622	Based on 3-year tonnage average and updated costs	

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Line Item	Div.	Description	Change from FY2025	Comments	Net Change
Professional & Technical Services	Admin	Advertising	\$1,500	Increased job postings in public works industries	\$128,312
	Admin	Consolidated Work Order System for DPW	\$17,000	Updated software costs	
	Admin	Monday.com	\$620	Additional users	
	Admin	PeopleGIS - PeopleForm Licenses	\$4,975	Based on increased software costs	
	Admin	Safety Management System	\$13,000	Program to manage OSHA compliance	
	Admin	Seminars and Training	\$14,600	Additional trainings	
	Admin	UKG Timeclock System	\$7,000	Contract increase	
	BMD	HVAC Programming	\$4,084	Based on current contract pricing + 3.5%	
	BMD	Other Consulting Services	\$3,054	Based on prior spending	
	Eng.	GIS Support Services	\$32,000	Utilizing additional outside contracting services to ensure system is up to date and usable by operating staff	
	Eng.	Inspectional Services - Street Permits	\$1,500	Increase in volume of work from Eversource	
	Eng.	Right-of-Way & Property Surveys	\$1,000	Increased cost based on volume of surveys necessary to manage Town's inventory	
	Eng.	Software Licenses	\$20,779	Based on increased software costs	
	Fleet	Fuel Management Software	(\$5,850)	Based on updated costs	
	Fleet	Vehicle Maintenance Software	\$4,000	Based on increased software costs	
	Highway	Seminars and Training	\$1,650	Based on prior spending and increase in trainings	
	Highway	Weather Monitoring Services	\$2,200	Based on additional need	
	RSW	PC Scale Annual Contract	\$200	Based on increased software costs	
	RSW	Seminars and Training	\$5,000	Additional trainings	

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Department			Department of Public Works – General Fund		
Line Item	Div.	Description	Change from FY2025	Comments	Net Change
Communications	Admin	Legal Ads	\$3,365	Based on prior spending	\$8,216
	Admin	Postage	(\$2,250)	Based on prior spending	
	Admin	Wireless Communications	\$600	Adding tablets	
	BMD	Cable	(\$5,500)	Based on prior spending	
	BMD	Cable/Internet	(\$1,045)	Based on prior spending	
	BMD	Landline Telephone	\$4,742	Based on prior spending	
	BMD	Wireless Communications	\$2,810	Adding tablets	
	Eng.	Cell Phones	\$2,650	Adding tablets	
	Fleet	Cell Phones	\$43	Based on prior spending	
	Highway	Cell Phones	\$677	Adding tablets	
	P&F	Cell Phones	\$1,815	Adding tablets	
	RSW	Cell Phones	\$309	Adding tablets	
Other Purchased Services	BMD	Other Purchase of Service	\$280	Based on prior spending	\$9,106
	BMD	Water Filtration	\$77	Based on prior spending	
	P&F	Goose Management Program	\$5,000	Additional locations added	
	RSW	Line Painting	\$2,000	Based on prior spending	
	RSW	Police Detail	(\$1,000)	Based on prior spending	
	RSW	Tailings Disposal	\$2,749	Based on prior spending	
Office Supplies	Admin	Office Supplies	(\$15,000)	Based on a decreased need	(\$15,000)
Building & Equipment Supplies	BMD	Building & Equipment Supplies	\$17,038	Based on 3.5% inflation of costs	\$17,038
Custodial Supplies	BMD	Custodial Supplies	\$181,962	Purchasing all supplies for buildings that are cleaned by contracted services	\$181,962

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Department			Department of Public Works – General Fund		
Line Item	Div.	Description	Change from FY2025	Comments	Net Change
Vehicular Supplies	Fleet	Vehicle Tires	\$1,400	Based on prior spending	\$1,400
Gasoline & Diesel Fuel	Admin	Gasoline	(\$205)	Based on 3-year consumption average & decrease in fuel costs	(\$34,568)
	BMD	Gasoline	(\$5,682)	Based on 3-year consumption average & decrease in fuel costs	
	Eng.	Gasoline	(\$88)	Based on 3-year consumption average & decrease in fuel costs	
	Fleet	Diesel	(\$2,451)	Based on 3-year consumption average & decrease in fuel costs	
	Fleet	Gasoline	(\$2,443)	Based on 3-year consumption average & decrease in fuel costs	
	Highway	Diesel	(\$12,144)	Based on 3-year consumption average & decrease in fuel costs	
	Highway	Gasoline	\$1,790	Based on 3-year consumption average & decrease in fuel costs	
	P&F	Diesel	(\$874)	Based on 3-year consumption average & decrease in fuel costs	
	P&F	Gasoline	(\$3,123)	Based on 3-year consumption average & decrease in fuel costs	
	RSW	Diesel	(\$9,298)	Based on 3-year consumption average & decrease in fuel costs	
	RSW	Gasoline	(\$50)	Based on 3-year consumption average & decrease in fuel costs	
Food & Service Supplies	Admin	Food & Service Supplies	\$500	Providing food for staff during increased trainings	\$500
Public Works Supplies	Highway	Granite Curbing	\$566	7% contractual increase	\$1,657
	Highway	Lumber & Hardware	\$1,000	Based on prior spending	
	Highway	Traffic Control Supplies	\$175	3.5% contractual increase	
	Highway	Traffic Marking Paint	(\$1,000)	Moved into lumber & hardware	
	Highway	Traffic Signs	\$916	3.5% contractual increase	

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Department			Department of Public Works – General Fund		
Line Item	Div.	Description	Change from FY2025	Comments	Net Change
Other Supplies & Equipment	Admin	Other Supplies & Equipment	\$1,000	Increased need for promotional materials	\$1,170
	BMD	Flags	\$105	Based on prior spending	
	Highway	Clothing Supplies	\$1,005	Based on prior spending	
	RSW	Employee PPE Gear & Clothing	(\$940)	Based on prior spending	
Governmental Charges	BMD	Boiler Inspection	\$105	Based on prior spending	(\$695)
	P&F	Licenses and Certifications	(\$800)	Based on updated licensures	
Travel & Mileage	BMD	Mileage Reimbursement	(\$750)	Based on prior spending	\$750
	Eng.	Conf. - Out of State	\$1,500	Based on increased need	
Dues & Subscriptions	BMD	APWA	(\$400)	Based on current staff	(\$1,475)
	BMD	MFAA	(\$750)	Based on current staff	
	P&F	Professional Association Memberships	(\$325)	Based on current staff	

Operating Capital

Highway - Asphalt Curb Extruder (2006)

This curb building machine is used by the Highway Division to install new and replace damaged asphalt curbing. As a smaller mobile unit, it is primarily used for short segments and spot repair, including at locations damaged by plowing operations. It includes multiple curb molds that can be swapped out for different shapes and height profiles.

Highway - Walk Behind Paint Machine (2011)

This portable paint machine is used by the Traffic Division to lay new pavement markings on public ways and parking lots, including parking stall lines, stop bars, symbols, and crosswalks. As a walk-behind unit, it allows the Public Works Technician to complete work orders and other smaller-scale pavement markings handwork without the need for a contractor service call.

Parks & Forestry - Landscape Trailer – 322 (2017)

This landscape trailer is used to haul mowing and other equipment around town to maintain our open spaces.

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<u>Parks & Forestry - Landscape Trailer – 332 (2016)</u> This landscape trailer is used to haul mowing and other equipment around town to maintain our open spaces. <u>Recycling & Solid Waste - Roll Off Containers</u> This request is to purchase two 40-yard roll-off containers as part of the long-term effort to replace and maintain its inventory of trash and recycling containers. Grants and Other Supplemental Funding The DPW has received supplemental funding for capital projects from various federal programs related to COVID mitigation and economic stimulus. These projects have provided a huge opportunity for DPW, but also provided additional resources to manage and oversee. Additionally, the Town has worked with Eversource and MassDOT to provide funding to roadway projects for both condition improvements and enhanced safety. The Parks and Forestry Division receives supplemental funding from fees collected by the Park & Recreation Department. This covers additional work that the Division does to maintain the field in safe and well-maintained order for user groups. The anticipated transfer in FY2026 is \$150,000. Without these funds cultural practices would need to be cut back on certain fields and the playing conditions would decrease.	
Accomplishments and Activities	
<u>Administration</u> This past year there have been several transitions within staffing including internal promotions. This has provided new challenges and opportunities for the organization. Over the last few years, Administration has taken on managing various organizational systems for the Department and will continue to implement and manage them. These organizational systems include implementing a time clock system to modernize operations, continuing to transition every division from SeeClickFix to Asset Essentials, upgrading all software and programs associated with water meter reading and billing, and leading the charge to deploy more technology in the field. Administration is looking forward to beginning work on providing adequate staff facilities with DPW projects that are moving forward in the capital process, as well as continuing to manage a world with ever increasing expectations and requests on similar resources. There was significant progress this past year on moving forward with several projects including the Downtown Great Plain Ave redesign, the implementation of a quiet zone, moving forward with the Highland Ave Corridor South Project with the state, redesigning the Central Ave/Centre Street Bridge, and executing all of the ARPA projects that the Department was tasked with. Additionally, continuing to respond to flooding concerns and provide short and long term solutions for these potential threats has shifted work loads to these issues. <u>Building Maintenance</u> The Building Maintenance Division completed many significant repair and upgrade projects throughout the town including, roof repairs, elevator repairs, life safety repairs and upgrades, exterior lighting repairs and upgrades to name a few. BMD worked closely with BD&C on the installation of four new fully electric Roof Top Units at the Elliot and added Air Source Heat Pump to use during the shoulder months for re-heat purposes, which reduces the need to use the gas fired boilers. The Division focused time on repairs to masonry concerns at the Rosemary	

Department Information DSR1	
Department	Department of Public Works – General Fund
Recreation Center, the Public Safety Complex, Memorial Park and the Library which needed significant work to address cracked sidewalks and walkways. A significant portion of Building Maintenance’s focus continued to be on completing HVAC repairs and upgrades at almost every building in Town and will continue to work with the Town’s Sustainability Manager on all projects to find ways to reduce the use of gas appliances. <u>Engineering</u> The Engineering Division completed multiple projects including construction of the new Town Common, the drainage improvements on Walker Lane, and water mains on Central and Rosemary Streets. The Reservoir sediment removal design and permits were completed with expectation of clean-up activities this coming year. Drainage designs for improvements of the areas in vicinity of Concord at Burnside, drainage designs for Charles River Street at Walker Gordon Field and at the Walker Pond outlet control structure at Central Avenue. The Engineering Division provided extensive construction inspection and oversight services for the water main replacements on Central Avenue and Rosemary Street. Additionally, the Division inspected 378 street/sidewalk occupancy and excavation permits, completed 537 building permit reviews, 27 project review for the Planning Board, 20 project reviews for the Zoning Board of Appeals, completed nine traffic count studies, and prepared six traffic regulations. <u>Fleet</u> The Fleet Division completed a repurposing of surplus unit 29 into a dedicated Snow Fighter. The repurposed vehicle, reassigned as unit 8029 had its original body and jetter equipment removed, a new custom body was fabricated inhouse by fleet staff and a heavy duty 14’ snowplow was installed. Fleet added a new Assistant Fleet Supervisors position. This new position has provided required support to shop operations which is improving efficiencies. 40 GPS devices were installed in the operational fleet and plans to add 40 more in the coming months. Fleet activated an additional electric vehicle charging station at Emery Grover School and now manages 9 chargers with 18 service ports providing charging for both town and public owned vehicles. Fleet performed the following top 5 service task over the past 12 months: 184 PM Services, 141 State Vehicle Inspections, 72 Tire/Wheel Services, 71 Snow Plow Repairs. <u>Highway</u> The Highway Division rehabilitated approximately 11 lane miles of roadway in FY2025, more than double the previous year. Paved streets included Webster Street (Dedham Avenue to High Street, Fox Hill Road to South Street), Dedham Avenue (Lincoln Street to Town of Dedham), Warren Street (School Street to Great Plain Avenue), Harris Avenue (Dedham Avenue to Webster Street), Fair Oaks Park (Dedham Avenue to Harris Avenue), Sunnyside Road (Hillside Avenue to Wayne Road), Frank Street, Lynn Road, William Street, Hazelton Avenue, Nichols Road, Canavan Circle, Brewster Drive, Stewart Road, Pilgrim Road, Aldridge Road, Redington Road, Emerson Place, and Emerson Road. Each of these rehabilitation projects were preceded by the installation and upgrade of ADA-compliant handicap ramps, with nearly 80 of these ramps being added over the course of the construction season. Another 10.4 lane miles of roadway were surface treated to extend the streets’ life cycles and delay the need for rehabilitation, and over 5000 feet of sidewalk was repaired on Dell Avenue, Holmes Street, Bancroft Street, and portions of Dedham Avenue. The Highway Division also geometrically reconstructed the intersection of Brewster Drive and Alden Road to calm traffic speeds and enhance pedestrian safety. This intersection project reduced the open pavement significantly with berm extensions that will help contain stormwater	

Department Information DSR1	
Department	Department of Public Works – General Fund
runoff. The Dedham Avenue and Webster Street projects also included multiple traffic calming elements and pedestrian upgrades, including raised crosswalks in front of Needham High School, curb extensions and a new crosswalk on Webster Street at Rosemary Street, a new crosswalk and flashing beacon on Dedham Avenue near DeFazio Park, and a sidewalk expansion on Dedham Avenue under the MBTA track bridge. A pair of combination School Zone/Speed Feedback electronic signs granted by MassDOT were installed on Highland Avenue. The Division also continued its work to convert traffic signal detection from outdated magnetic loops to modern overhead cameras, upgrading this equipment at four different intersections. <u>Parks and Forestry</u> The Parks and Forestry Division hosted multiple project VANS across Needham last year, including Arbor Day celebrations, the Rail Trail with Eversource, four 2nd grade classes at Eliot Elementary School, a 9/11 memorial tree with a 1st grade class at Newman Elementary School, several groups at Riverside Park, and coordinated a giveaway of 500 saplings with the Parks and Recreation Department. The Division also maintained its Tree City USA designation for the 29th year. The Division made improvements to the Dog Park, spading in 5 mature trees, and renovating the grounds with wood Engineered Wood Fi-Bar, installed new irrigation at the Asa Small Field, established new pads and benches at the Cricket field and Mitchell Elementary School, renovated the Memorial batting cages, a fluff and buff at Warner, and conducted a Townwide Irrigation Assessment. The Division also performed a renovation at the mini heights common with new concrete pathways, landscaping improvements, cleaned, sanded, painted, and stained all the benches, and installed new Big Belly trash cans. Parks and Forestry collaborated on an Eagle Scout project to create an outdoor classroom at the Newman Elementary School, built dig boxes and made garden bed improvements at High Rock Elementary School, and supported multiple townwide events from the Fourth of July celebrations, Veterans Day and Blue Tree celebrations, and Memorial Day activities including hosting the annual Memorial Day Soccer Tournament. <u>Recycling and Solid Waste</u> The Recycling & Solid Waste Division had a strong year. Over 9,700 tons of trash were processed and nearly 2,000 tons of household recycling were diverted from the waste stream. Household recycling commodity values were variable but have been strong in recent months. 638 tons of scrap metal were recycled at the RTS, over 1,300 mattresses and 69 tons of clothing & textiles were diverted from the trash. Food waste collections were expanded to all schools when the Newman came on board, and our Town-wide collections increased from 83 tons in 2022 to 317 tons in 2023. The Bigbelly program expanded, with triple units - trash/recycling/pizza box - getting deployed to the Heights Common and Greene's Field. Older trash receptacles at Walker Gordon, Perry Park and Mills Field were replaced with solar-powered Bigbelly units to cut down on illegal dumping and control wind-blown litter. The RTS brought back the residents' rock & block drop off collection with a heavy-duty collection dumpster that can be directly monitored from the scale office. Replacement dumpsters were purchased for the High School, Pollard and the Emery Grover Building. Challenges included the ongoing battle against illegal dumping throughout Town. DPW will work with Needham Police and citizen groups to monitor and report on problem areas.	

Department Information DSR1			
Department		Department of Public Works – General Fund	
Spending Request Recap			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
a) Salary and Wages	12,390,026	300,072	12,690,098
b) Expenses	9,729,630	55,730	9,785,360
c) Capital	76,120		76,120
d) Snow & Ice	446,262		446,262
e) Total DSR2 & DSR4 Request (a through d)	22,642,038	355,802	22,997,840
V2025			

Department Expenditure Detail DSR2														
Department				Department of Public Works – General Fund										
Object				Description								Amount		
DSR2A														
Permanent Personnel	Last Year (FY2024)			Current Year (FY2025)			Next Year (FY2026)							
	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)					
	128		128	130		130	130		130					
Non-Budget Personnel: Will the department rely on grant/revolving fund positions to provide services?						Yes	No	FT Head Count	PT Head Count					
							X							
Union Positions:		BCTIA	X	Fire A		Fire C		ITWA	X	NIPEA	X	Police	Police Superior	NA
1. Salary and Wage Permanent Positions.														
a.	PRD1 Salary and Wages Base									10,583,536				
b.	PRD1 Other Regular Compensation (Conditions, Longevity, Requirements, Shifts) 5110									150,872				
c.	PRD1 Education (5192)													
d.	PRD1 Other Compensation (Stipends, Snow, POST, Vehicle) 5197									171,500				
e.	PRD1 Budget Adjustments									41,947				
									PRD1 Sub Total		10,947,855			
j.	DSR3 Other Compensation													
									Sub Total 1		10,947,855			
2. Salary and Wage Seasonal & Temporary Positions (Itemized Below)														
a.														
b.														
c.														
d.														
f.														
g.	DSR3 Total											232,502		
									Sub Total 2		232,502			
3. Salary and Wage Overtime (Itemized Below)														
a.	DSR3 – Page 1 Total									374,186				
b.	DSR3 – Page 2 Total									470,445				
c.	DSR3 – Page 3 Total									191,663				
d.	Highway On-Call Program									29,008				
e.	RTS Scheduled OT									67,617				
									Sub Total 3		1,132,919			
4. Other Salary and Wage Expenses – (Itemized Below)														
a.	Incentive Programs									76,750				
b.	Pay In Lieu of Accrued Leave													
c.	Program Stipend													
d.	Tuition Reimbursement													
e.	Working Out of Grade													
f.														
g.														
h.	DSR3 Other Compensation													
									Sub Total 4		76,750			
5. Total Salary and Wages (1+2+3+4)														
											12,390,026			

Department Expenditure Detail DSR2		
Department	Department of Public Works – General Fund	
DSR2B		
Object	Description	Amount
Energy (521x)	Building Maintenance Oil (106,617)	106,617
Repairs & Maintenance Services (524x – 525x)	Administration - Copier & Printer Repair (4,000) Building Maintenance - Alarm & Sprinkler Servicing (59,692) - Building Repairs (175,598) - Door Repairs (30,418) - Elevator Maintenance (59,660) - Equipment Repair (21,052) - Generator Repair (22,420) - Hardware Maint. Agree (63,484) - HVAC Maintenance (932,278) - Mech. Electric. Plumb. (428,294) - Roof Repairs (71,869) Engineering - Large Document Copiers & Survey Equip. Repair (930) Fleet - Equipment Refurbishment (20,000) - Equipment Repair (10,000) - Fuel Tank Maintenance (5,000) - Vehicle & Equipment Inspections (15,600) - Vehicle Repair (50,000) Highway - Fence/Guardrail (26,334) - Message Board Repairs (4,000) - Repairs & Maintenance to Traffic Signals (19,956) - Roadway Markings (178,666) Parks & Forestry - Electrical Repair (4,000) - Equipment Repair (18,800) - Fence Repair (26,125) - Irrigation Repair (21,424) Recycling & Solid Waste - Loader Repair (9,000) - Other Equipment Repair (3,000) - Other Vehicle Repair (10,000) - Packer Repair (2,000) - Power Washer Repair (1,000) - Scale Calibration (3,000) - Scale Repair (1,500) - Tire Repair & Install (30,000)	2,345,600

Department Expenditure Detail DSR2		
Department	Department of Public Works – General Fund	
	- Trailer Inspections (1,500) - Trailer Tarp Repair (5,000) - Trommel Repair (10,000)	
Rental & Leases (527X)	Building Maintenance - Rentals of Specialty Equipment (5,100) Fleet - Shop Supplies, Gas, & Welding Supplies (1,500) Highway - Rentals of Specialty Equipment (5,000) Recycling & Solid Waste - Employee Trailer Rental (65,000) - Misc. Equipment Rentals (9,000) - Oxygen & Acetylene Tank Rental (600)	86,200
Other Property Related Services (529x)	Building Maintenance - Contract Cleaning (801,350) - Irrigation Systems (11,170) - Other Property Related Service (107,342) - Parking Lot Maintenance (42,000) - Pest Control Services (25,498) Highway - Crack Seal (88,415) - Disposal of Street Sweepings (35,482) - Hydroseeding (25,000) - Road Surface Treatments (132,245) - Roadway Paving (425,742) - Sidewalk Curb, & HP Improvements (111,221) - Street Sweeping (35,608) Parks & Forestry - Contracted Mowing/Mulching (271,308) - Crane Work – Trees (30,000) - Diamond Maintenance (20,000) - Fertilizer & Grub Control (160,304) - Field Work (61,134) - Invasive Weed Control – Carol Brewster (4,900) - Sod Installation (4,000) - Soil Sampling (1,835) - Top Dressing (28,358) - Trail Maintenance (20,000)	3,764,428

Department Expenditure Detail DSR2		
Department	Department of Public Works – General Fund	
	• Tree Spade (6,000) • Wetting Agent (13,710) • Xeriscape Plantings (4,000) Recycling & Solid Waste • Landfill Mowing (10,000) • MSW Disposal (790,439) • MSW Hauling (208,395) • Organics Recycling Program (94,000) • Paper Shredding (2,000) • Recycling Disposal (72,375) • Recycling Hauling (120,597)	
Professional & Technical Services (530x – 531x)	Administration • Consolidated Work Order System for DPW (65,000) • Monday.com (3,500) • PeopleGIS – PeopleForm Licenses (9,975) • Safety Management System (13,000) • Seminars & Training (35,200) • UKG Timeclock System (7,000) Building Maintenance • HVAC Programming (120,787) • Other Consulting Services (90,309) • Seminars & Training (9,000) Engineering • Inspectional Services – Street Permits (46,500) • Right-of-Way & Property Surveys (31,000) • Seminars & Training (6,000) • Software Licenses (44,500) • GIS Support Services (32,000) Fleet • Annual Licensing for Electronic Diagnostic Tool (2,000) • Fuel Management Software (5,000) • GPS Monitoring Services (18,000) • Seminars & Training (4,000) • Vehicle Maintenance Software (16,000) Highway • Engineering Consulting (60,000) • Seminars and Training (4,150) • Weather Monitoring Services (2,200)	685,221

Department Expenditure Detail DSR2		
Department	Department of Public Works – General Fund	
	Parks & Forestry - Consulting (7,500) - Seminars and Training (2,600) Recycling & Solid Waste - Landfill Groundwater Monitoring & Testing (37,800) - PC Scale Annual Contract (1,200) - Seminars and Training (10,000) - Soil & Compost Testing (1,000)	
Communications (534x)	Administration - Legal Ads (7,500) - Postage (1,000) - Printing (350) - Job Posting Ads (1,500) - Wireless Communications (3,800) Building Maintenance) - Cable/Internet (13,455) - Landline Telephone (140,142) - Printing & Mailing (400) - Wireless Communications (22,900) Engineering - Cell Phones (7,300) - Printing (200) Fleet - Cell Phones (5,600) Highway - Cell Phones (5,800) - Printing – Payroll Books (250) - Telephones (600) Parks & Forestry - Cell Phones (6,500) - Telephones (505) Recycling & Solid Waste - Business Cards (100) - Cell Phones (5,000) - Disposal Stickers (1,000) - Landline Telephone (2,500) - Other Printed Material (1,000)	227,402
Recreational & Cultural Services (535x)		
Other Purchased Services (538x)	Building Maintenance - Other Purchase of Service (8,280) - Water Filtration (4,677) Fleet - Towing Services (7,500) - Vehicle Washing (45,000) Highway - Police Details (25,212)	369,399

Department Expenditure Detail DSR2		
Department	Department of Public Works – General Fund	
	Parks & Forestry - Goose Management Program (25,000) - Police Details (8,000) Recycling & Solid Waste - Crack Sealing Pavement (9,000) - E-Waste (30,000) - HH Hazardous Waste (30,000) - Line Painting (6,000) - Log & Brush Grinding (41,480) - Mattress Recycling Program (25,000) - Medical Waste Disposal (5,000) - Paint Disposal (Oil) (7,500) - Police Detail (500) - Refrigerant Disposal (13,000) - Rock Crushing/Material Processing (25,000) - Septic Tank Pumping (10,000) - Tailings Disposal (26,250) - Tire Disposal (7,000) - Universal Waste Disposal (5,000) - Waste Oil Burner Maintenance (5,000)	
Office Supplies (542x)	Admin Office Supplies (10,000)	10,000
Building & Equipment Supplies (543x)	Building Maintenance - Building & Equipment Supplies (503,831) Parks & Forestry - Light Bulbs, Paint, & Hardware (700) Recycling & Solid Waste - Gates & Signs (7,500) - Misc. Supplies (5,000)	517,031
Custodial Supplies (545x)	Building Maintenance Custodial Supplies (510,499)	510,499
Grounds Keeping Supplies (546x)	Building Maintenance - Grounds Keeping Supplies (9,100) Highway - Seed & Fertilizer (5,000) Parks & Forestry - Infield Mix (4,000) - Irrigation Supplies (5,000) - Landscaping Materials (4,000) - Loam, Sod, & Soil Additives (5,000)	120,876

Department Expenditure Detail DSR2		
Department	Department of Public Works – General Fund	
	• Marking Lime (400) • Mulch (4,000) • Quick Dry Clay (1,500) • Rubber Crump Top Dressing (4,500) • Sand (350) • Seed (68,026) • Trees & Shrubs (10,000)	
Vehicular Supplies (548x)	Fleet • Fuel Additives & DEF Fluids (10,000) • GPS Equipment (2,000) • Vehicle Repair Parts & Batteries (110,000) • Vehicle Tires (41,400) Highway • Cutting Edges & Related Accessories (11,823) • Sweeper Brooms & Wear Parts (7,146) Parks & Forestry • Parts & Supplies, Fuel Additives (4,000) Recycling & Solid Waste • Additives & Fluids (6,000) • Cutting & Rubber Edges (7,500) • Equipment Parts (13,000) • Trommel Parts (4,000) • Waste Handling Dozer Parts (5,000)	221,869
Gasoline and Diesel Fuel (5481)	Administration • Gasoline (6,454) Building Maintenance • Gasoline (25,711) Engineering • Gasoline (3,892) Fleet • Diesel (2,515) • Gasoline (15,646) Highway • Diesel (54,264) • Gasoline (19,855) Parks & Forestry • Diesel (18,873) • Gasoline (33,942) Recycling & Solid Waste • Diesel (84,791) • Gasoline (2,738)	268,681
Food and Service Supplies (549x)	Administration	3,000

Department Expenditure Detail DSR2		
Department	Department of Public Works – General Fund	
	- Food & Service Supplies (1,500) Building Maintenance - Food & Service Supplies (500) Recycling & Solid Waste - Water (1,000)	
Medical Supplies (550x)	Fleet - Vehicle First Aid Kits (3,000) Highway - Over the Counter Medical Supplies (450) Parks & Forestry - First Aid Supplies (750) Recycling & Solid Waste - Medical Supplies (500)	4,700
Public Works Supplies (553x)	Engineering - Drafting, Engineering, & Surveying Supplies (4,500) Fleet - Hardware Supplies (10,000) - Shop Supplies (7,000) - Welding Supplies (2,000) Highway - Asphalt (180,944) - Concrete & Masonry Supplies (2,100) - Dead Animal Supplies (106) - Granite Curbing (8,658) - Lumber & Hardware (1,950) - Personal Safety Equipment (700) - Tools (2,250) - Traffic Control Supplies (5,175) - Traffic Marking Paint (3,030) - Traffic Signal Equipment & Supplies (5,946) - Traffic Signs (27,089) Parks & Forestry - Lumber, Paint, Tools, Parts, & Accessories, Misc. Hardware, Field Marking Supplies (21,500) Recycling & Solid Waste - Calcium Chloride, Speedy Dry, Etc. (1,700) - Carpentry Supplies (2,000) - Gaylord Boxes for Paint (1,200) - Landfill Flare Parts (2,300) - Paint (250) - Pay-Per-Throw Supplies (84,000) - Public Space Recycling Containers (1,000)	395,598

Department Expenditure Detail DSR2		
Department	Department of Public Works – General Fund	
	- Replacement Dumpsters & Lids (5,000) - Replacement Flares (8,200) - Tarps & Bungee Cords (7,000)	
Other Supplies & Equipment (558x)	Administration - Other Supplies (3,300) Building Maintenance - Flags (3,105) - Uniforms (10,700) Engineering - Plan Size Copy Paper, Large Toner Bar, Books, & Manuals (1,000) Fleet 2-Way Radio Supplies (2,000) - Clothing Supplies (1,030) - Electronic Diagnostic Tools (4,500) - Shop Equipment (3,000) Highway - Clothing Supplies (3,500) Parks & Forestry - Clothing, Work & Safety Gear, Supplies, & Equipment (9,270) - Dog Park & Other Recreation Area Supplies (5,000) Recycling & Solid Waste - Employee PPE Gear & Clothing (2,410)	48,815
Governmental Charges (569x)	Building Maintenance - Boiler Inspection (3,105) Engineering - Registry of Deeds Fees (1,500) Fleet - Licenses & Certifications (250) Highway - Licenses & Certifications (505) Parks & Forestry - Licenses & Certifications (1,000) Recycling & Solid Waste - Hoisting & CDL Licensing (600)	6,960
Travel & Mileage (571x – 572x)	Administration - Conference In State (9,500) - Conference Out of State (10,000) - In State/Mileage (1,500) Building Maintenance - Conference In State (500) - Conference Out of State (1,500) - Mileage Reimbursement (500)	25,800

Department Expenditure Detail DSR2				
Department	Department of Public Works – General Fund			
	Engineering - Travel & Mileage (500) - GIS Conference (1,500) Fleet - Travel & Mileage (50) Parks & Forestry - Travel & Mileage (250)			
Dues & Subscriptions (573X)	Administration - Professional Association Memberships (2,809) Building Maintenance - APWA (400) - MFAA (700) Engineering - Professional Association Memberships (2,250) Fleet - Professional Association Memberships (900) Highway - Professional Association Memberships (1,000) Parks & Forestry - Professional Association Memberships (1,675) Recycling & Solid Waste - Professional Association Memberships (1,200)			10,934
Other Expenses (574 X – 579x)				
6. Total Expenses				9,729,630
DSR2C				
Capital Equipment Replacement (587X)	Highway - Asphalt Curb Extruder (14,675) - Walk Behind Paint Machine (8,545) Parks & Forestry - Landscape Trailer (6,200) - Landscape Trailer (6,200) - Walk Behind Mower (12,500) Recycling & Solid Waste - Roll Off Containers (28,000)			76,120
7. Total Operating Budget Capital				76,120
8. Total Base Request (Line 5 + Line 6 + Line 7)				22,195,776
Does the Department depend on any Federal or State grants to provide services?				
		YES		NO
				X

Department Expenditure Detail DSR2				
Department	Department of Public Works – General Fund			
Did the Department submit any requests for the replacement or upgrade of technology hardware or software to the Information Technology Center and/or include funding request for hardware or software with the budget submission?	YES	X	NO	
Did the Department submit any requests to the Department of Public Works to improve or upgrade a public building or facility?	YES		NO	X
Did the Department meet with Human Resources prior to submitting any request for new or additional personnel resources?	YES	X	NO	
V2025				

Department Personnel Supplement DSR3							
Department			Department of Public Works – General Fund				
	Description	Amount	Amount Reflected DSR2A Section				
			1	2	3	4	
1	Administration – Internships (1 person for 8 weeks)	11,942		X			
2	Building Maintenance – Building Monitor CATH	6,629		X			
3	Building Maintenance – Building Monitor Memorial Park	21,951		X			
4	Building Maintenance – Building Monitor PSAB	5,772		X			
5	Building Maintenance – Building Monitor Rosemary	17,827		X			
6	Building Maintenance – Building Monitor Town Hall	11,981		X			
7	Building Maintenance – Co-Op	12,240		X			
8	Building Maintenance – Summer Help (4 people for 8 weeks)	21,760		X			
9	Engineering – Summer & Winter Help (2 person for 12 weeks)	16,320		X			
10	Fleet – Co-Op	12,240		X			
11	Fleet – Summer Help (1 person for 12 weeks)	8,160		X			
12	Highway – Summer Help (2 people for 12 weeks)	16,320		X			
13	Park & Forestry – Co-Op	12,240		X			
14	Parks & Forestry – Summer Help (6 people for 12 weeks)	48,960		X			
15	Recycling & Solid Waste – Summer Help (1 person for 12 weeks)	8,160		X			
16	Administration – Complete Overflow Work	14,773			X		
17	Building Maintenance – Absence Coverage	116,640			X		
18	Building Maintenance – Additional Trade Work	90,978			X		
19	Building Maintenance – Boiler Watch	36,962			X		
20	Building Maintenance – CATH Coverage	15,222			X		
21	Building Maintenance – Memorial Park Coverage	12,442			X		
22	Building Maintenance – Non-Billing Permit Coverage	46,656			X		
23	Building Maintenance – Preschool Coverage	15,552			X		
24	Building Maintenance – Public Safety Weekend Coverage	20,295			X		
25	Building Maintenance – Remove Pool Equipment	4,666			X		
I	Total		X				
Sections							
	Amount Reported Under DSR2A Section 1						
	Amount Reported Under DSR2A Section 2	232,502					
	Amount Reported Under DSR2A Section 3	374,186					
	Amount Reported Under DSR2A Section 4						
II	Total	606,688					
V2025							

Department Personnel Supplement DSR3						
Department		Department of Public Works – General Fund				
	Description	Amount	Amount Reflected DSR2A Section			
			1	2	3	4
1	Building Maintenance – Saturday Program	148,156			X	
2	Building Maintenance – Snow Program (Double Time)	87,921			X	
3	Building Maintenance – Sunday Coverage at the Library	16,490			X	
4	Engineering – Complete Overflow Work	2,011			X	
5	Engineering – Contractor Oversight	11,493			X	
6	Fleet – Preventative Maintenance Services	7,932			X	
7	Fleet – RMV Pre-Inspections	3,966			X	
8	Fleet – Seasonal Equipment Services	11,897			X	
9	Highway – Animal Pick-Up	5,802			X	
10	Highway – Construction Inspections	7,810			X	
11	Highway – Construction Inspection – Capital & Ch. 90 Projects	15,062			X	
12	Highway – DPW Markings	24,992			X	
13	Highway – Emergency OT	11,603			X	
14	Highway – Maintenance of Public Ways	7,810			X	
15	Highway – Overtime Downtime Sweeping	11,603			X	
16	Highway – Special Events	8,926			X	
17	Highway – Street Sweeping	20,529			X	
18	Highway – Street Sign Program	4,463			X	
19	Highway – Traffic Signal Repair	4,017			X	
20	Parks & Forestry – Carol Brewster Maintenance	10,512			X	
21	Parks & Forestry – Dog Park	7,008			X	
22	Parks & Forestry – July 4 Celebration	4,380			X	
23	Parks & Forestry – Leaf Clean Up at Jack Cogswell	3,504			X	
24	Parks & Forestry – Mowing, Leaves, Watering & Diamond Work	29,784			X	
25	Parks & Forestry – Problems Relating to Irrigation, Buildings, & Vandalism	2,774			X	
I	Total	470,445	X			
Sections						
	Amount Reported Under DSR2A Section 1					
	Amount Reported Under DSR2A Section 2					
	Amount Reported Under DSR2A Section 3	470,445				
	Amount Reported Under DSR2A Section 4					
II	Total					
V2025						

Department Personnel Supplement DSR3							
Department			Department of Public Works – General Fund				
	Description	Amount	Amount Reflected DSR2A Section				
			1	2	3	4	
1	Parks & Forestry – Pruning, Removals, Planting & Watering	7,884			X		
2	Parks & Forestry – Special Events	1,752			X		
3	Parks & Forestry – Storm Damage Clean-Up	10,513			X		
4	Recycling & Solid Waste – Add Saturday Staff	45,073			X		
5	Recycling & Solid Waste – Household Hazardous Waste Day	971			X		
6	Recycling & Solid Waste – Landfill Flare Inspections & Maintenance	2,591			X		
7	Recycling & Solid Waste – Leaf Collection (Sunday Only)	12,953			X		
8	Recycling & Solid Waste – Monday Custodial Staff	11,269			X		
9	Recycling & Solid Waste – Monday Equipment Maintenance	45,076			X		
10	Recycling & Solid Waste – Other Absence Backfill (Saturday Only)	6,476			X		
11	Recycling & Solid Waste – Paint Collection	9,067			X		
12	Recycling & Solid Waste – Sunday Supplemental Trash	10,362			X		
13	Recycling & Solid Waste – Town Fairs Container Assistance	432			X		
14	Recycling & Solid Waste – Unscheduled OT	3,454			X		
15	Recycling & Solid Waste – Vacation Backfill (Saturday Only)	12,521			X		
16	Recycling & Solid Waste – Weekly Sweeping	11,269			X		
17							
18							
19							
20							
21							
22							
23							
24							
25							
I	Total	191,663	X				
Sections							
	Amount Reported Under DSR2A Section 1						
	Amount Reported Under DSR2A Section 2						
	Amount Reported Under DSR2A Section 3	191,663					
	Amount Reported Under DSR2A Section 4						
II	Total	191,663					
V2025							

Performance Improvement Funding Request DSR4					
Department	Department of Public Works – Building Maintenance Division		Fiscal Year	2026	
Title	Custodian		Priority	1	
DSR4					
Expenditure Classification	FTE	Frequency		Total Amount (A + B)	
		Recurring Amount (A)	One Time Only Amount (B)		
1. Salary and Wage	1	70,102		70,102	
2. Expense		1,310		1,310	
3. Operating Capital					
4. Department Total (1+2+3)		71,412		71,412	
5. Other Costs	1	36,753		36,753	
Budgetary Considerations				Yes	No
Does this request address a goal of the Select Board or other Board or Committee?				X	
If yes, which Board or Committee?					
Has this request been submitted in the last three fiscal years and not funded?					X
Are there additional costs to implement this request (except for future year operating costs which would be ongoing if funding is approved) which are NOT included in this request?					X
Will the assistance of another department be required to provide support (personnel or financial) for this request to be implemented?					X
Will additional staff (beyond the staff requested in this DSR4 submission) be required if the request is approved?					X
Does the request support activities which produce revenue for the Town?					X
If the request is not approved, will current Town revenues be negatively impacted?					X
Is there an increased exposure for the Town if the request is not approved?					X
Is specialized training or licensing required (beyond the initial purchase)?					X
Does this request address a documented health or safety issue?					X
<i>All "YES" responses above must be explained in the narrative below</i>					
Description and Explanation					
This request is for an additional Custodian position. This Custodian position would be a split position, 50% at the Emery Grover building and 50% at Hillside School. DPW Building Maintenance Division previously had a position split between Emery Grover and Memorial Park but now need a full-time custodian at the Emery Grover after all the new upgrades and additions to the building. The net impact will be one full time custodian at the Emery Grover and a full custodian who will work half time at Memorial Park and half time at Hillside. As the square footage and number of buildings increases in Town, there becomes a need for additional custodial staff at any given time, on any given day, at any building. Building Maintenance is responsible for cleaning approximately 1,383,764 square feet of building space throughout Town, and currently, with a total of 41 custodians, that means each custodian is responsible for cleaning approximately 33,750 square feet of building a day. This request includes the salary (70,102), and recurring cell phone and uniform costs (1,310). This position will allow us to maintain buildings and infrastructure more effectively and efficiently.					
V2024					

Performance Improvement Funding Request Supplement DSR4S										
Position Title	Custodian						Priority			
Classification	☒	FT	☐	PT	☐	Seasonal				
Part Time /Seasonal	Hours Per Week					Number of Weeks Per Year				
Compensation Detail										
Base Rate	B2 Step10					68,702				
Other	Snow Incentive					1,000				
Other	Sick Incentive					400				
Other										
Other										
Other										
Other										
Other						70,102				
Salary and Wage Total										
If Funded the Position Will Require the Following Additional Items										
Description	No	Yes	Explain		Start Up Cost \$		Annual Recurring Cost \$			
Workstation	☒	☐								
Vehicle	☒	☐								
Computer	☒	☐								
Software	☒	☐								
Mobile Communication Device	☐	☒	Cell Phone				660			
Uniform	☐	☒	Shirts and Jacket				650			
Tools	☒	☐								
Equipment	☒	☐								
Other	☐	☐								
Other	☐	☐								
Other	☐	☐								
Totals							1,310			
Estimated Annual Benefit Cost								36,753		
Description and Explanation										
This position would require a cell phone and uniforms.										
V2026										

Performance Improvement Funding Request DSR4				
Department	Public Works – General Fund		Fiscal Year	2026
Title	Park Ranger		Priority	2
DSR4				
Expenditure Classification	FTE	Frequency		Total Amount (A + B)
		Recurring Amount (A)	One Time Only Amount (B)	
1. Salary and Wage	1	70,102		70,102
2. Expense		800		800
3. Operating Capital				
4. Department Total (1+2+3)		70,902		70,902
5. Other Costs		34,788		34,788
Budgetary Considerations				Yes No
Does this request address a goal of the Select Board or other Board or Committee?				X
If yes, which Board or Committee?		Select Board and Park & Recreation Commission		
Has this request been submitted in the last three fiscal years and not funded?				X
Are there additional costs to implement this request (except for future year operating costs which would be ongoing if funding is approved) which are NOT included in this request?				X
Will the assistance of another department be required to provide support (personnel or financial) for this request to be implemented?				X
Will additional staff (beyond the staff requested in this DSR4 submission) be required if the request is approved?				X
Does the request support activities which produce revenue for the Town?				X
If the request is not approved, will current Town revenues be negatively impacted?				X
Is there an increased exposure for the Town if the request is not approved?				X
Is specialized training or licensing required (beyond the initial purchase)?				X
Does this request address a documented health or safety issue?				X
<i>All "YES" responses above must be explained in the narrative below</i>				
Description and Explanation				
This request is for an additional Park Ranger within the Parks and Forestry Division. The addition of the Park Ranger will enhance the existing Ranger's significant impact on reducing litter, vandalism, and improper use of fields throughout the town. Additionally, this will provide much-needed assistance to the existing Park Ranger thus reducing the need for supplemental help from other divisions allowing them to return to their core responsibilities. For example, currently the Director of Park & Recreation and the Superintendent of Parks & Forestry cover emergency calls whenever the Park Ranger is not on duty. The addition of a new Park Range will allow for staggered scheduling to cover critical days when the existing Ranger is not scheduled such as Sundays and Mondays. This will provide a consistent/stable presence in the parks throughout the entire week thereby adding to the enforcement of park rules/regulations, and reduction of litter and vandalism. One of the most valuable services the existing Park Ranger has provided is educating the public on the use and permitting of the Town's fields. This has resulted in users calling in to make sure they are going through the proper approval channels and adherence to Town policies.				

Performance Improvement Funding Request DSR4			
Department	Public Works – General Fund	Fiscal Year	2026
Title	Park Ranger	Priority	2
The additional Ranger would allow for the expansion of public education and further raise awareness regarding the responsible use of these facilities with wider-reaching oversight and visibility. As with the existing position, the additional Park Ranger would be tasked with monitoring Needham's parks, open spaces, and trails, providing safety support to visitors, educating the public regarding pertinent rules and regulations (including permitting), assisting with daily maintenance and stewardship, and serving as a positive presence and resource to those using these facilities. The Park Ranger is responsible for: • Patrolling parks and recreation areas both on foot and in clearly marked Town vehicles to promote public safety, ensure park cleanliness, protect the Town's capital assets from vandalism, and inform and educate patrons about facility rules and regulations. In addition to regular park visitors, this includes monitoring the various programs and permitted activities by athletic groups and other parties. • Interacting/engaging with park visitors Town-wide by providing support and acting as a knowledge resource regarding park facilities and policies. They may provide staff oversight at park events and programs. • Performing routine maintenance and care of all grounds, pathways, picnic areas, public restrooms, pavilions, and other facilities in the parks, open spaces, horticultural areas, and school grounds throughout the Town. • Performing maintenance and improvement projects at park trails. • Reporting safety concerns, incidents, and maintenance needs to DPW, including the need for additional trash pick-ups and vandalism cleanups and repairs. • Utilizing the Town's work order system for asset management This request is in support of the Select Board goal #3 "Promotes and sustains a secure, clean, and attractive place to live, work and play." This position will check in on proper permitting for our fields and outdoor spaces and ensure they are not being used without authorization. Permitting generates revenue for the Town.			
V2026			

Performance Improvement Funding Request Supplement DSR4S							
Position Title	Park Ranger					Priority	2
Classification	X	FT		PT		Seasonal	
Part Time /Seasonal	Hours Per Week				Number of Weeks Per Year		
Compensation Detail							
Base Rate	BS2 Step					68,702	
Other	Snow Incentive					1000	
Other	Sick Incentive					400	
Other							
Other							
Other							
Other							
Other							
Other							
Salary and Wage Total							
If Funded the Position Will Require the Following Additional Items							
Description	No	Yes	Explain		Start Up Cost \$	Annual Recurring Cost \$	
Workstation	X						
Vehicle	X						
Computer	X						
Software	X						
Mobile Communication Device		X	Town cell Phone			650	
Uniform		X	Shirts and Jacket			150	
Tools							
Equipment							
Other							
Other							
Other							
Totals						800	
Estimated Annual Benefit Cost						34,788	
Description and Explanation							
V2026							

Performance Improvement Funding Request DSR4					
Department	Department of Public Works – General Fund		Fiscal Year	2026	
Title	Public Works Craftsworker		Priority	3	
DSR4					
Expenditure Classification	FTE	Frequency		Total Amount (A + B)	
		Recurring Amount (A)	One Time Only Amount (B)		
1. Salary and Wage	1	82,378		82,378	
2. Expense		1,310		1,310	
3. Operating Capital					
4. Department Total (1+2+3)	1	83,688		83,688	
5. Other Costs		36,701		36,701	
Budgetary Considerations				Yes	No
Does this request address a goal of the Select Board or other Board or Committee?				X	
If yes, which Board or Committee?		Select Board			
Has this request been submitted in the last three fiscal years and not funded?					X
Are there additional costs to implement this request (except for future year operating costs which would be ongoing if funding is approved) which are NOT included in this request?					X
Will the assistance of another department be required to provide support (personnel or financial) for this request to be implemented?					X
Will additional staff (beyond the staff requested in this DSR4 submission) be required if the request is approved?					X
Does the request support activities which produce revenue for the Town?				X	
If the request is not approved, will current Town revenues be negatively impacted?					X
Is there an increased exposure for the Town if the request is not approved?					X
Is specialized training or licensing required (beyond the initial purchase)?					X
Does this request address a documented health or safety issue?					X
<i>All "YES" responses above must be explained in the narrative below</i>					
Description and Explanation					
This request is for an additional Public Works Craftsworker within the Highway Division, specifically to support Traffic Maintenance operations. The primary role of this added position would be to assist the only currently dedicated Traffic Maintenance staff—the Public Works Technician—in their wide range of responsibilities. These include the installation, maintenance, and repair of traffic signs, traffic signals, and parking meters, as well as the supervision of all pavement markings operations. The demand for these services has expanded in recent years as the Town has continued to add more maintenance-intensive flashing signs and pedestrian and bicycle pavement markings. The Highway Division's role in the parking meter program has also evolved to include collecting, bagging, and tagging the meter revenue, all of which takes hours of time away from other tasks. Especially with the increasing number of traffic control work orders and improvement requests from the Transportation Safety Committee (TSC), this is a large workload for one person. Some of these jobs also involve large or heavy signs and equipment, requiring two people to perform the work safely. The Traffic Craftsworker would provide valuable support and backup to our existing Traffic staff member, allowing the Highway Division to complete more tasks and cover multiple responsibilities simultaneously. As the team looks to the future and anticipates role changes and retirements, it is crucial to establish					

Performance Improvement Funding Request DSR4			
Department	Department of Public Works – General Fund	Fiscal Year	2026
Title	Public Works Craftsworker	Priority	3
a pathway for staff to receive more advanced traffic control and traffic signal training, and this position would be one of the ways to build that knowledge base and succession plan. One of the other key roles of the Traffic Craftsworker would be to substitute for the existing Craftsworker when they are unavailable, assist them with more complicated skilled work, or to join the rest of the team when larger projects require the entire Division's help. The Highway Division currently operates with 11 unionized staff who are responsible for the maintenance of 260 lane miles of roadway, 140 linear miles of sidewalk, and 246 miles of grass, curbing, and parking lots. More infrastructure requiring maintenance is built each year, mostly by contractors who require oversight and inspection. The construction and maintenance workload has continued to grow while Highway has been unable to offset this demand with additional in-house staff. The additional Craftsworker could be called in to operate extra equipment or provide additional supervision over contractor crews to make sure the jobs get done on time and to Town specifications. This is similar to how the existing Craftsworker flexes between their duties based on need. As a final and critical benefit, the Traffic Craftsworker would also be a contributing member of the Snow and Ice Program. During major snow events, the Town depends on all DPW staff being available for snow removal, especially with the continued downward trend of contractor support. Though union staff are limited in the amount of vacation they can take during the winter months, there are several times where backfilling, or route reassignment is necessary. The new Craftsworker would be an additional CDL driver, vital during snow events to keep as many snow fighting units deployed as possible. This request is in support of the Select Board Goal #5 "Safe," specifically the item "Fosters a climate of safety in homes, businesses, neighborhoods, streets, sidewalks, bike lanes, schools, and public places." The Traffic Craftsworker would expand the capacity of the Division to address traffic safety concerns while also supporting the effort to clear snow and ice from the public ways and ensure that they are safe for all users.			
V2026			

Performance Improvement Funding Request Supplement DSR4S						
Position Title	Public Works Craftsworker				Priority	3
Classification	X	FT		PT	Seasonal	
Part Time /Seasonal	Hours Per Week				Number of Weeks Per Year	
Compensation Detail						
Base Rate	N4 Step 10				78,978	
Other	Snow Incentive				3,000	
Other	Sick Incentive				400	
Other						
Other						
Other						
Other						
Other					82,378	
Salary and Wage Total						
If Funded the Position Will Require the Following Additional Items						
Description	No	Yes	Explain	Start Up Cost \$	Annual Recurring Cost \$	
Workstation	X					
Vehicle	X					
Computer	X					
Software	X					
Mobile Communication Device		X	Cell Phone		660	
Uniform		X	Shirts and Jacket		650	
Tools	X					
Equipment	X					
Other						
Other						
Other						
Totals					1,310	
Estimated Annual Benefit Cost					36,701	
Description and Explanation						
This position would require a cell phone and uniforms. This position would mainly support the Public Works Technician with Traffic Maintenance Division duties, and so would not require their own vehicle. The Craftsworker would instead share the existing #48H with the Technician and use it when they are unavailable.						
V2026						

Performance Improvement Funding Request DSR4					
Department	Public Works – General Fund		Fiscal Year	2026	
Title	Student Co-op Trades Positions		Priority	4	
DSR4					
Expenditure Classification	FTE	Frequency		Total Amount (A + B)	
		Recurring Amount (A)	One Time Only Amount (B)		
1. Salary and Wage		12,240		12,240	
2. Expense					
3. Operating Capital					
4. Department Total (1+2+3)		12,240		12,240	
5. Other Costs					
Budgetary Considerations				Yes	No
Does this request address a goal of the Select Board or other Board or Committee?				X	
If yes, which Board or Committee?		Select Board			
Has this request been submitted in the last three fiscal years and not funded?					X
Are there additional costs to implement this request (except for future year operating costs which would be ongoing if funding is approved) which are NOT included in this request?					X
Will the assistance of another department be required to provide support (personnel or financial) for this request to be implemented?					X
Will additional staff (beyond the staff requested in this DSR4 submission) be required if the request is approved?					X
Does the request support activities which produce revenue for the Town?					X
If the request is not approved, will current Town revenues be negatively impacted?					X
Is there an increased exposure for the Town if the request is not approved?					X
Is specialized training or licensing required (beyond the initial purchase)?					X
Does this request address a documented health or safety issue?					X
<i>All "YES" responses above must be explained in the narrative below</i>					
Description and Explanation					
The Town funded a student cooperative education program (co-op) in 2022. In Building Maintenance this has resulted in an electrical student who works with the Town's Electrician. Given the significant shortage of qualified skilled trades workers, especially in the public sector, providing these opportunities for students to learn and provide additional support to the Town's licensed trades will be essential in developing our future workforce and supplementing our additional trades staffing, which can be difficult to recruit. The intent of this co-op will be to add a second trades worker co-op to Building Maintenance. The likely discipline would be heating, ventilation, and air conditioning (HVAC). The HVAC trade is difficult to recruit, with the Town having at least one full-time vacancy for the past five years. The Town added the position of HVAC Supervisor in 2022 which has provided greater oversight to the increasingly complex nature of these systems across all Town and School buildings. This individual is certified to provide supervision to a co-op student that would assist them using their hours with the Town to obtain their refrigeration license. Building Maintenance would like to reserve the right to change the discipline of this position in upcoming years to best meet the demands of the Town's maintenance needs and the challenges of the industry.					

Performance Improvement Funding Request DSR4			
Department	Public Works – General Fund	Fiscal Year	2026
Title	Student Co-op Trades Positions	Priority	4
Select Board Goal #6: Responsibly Governed Identifies and implements strategies to hire, support and retain diverse staff at every level of the organization.			
V2026			

Performance Improvement Funding Request Supplement										
DSR4S										
Position Title	Student Co-op Trades Positions					Priority	4			
Classification		FT	X	PT		Seasonal				
Part Time /Seasonal	Hours Per Week		40		Number of Weeks Per Year				18	
Compensation Detail										
Base Rate	Schedule C Laborer/Trades Assistant Year 4					12,240				
Other										
Other										
Other										
Other										
Other										
Other										
Other						12,240				
Salary and Wage Total										
If Funded the Position Will Require the Following Additional Items										
Description	No	Yes		Explain		Start Up Cost \$		Annual Recurring Cost \$		
Workstation	X									
Vehicle	X									
Computer	X									
Software	X									
Mobile Communication Device	X									
Uniform	X									
Tools	X									
Equipment	X									
Other										
Other										
Other										
Totals										
Estimated Annual Benefit Cost										
Description and Explanation										
This position is a temporary position that is not benefit eligible.										

V2026

Performance Improvement Funding Request DSR4					
Department	Public Works – General Fund		Fiscal Year	2026	
Title	Engineering Student Co-op		Priority	5	
DSR4					
Expenditure Classification	FTE	Frequency		Total Amount (A + B)	
		Recurring Amount (A)	One Time Only Amount (B)		
1. Salary and Wage		65,250		65,250	
2. Expense		500	2,000	2,500	
3. Operating Capital					
4. Department Total (1+2+3)		65,750	2,000	67,750	
5. Other Costs					
Budgetary Considerations				Yes	No
Does this request address a goal of the Select Board or other Board or Committee?				X	
If yes, which Board or Committee?		Select Board			
Has this request been submitted in the last three fiscal years and not funded?					X
Are there additional costs to implement this request (except for future year operating costs which would be ongoing if funding is approved) which are NOT included in this request?					X
Will the assistance of another department be required to provide support (personnel or financial) for this request to be implemented?					X
Will additional staff (beyond the staff requested in this DSR4 submission) be required if the request is approved?					X
Does the request support activities which produce revenue for the Town?					X
If the request is not approved, will current Town revenues be negatively impacted?					X
Is there an increased exposure for the Town if the request is not approved?					X
Is specialized training or licensing required (beyond the initial purchase)?					X
Does this request address a documented health or safety issue?					X
<i>All "YES" responses above must be explained in the narrative below</i>					
Description and Explanation					
In 2024, the Engineering Division of Public Works decided to fill a full-time position of Engineering Aid through a cooperative education program (co-op) through a local university specializing in Engineering. This yielded a positive experience in the Spring of 2024 where that student was able to be exposed to the world of Civil Engineering from the municipal perspective, and the Engineering Division was enriched with additional support and a student with new ideas and perspectives. It has been difficult in both the private and the public sector to find applicants in the field of Civil Engineering and providing these college and graduate students with the opportunities to learn this field, while providing critical support, is essential in developing our future workforce and supplementing the fast-paced work of our Engineering office. At this time the Engineering Division intends to continue filling the role of Engineering Aide with a co-op student and this additional program will expand that program to two students. Select Board Goal #6: Responsibly Governed Identifies and implements strategies to hire, support and retain diverse staff at every level of the organization.					

Performance Improvement Funding Request Supplement DSR4S										
Position Title	Engineering Student Co-op						Priority	5		
Classification		FT	X	PT			Seasonal			
Part Time /Seasonal	Hours Per Week		40		Number of Weeks Per Year				52	
Compensation Detail										
Base Rate	Special Assignment Support (SAS)						65,250			
Other										
Other										
Other										
Other										
Other										
Other										
Other							65,250			
Salary and Wage Total										
If Funded the Position Will Require the Following Additional Items										
Description	No	Yes	Explain		Start Up Cost \$		Annual Recurring Cost \$			
Workstation		X								
Vehicle	X									
Computer		X			2,000		500			
Software	X									
Mobile Communication Device	X									
Uniform	X									
Tools	X									
Equipment	X									
Other										
Other										
Other										
Totals					2,000		500			
Estimated Annual Benefit Cost										
Description and Explanation										
This position is a temporary position that is not benefit eligible.										

V2026

Performance Improvement Funding Request DSR4				
Department	Department of Public Works – General Fund		Fiscal Year	2026
Title	Fleet Key Management System		Priority	6
DSR4				
Expenditure Classification	FTE	Frequency Recurring Amount (A)	One Time Only Amount (B)	Total Amount (A + B)
1. Salary and Wage				
2. Expense		3,000	46,810	49,810
3. Operating Capital				
4. Department Total (1+2+3)		3,000	46,810	49,810
5. Other Costs		0		0
Budgetary Considerations				Yes No
Does this request address a goal of the Select Board or other Board or Committee?				X
If yes, which Board or Committee?				
Has this request been submitted in the last three fiscal years and not funded?				X
Are there additional costs to implement this request (except for future year operating costs which would be ongoing if funding is approved) which are NOT included in this request?				X
Will the assistance of another department be required to provide support (personnel or financial) for this request to be implemented?				X
Will additional staff (beyond the staff requested in this DSR4 submission) be required if the request is approved?				X
Does the request support activities which produce revenue for the Town?				X
If the request is not approved, will current Town revenues be negatively impacted?				X
Is there an increased exposure for the Town if the request is not approved?				X
Is specialized training or licensing required (beyond the initial purchase)?				X
Does this request address a documented health or safety issue?				X
<i>All "YES" responses above must be explained in the narrative below</i>				
Description and Explanation				
A key management system will allow for the centralized access management of the department's primary fleet and vehicle pool which will improve vehicle security, prevent unauthorized access and provide key performance indicator data for improved efficiency and utilization in right sizing the department's fleet and improved vehicle keys and key-fobs management for the overall fleet. <u>General Summary</u> Implementing a fleet key management solution streamlines all aspects of fleet operations with powerful, automated controls over scheduling and key transactions, and on-the-ground insight in fleet utilization so you can optimize how your operations vehicles and equipment are utilized. Some of these benefits include: • Utilization reporting: The system will provide valuable data on the usage of all vehicles, allowing for better decision-making and resource allocation. • Vehicle information data collection: All necessary information about each vehicle will be stored in one centralized location, making it easy to access for maintenance and tracking purposes. • Vehicle issue tracking: Any issues or maintenance needs can be quickly recorded and				

Performance Improvement Funding Request DSR4			
Department	Department of Public Works – General Fund	Fiscal Year	2026
Title	Fleet Key Management System	Priority	6
addressed through the system, ensuring the safety and reliability of our vehicles. • Pool vehicle scheduling and calendar with phone app functionality: Users can easily schedule and reserve pool vehicles through a convenient phone app, making it simpler to manage vehicle usage. • Vehicle assignment customization: The system allows for customization of vehicle assignments based on user needs, ensuring that the right vehicle is always available for the right purpose. • Pool vehicle booking versatility: Users can book pool vehicles for a variety of purposes, from official town business to personal use, making the pool more versatile and accessible. • On-demand bookings: If a vehicle is needed last minute, users can make on-demand bookings through the system, ensuring that all needs are met in a timely manner. • Five types of reports: The system will generate five types of reports, including user, vehicle, utilization, transactions, and capacity reports, providing valuable insights into vehicle usage and performance. • Notifications for unauthorized or suspicious use: Any suspicious or unauthorized vehicle use will trigger notifications, allowing for quick action to be taken to address any issues. Overall, implementing a key management system for the Department of Public Work’s primary fleet and vehicle pool would greatly benefit our community by improving efficiency, increasing accountability, and ensuring the proper maintenance and utilization of our vehicles. Select Board Goal #7 that Needham “Combats the climate crisis; Prioritizes sustainability, including transitioning from fossil fuels to clean, renewable energy.”			
V2025			

Special Financial Warrant Article Request DSR5			
Title	Appropriate Funds from Outside Sources		
Fiscal Year	2026	Department	Department of Public Works – General Fund
Funding Amount	TBD	Funding Source	Misc.
Article Information			
Text of Proposed Article: "To see if the Town will vote to appropriate funds from [TBD] in the sum of [\$XX,XXX] for the purpose of [TBD], said sum to be spent under the direction of the Town Manager, and take any other action relative thereto." The Town often receives monies from outside entities, such as Eversource or through the Planning Board process, to spend for a specific public works infrastructure purpose. In order to be able to spend these funds, Town Meeting must appropriate the received sum for the intended purpose. The ability for the Town to receive these funds often relies on the Town committing to spending the funds on the intended purpose. The exact payer, sum, and purpose of the funds will be determined prior to Town Meeting, as it will vary.			
Disclosures		YES	NO
1. Was this request submitted last year?			X
2. Is this a recurring special financial warrant article?		X	
3. Is this a matching grant funding request?			X
4. Is this a CPA funding request?			X
5. Is this a revolving fund request?			X
6. Is this a pilot program request?			X
7. Is this a study?			X
8. Is this a program that is planned to be in place for more than one year?		X	
9. Is this required by a court or other jurisdictional order?		X	
10. Is this a personnel related request?			X
11. Is this a local option acceptance request?			X
12. Is this in support of a goal of a Board or Committee?			X
All "YES" responses must be explained Below			
Disclosure Explanation			
2. This is intended to be a recurring special warrant article for any year that the Department of Public Works receives monies from an outside source. 8. This is intended to be in place for as many years as the Department of Public Works receives monies from an outside source. 9. It is required that funds be appropriated at Town Meeting for specific uses.			
V2025			

Special Financial Warrant Article Request DSR5			
Title	Climate Action Committee Funding		
Fiscal Year	2026	Department	Department of Public Works – General Fund
Funding Amount	500,000	Funding Source	General Fund
Article Information			
"To see if the Town will vote to raise and/or transfer and appropriate the sum of \$500,000 for the purpose of funding projects identified by the Climate Action Committee to complete the capital-related actions identified in the Climate Action Roadmap and leverage grant opportunities, said sum to be spent under the direction of the Town Manager, and to meet this appropriation that funds be transferred from Free Cash; or take any other action relative thereto." In 2024, the Town of Needham finalized Sustainable Needham, Needham's first-ever Climate Action Roadmap, to serve as a strategic plan to achieve a more sustainable future in Needham. The Roadmap identifies 56 priority actions across six goal categories to enable Needham to become a climate resilient and sustainable community. To ensure that the Town is able to complete each of the identified capital-related actions, funding will be required. This funding request will be utilized to leverage additional grant funding to support the completion of actions identified in the Roadmap. Additional future requests will be conditional upon all prior funds being expended. Projects may include the installation and maintenance of public EV charging stations and fleet-only EV charging stations (\$470,000), educational materials to inform residents and businesses of energy efficiency incentives (\$8,000), pilot projects for fleet alternatives (\$2,000), energy reporting services to support compliance with new state requirements (\$10,000), among others.			
Disclosures		YES	NO
1. Was this request submitted last year?			X
2. Is this a recurring special financial warrant article?		X	
3. Is this a matching grant funding request?			X
4. Is this a CPA funding request?			X
5. Is this a revolving fund request?			X
6. Is this a pilot program request?			X
7. Is this a study?			X
8. Is this a program that is planned to be in place for more than one year?		X	
9. Is this required by a court or other jurisdictional order?			X
10. Is this a personnel related request?			X
11. Is this a local option acceptance request?			X
12. Is this in support of a goal of a Board or Committee?		X	
All "YES" responses must be explained Below			
Disclosure Explanation			
2. This is a recurring special financial warrant article intended to fund the actions identified in the Climate Action Roadmap. Additional future requests will be conditional upon all prior funds being expended. 8. This program will continue as additional projects are identified and completion of different Climate Action Roadmap actions occurs each year. As funding will be supplemented by grants, project funding needs will vary from year to year. Additional future requests will be conditional upon all prior funds being expended. 12. This program will enable the Town to meet the goals that have been identified in the Climate			

Special Financial Warrant Article Request DSR5	
Title	Climate Action Committee Funding
Action Roadmap to enable Needham to achieve net zero emissions by 2050. This request is in support of Select Board Goal #7 that Needham "Combats the climate crisis; Prioritizes sustainability, including transitioning from fossil fuels to clean, renewable energy; Encourages the efficient use of natural resources; and Protects and enhances the biodiversity and vitality of ecological systems."	
V2026	

Special Financial Warrant Article Request DSR5			
Title	Facilities Maintenance Warrant Article		
Fiscal Year	2026	Department	Department of Public Works – General Fund
Funding Amount	1,000,000	Funding Source	General Fund
Article Information			
“To see if the Town will vote to raise and/or transfer and appropriate the sum of \$1,000,000 for the purpose of funding the Facilities Maintenance Program, said sum to be spent under the direction of the Town Manager, and to meet this appropriation that \$1,000,000 be transferred from Free Cash; or take any other action relative thereto.” The Facilities Maintenance Program includes the annual maintenance of public buildings used throughout Town and by the School Department, including, but not limited to, asbestos abatement, HVAC work, painting, and other repairs and necessary upgrades. In 2020, the School Facilities Master Plan was released, identifying a number of major repairs needed in the school buildings. DPW is requesting \$1,000,000 to continue to address the recommended repairs in the Master Plan as well as other planned projects necessary to the continued operation of Town buildings. Also included under this article are planned maintenance programs that use a rotating annual schedule by building, such as duct cleaning at the Broadmeadow and Pollard Schools, and wood floor refinishing at the High School, Newman School, and High Rock School. Additional projects to be completed in FY2026 include boiler upgrades at Hillside and Mitchell School as well as replacing older gas fired appliances with electrifying appliances and Town Hall interior repairs and painting.			
Disclosures		YES	NO
1. Was this request submitted last year?		X	
2. Is this a recurring special financial warrant article?		X	
3. Is this a matching grant funding request?			X
4. Is this a CPA funding request?			X
5. Is this a revolving fund request?			X
6. Is this a pilot program request?			X
7. Is this a study?			X
8. Is this a program that is planned to be in place for more than one year?		X	
9. Is this required by a court or other jurisdictional order?			X
10. Is this a personnel related request?			X
11. Is this a local option acceptance request?			X
12. Is this in support of a goal of a Board or Committee?		X	
<i>All "YES" responses must be explained Below</i>			
Disclosure Explanation			
1. This request was submitted last year. 2. This is a recurring special financial warrant article intended to fund maintenance projects on public buildings throughout Town on an annual basis. 8. This program will continue as more maintenance projects on public buildings will be identified as necessary every year. However, the specific maintenance items completed under this request will occur in cycles, and as a result, will vary from year to year. 12. This program will maximize the use of Town building assets and ensure that Town and School services are housed in buildings that provide suitable and appropriate environments.			

Special Financial Warrant Article Request DSR5	
Title	Facilities Maintenance Warrant Article
This program is in support of Select Board Goal #6 that Needham "[i]nvests in making Town-owned buildings safe and functional."	
V2025	

Special Financial Warrant Article Request DSR5			
Title	Forestry Management Program		
Fiscal Year	2026	Department	Department of Public Works – General Fund
Funding Amount	222,600	Funding Source	General Fund
Article Information			
“To see if the Town will vote to raise and/or transfer and appropriate the sum of \$222,600 for the purpose of funding the Forestry Management Program, said sum to be spent under the direction of the Town Manager, and to meet this appropriation that \$222,600 be transferred from Free Cash; or take any other action relative thereto.” This request is to fund and formalize a Forestry Management Program overseen by the Parks and Forestry Division. This three-fold funding request would address the most pressing issues facing the Division through immediate and measurable actions. This program will support multiple initiatives requested by the public, as well as internal staff goals that have been discussed over the past few years, most recently with the Town Tree Working Group. The demand for forestry management efforts has increased significantly in Needham over the past several years. As climate change both challenges existing species and demands an increase in tree canopy to bolster carbon sequestration and resiliency to extreme weather events, the importance of ensuring a healthy tree population in Needham cannot be overstated. This request includes funding for three components of the Forestry Management Program. First, \$10,000 would be allocated to continue the development of a comprehensive tree inventory for Needham, to be performed by a qualified arborist contractor. The resulting data will be loaded into DPW’s Asset Manager system and used as a baseline to guide forestry program planning. This information is critical to the health and safety of Needham residents who may be at risk from fallen trees and limbs, as well as to the protection of the Town’s tree assets. In FY25, \$10,000 was appropriated for starting a comprehensive tree inventory with Bartlett Tree Experts, which will cover a limited portion (600 trees) of Needham’s public shade trees. This additional funding would allow the Town to complete an additional portion of its assessment of all public shade trees in Needham, an essential step for estimating tree canopy loss, establishing benchmarks for future canopy growth, and identifying and prioritizing tree work that can be addressed internally by Town staff. Second, \$110,000 would be allocated for an expansion of the Town’s tree planting program. Few residents know that Needham DPW has been planting trees in public spaces as well as on private properties since 1938. Presently the Forestry Division plants trees in public spaces, in the grassy median strips along public sidewalks (otherwise known as “berms”), and on private properties in support of the Division’s setback planting program. The setback planting program is free to all Needham residents and has seen a significant growth in popularity. However, due to this increased demand, the wait for a planting can sometimes extend for more than a year. Parks and Forestry are constrained by existing staffing levels. Presently the Forestry side of the Division is made up of three personnel: one foreman, two certified arborists and one laborer. The Division’s internal goal has always been to plant two trees for every one removed, but due to staffing and funding limitations, the Town has not been able to keep up with this goal. With dedicated funding, DPW will be able to bid out additional tree planting services and also purchase additional trees for the planting program, helping to ensure a robust tree canopy is maintained across the community.			

Special Financial Warrant Article Request DSR5			
Title	Forestry Management Program		
Third, a key component of healthy forest management is proactive, targeted tree removals to curtail the spread of tree pests or diseases. For example, the increased presence of the "Emerald Ash Borer" alone has led to a near-doubling in the number of dead or dying trees requiring removal as compared to historical need. In one neighborhood alone last year the Parks and Forestry Division removed 25 dead ash trees. Without increasing staffing capacity to cover the growing removal workload, the Division has been seeking to outsource a significant amount of this dangerous and expensive work. This past year, DPW secured a bid contract for a vendor to perform these services on an on-call basis. At the currently contracted rates, Parks and Forestry has funding for less than one week of removal services. Under the Forestry Management Program, \$102,600 would be allocated to allow for one week of targeted tree removals to be performed in the spring, summer, and fall. The bid contract also contains pricing for services that can protect the Town in emergencies. The Parks and Forestry Division has long desired to preposition emergency tree crews during hurricane season but have not had the funding to cover the expense. With the increase in budget from this request, the Division will be able to accomplish this goal as well as be better able to manage anticipated tree removal workloads, ensuring a healthy forest canopy in Needham.			
Disclosures	YES	NO	
1. Was this request submitted last year?	X		
2. Is this a recurring special financial warrant article?	X		
3. Is this a matching grant funding request?			X
4. Is this a CPA funding request?	X		
5. Is this a revolving fund request?			X
6. Is this a pilot program request?			X
7. Is this a study?			X
8. Is this a program that is planned to be in place for more than one year?	X		
9. Is this required by a court or other jurisdictional order?			X
10. Is this a personnel related request?			X
11. Is this a local option acceptance request?			X
12. Is this in support of a goal of a Board or Committee?	X		
<i>All "YES" responses must be explained Below</i>			
Disclosure Explanation			
1. This request was submitted last year as a DSR4. 2. This is a recurring special financial warrant article intended to fund a comprehensive Forest Management Program. Additional future requests will be conditional upon all prior funds being expended. 8. This program will continue as projects are completed and additional forestry management needs are identified. Funding may be supplemented by grants and Community Preservation Act funds, therefore project funding needs will vary from year to year. Additional future requests will be conditional upon all prior funds being expended. 12. This request is in support of Select Board Goal #7 that Needham "Encourages the efficient use of natural resources; and Protects and enhances the biodiversity and vitality of ecological systems." This program will enable the Town to meet the goals that have been identified in the Climate Action Roadmap, in particular Goal NA.1, "Public and private landscapes are designed to be climate resilient, manage stormwater, maximize tree canopy, and promote community resilience and carbon sequestration."			

Special Financial Warrant Article Request DSR5	
Title	Forestry Management Program
V2026	

DPW General Fund	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular	10,947,855	363,418		221,382	11,169,237	584,800		10,584,437	8,916,612.63	8,522,610.99	7,998,900.91
Salary & Wage Temporary	232,502	6,970		77,490	309,992	84,460		225,532	105,832.48	77,398.68	67,863.87
Salary & Wage Overtime	1,132,919	62,385			1,132,919	62,385		1,070,534	1,436,964.35	1,306,450.72	1,121,930.35
Salary & Wage Other	76,750	31,350		1,200	77,950	32,550		45,400	209,151.51	189,185.09	230,503.68
Salary and Wage Total	12,390,026	464,123	3.9%	300,072	12,690,098	764,195	6.4%	11,925,903	10,668,560.97	10,095,645.48	9,419,198.81
Energy	106,617	(21,190)			106,617	(21,190)		127,807	138,369.17	117,321.50	33,152.08
Non Energy Utilities											
Repairs and Maintenance	2,345,600	93,385			2,345,600	93,385		2,252,215	1,810,668.03	1,741,953.61	1,776,992.30
Rental and Leases	86,200				86,200			86,200	7,997.40	6,216.81	11,845.83
Other Property Related	3,764,428	(233,405)			3,764,428	(233,405)		3,997,833	3,997,518.61	3,440,196.37	3,074,905.90
Professional & Technical	685,221	126,812		3,000	688,221	129,812		558,409	575,689.92	498,226.58	388,700.83
Communications	227,402	9,716		1,970	229,372	11,686		217,686	211,912.85	205,729.83	195,458.97
Recreation											
Other Purchased Services	369,399	9,106			369,399	9,106		360,293	318,093.89	280,211.60	256,814.49
Energy Supplies											
Office Supplies	10,000	(15,000)		2,500	12,500	(12,500)		25,000	5,787.40	6,845.01	13,596.74
Building & Equipment Rprs/Sp	517,031	17,038			517,031	17,038		499,993	479,402.06	460,298.12	375,436.97
Custodial Supplies	510,499	181,962			510,499	181,962		328,537	358,378.45	255,574.40	134,954.11
Grounds Keeping Supplies	120,876				120,876			120,876	136,672.88	145,370.05	84,902.64
Vehicular Supplies	490,550	(33,168)			490,550	(33,168)		523,718	457,957.52	485,026.42	399,985.09
Food & Service Supplies	3,000	500			3,000	500		2,500	11,069.93	10,752.95	9,766.25
Medical Supplies	4,700				4,700			4,700	117.97	100.25	
Educational Supplies										1,719.12	
Public Works Supplies	395,598	1,657			395,598	1,657		393,941	356,040.58	413,105.19	323,298.43
Other Supplies & Equipment	48,815	1,170		382,830	97,075	49,430		47,645	78,497.04	18,433.07	38,678.11
Governmental Charges	6,960	(695)			6,960	(695)		7,655	7,477.00	9,745.00	6,230.00
Travel & Mileage	25,800	750			25,800	750		25,050	22,958.20	7,886.25	2,702.40
Dues & Subscriptions	10,934	(1,475)			10,934	(1,475)		12,409	4,603.65	4,395.00	6,230.00
Other									3,006.00	4,121.39	5,418.95
Expense	9,729,630	137,163	1.4%	390,300	9,785,360	192,893	2.0%	9,592,467	8,982,218.55	8,113,228.52	7,139,070.09
Capital Equipment	76,120	(44,205)			76,120	(44,205)		120,325	155,946.19	82,398.66	170,726.02
Budget Capital	76,120	(44,205)	-36.7%		76,120	(44,205)	-36.7%	120,325	155,946.19	82,398.66	170,726.02
Snow and Ice	446,262	4,417	1.0%		446,262	4,417	1.0%	441,845	688,347.92	433,139.00	727,027.61
TOTAL	22,642,038	561,498	2.5%	690,372	22,997,840	917,300	4.2%	22,080,540	20,495,073.63	18,724,411.66	17,456,022.53

PRD1 - FY2026										
Position	FTE	Sch	Lev	Step	FY26	FY26	FY26	FY26	FY26	FY26
					Base	Other Regular Compensation	Education	Other Comp	Budget Adjustment	Estimate
Note										
Director of Building Maintenance	1.00	G	13	Max	146,304					\$146,304
Asst Director Building Maintenance	1.00	G	11	10	113,016			3,000		\$116,016
Vehicle Allowance										
Building Maintenance Supervisor	1.00	G	9	7	95,762					\$95,762
Building Maintenance Supervisor	1.00	G	9	11	104,576	600				\$105,176
Longevity										
HVAC Supervisor	1.00	G	9	10	102,527					\$102,527
Carpenter	1.00	BS	7	10	95,930	3,900		1,000		\$100,830
Trade License/Snow/Longevity										
Electrician	1.00	BS	7	10	95,930	3,900		1,000		\$100,830
Trade License/Snow/Longevity										
HVAC Technician	1.00	BS	7	10	95,930	3,500		1,000		\$100,430
Trade License/Snow										
HVAC Technician	1.00	B	7	7	86,154	3,500		1,000		\$90,654
Trade License/Snow										
HVAC Technician	1.00	B	7	10	92,810	4,300		1,000		\$98,110
Trade License/Snow/Longevity										
HVAC Technician	1.00	B	7	10	92,810	3,700		1,000		\$97,510
Trade License/Snow/Longevity										
Plumber	1.00	B	7	10	92,810	3,500		1,000		\$97,310
Trade License/Snow										
Plumber	1.00	BS	7	10	95,930	3,900		1,000		\$100,830
Trade License/Snow/Longevity										
Crafts Worker	1.00	BS	4	8	78,936	400		1,000		\$80,336
Longevity/Snow										
Crafts Worker	1.00	B	4	9	77,563			1,000		\$78,563
Snow										
Crafts Worker	1.00	B	4	9	77,563	400		1,000		\$78,963
Longevity/Snow										
Crafts Worker	1.00	B	4	5	68,890			1,000		\$69,890
Longevity/Snow										
Senior Custodian	1.00	B	3	9	70,512	400		1,000		\$71,912
Longevity/Snow										
Senior Custodian	1.00	B	3	10	72,114	800		1,000		\$73,914
Longevity/Snow										
Senior Custodian	1.00	BS	3	8	72,030	1,900		1,000		\$74,930
Longevity/Snow/Special Duty										
Senior Custodian	1.00	B	3	10	72,114	600		1,000		\$73,714
Longevity/Snow										
Senior Custodian	1.00	B	3	10	72,114	1,200		1,000		\$74,314
Longevity/Snow										
Custodian	1.00	BS	2	8	65,790			1,000		\$66,790
Snow										

PRD1 - FY2026	Position	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	Change
		FTE	FTE	FTE	Step	Step	Step	Final	Current	Estimate	from 25			
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PRD1 - FY2026													
Position	FTE	Sch	Lev	Step	FY26	FY26	FY26	FY26	FY26	FY26	FY26	FY26	Note
					Base	Other Regular Compensation	Education	Other Comp	Budget Adjustment	Estimate			
Senior Custodian	1.00	B	3	10		72,114	1,900		1,000		\$75,014	Longevity/Snow/Special Duty	
Senior Custodian	1.00	BS	3	10		75,234	600		1,000		\$76,834	Longevity/Snow	
Senior Custodian	1.00	B	3	10		72,114	2,500		1,000		\$75,614	Longevity/Snow/Special Duty	
Senior Custodian	1.00	B	3	10		72,114	2,700		1,000		\$75,814	Longevity/Snow/Special Duty	
Senior Custodian	1.00	B	3	10		72,114	600		1,000		\$73,714	Longevity/Snow	
Senior Custodian	1.00	B	3	10		72,114	1,000		1,000		\$74,114	Longevity/Snow	
Senior Custodian	1.00	B	3	10		72,114	1,200		1,000		\$74,314	Longevity/Snow	
Senior Custodian	1.00	BS	3	8		72,030	1,700		1,000		\$74,730	Longevity/Snow/Special Duty	
Senior Custodian	1.00	BS	3	10		75,234	1,700		1,000		\$77,934	Longevity/Snow/Special Duty	
Senior Custodian	1.00	B	3	9		70,512			1,000		\$71,512	Longevity/Snow	
Senior Custodian	1.00	B	3	10		72,114	2,700		1,000		\$75,814	Longevity/Snow/Special Duty	
Custodian	1.00	BS	2	6		62,067			1,000		\$63,067	Snow	
Custodian	1.00	BS	2	5		60,070			1,000		\$61,070	Snow	
Custodian	1.00	BS	2	8		65,790	200		1,000		\$66,990	Longevity/Snow	
Custodian	1.00	BS	2	9		67,246	200		1,000		\$68,446	Snow	
Custodian	1.00	B	2	8		62,670	200		1,000		\$63,870	Longevity/Snow	
Custodian	1.00	BS	2	10		68,702	1,000		1,000		\$70,702	Longevity/Snow	
Custodian	1.00	BS	2	5		60,070			1,000		\$61,070	Snow	
Custodian	1.00	B	2	10		65,582	200		1,000		\$66,782	Longevity/Snow	
Custodian	1.00	BS	2	8		65,790			1,000		\$66,790	Snow	
Custodian	1.00	BS	2	8		65,790	200		1,000		\$66,990	Longevity/Snow	
Custodian	1.00	BS	2	10		68,702	200		1,000		\$69,902	Longevity/Snow	
Custodian	1.00	BS	2	10		68,702	200		1,000		\$69,902	Snow	
Custodian	1.00	B	2	10		65,582	400		1,000		\$66,982	Longevity/Snow	
Custodian	1.00	BS	2	5		60,070			1,000		\$61,070	Snow	

PRD1 - FY2026	Position	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	FY26	Change
		FTE	FTE	FTE	Step	Step	Step	Final	Current	Estimate	from 25	
	Senior Custodian	1.00	1.00	1.00	9	10	10	67,344	72,380	75,014		3.6%
	Senior Custodian	1.00	1.00	1.00	8	10	10	68,181	74,400	76,834		3.3%
	Senior Custodian	1.00	1.00	1.00	10	10	10	70,442	73,180	75,614		3.3%
	Senior Custodian	1.00	1.00	1.00	10	10	10	70,642	73,180	75,814		3.6%
	Senior Custodian	1.00	1.00	1.00	9	10	10	67,744	71,280	73,714		3.4%
	Senior Custodian	1.00	1.00	1.00	9	10	10	67,944	71,480	74,114		3.7%
	Senior Custodian	1.00	1.00	1.00	9	10	10	68,344	71,880	74,314		3.4%
	Senior Custodian	1.00	1.00	1.00	6	7	8	64,578	70,487	74,730		6.0%
	Senior Custodian	1.00	1.00	1.00	8	9	10	68,446	73,940	77,934		5.4%
	Senior Custodian	1.00	1.00	1.00	9	10	9	67,744	71,280	71,512		0.3%
	Senior Custodian	1.00	1.00	1.00	10	10	10	70,642	73,180	75,814		3.6%
	Custodian	1.00	1.00	1.00	5	7	6	57,014	62,901	63,067		0.3%
	Custodian	1.00	1.00	1.00	6	7	5	58,886	62,901	61,070		-2.9%
	Custodian	1.00	1.00	1.00	6	7	8	59,086	63,101	66,990		6.2%
	Custodian	1.00	1.00	1.00	7	8	9	60,675	64,669	68,446		5.8%
	Custodian	1.00	1.00	1.00	6	7	8	56,486	59,981	63,870		6.5%
	Custodian	1.00	1.00	1.00	8	9	10	63,181	67,083	70,702		5.4%
	Custodian	1.00	1.00	1.00	6	7	5	58,886	62,901	61,070		-2.9%
	Custodian	1.00	1.00	1.00	8	9	10	59,981	63,163	66,782		5.7%
	Custodian	1.00	1.00	1.00	6	7	8	58,886	62,901	66,790		6.2%
	Custodian	1.00	1.00	1.00	7	7	8	60,875	63,101	66,990		6.2%
	Custodian	1.00	1.00	1.00	8	9	10	62,581	66,283	69,902		5.5%
	Custodian	1.00	1.00	1.00	7	8	10	60,675	64,669	69,902		8.1%
	Custodian	1.00	1.00	1.00	8	9	10	59,981	63,363	66,982		5.7%
	Custodian	1.00	1.00	1.00	5	7	5	57,014	62,901	61,070		-2.9%

PRD1 - FY2026														
Position	FTE	Sch	Lev	Step	FY26	FY26	FY26	FY26	FY26	FY26	FY26	FY26	FY26	Note
					Base	Other Regular Compensation	Education	Other Comp	Budget Adjustment	Estimate				
Custodian	1.00	BS	2	10		68,702	400			1,000			\$70,102	Longevity/Snow
Custodian	1.00	B	2	8		62,670	200			1,000			\$63,870	Longevity/Snow
Custodian	1.00	B	2	10		65,582	400			1,000			\$66,982	Longevity/Snow
Custodian	1.00	BS	2	9		67,246	200			1,000			\$68,446	Longevity/Snow
Custodian	1.00	BS	2	9		67,246	200			1,000			\$68,446	Longevity/Snow
Custodian	1.00	B	2	9		64,126	200			1,000			\$65,326	Longevity/Snow
Custodian	1.00	BS	2	8		65,790	200			1,000			\$66,990	Snow
Custodian	1.00	BS	2	10		68,702	600			1,000			\$70,302	Longevity/Snow
Custodian	1.00	BS	2	7		63,960				1,000			\$64,960	Snow
Custodian	1.00	B	2	6		62,067				1,000			\$63,067	Snow
Custodian	1.00	BS	2	5		60,070				1,000			\$61,070	Snow
Custodian	1.00	BS	2	5		60,070				1,000			\$61,070	Snow
Custodian	1.00	BS	2	5		60,070				1,000			\$61,070	Snow
BUDGETARY ADJUSTMENT											18,063		\$18,063	
Building Maintenance					61.00		4,579,057	58,300		59,000		18,063		\$4,714,420

PRD1 - FY2026	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	FY25	FY26	Change
	FTE	FTE	FTE	Step	Step	Step	Final	Current	Estimate	from 25		
Position	Custodian	1.00	1.00	1.00	8	9	10	62,781	66,483	70,102	5.4%	
	Custodian	1.00	1.00	1.00	6	7	8	56,286	59,981	63,870	6.5%	
	Custodian	1.00	1.00	1.00	8	10	10	62,581	64,557	66,982	3.8%	
	Custodian	1.00	1.00	1.00	7	8	9	60,875	64,869	68,446	5.5%	
	Custodian	1.00	1.00	1.00	7	8	9	60,875	64,869	68,446	5.5%	
	Custodian	1.00	1.00	1.00	6	9	9	59,086	63,163	65,326	3.4%	
	Custodian	1.00	1.00	1.00	6	7	8	58,886	62,901	66,990	6.5%	
	Custodian	1.00	1.00	1.00	8	9	10	62,981	66,683	70,302	5.4%	
	Custodian	1.00	1.00	1.00	5	7	7	57,014	62,901	64,960	3.3%	
	Custodian	1.00	1.00	1.00	6	7	6	56,286	59,781	63,067	5.5%	
	Custodian		1.00	1.00		10	5		67,477	61,070	-9.5%	
	Custodian		1.00	1.00		10	5		67,477	61,070	-9.5%	
	Custodian		1.00	1.00		10	5		67,477	61,070	-9.5%	
BUDGETARY ADJUSTMENT												
Building Maintenance	58.00	61.00	61.00				15,836	16,631	18,063	8.6%		
							4,132,955	4,556,642	4,714,420	3.5%		

PRD1 - FY2026										
Position	FTE	Sch	Lev	Step	FY26	FY26	FY26	FY26	FY26	FY26
					Base	Other Regular Compensation	Education	Other Comp	Budget Adjustment	Estimate
Note										
Public Works Craftsworker	1.00	N	4	9	77,210	3,088		3,000		\$83,298
Longevity/Snow										
Heavy Motor Equipment Operator	1.00	N	4	5	68,557	686		2,500		\$71,743
Longevity/Snow										
Arborist	1.00	N	5	8	79,997	1,200		3,000		\$84,197
Longevity/Snow										
Assistant Superintendent	1.00	G	9	5	90,156					\$90,156
Division Superintendent, Parks and Forestry	1.00	G	12	Max	133,004					\$133,004
Arborist	1.00	N	5	8	79,997			3,000		\$82,997
Snow										
BUDGETARY ADJUSTMENT									2,098	\$2,098
Forestry	6.00				528,921	4,974		11,500	2,098	\$547,493
Laborer 3	1.00	N	3	8	68,578	343		2,500		\$71,421
Longevity/Snow										
Heavy Motor Equipment Operator (budgeted as Laborer 3)	1.00	N	3	5	62,317			2,500		\$64,817
Snow										
Park Ranger	1.00	BS	2	7	63,960	200		1,000		\$65,160
Longevity/Snow										
Working Foreman	1.00	N	7	9	90,334	5,420		2,500		\$98,254
Longevity/Snow										
Working Foreman	1.00	N	7	9	90,334	6,323		2,500		\$99,157
Longevity/Snow										
Public Works Craftsworker	1.00	N	4	8	75,442	754		3,000		\$79,196
Longevity/Snow										
Public Works Craftsworker	1.00	N	4	7	73,258	366		2,500		\$76,124
Longevity/Snow										
Public Works Craftsworker	1.00	N	4	9	77,210	3,861		2,500		\$83,571
Longevity/Snow										
Public Works Craftsworker	1.00	N	4	9	77,210	3,861		2,500		\$83,571
Longevity/Snow										
BUDGETARY ADJUSTMENT									2,774	\$2,774
Parks	9.00				678,643	21,128		21,500	2,774	\$724,045
Public Works Craftsworker	1.00	N	4	9	77,210	3,861		2,500		\$83,571
Longevity/Snow										
Public Works Craftsworker	1.00	N	4	9	77,210	3,861		2,500		\$83,571
Longevity/Snow										
BUDGETARY ADJUSTMENT									643	\$643
Schools	2.00				154,420	7,721		5,000	643	\$167,784

PRD1 - FY2026	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	Change
Position	FTE	FTE	FTE	Step	Step	Step	Step	Step	Step	Final	Current	Estimate	from 25
Public Works Craftsworker	1.00	1.00	1.00	7	8	9	73,971	79,555	83,298				4.7%
Heavy Motor Equipment Operator	1.00	1.00	1.00	3	4	5	62,975	67,302	71,743				6.6%
Arborist	1.00	1.00	1.00	6	7	8	74,474	79,532	84,197				5.9%
Assistant Superintendent	1.00	1.00	1.00	9	4	5	102,284	85,498	90,156				5.4%
Division Superintendent, Parks and Forestry	1.00	1.00	1.00		Max	Max	125,369	129,130	133,004				3.0%
Arborist	1.00	1.00	1.00	6	7	8	73,761	78,774	82,997				5.4%
BUDGETARY ADJUSTMENT							1,971	1,942	2,098				8.0%
Forestry	6.00	6.00	6.00				514,805	521,733	547,493				4.9%
Laborer 3	1.00	1.00	1.00	6	7	8	63,895	67,783	71,421				5.4%
Heavy Motor Equipment Operator (budgeted as Laborer 3)	1.00	1.00	1.00	7	5	5	69,981	67,554	64,817				-4.1%
Park Ranger	1.00	1.00	1.00	6	6	7	58,886	61,070	65,160				6.7%
Working Foreman	1.00	1.00	1.00	7	8	9	87,763	93,823	98,254				4.7%
Working Foreman	1.00	1.00	1.00	7	8	9	89,387	94,685	99,157				4.7%
Public Works Craftsworker	1.00	1.00	1.00	6	7	8	70,377	75,184	79,196				5.3%
Public Works Craftsworker	1.00	1.00	1.00	5	6	7	67,763	72,068	76,124				5.6%
Public Works Craftsworker	1.00	1.00	1.00	7	8	9	75,358	79,792	83,571				4.7%
Public Works Craftsworker	1.00	1.00	1.00	7	8	9	75,358	79,792	83,571				4.7%
BUDGETARY ADJUSTMENT							2,534	2,592	2,774				7.0%
Parks	9.00	9.00	9.00				661,302	694,343	724,045				4.3%
Public Works Craftsworker	1.00	1.00	1.00	7	8	9	75,358	79,792	83,571				4.7%
Public Works Craftsworker	1.00	1.00	1.00	7	8	9	75,358	79,792	83,571				4.7%
BUDGETARY ADJUSTMENT							580	596	643				7.9%
Schools	2.00	2.00	2.00				151,296	160,180	167,784				4.7%

Fiscal Year 2026 Proposed Budget

PRD1 - FY2026	Position	FTE	Sch	Lev	Step	FY26	FY26	FY26	FY26	FY26	FY26	FY26	Note
						Base	Other Regular Compensation	Education	Other Comp	Budget Adjustment	Estimate		
	Project Manager (Engineering)	1.00	G	10	11	109,789		3,000			\$112,789	Vehicle Allowance	
	Administrative Specialist	1.00	I	5	5	72,813					\$72,813		
	Compliance Coordinator												
	Management Analyst (Engineering)	1.00	G	8	9	93,239					\$93,239		
	Administrative Specialist	1.00	I	5	3	68,036					\$68,036		
	Administrative Analyst												
	Administrative Analyst	1.00	GT	6	8	82,836					\$82,836		
	Director of Public Works	1.00	G	15	Merit	173,850					\$173,850		
	Administrative Assistant	1.00	I	3	11	71,780					\$71,780		
	Office Assistant												
	Sustainability Manager	1.00	G	9	9	100,521					\$100,521		
	Assistant Director of Public Works/Operations	1.00	G	13	MAX	142,043					\$142,043		
	Director of Administration for Public Works	1.00	G	12	Merit	103,744					\$103,744		
	Management Analyst	1.00	G	8	8	91,315	400				\$91,715	Longevity	
	BUDGETARY ADJUSTMENT									4,282	\$4,282		
	Administration	11.00				1,109,966	400	3,000		4,282	\$1,117,648		
	Civil Engineer	1.00	G	7	11	92,370	600				\$92,970	Longevity	
	Survey Party Chief	1.00	GF	6	6	78,770					\$78,770		
	Survey Party Chief	1.00	GF	6	10	86,258	1,000				\$87,258	Longevity	
	AutoCAD Technician	1.00	GF	4	11	78,936					\$78,936		
	Project Manager	1.00	G	10	11	109,789		3,000			\$112,789	Vehicle Allowance	
	Town Engineer	1.00	G	13	Merit	136,454					\$136,454		
	Senior AutoCAD Technician	1.00	GF	6	11	87,984	800				\$88,784	Longevity	
	Assistant Town Engineer	1.00	G	11	10	113,016					\$113,016		
	Civil Engineer	1.00	G	7	11	92,370	1,000				\$93,370	Longevity	
	Engineering Aide	1.00	GF	2	11	65,250					\$65,250		
	GIS Database Administrator	1.00	IE	7	11	92,372					\$92,372		
	Survey Party Chief	1.00	GF	6	7	80,870	800				\$81,670	Longevity	

PRD1 - FY2026	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	Change
Position	FTE	FTE	FTE	Step	Step	Step	Final	Current	Estimate	from 25			
Project Manager (Engineering)	1.00	1.00	1.00	11	11	11	106,487	109,591	112,789	2.9%			
Administrative Specialist	1.00	1.00	1.00	6	7	5	70,688	74,802	72,813	-2.7%			
Compliance Coordinator	1.00			11									
Management Analyst (Engineering)	1.00	1.00	1.00	11	8	9	82,934	88,655	93,239	5.2%			
Administrative Specialist	1.00	1.00	1.00	5	6	3	68,640	72,813	68,036	-6.6%			
Administrative Analyst	1.00			5									
Administrative Analyst	1.00	1.00	1.00	5	5	8	72,072	80,418	82,836	3.0%			
Director of Public Works	1.00	1.00	1.00		Merit	Merit	159,097	163,870	173,850	6.1%			
Administrative Assistant	1.00	1.00	1.00	9	10	11	65,013	69,693	71,780	3.0%			
Office Assistant	1.00			9									
Sustainability Manager		1.00	1.00		8	9	59,905	95,834	100,521	4.9%			
Assistant Director of Public Works/Operations	1.00	1.00	1.00		MAX	MAX	137,906	142,043	142,043				
Director of Administration for Public Works	1.00	1.00	1.00	11	11	Merit	108,674	108,674	103,744	-4.5%			
Management Analyst	1.00	1.00	1.00	6	7	8	82,242	86,966	91,715	5.5%			
BUDGETARY ADJUSTMENT							3,881	4,333	4,282	-1.2%			
Administration	13.00	11.00	11.00				1,017,539.00	1,097,692.00	1,117,648.00	1.8%			
Civil Engineer	1.00	1.00	1.00	10	1	11	85,752	90,080	92,970	3.2%			
Survey Party Chief	1.00	1.00	1.00	4	6	6	69,763	76,461	78,770	3.0%			
Survey Party Chief	1.00	1.00	1.00	8	9	10	78,883	83,098	87,258	5.0%			
AutoCAD Technician	1.00	1.00	1.00	10	11	11	72,946	76,627	78,936	3.0%			
Project Manager	1.00	1.00	1.00	10	10	11	104,439	107,482	112,789	4.9%			
Town Engineer	1.00	1.00	1.00		Merit	Merit	128,597	136,454	136,454				
Senior AutoCAD Technician	1.00	1.00	1.00	11	11	11	83,530	86,026	88,784	3.2%			
Assistant Town Engineer	1.00	1.00	1.00	8	8	10	102,122	105,186	113,016	7.4%			
Civil Engineer	1.00	1.00	1.00	10	11	11	86,352	90,680	93,370	3.0%			
Engineering Aide	1.00	1.00	1.00	OOR	11	11	63,803	64,157	65,250	1.7%			
GIS Database Administrator	1.00	1.00	1.00	OOR	11	11	58,604	89,681	92,372	3.0%			
Survey Party Chief	1.00	1.00	1.00	10	6	7	85,352	77,261	81,670	5.7%			

PRD1 - FY2026															
Position	FTE	Sch	Lev	Step	FY26	Base	Other Regular Compensation	FY26	Education	FY26	Other Comp	FY26	Budget Adjustment	Estimate	Note
BUDGETARY ADJUSTMENT															
Engineering	12.00					1,114,439	4,200				3,000		4,314	\$4,314	
Heavy Motor Equipment Operator	1.00	N	4	8		75,442					3,000			\$78,442	Snow
Public Works Craftsworker	1.00	N	4	7		73,258	366				3,000			\$76,624	Longevity/Snow
Heavy Motor Equipment Operator	1.00	N	4	9		77,210	5,405				3,000			\$85,615	Longevity/Snow
Heavy Motor Equipment Operator	1.00	N	4	5		68,557					3,000			\$71,557	Snow
Working Foreman	1.00	N	7	9		90,334	5,420				3,000			\$98,754	Longevity/Snow
Director of Streets and Transportation	1.00	G	12	Merit		106,090								\$106,090	
Assistant Superintendent	1.00	G	9	11		104,576	6,275							\$110,851	Longevity/Snow
Heavy Motor Equipment Operator	1.00	N	4	9		77,210	1,158				3,000			\$81,368	Longevity/Snow
Working Foreman	1.00	N	7	10		92,352	4,618				3,000			\$99,970	Longevity/Snow
Heavy Motor Equipment Operator	1.00	N	4	6		70,949					2,500			\$73,449	Snow
Heavy Motor Equipment Operator	1.00	N	4	9		77,210	1,158				3,000			\$81,368	Longevity/Snow
Laborer 2 (budget as Labore 3)	1.00	N	3	6		64,501					3,000			\$67,501	Snow
BUDGETARY ADJUSTMENT															
Highway	12.00					977,689	24,399				29,500		3,968	\$1,035,556	
Public Works Technician	1.00	N	5	10		83,782	1,257				3,000			\$88,039	Longevity/Snow
BUDGETARY ADJUSTMENT															
Traffic Control	1.00					83,782	1,257				3,000		339	\$339	
													339	\$88,378	

PRD1 - FY2026	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	Change
Position	FTE	FTE	FTE	Step	Step	Step	Final	Current	Estimate	from 25
BUDGETARY ADJUSTMENT										
Engineering	12.00	12.00	12.00				3,698	4,046	4,314	6.6%
							1,023,841	1,087,239	1,125,953	3.6%
Heavy Motor Equipment Operator	1.00	1.00	1.00	3	7	8	62,975	74,469	78,442	5.3%
Public Works Craftsworker	1.00	1.00	1.00	5	6	7	67,438	72,222	76,624	6.1%
Heavy Motor Equipment Operator	1.00	1.00	1.00	7	8	9	76,746	81,764	85,615	4.7%
Heavy Motor Equipment Operator	1.00	1.00	1.00	7	4	5	74,665	67,480	71,557	6.0%
Working Foreman	1.00	1.00	1.00	7	8	9	87,763	94,323	98,754	4.7%
Director of Streets and Transportation	1.00	1.00	1.00		Max	Merit	128,369	128,369	106,090	-17.4%
Assistant Superintendent	1.00	1.00	1.00	11	11	11	103,502	106,607	110,851	4.0%
Heavy Motor Equipment Operator	1.00	1.00	1.00	7	8	9	72,930	77,715	81,368	4.7%
Working Foreman	1.00	1.00	1.00	7	9	10	86,951	94,655	99,970	5.6%
Heavy Motor Equipment Operator	1.00	1.00	1.00	5	5	6	67,763	69,393	73,449	5.8%
Heavy Motor Equipment Operator	1.00	1.00	1.00	7	8	9	72,930	77,715	81,368	4.7%
Laborer 2 (budget as Labore 3)	1.00	1.00	1.00	5	5	6	61,530	63,798	67,501	5.8%
BUDGETARY ADJUSTMENT										
Highway	12.00	12.00	12.00				967,268	1,012,294	1,035,556	2.3%
Public Works Technician	1.00	1.00	1.00	8	9	10	79,411	84,070	88,039	4.7%
BUDGETARY ADJUSTMENT										
Traffic Control	1.00	1.00	1.00				79,716	84,384	88,378	4.7%

PRD1 - FY2026														
Position	FTE	Sch	Lev	Step	FY26	Base	Other Regular Compensation	FY26	Education	FY26	Other Comp	Budget Adjustment	FY26	Note
Equipment Mechanic	1.00	N	5	10		83,782	1,257				3,000		\$88,039	Longevity/Snow
Equipment Mechanic	1.00	N	5	10		83,782	838				3,000		\$87,620	Longevity/Snow
Master Mechanic	1.00	N	7	10		92,352	4,618				3,000		\$99,970	Longevity/Snow
Fleet Supervisor	1.00	G	10	11		109,789							\$109,789	
Equipment Mechanic	1.00	N	5	10		83,782	3,351				3,000		\$90,133	Longevity/Snow
Assistant Fleet Supervisor	1.00	G	8	11		96,983							\$96,983	
BUDGETARY ADJUSTMENT														
Fleet	6.00					550,470	10,063				12,000	2,202	\$574,735	
Laborer 3	1.00	N	3	5		62,317					3,000		\$65,317	
Assistant Superintendent	1.00	G	9	9		100,521							\$100,521	
Heavy Motor Equipment Operator	1.00	N	4	6		70,949					3,000		\$73,949	Snow/RTS Dump
Scalehouse Attendant	1.00	N	4	9		77,210	386				3,000		\$80,596	Longevity/Snow/RTS Dump
Heavy Motor Equipment Operator	1.00	N	4	9		77,210	772				3,000		\$80,982	Longevity/Snow/RTS Dump
Laborer 3	1.00	N	3	7		66,581	333				3,000		\$69,914	Longevity/Snow/RTS Dump
Heavy Motor Equipment Operator	1.00	N	4	10		78,978	395				3,000		\$82,373	Longevity/Snow/RTS Dump
Heavy Motor Equipment Operator	1.00	N	4	9		77,210	1,158				3,000		\$81,368	Longevity/Snow/RTS Dump
Working Foreman	1.00	N	7	8		88,317	883				3,000		\$92,200	Longevity/Snow/RTS Dump
Division Superintendent, Solid Waste/Recycling	1.00	G	12	4		106,856							\$106,856	
Monday Holidays (6)		N					14,502						\$14,502	Holiday Pay
BUDGETARY ADJUSTMENT														
Recycling & Solid Waste Disposal	10.00					806,149	18,429				24,000	3,264	\$851,842	

Section 3 - 25

Section 3 - '25'

PRD1 - FY2026										
	Position	FTE	Sch	Lev	Step	FY26	FY26	FY26	FY26	FY26
						Base	Other Regular Compensation	Education	Other Comp	Budget Adjustment
										Estimate
										Note
Department Totals										
		130.00				10,583,536	150,872		171,500	41,947
	Salary and Wage Base (5110)									\$10,947,855
	Other Regular Compensation (5110)									\$10,583,536
	Education Compensation (5192)									\$150,872
	Other Pay and Stipends (5197)									\$171,500
	Budgetary Adjustment (5110)									\$41,947
	Total									\$10,947,855

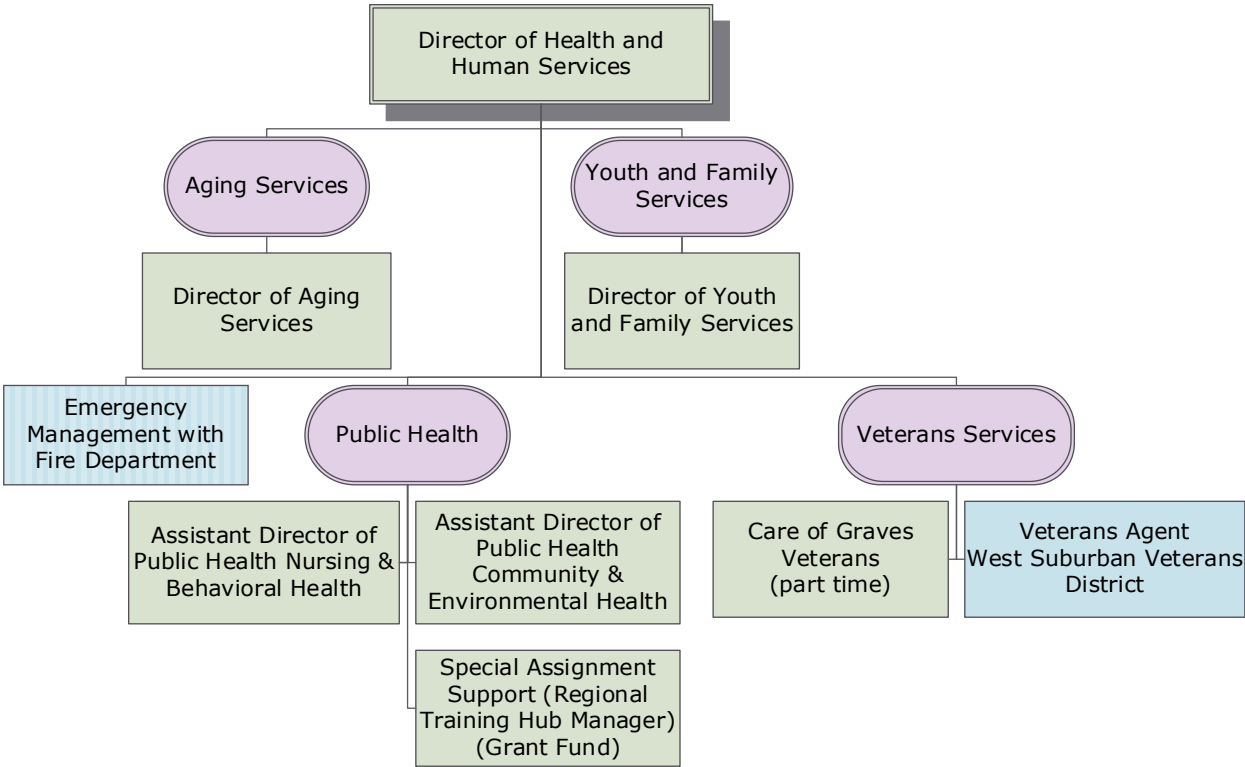
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Budget Request Short Form																																						
Budget		Municipal Parking Program																																				
Purpose																																						
The Town operates and maintains several municipal lots in and around the business districts for customer, visitor, and employee parking. The Town issues parking permits to local businesses for their employees at a fee. The Town maintains and enforces parking regulations in these lots. Municipal parking lots include Lincoln/Chestnut Street, Eaton Square, Mark Lee, Dedham Avenue, Chapel Street, and Kimball Lot.																																						
Budget Statement																																						
The Municipal Parking budget is utilized by the Town to seal pavement markings, repair fences, and maintain the landscaping in the municipally-owned parking lots. The funding is also used to pay lease fees for lots owned by outside organizations by utilized by the Town, such as the MBTA parking lot. In FY2025, the Town entered into an agreement with Arcadis to implement their HotSpot paid parking application in high traffic areas of the Town, such as the Downtown and the Heights. This will allow those parking in these areas of the Town to utilize an app on their phone to pay for parking instead of needing to have coins on them to pay at the meters.																																						
Budget Changes																																						
Salaries and Wages increasing \$2,213, 8.24%. Expenses and Services increasing \$4,181, 2.88%. Total Budget Submission increasing \$6,394, 3.71%. Salaries There are no changes to the overtime program for the municipal parking services. Increases in this budget are reflective of the base salary increases in the NIPEA collective bargaining agreement. Expenses and Services The increases seen in these expense lines are from two areas. The first is the annual lease costs for all three rented parking lots. The second is an increase in contractual pricing for the maintenance and property services covered under this budget. <table border="1"> <thead> <tr> <th>Line Item</th> <th>Description</th> <th>Change from FY25</th> <th>Comments</th> <th>Net Change</th> </tr> </thead> <tbody> <tr> <td>Salaries & Wages</td> <td>Overtime Salary & Wages</td> <td>\$2,213</td> <td>Contractual salary increase</td> <td>\$2,213</td> </tr> <tr> <td>Repairs & Maintenance Services</td> <td>Fence & Guardrail Repair</td> <td>\$523</td> <td>Contract pricing increase of 5%</td> <td>\$523</td> </tr> <tr> <td rowspan="3">Rentals & Leases</td> <td>Lease for Episcopal Church Lot</td> <td>\$1,000</td> <td>New lease pricing</td> <td rowspan="3">\$2,780</td> </tr> <tr> <td>Lease for First Church Lot</td> <td>\$1,000</td> <td>New lease pricing</td> </tr> <tr> <td>Lease for MBTA Lot</td> <td>\$780</td> <td>New lease pricing</td> </tr> <tr> <td rowspan="2">Other Property Related Services</td> <td>Paint Markings</td> <td>\$572</td> <td>Contract pricing increase of 5%</td> <td rowspan="2">\$878</td> </tr> <tr> <td>Pavement, Curbing, & Sidewalk Repair</td> <td>\$306</td> <td>Contract pricing increase of 4%</td> </tr> </tbody> </table>					Line Item	Description	Change from FY25	Comments	Net Change	Salaries & Wages	Overtime Salary & Wages	\$2,213	Contractual salary increase	\$2,213	Repairs & Maintenance Services	Fence & Guardrail Repair	\$523	Contract pricing increase of 5%	\$523	Rentals & Leases	Lease for Episcopal Church Lot	\$1,000	New lease pricing	\$2,780	Lease for First Church Lot	\$1,000	New lease pricing	Lease for MBTA Lot	\$780	New lease pricing	Other Property Related Services	Paint Markings	\$572	Contract pricing increase of 5%	\$878	Pavement, Curbing, & Sidewalk Repair	\$306	Contract pricing increase of 4%
Line Item	Description	Change from FY25	Comments	Net Change																																		
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	Pavement, Curbing, & Sidewalk Repair	\$306	Contract pricing increase of 4%																																			

Budget Request Short Form		
Budget	Municipal Parking Program	
I		
Description	Purpose	Amount
Salaries	Overtime	29,057
Repairs & Maintenance	Fence & Guardrail Repair	10,973
Rentals & Leases	Lease for Episcopal Church Lot	15,000
Rentals & Leases	Lease for First Church Lot	22,000
Rentals & Leasesa	Lease for MBTA Lot	26,780
Rentals & Leases	Parking Space Rental at CATH	10,920
Other Property Related Services	Misc. Property Related Services	5,000
Other Property Related Services	Mulching and Weeding	26,303
Other Property Related Services	Paint Markings	12,017
Other Property Related Services	Pavement, Curbing, & Sidewalk Repair	10,296
Other Property Related Services	Plantings	5,000
Grounds Keeping Supplies	Mulch	2,500
Public Works Supplies	Parking Meter Supplies	1,000
Public Works Supplies	Signs	1,800
Total Request		178,646
V2026		

Municipal Parking Program	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular											
Salary & Wage Temporary											
Salary & Wage Overtime	29,057	2,213			29,057	2,213		26,844	20,957.68	17,473.64	9,560.35
Salary & Wage Other											
Salary and Wage Total	29,057	2,213	8.2%		29,057	2,213	8.2%	26,844	20,957.68	17,473.64	9,560.35
Energy											
Non Energy Utilities											
Repairs and Maintenance	10,973	523			10,973	523		10,450	3,340.38	12,300.00	19,300.00
Rental and Leases	74,700	2,780			74,700	2,780		71,920	57,445.90	54,501.05	51,093.92
Other Property Related	58,616	878			58,616	878		57,738	69,054.10	29,700.00	42,800.00
Professional & Technical											
Communications											
Recreation										2,199.45	2,399.40
Other Purchased Services											
Energy Supplies											
Office Supplies											
Building & Equipment Rprs/Sp											
Custodial Supplies											
Grounds Keeping Supplies	2,500				2,500			2,500	2,805.00	2,720.00	2,635.00
Vehicular Supplies											
Food & Service Supplies											
Medical Supplies											
Educational Supplies											
Public Works Supplies	2,800				2,800			2,800	600.00	1,300.00	3,314.65
Other Supplies & Equipment									516.31	500.00	
Governmental Charges											
Travel & Mileage											
Dues & Subscriptions											
Other											
Expense	149,589	4,181	2.9%		149,589	4,181	2.9%	145,408	133,761.69	103,220.50	121,542.97
Capital Equipment											
Budget Capital											
TOTAL	178,646	6,394	3.7%		178,646	6,394	3.7%	172,252	154,719.37	120,694.14	131,103.32

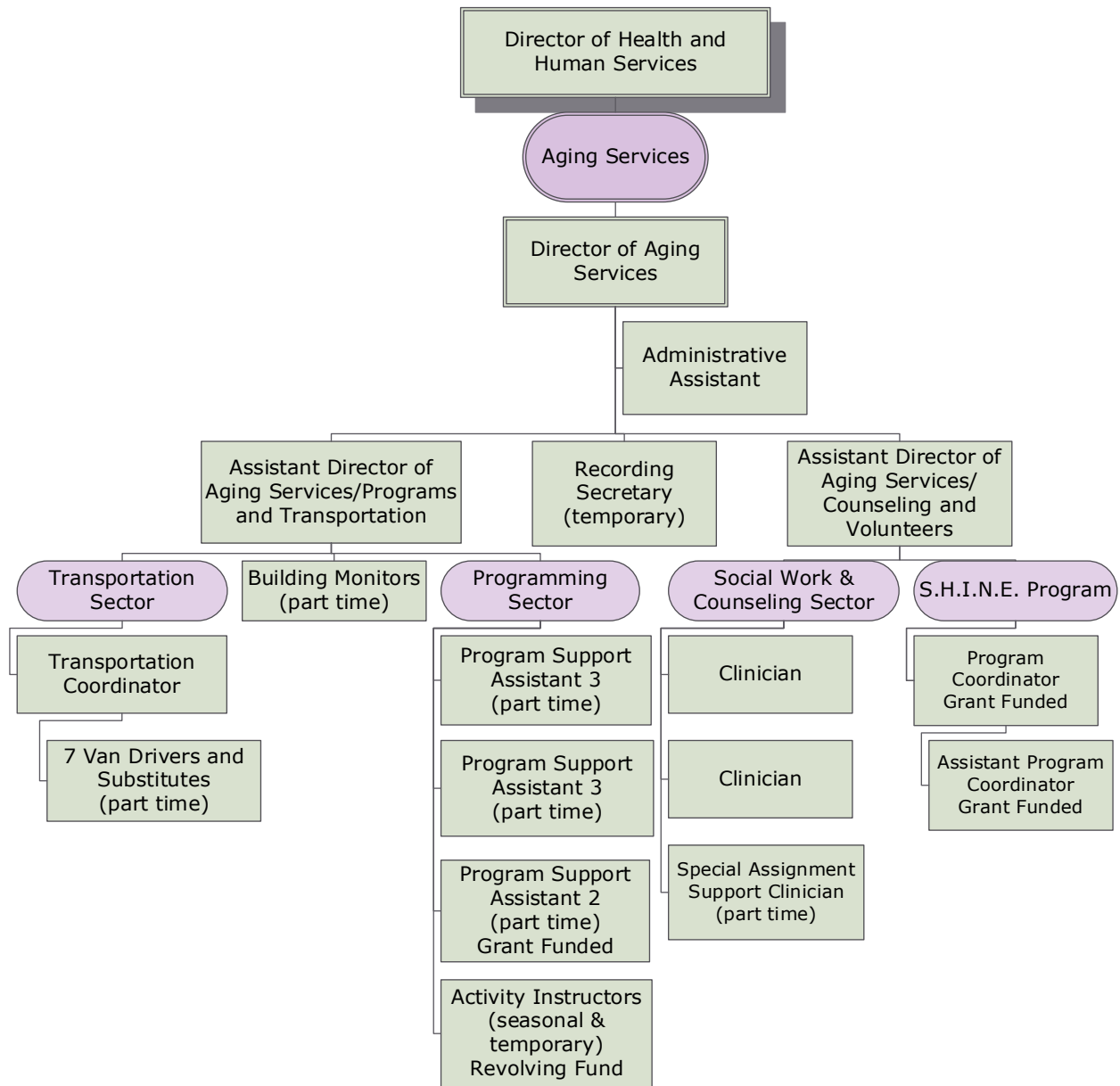
Department Organizational Chart
Health and Human Services Department



Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

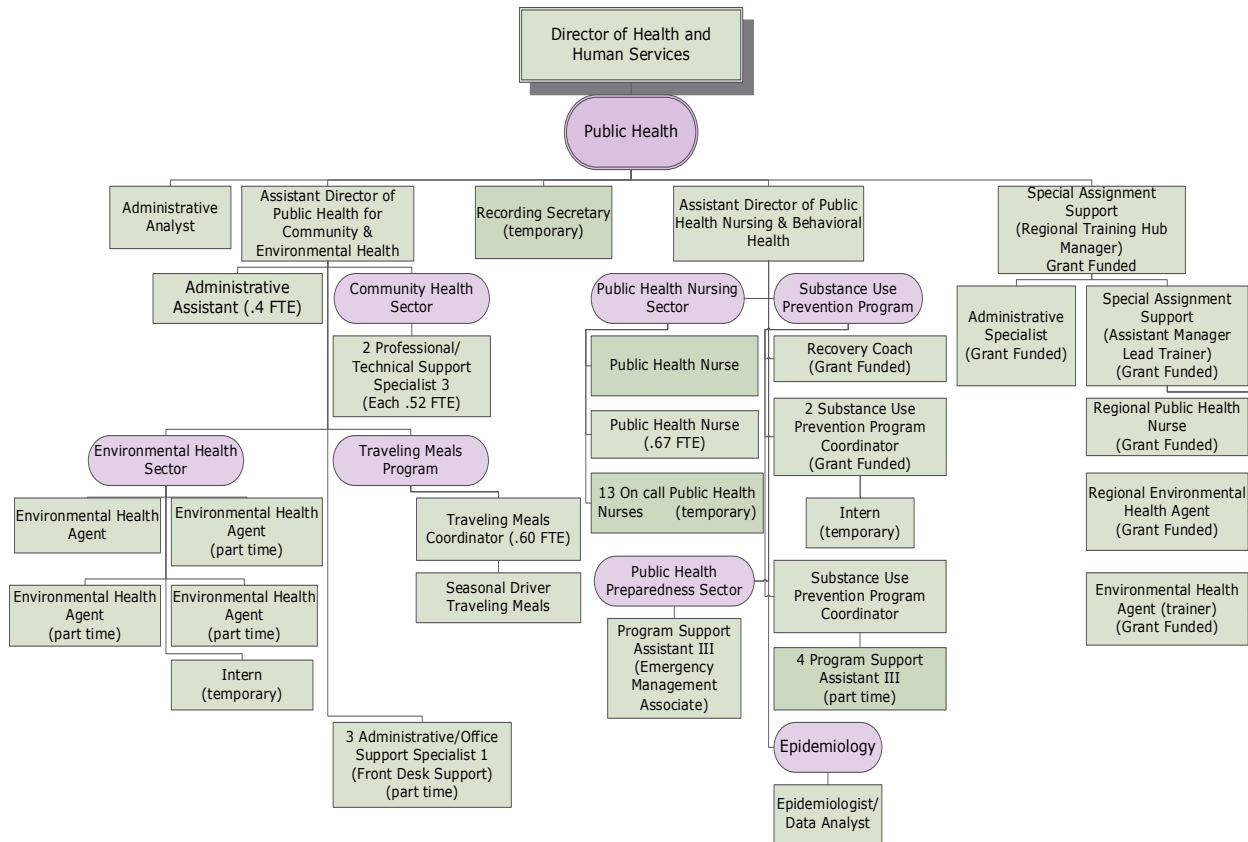
Department Organizational Chart

Aging Services Division

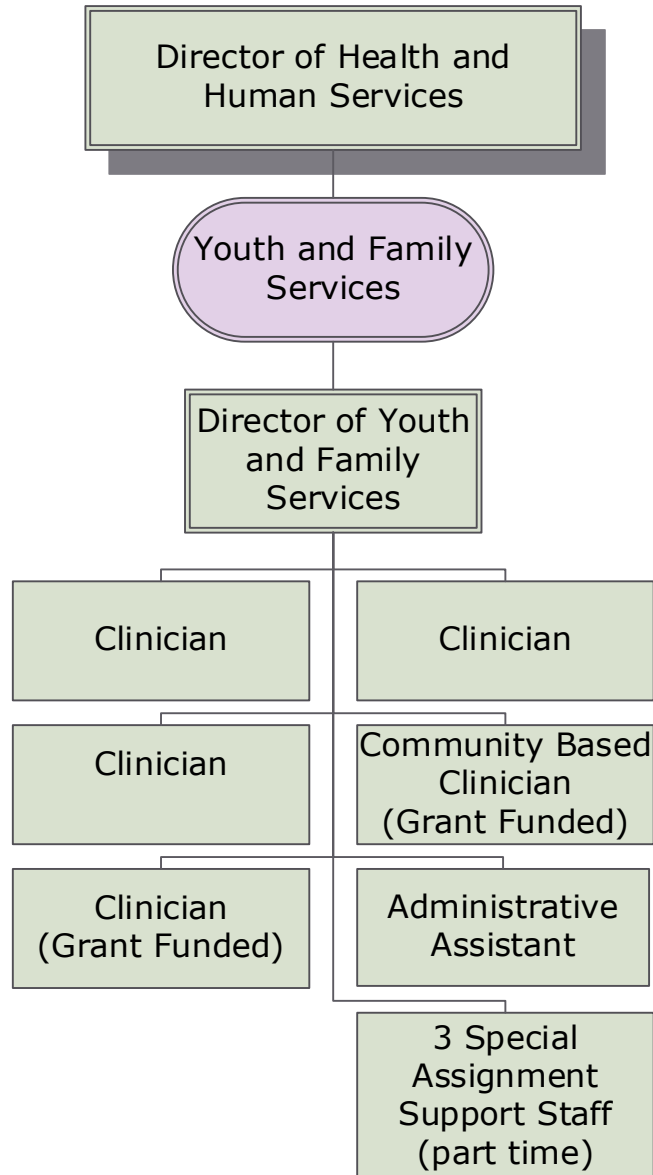


Department Organizational Chart

Public Health Division



Department Organizational Chart
Youth and Family Services Division



Department Information DSR1	
Department	Health & Human Services
Department Mission	
The Needham Department of Health & Human Services (HHS) provides programs and services that support and enhance the quality of life in Needham. HHS includes the following divisions: Aging Services, Public Health, Veterans' Services, and Youth & Family Services. Its mission is to protect, preserve, and promote the health, wellness, and social and emotional well-being of all Needham residents ***** Aging Services Division <u>Mission:</u> The mission of Aging Services is to respond to the needs of Needham's older residents by providing a welcoming, inclusive, and safe environment with programs, services, and resources that enhance their quality of life and provide opportunities for growth. The Center at the Heights serves as a focal point for supporting aging in the community. <u>On the Horizon:</u> The Aging Services Division continues to offer a wide variety of programs and services to older adults and their families through both in-person and hybrid platforms. Services include daily meals (both at CATH and delivered to residents' homes); health benefits counseling; creative and social classes; special events and trips; case management and counseling services; transportation; entertainment; information and referral services; educational programs; the fitness center; health and wellness programming; and volunteer opportunities. The Aging Services Division provides the resources and supports in Needham that are essential to healthy aging. Reducing socialization continues to be a top priority of the Aging Services Division. In the last FY the Aging Services team received a grant from the Executive Office of Elder Affairs to support hybrid programming, which including funding for our valuable programming staff as well as for the purchase of electronic tablets to be distributed at no charge in the community. The Aging Services Division has also prioritized mental health needs of older adults in the community by offering a free short-term counseling program, in addition to continuing to provide ongoing case management and information and referral services. Common topics of support include housing, public benefits counseling, home safety, long term care planning, and more. In addition to providing mental health and psychosocial supports essential to healthy aging, Aging Services is committed to addressing a broad array of needs relating to aging. The SHINE (Serving Health Insurance Needs of Everyone) program provides free health insurance counseling to Medicare beneficiaries and their families. Last FY, with additional state earmark funding, the SHINE program was able to do a substantial outreach campaign, which in turn has now increased demand for this valuable program. The Programming Department is another true asset to our division. Offering an array of both in-person, hybrid, and remote programming provides valuable connections and opportunities for engagement for older adults. The Programming Department has begun offering more exciting new trips and excursions, providing a variety of programs both based out of the Center and in the broader community. Providing opportunities for older adults to stay connected and engaged in the community remains a high priority for the Division.	

Department Information DSR1				
Department		Health & Human Services		
The Transportation Department continues to thrive, utilizing a fleet of four vehicles. The Aging Services Division recently completed a grant funded partnership with a local taxi company to enable transportation to and from the Center, shopping trips, and medical appointments within an 8-mile radius. A new grant through the Massachusetts Council on Aging Association is allowing the Aging Services Division to continue this service through rideshare agencies. Transportation continues to be a priority amongst older adults surveyed in the community. The breadth of services provided by the Aging Services Division illuminates the Town’s commitment to supporting healthy aging for its residents. The Aging Services Division is committed to continuing to meet the needs of older adults in the community and serving as a beacon for supporting goals related to healthy aging.				
<u>Budget Statement:</u> This year’s budget submission for Aging Services Division reflects reductions in five spending categories, reflective of the move towards more hybrid meeting and remote service options available in the community. Spending increase requests are reflective of increased service and programming offerings, as well as overall utilization of the CATH, particularly an increase in demands for excursions with transportation, as well as events serving food.				
Line	Division	Description	Change from FY2024	Comments
Other Expenses	Aging Services	EZ Pass Tolls	\$150	Increase reflects increased consumer desire for programming trips and excursions.
Wireless Communication	Aging Services	Cellular Device Service Charges	\$425	Slight increase to accommodate increases in monthly charges.
Printing & Mailing	Aging Services	Printing & Mailing	(\$250)	Reduction reflects the reduced cost of printing and production of flyers. and educational materials due to more availability of online platforms for outreach
Vehicle Supplies	Aging Services	Supplies related to van utilization	\$250	Increase in anticipation of new tires needed for COA van/s.
Gasoline/Diesel	Aging Services	Fuel for COA Vans	(\$101)	Small reduction in total budget for gasoline, reflects increased cost per gallon but reduction in total mileage projected.
Food & Service Supplies	Aging Services	Food and supplies related to direct programming costs	\$1,000	Increase reflects higher than anticipated attendance at food related events. Aging Services seeks to hold more DEI, community, and wellness events.
Computer Supplies & Equipment	Aging Services	Replacement technologies including monitors, wireless	\$3,000	NEW Category – Departments are now charged with budgeting for some replacement technology items including monitors, keyboards, mice, other

Department Information DSR1				
Department			Health & Human Services	
		keyboards, other peripherals, and smart phones		peripherals, and smart phones. Based on a division of 20 employees (not FTE), one-fifth of the monitors and other desktop items are planned for replacement each year. Aging Services has six staff members with smart phones (not including grant-funded staff members), and one-third of the smart phones are planned for replacement each year. Anticipated costs are \$400 per monitor, \$100 per wireless keyboard and mice combo, and \$250 per smart phone.
Line	Division	Description	Change from FY2024	Comments
Office Supplies	Aging Services	Office Supplies	(\$250)	Decrease reflects greater staff reliance on remote and internet-based software for daily tasks.
Mileage	Aging Services	Mileage reimbursements for work related travel	(\$250)	Increased utilization of remote platforms for conferences and meetings with consumers has reduced the need to physically travel to meetings
Dues & Memberships	Aging Services	Professional Association Dues	(\$110)	Reduction to reflect lower than anticipated spending in prior years

There are no DSR4 or DSR5 budget requests for the Aging Services Division. For the overall HHS Department in FY2024, underspending of 0.02% of salary costs and 0.00% of expense line costs occurred. In total, \$348.02 dollars were unspent and will roll into Free Cash. That represents a return of 0.01% of the allocated FY2024 funding.

Accomplishments & Activities:

Programming:

- The Programming Unit continues to embrace a hybrid model for programming. This model is more popular per surveying and allows staff to reach a wider base of consumers. Programs include, community meals, health and wellness classes, educational lectures, card games, music programs, and more. This calendar year, Aging Services has logged nearly 6,000 duplicated check ins for programming. On average the programming department organizes between 25-30 programs a day, including at least one program unique to that day only.
- In partnership with Springwell Elder Services, the Aging Services Division continues to provide home delivered meals program in addition to serving as a congregate meal site. With the help of dedicated staff and volunteers, the Aging Services Division delivers an average of 50-60 meals per day. This number often increases in the winter. Consumers

Department Information DSR1		
Department	Health & Human Services	
are also able to opt to eat their meal in-house at CATH.		
Social Services:		
- The Social Services Unit continues to provide case management, information and referral services, and counseling to older adults in Needham. Social Workers offer in-person individual and group support services, both in the office as well as in the homes of homebound older adults. The Social Work Unit is now also offering walk-in appointments once a week at the Needham Community Council’s food pantry. In FY2024, the Social Work Unit served 376 individuals and logged 4,445 interactions. - The Social Services Unit continues to offer short-term counseling services to residents over 60 as a supplemental support for those struggling with mental health concerns. This service is free of charge.		
Transportation:		
- Our Transportation Department provides essential rides to older adults in Needham to and from the Center, on shopping excursions, and trips. A grant from MassDevelopment allowed the Aging Services Division to resume its medical taxi ride program, offering free transportation to medical appointments within an 8-mile radius for older adults in Needham. This program will transition to a rideshare services sponsored by a grant through the Massachusetts Council on Aging Association. - Last FY, the Aging Services Division provided approximately 4,700 rides to over 200 consumers through our fleet of vans. This excludes those who utilized medical transportation through our taxi program.		
Volunteers:		
37 volunteers supported the Aging Services Division in FY24, providing 1,477 hours of service. Volunteers provide vital in-person support including assisting in the Boutique, delivering meals, managing the front desk, and helping serve food in the Café.		
SHINE:		
- SHINE (Serving Health Insurance Needs of Everyone) is a free service that provides health insurance counseling for Medicare beneficiaries and their caregivers. Last FY the MetroWest SHINE Program had a 42% increase in group outreach efforts, and a 7.9% increase in contacts. - The MetroWest SHINE Program documented a \$4,717,903.62 savings in medical costs through assisting consumers in registering for the right plan for them.		
In FY 2024, the Aging Services Division received the following grants:		
Grantor	Amount	Comments
EEOA - SHINE	\$73,000	SHINE Counselors
EEOA – SHINE Earmark	\$238,234.67	Legislative Earmark
EEOA - Formula	\$113,106	General statewide population-based funding for programs and services

Department Information DSR1			
Department		Health & Human Services	
EOEA-Hybrid Programming	\$39,160	A grant to fund Aging Services Programming staff and distribute a number of electronic tablets to older adults in Needham at no cost.	
MCOA	\$9,999	A grant to fund medical transportation for older adults over the age of 60 in Needham through Rideshare services.	
NCOA	\$10,000	COVID-19/Influenza Vaccine Initiatives	
Aging Total	\$383,499.67		

On the Horizon

Public Health Division

Mission:

The Needham Public Health Division is empowered through the Needham Board of Health by the Massachusetts General Laws to enforce state and local public health and environmental regulations.

The mission of the Division is to prevent disease, promote health, and protect the public health and the social well-being of Needham residents, especially those who are most vulnerable. Public Health staff work toward fulfilling this mission through collaboration with state and local agencies and community partners. The work largely consists of promoting health practices based on research and evidence, enforcing local and state regulations, and advocating for policy and regulatory changes that promote health and well-being.

One the Horizon:

Public health staff completed a busy year in FY2024, and a number of critical plans and reports were developed and finalized last year including the Community Health Assessment (CHA) and the Community Health Improvement Plan (CHIP), and a Five-Year Opioid Strategic Plan.

Like last year, some of the key needs and issues that are increasing and are forecasted to continue to increase include continuing vaccination clinics (and requests for new vaccinations like RSV); acquiring funding to address ongoing and emerging concerns about domestic violence, hoarding, and homelessness; and mental health and substance use prevention. Some of the ongoing needs for the public health division include reviewing, and updating policies, procedures, and regulations and pursuing public health accreditation with a final application due in mid-November 2024.

Budget Statement:

This year's base budget submission for the Public Health Division reflects increases in some lines to accurately reflect the costs of certain services and equipment which have escalated rapidly in the last three years. The largest actual increase is requested in the Computer Supplies &

Department Information DSR1				
Department		Health & Human Services		
Equipment line and reflects the Town’s new requirement that departments and divisions budget for the costs of replacing monitors, wireless keyboards and mice, other peripherals, and smart phones. The budget chart below also reflects the move of \$96,500 for Professional/Technical – Licensed Professionals funding line to the Professional/Technical – General funding line to more appropriately reflect the spending category that is used each year.				
Line	Division	Description	Change for FY2024	Comments
Professional/Technical	Public Health	Contracts	\$97,500	Contract costs have increased modestly (\$1K). There is also a transfer from the Licensed Prof/Technical line to more accurately reflect the proper category of the spending
Professional/ Technical – Seminars & Trainings	Public Health	Trainings for staff members	\$1,000	Costs of trainings have increased, as well as the size of the staff of the division
Professional/ Technical – Software License Fees	Public Health	Annual license costs for inspection and other software	\$1,500	Slight increase to account for increased license costs, expenditures exceeded budget by more than \$5K in FY2024
Licensed Professional & Technical	Public Health	Contracts	(\$96,500)	Moving funding across lines – the nature of the PH Division contracts is that most of them do not involved licensed environmental professionals and should be more appropriately classified in Professional/Technical overall.
Advertising	Public Health	Advertising of job postings	(\$1,250)	Budgeted funds were reduced due to less spending in previous fiscal years.
Communications	Public Health	Communication	(\$2,000)	There has been significant underspending in this line, and it is now reduced by one-third to reflect the history of recent expenditures.
Communications – Postage	Public Health	Postage/Mailing Costs	(\$250)	Funds were reduced based on prior year

Department Information DSR1				
Department		Health & Human Services		
				expenditures which were well below budget
Line	Division	Description	Change for FY2024	Comments
Wireless Communications	Public Health	Phones, iPad monthly charges	\$1,250	Staff size has increased with the need for phones and iPads for inspectors
Printing & Mailing	Public Health	Printing and mailing of documents	(\$250)	Budgeted funds were reduced due to less spending in previous fiscal years, as well as increased use of email and online distribution of notices
Legal Notices	Public Health	Legal Notices for proposed changes in Board of Health regulations	(\$250)	A small reduction to reflect the reduced frequency with which legal notices have been utilized over the last three FYs
Mileage	Public Health	Mileage	(\$100)	Decrease in driving distances
Computer Supplies & Equipment	Public Health	Replacement technologies including monitors, wireless keyboards, other peripherals, and smart phones	\$4,500	NEW Category – Departments are now charged with budgeting for some replacement technology items including monitors, keyboards, mice, other peripherals, and smart phones. Based on a division of 31 employees (not FTE), one-fifth of the monitors and other desktop items are planned for replacement each year. Public Health has 18 staff members with smart phones (not including grant-funded staff members), and one-third of the smart phones are planned for replacement each year. Anticipated costs are \$400 per monitor, \$100 per wireless keyboard and mice combo, and

Department Information DSR1				
Department		Health & Human Services		
				\$250 per smart phone.
Governmental Charges	Public Health	Licenses & State Certifications for staff	\$450	The cost of some of renewing various credentials and licensures from MA DPH and the Boards of Registration
Conference In-State	Public Health	In-state travel for conferences	(\$800)	More out-of-state conferences
Mileage	Public Health	Mileage	\$150	Increased staff and increased staff driving
Dues & Memberships	Public Health	Dues & Memberships	\$395	More staff and additional memberships

There are no DSR4 or DSR5 budget requests for the Public Health Division. For the overall HHS Department in FY2024, underspending of 0.02% of salary costs and 0.00% of expense line costs occurred. In total, \$348.02 dollars were unspent and will roll into Free Cash. That represents a return of 0.01% of the allocated FY2024 funding.

Accomplishments & Activities:

Environmental Team Accomplishments and Activities:

- The highest priority of the Environmental Health Unit is to protect the public's health through implementation and enforcement of State and Federal regulations and local Board of Health ordinances to ensure compliance with environmental health and safety standards.
- The Environmental Health team monitors and regulates a wide range of business establishments, facilities and activities, including, but not limited to: food service establishments; tobacco retail vendors; Medical Marijuana Treatment Center; Biotech companies; residential housing; construction activities (demolition, septic system and well installations); waste hauling; bodywork; public and semi-public swimming pools; and many other activities. We review online permit applications and issue permits through the Town's ViewPoint Cloud permitting website. These permit reviews have become more frequent now that building projects, including septic system installations, have ramped back up again. We are also seeing an uptick in pest nuisance complaints throughout town, which we are investigating and sending out pest control information and working in conjunction with owners and pest control operators as issues arise, on a case-by-case basis. We developed a pest control brochure to educate the public on how to prevent the risk of pests.
- Our team continues to provide outreach/education to the community about environmental health issues and current food safety topics. We conduct 4 annual Food Safety Forum trainings (which includes one bilingual Spanish training) to all our permitted food establishment owners, managers, and staff. We have adopted FDA Voluntary National Retail Food Regulatory Program Standard 6, where we revised our Board of Health approved Food Code Enforcement Policy, which strengthens our food safety standards and encourages our permitted food establishments to be more proactive with their food safety practices, with having a strict disciplinary structure, which includes fining for ongoing repeat critical food safety violations. We will also be rolling out our Food Establishment Excellence Program inspection report scoring initiative, which scores reports on a scale of 1 – 100, which we hope will also help incentivize ongoing compliance with

Department Information DSR1	
Department	Health & Human Services
the FDA Food Code. Our food establishment inspection reports have also been posted online for the public to view and download. These initiatives have been revised after feedback received by our food establishment owner/managers, along with our inspection team, after the conclusion of our six-month pilot program, which wrapped up last spring. • In 2024, the Public Health Division Environmental Team was awarded the following combined base and travel/training grant from the National Environmental Health Association (NEHA) and U.S. Food and Drug Administration (FDA), specifically from the FDA Retail Flexible Funding Model (RFFM) Grant Program, to adopt and maintain additional FDA Voluntary National Retail Food Regulatory Program Standards and to allow staff to attend conferences. The following grants were received: - NEHA-FDA Development Base Projects and Staff Trainings Award: \$10,000.00 to enable us to continue to complete and meet the requirements for adopting additional FDA Standards, specifically our last standard, FDA Standard 8 -Program Support and Resources,. And this funding will also enable us to re-assess and maintain our existing standards. This award will also allow staff to travel to food safety national and local conferences and seminars to keep our staff apprised of the latest updates in the field of Environmental food safety and health and to satisfy requirements for FDA Standard 2- Standardization of Inspection Staff. The goal with this grant was to allow us to hire a consultant to audit our FDA Standard 8, which our summer intern assisted us with, however, we learned we will need to take more time to adopt due to the amount of data that is still needed to satisfy this standard, which will require additional staffing help to accomplish. This grant funding also enabled us to hire a food safety consultant to help us maintain our FDA Standard 7- Industry and Community Relations, to assist us with our annual permitted Food Establishment educational forum trainings, specifically to translate our PowerPoint slides and to hold our virtual bilingual Spanish forum training coming up in November. • This NEHA-FDA grant funding allows us to continue our progressive work on adopting and maintaining the nine U.S. Food and Drug Administration's Voluntary National Retail Food Regulatory Program Standards. In mid-October 2024, the Public Health Division applied for additional NEHA/FDA grant funds to pursue the adoption of additional Voluntary National Retail Food Regulatory Program Standards during FY 2025, and we were awarded \$10,000.00. Our goal is to finish meeting the requirements of Standard 8-Program Support and Resources, and to continue work on maintaining our already adopted standards. The FDA Standards that we are looking to maintain in the coming year are FDA Standard 1 – Adoption of 2022 FDA Food Code; FDA Standard 2- Standardization of Inspection Staff; Standard 5- Foodborne Illness and Food Defense Preparedness and Response; and Standard 7- Industry and Community Relations. We will also continue to follow the practices in our already adopted FDA Standard 6- Compliance and Enforcement, by revising our Food Code policy as needed, and also our FDA Standard 9- Program Assessment – Risk-based inspection program, by increasing the risk levels of food establishments, which would allow us to increase the number of routine inspections, as needed. • We have been very successful in receiving grant money from the FDA for the past <u>seven years</u>. These FDA grants are and continue to be a critical source of funding and allow the Division to continue to hold these annual permitted food establishment mandatory forum trainings in order to train more than 80% of Needham's 130+ food service establishments on the current Food Code requirements and to review our the most frequently cited Food Code violations that are documented during our inspections. This year for our four upcoming trainings in November, we	

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are focusing on our revised Food Safety Excellence Program, which encompasses our newly revised Board of Health approved Food Code Enforcement Policy and our revised Food Establishment Inspection Report Scoring initiative, and we will also provide up to date information about safe food handling practices and requirements; as a result, re-training our permitted food establishment owners and management staff on an annual basis has proved to be a significant step towards improving food safety compliance in Needham. We are happy to continue to provide these free trainings and hope to expand them in the future. Accreditation - During FY24 and continuing into FY25, the Needham Public Health Division focused on applying for full public health accreditation. The application was completed and submitted in mid-December 2024. We are awaiting feedback from the Public Health Accreditation Board to learn if the submission requires editing. Next, will be a site visit and then the decision about whether Needham Public Health Division will be accredited. The accreditation process has identified some areas, such as quality improvement, performance management, and workforce development, that will require ongoing work. If we achieve accreditation, Needham will apply for reaccreditation in five years. The Traveling Meals Program - The successful Traveling Meals program continued to provide meals to the most vulnerable home bound population in town, especially those Needham residents living alone with cognitive or physical limitations that impair meal preparation abilities, with an average of 924 meals delivered to 53 clients per month in FY24. We have up to 28 volunteers delivering meals for nine months out of the year and an average of four paid part-time staff working during the summer months, to continue providing the nutritionally balanced two-meal packages year-round to our clients. FY 2024 and FY 2025 continued to see increases in activities such as CPR training to the community, vaccinations, and the need for more substance use prevention, harm reduction, and mental health resources. There continues to be an increased need for financial assistance, food access, and other educational needs. Nursing During FY 2025 the Public Health Nursing team continued to provide influenza and COVID-19 vaccinations as needed and continued to adjust to the changing climate. The Public Health Nursing team is working to provide the Foundational Public Health Services that the Massachusetts Department of Public Health is working to roll out to each town and city, as levels of services to provide to every resident in Massachusetts. The Public Health Nurses have been working to develop a mother-baby check-in program for every new mother in Needham. Epidemiology The data analyst/epidemiologist who has been able to provide data driven analyses to help inform the Public Health team's work. Providing more informed decisions-based data driven outcomes has allowed the Public Health team to better inform the community and find new ways to reach the most needed residents and increase the response to public health concerns. The data analyst/epidemiologist has been working across departments with teams such as the Schools, Sustainability Manager, and the Fire Dept. on projects that include sustainability, climate change, informational data development, and data sharing needs.	

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Substance Use Prevention The Substance Use Prevention Teams continue to provide services and education to Needham residents and its shared services partners. Some of the key services include the MetroWest Adolescent Health Survey data that continues to be a source of data and information to help decrease substance use in adolescents. Peer Recovery Coaching and community outreach has been another important piece for FY 2025 that has reached many new residents who are curious about recovery and families who would like to help loved ones with recovery. Opioid education, harm reduction, and program development have been another large piece of the Substance Use Prevention team's work. Public Health Preparedness In FY 2025 Public Health Emergency Team has been working to develop new plans and updating old ones for emergency operation needs. They have worked to provide education and training to the Medical Reserve Corp and to develop emergency materials that are available and culturally appropriate including all languages for all Needham residents	
Budget Statement	
Veterans Services Division <u>Mission:</u> The mission of the Veterans Services Division is to provide services determined by Massachusetts law including: the administration of benefits for veterans and their families who meet eligibility criteria; the care of veterans' graves, ensuring the burial of indigent veterans and their eligible family members; the ceremonial observance of national and state holidays dedicated to veterans and patriotic purposes; to take such actions as may be necessary to ensure the well-being of Needham's veterans; and to actively pursue available federal benefits for veterans and their families. Needham is a member of the West Suburban Veterans District, which was established in fiscal year 2010. The District also includes Wayland, Wellesley, Weston, and Westwood. The district includes a Veterans Director (interim VSO) and a Deputy Director (currently vacant) to work with each community. <u>On the Horizon:</u> Partnerships and Outreach continue to grow within the Veteran Services Division, enhancing the Division's ability to provide necessary services to not only low-income Veterans and their families, but also to assist widows and family members with VA applications and to provide resources to assist in the care of their loved ones. One such partnership that is growing rapidly is the joined forces with SSVF (Supportive Services for Veteran Families). The core Concepts of SSVF are Housing First, Crisis Response and Choice. "Choice" refers to the "powerful engagement tool and one that is critical to the success of the Housing First model. Empowered participants are more likely to remain involved in activities after their placement, particularly if these activities have been mutually identified, with their case managers, as supporting their housing stability". <u>Budget Statement:</u>	

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As a member of the West Suburban Veterans District (WSVD), Needham receives dedicated support for the administration of benefits and services to veterans and their families. The vast majority of the Veterans Services budget is consumed with those two cost categories (veterans’ benefits and district administration costs), and funding for Memorial Day ceremony, flags and grave markers, Purple Heart Day Ceremony, Veterans Day remembrance and Vietnam Veterans Day. Some of the funds spent on veterans’ benefits and other services are eligible for up to 75% reimbursement from the Commonwealth. The presumption based on previous budgets and previous years’ expenditures is that \$75,000 is an appropriate estimate. This budget was developed based on the best estimate of the FY 2024 WSVD assessment, the surplus that was available in FY 2024 from the two primary funding lines (Governmental Charges and Veterans’ Benefits) and the projected spending levels in FY 2025. Overall, the budget shows an increase in Governmental Charges from \$67,000 to \$75,000 and a reduction in Veterans Benefit costs from \$25,000 to \$17,500. The difference between the FY 2025 budget and the FY 2026 request is \$8,000 in Governmental Charges line and an increase of \$2,000 in supplies & equipment as the cost for flags and other supplies for ceremonies have increased.				
Line	Division	Description	Change from FY2024	Comments
Other Property Related Services	Veterans Services	Other Services	(\$500)	Repairs and maintenance services related to care of graves has decreased
Communications	Veterans Services	Postage	(\$10)	Reduced spending on postage due to reduced mailings
Office Supplies	Veterans Services	Office Supplies	(\$10)	More functions are performed electronically, so there is reduced need for office supplies
Food & Service Supply	Veterans Services	Food Service	\$500	Costs for food at Veterans and Memorial Day Observances has increased
Other Supplies & Equipment	Veterans Services	Other Supplies & Equipment	\$3,000	The costs of flags for Veteran graves has increased significantly for the third year in a row, despite efforts to find alternate suppliers
Governmental Charges	Veterans Services	Governmental Charges	\$2,500	The FY2026 budget for the West Suburban Veterans’ District has not yet been set, although an increase is seen as highly likely as the WSVD re-hires after significant staff departures.

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There are no DSR4 or DSR5 budget requests for the Veterans Services Division. For the overall HHS Department in FY2024, underspending of 0.02% of salary costs and 0.00% of expense line costs occurred. In total, \$348.02 dollars were unspent and will roll into Free Cash. That represents a return of 0.01% of the allocated FY2024 funding.	
Accomplishments and Activities	
Youth & Family Services Division <u>Mission:</u> To provide leadership in developing a community focus on youth and family issues, and to promote community wellness by: advocating for youth and family interests; developing and implementing quality wellness programs and clinical services; educating and communicating with the public regarding youth and family issues; identifying and addressing youth and family needs; and partnering with agencies that serve youth and families. <u>On the Horizon:</u> The mental health of our youth is a pressing concern, exacerbated by recent societal challenges, including the COVID-19 pandemic. As we seek to bolster mental health support for our youth, it is imperative to address the alarming statistics that highlight the urgency of this need. Recent data indicates a significant rise in mental health issues among youth in Needham. According to the MetroWest Adolescent Health Survey, 35% of high school students and 23% of middle school students report feeling nervous, anxious, or on edge at least half the days in the past 2 weeks (prior to the survey) and 28% of high school students and 16% of middle school students report feeling unable to stop or control worrying. 22% of high school youth and 13% of middle school youth reported depressive symptoms over the past 12 months, and 12% of high school youth and 8% of middle school youth reported engaging in intentional self-injury in the past 12 months. 9% of high school youth and 12% of middle school youth seriously considered suicide in the past 12 months; and 2% of high school youth and 3% of middle school youth attempted suicide in this time. In response to this escalating need, Needham Youth and Family Services has proactively increased its capacity to address the heightened demand for mental health support. Part of the difficulty is that other mental health organizations in the area are experiencing similar volumes, making it hard for anyone to receive services. The Youth & Family Services team has expanded and have specialized staff trained to manage higher levels of need and acuity among our youth population. In addition, Youth & Family Services continues to host two graduate level interns to help with the increase in mental health needs. This increase in staffing not only allows us to serve more individuals but also to provide tailored interventions for those experiencing more severe mental health challenges. As in years past, Youth & Family Services is going to provide robust clinical support through individual, family, and group therapy sessions. Our licensed therapists employ evidence-based practices tailored to the unique challenges faced by youth and their families. These therapeutic interventions address issues such as anxiety, depression, substance misuse, suicidality, social struggles and behavioral challenges, fostering resilience and healthier coping strategies. We have been able to significantly increase our capacity for clinical services with our full-time	

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additional staff member. The division staff also understand that mental health crises can arise unexpectedly and in response we offer crisis response services to provide immediate support. Our trained staff are equipped to handle urgent situations, ensuring that youth and families receive timely care and guidance during critical moments. Staff continue to attend training courses and explore strategies to best support the community when it comes to crisis situations. In addition, we believe that effective mental health support extends beyond clinical settings. Our outreach initiatives engage with families and youth throughout the community, raising awareness about mental health resources and promoting positive mental health practices. We host workshops, informational sessions, and community events to connect with families and ensure they know how to access our services. Youth & Family Services staff are meeting regularly to ensure that the overall mental health needs of the community are being met and are creating innovative programs to address these needs. Staff are constantly outreaching the community to get input on programming from community providers, school personnel and residents. Staff have been involved in various committees and coalitions to ensure that information is shared across divisions and organizations. Youth & Family Services is partnering with community-based organizations for funding support and outreach possibilities. Last year we created a very important partnership with some local organizations including the Needham Community Council and the Becca Schmill Foundation to create and implement a workshop series to raise awareness around mental health, providing concrete interventions and education so that parents, caregivers, and community members are better able to manage themselves and their loved ones as it relates to mental health. This partnership will continue to grow this year to provide additional support to the community. Youth & Family Services will continue to offer various enrichment programs designed to enhance social skills, build self-esteem, and promote healthy relationships. These programs include life skills workshops, social-emotional learning sessions, and recreational activities that provide youth with opportunities to explore their interests and develop new competencies. One of our continued growth efforts is our volunteer programs. We encourage youth to engage in community service as a way to foster a sense of responsibility and connection to their community. Through organized service projects, young people can contribute positively while gaining valuable experiences that enhance their empathy and social skills. One of the bigger initiatives that started last year and will continue this year is the roll out of teen Mental Health First Aid. Mental Health First Aid is a course that teaches people how to identify, understand and respond to mental illnesses and substance use disorders. The training gives people the skills needed to reach out and provide initial help and support to someone who may be developing a mental health or substance use problem or experiencing a crisis. This class not only teaches skills, but also helps to eliminate the stigma of mental health, helping people to be less resistant to seeking treatment. Over the past couple of years, Youth & Family Services has been involved in implementing Youth Mental Health First Aid which equips adults with skills on how to respond to youth experiencing difficulties. This year, Youth & Family Services is working closely with the Needham Resiliency Network to train leaders in the community. In addition, this past academic year staff instructed the entire 10th grade of Needham High School in the teen version of this course, which teaches students how to respond to their peers experiencing a mental health challenge. This required 90 hours of training at the high school. This year, staff will continue this initiative, which will result in approximately 50% of the students at Needham High School having information about how to respond to a mental health challenge or crisis. Two staff members are also working on getting certified to teach Adult Mental Health	

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First Aid with a focus on training more community members and town staff. Another certification training that staff will be offering to community members this year is Question, Persuade, Refer (QPR), which is a suicide prevention model to reduce suicidal behaviors and save lives by providing innovative, practical and evidence-based instruction. In addition to the community training initiatives, our Youth & Family Services staff are deeply committed to enhancing their clinical expertise. Given the pressing clinical needs within our community, our team prioritizes ongoing education in the latest modalities and interventions. This year, we aim to advance our training efforts, ensuring that all staff are equipped with the skills necessary to address a diverse range of mental health challenges and crises effectively. One of the bigger initiatives that the division is trying to incorporate into treatment is Supportive Parenting for Anxious Children (SPACE). The training is evidence-based and extremely impactful but also fairly intensive as it requires staff to attend a two-day training and ongoing consultation. Through our comprehensive range of services, Youth & Family Services is dedicated to fostering a supportive environment for youth and families in our community. By offering strong clinical therapy, community outreach, enrichment programs, and advocacy, we aim to enhance the mental health and overall well-being of our community members. As a division, we strive to create a healthier, more resilient future for our youth. <u>Budget Statement:</u> This year's base budget submission for the Youth & Family Services Division reflects a modest increase in spending. We are recommending increasing funds for professional and technical so that staff can attend quality training to best serve the community with an increase of \$1,500. We believe that training is essential to mental health treatment as the needs are ever changing and knowledge of effective interventions are needed to provide the best possible treatment. Secondly, we would like to increase funding for programming as staff are providing a broader range of services than in the past, and prices for materials have increased. Lastly, we are asking for an increase of \$100 to cover all cell phone usage by staff. Youth & Family Services has a decrease in funds for postage due to the continued increase in virtual platforms and a decrease in mileage for staff as many meetings are held virtually. The overall increase is fairly modest given the increase in cost for various items and services.				
Line	Division	Description	Change from FY2024	Comments
Professional and technical Seminars and trainings	Youth & Family	Seminars and trainings for staff to enhance clinical expertise	\$1,500	Training of professional staff is essential for skill development and there has been an increase cost for trainings.
Postage	Youth & Family	Postage for mailings	(\$100)	Decreased need for postage due to an increase in virtual platforms.
Wireless communication	Youth & Family	Cell phones for staff	\$100	Increased cost for cell phones.
Other Supplies and Equipment	Youth & Family	Various supplies for	\$750	Y&FS has increased programming which has increased the need for

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		programming		supplies.
Computer Supplies & Equipment	Youth & Family	Replacement technologies including monitors, wireless keyboards, other peripherals, and smart phones	\$1,500	NEW Category – Departments are now charged with budgeting for some replacement technology items including monitors, keyboards, mice, other peripherals, and smart phones. Based on a division of 8 employees (not FTE), one-quarter of the monitors and other desktop items are planned for replacement each year. Youth & Family Services has six staff members with smart phones (not including grant-funded staff members), and one-third of the smart phones are planned for replacement each year. Anticipated costs are \$400 per monitor, \$100 per wireless keyboard and mice combo, and \$250 per smart phone
Mileage	Youth & Family	Mileage for staff	(\$300)	Slight decrease in the need for this due to virtual meetings and trainings.

There are no DSR4 or DSR5 budget requests for the Aging Services Division. For the overall HHS Department in FY2024, underspending of 0.02% of salary costs and 0.00% of expense line costs occurred. In total, \$348.02 dollars were unspent and will roll into Free Cash. That represents a return of 0.01% of the allocated FY2024 funding.

Accomplishments & Activities:

Over the past year, Youth & Family Services has offered an extensive array of clinical support, programs, and workshops. We are dedicated to ensuring that our initiatives and community engagement make a meaningful impact on both the individual and community levels.

- One of the priorities of the division is to ensure that community members have access to direct clinical services, including individual, family and group therapy. This past year staff have continued to provide these crucial services, expanding the group therapy program drastically and providing therapy not only in the office but also in the community. Staff have also implemented an evidence-based substance misuse treatment program called IDECIDE, which has been incorporated into the Substance Awareness Program that the division currently offers.
- Over the past year, Youth & Family Services has engaged in extensive community outreach and has provided vital support during numerous crisis situations. Needham has faced critical youth issues, including suicide, loss, self-injury, depression, and anxiety. In response, Youth & Family Services has offered clinical support, raised community awareness and discourse, and implemented effective crisis management strategies. Our efforts have fostered partnerships with various organizations to enhance our support

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initiatives. On a more individualized level, crisis and case management services have grown significantly. Our staff have been dedicated to assisting countless individuals and families navigating challenges such as homelessness, domestic violence, trauma, loss, and mental health issues. Through our support, we not only provide clinical services but also connect these individuals and families to a network of additional resources in the community. • Youth & Family Services has continued to run various enrichment programs including the Peer Tutor Program and the VIP Peer Mentor Program. This past year staff also started SHOP (Students Helping Older People), which pairs high school students with older adults to help them with their grocery shopping. Not only does this program have a concrete goal of helping with the task of shopping, but it also helps to build a meaningful mentorship and connection between an older adult and a youth. This program started on a smaller scale, and we hope to grow it this year. • The Volunteers Around Needham program is a longstanding enrichment program that organizes youth in various volunteer opportunities around Needham. This program has grown over the years as we have increased the number of opportunities to run over the summer and February and April school vacations. In addition, Youth & Family Services has fostered a new volunteer relationship with Newbridge on Charles in Dedham, a senior living facility. In this partnership, Youth & Family Services hosts groups of volunteers to provide an orientation where they learn about Newbridge on Charles and services that are offered and ways they can volunteer for the organization on an ongoing basis. This has helped connect many youth to the organization for ongoing opportunities. • Needham Unplugged was a huge success this year. Unplugged is a joint effort between Youth & Family Services, the Charles River YMCA, Needham Park and Recreation, the Needham Free Public Library, and Needham Public Schools to create a calendar of activities in the month of March that encourage people to disconnect from electronics and spend more time enhancing face-to-face interaction and overall wellness. • Youth & Family Services continues to host two Family Nights per year. This is an evening event that provides the opportunity for community members to connect with each other and other families, meet the Youth & Family Services staff and enjoy a night of food and fun. • Family Playgroups is a program that has grown this past year. Youth & Family Services worked closely with Family Access Community Connections on a playgroup for caregivers and their babies (ages 0-1). The purpose of the playgroup is to provide a space for new parents to connect and have the support of clinical staff to discuss stressors and coping as depression can be significant when a new baby is born. It also helps to create a social environment for young children. • Youth & Family Services has continued a relationship with a local expressive art therapist Tova Speter, LMHC, who has provided art therapy workshops for the community. This past year the division has helped to support a larger scale project that engaged Needham teens and community members in a collaborative art project culminating in the creation of two beautiful mosaic planters displayed on Haddock McLeod Plaza. Youth & Family Services also hosted a Self-Care Workshop for Parents during Mental Health Awareness Month in May. The goal of the workshop was to offer a therapeutic space for parents to relax, exhale, and find some creative respite during challenging times. Youth & Family Services will continue to work with Ms. Speter on offering future programming. • Youth & Family Services has partnered with the Needham Community Council and the Becca Schmill Foundation to create a speaker series to help support the community called Mindful Community Lecture Services: Talking About Mental Health. Youth & Family	

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Services organized the following presentations for this initiative: On November 8th, 2024, Dr. Lisa Damour presented on her book, <i>The Emotional Lives of Teenagers</i>. This workshop focused on helping parents understand their teenager's intense emotional lives and how to support them through this. On January 31st, 2024, Kimberly Martin, Assistant Vice President of Children and Family Services at Riverside Community Care presented <i>Navigating the Child and Teen Mental Health System</i> and spoke on strategies to help families navigate the behavioral health system to access services. On March 13th, 2024, Dr. Robert Brooks spoke on <i>Nurturing Hope and Resilience in Children and Teens During Troubled Times</i>. Lastly, on May 9th, 2024, Youth & Family Services hosted nationally recognized anxiety expert Lynn Lyons, LICSW who presented <i>Modeling Matters: What Parents Need to Know (and Do) to Decrease Stress, Worry, and Anxiety</i>. This workshop focused on helping parents with strategies to help their children manage their anxiety, moods and social pressures. Lynn is an author and contributor to many publications as well as hosting a very popular podcast <i>Flusterclux</i>. • The Patrick and Patricia Forde Good Person Memorial Award was awarded to this year's nominee, as this is an opportunity to recognize a community member who significantly gave back to the Needham community in unique ways. This year's recipient was Dan Brownridge, who has been actively involved in volunteer coaching and a supporter of the Positive Coaching Alliance (PCA), an organization whose mission is "to change the culture of youth sports so that every child, regardless of social or economic circumstance, has access to a positive youth sports experience." Additionally, Dan is a coordinator for the Holiday Dreams Foundation, where he recruits families to purchase gifts to fulfill wish lists for specific children of limited means. Over the years Dan has spent a significant amount of time collecting and distributing hundreds of gifts to ensure that families in need are supported around the holidays. Also, through Mass Athlete Performance, Dan also works to support Needham Goes Purple for Alzheimer's and the MAP Passback Program which collects and donates soccer gear to kids in impoverished countries including Antigua and Uganda. Dan's work is admirable as he is someone that inspires others to give back and to make the community a better place. • Youth & Family Services has a number of staff members who are certified trainers in Youth Mental Health First Aid. These trainings have continued over the past year, teaching community participants how to recognize and respond to the signs and symptoms that suggest a potential mental health challenge, how to listen nonjudgmentally and give reassurance to a youth who may be experiencing a mental health challenge, and how to refer a person to appropriate professional support and services. This past year, staff at Needham Public Schools as well as all staff at the Needham Community Council and the Needham Housing Authority were trained. There has been a huge increase in interest in this training as the mental health needs of the community are growing. In addition, staff were certified to be teen Mental Health First Aid trainers which instructs teens on how to help their peers experiencing a mental health challenge. The class not only demonstrates skills to the students but helps to eliminate barriers to treatment (including stigma and access) and will help identify students in need. This year staff were teaching Needham High School sophomores for a total of 90 hours to ensure the whole grade received the curriculum. The goal is to continue this partnership moving forward. • Youth & Family Services organizes an employment program that helps connect residents to students who are looking to do various residential jobs such as lawn care, snow shoveling, babysitting and odd jobs, as well as connecting youth to flexible employment and community service opportunities.	

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- Youth & Family Services maintains membership in several community groups including the Youth Resource Network and the Community Crisis Intervention Team. Other groups include the Domestic Violence Action Committee, the Homelessness Prevention Committee, the Online Safety Coalition, the Community Health Resource Group, International Overdose Awareness Day Committee, Chapter 84, and the Substance Prevention Alliance of Needham, where Division staff sit on the steering committee and action committees. - Youth & Family Services continues to monitor the Crisis Donation Fund that was created a couple years ago. This fund assists individuals or families who have significant needs in the midst of crisis and are in need of some financial support. This past year, the fund has been able to help people avoid homelessness, provide clothing and supplies, as well as a number of basic needs.			
Spending Request Recap			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
a) Salary and Wages	\$2,595,592	\$0	\$2,595,592
b) Expenses	\$477,245	\$0	\$477,245
c) Capital			
d) TOTAL	\$3,072,837	\$0	\$3,072,837
e) Total DSR2 & DSR4 Request (a through d)	\$3,072,837		\$3,072,837
V2026			

Department Expenditure Detail DSR2																		
Department					Health & Human Services													
Object					Description							Amount						
DSR2A																		
Permanent Personnel	Last Year (FY2024)			Current Year (FY2025)					Next Year (FY2026)									
	FT Head Count	PT Head Count	Full Time Equivalence (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)		FT Head Count	PT Head Count	Full Time Equivalence (FTE)								
	17	3	18.67	20	3	21.67		20	3	21.67								
Non-Budget Personnel: Will the department rely on grant/revolving fund positions to provide services?							Yes	No	FT Head Count		PT Head Count							
							X		10									
Union Positions:		BCTI A		Fire A		Fire C		ITW A	X	NIPE A		Police e		Police Superior		NA		
1. Salary and Wage Permanent Positions.																		
a.	PRD1 Salary and Wages Base												3,109,207					
b.	PRD1 Other Regular Compensation (Conditions, Longevity, Requirements, Shifts) 5110												2,200					
c.	PRD1 Education (5192)																	
d.	PRD1 Other Compensation (Stipends, Snow, POST, Vehicle) 5197												10,500					
e.	PRD1 Budget Adjustments												(1,042,478)					
												PRD1 Sub Total		2,079,429				
j.	DSR3 Other Compensation																	
												Sub Total 1		2,079,429				
2. Salary and Wage Seasonal & Temporary Positions (Itemized Below)																		
a.	Aging Services Division – Recording Secretary for 145 hrs/yr plus DSR3 costs listed below												3,289					
b.	Public Health Division – Recording Secretary for 145 hrs/yr plus DSR3 costs listed below												3,289					
c.	Youth & Family Services Division – Recording Secretary for 145 hrs/yr plus DSR3 costs listed below												3,289					
d.																		
f.																		
g.	DSR3 Total												470,156					
												Sub Total 2		480,023				
3. Salary and Wage Overtime (Itemized Below)																		
a.	Scheduled Overtime (contractually obligated)												5,000					
b.	Training and Development																	
c.																		
d.																		
e.	DSR3 Total																	
												Sub Total 3		5,000				
4. Other Salary and Wage Expenses – (Itemized Below)																		
a.	Incentive Programs																	
b.	Pay In Lieu of Accrued Leave												17,500					
c.	Program Stipend												13,640					
d.	Tuition Reimbursement																	
e.	Working Out of Grade																	

Department Expenditure Detail DSR2		
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f.		
g.		
h.	DSR3 Other Compensation	
Sub Total 4		31,140
5. Total Salary and Wages (1+2+3+4)		2,595,592
DSR2B		
Object	Description	Amount
Energy (521x)		
Repairs & Maintenance Services (524x - 525x)	5245 - Maintenance @ 500) Maintenance and Calibrations on Monitoring Equipment for Environmental Health Inspections needed every other year. Half of the equipment is budgeted for calibration each fiscal year. (PH)	500
Rental & Leases (527X)		
Other Property Related Services (529x)	5290 - Pest Control @ 15,500 (PH) Property Services @ 500 (Veterans)	16,000
Professional & Technical Services (530x - 531x)	5300 - Professional & Technical @ 125,500 for technical consultant and other contracts (Interface/Riverside, mental health referral, Fuss & O'Neil for environmental sampling, etc.) (PH) Professional & Technical @ 9,750 for clinical consultation for mental health staff (Aging) Professional & Technical @ 12,000 for clinical consultation for mental health staff (Youth) 5303 - Seminars & Trainings @ 6,000 (PH). Seminars & Trainings @ 2,000 (Aging) Seminars & Training @ 5,300 (Youth) 5305 - Software License Fee @ 12,500 for Food Code Pro & Housing Code Pro inspection software for all EH & PHN staff (PH) 5305 - Software License Fees @ 3,500 for clinician case notes software (Youth) 5311 - Advertising of flu clinics, public health forums, healthy notes @ 3,000 (PH)	179,550

Department Expenditure Detail DSR2		
Department	Health & Human Services	
Communications (534x)	5340 – Graphic Design @ 4,000 to support the design of community education materials and public health awareness campaigns (PH) 5341 – Postage @ 750 because of reduced need to mail permits and licenses and renewal applications on account of permitting software (PH) Postage @ 1,000 for targeted mailing amid increasing use of electronic newsletters for CATH patrons (Aging) Postage @ 40 (Vet) Postage @ 500 to reflect reduce cost of postage for community updates (Youth) 5344 – Wireless Communications @ 12,250 to cover wireless costs for staff smart phones, data-plan enabled iPads for inspections, and mobile hot spots for use at off-site vaccination clinics (PH) Wireless Communications @ 6,965 to cover costs of smart phones and data plan for Director, all social workers, and three of four vans (Aging) Wireless Communications @ 3,300 to cover costs of smart phones and data plans for mental health clinicians (Youth) 5345 – Mailing, Printing, and Photocopying @ 4,000 for both internal (photocopier) and external printing (includes copying of inspection forms, business cards, and posters). (PH) Mailing, Printing, and Photocopying @ 750 for external printing, includes printing of certain program flyers or materials that cannot be produced “in-house” as well as business cards. Reduction due to assessment of previous years’ spending patterns (Aging) Mailing, Printing, and Photocopying @ 300 for external printing of brochures and program flyers or materials that cannot be produced “in-house” as well as business cards. Reduction due to assessment of previous years’ spending patterns (Youth)	37,105

Department Expenditure Detail DSR2		
Department	Health & Human Services	
	5347 - Legal Notices @3,250 for mandated posting of Board of Health regulations...everytime the BOH adopts a new regulation or revises an existing regulation there is a two-week public notice period pre-hearing and at least a one week posting period post hearing, which costs at least 600 to post in the Hometown Weekly. (PH)	
Recreational & Cultural Services (535x)	Program instructors, vendors, and partial costs for Fitness Program at CATH @ 52,000 (Aging)	52,000
Other Purchased Services (538x)	5380 - Nuisance Abatement @ 1,000 (PH)	1,000
Office Supplies (542x)	5420 - Office Supplies and equipment for full time, part-time regular, and part-time/per diem employees, as well as for three committees - Domestic Violence Action Committee, Coalition for Suicide Prevention, and Substance Prevention Alliance of Needham @ 5,000 (PH) Supplies and equipment necessary for the program and service delivery such as but not limited to paper, pens, files, labels @ 2,750 (Aging) To purchase basic office supplies --- paper, pens, folders, mailers, etc @ 800 (Youth) Office Supplies @ 40 (Vet)	8,590
Building & Equipment Supplies (543x)		
Custodial Supplies (545x)		
Grounds Keeping Supplies (546x)		
Vehicular Supplies (548x)	5480 - Parts such as tires, brakes, batteries, inspection stickers for Aging Vans @ 2,500 (Aging)	2,500
Gasoline and Diesel Fuel (5481)	5481 - Gasoline for the Aging Vans @ 11,000; this represents a decrease to reflect better estimates of costs based on FY 2024 usage and projected usage in FY 2025 (Aging)	11,000

Department Expenditure Detail DSR2		
Department	Health & Human Services	
Food and Service Supplies (549x)	5490 – Supplies related to program operation @ 4,000 Aging and @ 2,200 Youth and @ 1,000 for Veterans	7,200
Medical Supplies (550x)	5500 – Medical Supplies and health materials, largely for public health nursing purposes @ 3,000 (PH) Supplies related to medical purposes such as first aid kits 250 (Aging)	3,250
Public Works Supplies (553x)		
Other Supplies & Equipment (558x)	5580 – Other Supplies & Equipment @ 19,300 Other Supplies & Equipment @ 2,300, unchanged, for Wellness Supplies (examples include Stress Balls, Hand Sanitizer Kits) and unexpected expenses like the purchase of Sharps Disposal Containers to be provided free of charge for residents with limited resources and the purchase of water bottles as gift to sports coaches that attended a concussion training offered by the Public Health Department. (PH) Special Event and Public Recognition Expenses @ 6,750 (Aging) For a variety of expenses including program materials, off-site printing, etc. To purchase books, manuals, and literature regarding youth/family issues and treatment @ 5,000 (Youth) Flags and Holders @ 9,000, a 3,000 increase to reflect the sharp rise in costs for flags and other decorations on Veterans and Memorial Days (Vet)	32,050
Governmental Charges (569x)	5690 – Governmental Charges for the annual cost for Environmental Health Agent licensure for MA Division of Professional Licensure for Environmental Health Agent and for Public Health Specialist @ 750 (PH) West Suburban Veterans District Assessment @ 77,500. New level of assessment cost based on anticipated budget increase. West Suburban	78,950

Department Expenditure Detail DSR2		
Department	Health & Human Services	
	Veterans District budget for FY2025 has not yet been established. (Vet) Licensure for Social Workers @ 700 (Youth)	
Travel & Mileage (571x - 572x)	5710 - In-State Travel Expenses @ 2,000 for in-state registration fees (PH) In-State Travel Expenses @ 1,000 for in-state registration fees (Aging) In-State Travel Expenses @ 1,500 for in-state registration fees (Youth) 5711 - Mileage @ 4,000 (PH) Mileage @ 500 (Aging) Mileage @ 700, a decrease of 300 (Youth) Mileage @ 50 (Vet) 5720 - Out-of-State Travel Expenses @ 7,000 for the cost of attendance for one staff member at regional or national events and trainings such as National Association of County and City Health Officials (NACCHO) Annual Meeting or the CADCA Leadership Institute in Washington D.C (PH) Out-of-State Travel Expenses @ 3,000 for the cost of attendance for one staff member at regional or national event such as training (Youth)	19,750
Dues & Subscriptions (573X)	5730 - Dues & Subscriptions for Departmental and staff membership in professional associations and organizations, including the MA Environmental Health Association, the National Association of Local Boards of Health, the MA Health Officers Association, and the Community Anti-Drug Coalitions of America @ 3,500 (PH)	9,650

Department Expenditure Detail DSR2				
Department	Health & Human Services			
	Professional Subscriptions such as National Association of Social Workers 5,100 (Aging)			
	Veterans' Association @ 50, a decrease of 10 (Vet)			
	Professional Subscriptions and NASW Membership @ 1,000 (Youth)			
Other Expenses (574 X - 579x)	5770 - Veterans Benefits @ 17,500 (Vets)	18,150		
	5780 - 650 for Transponder charges for COA Vans (Aging)			
6. Total Expenses				477,245
DSR2C				
Capital Equipment Replacement (587X)		0		
7. Total Operating Budget Capital				0
8. Total Base Request (Line 5 + Line 6 + Line 7)				3,072,837
Does the Department depend on any Federal or State grants to provide services?				
	YES	X	NO	
Did the Department submit any requests for the replacement or upgrade of technology hardware or software to the Information Technology Services (ITS) and/or include funding request for hardware or software with the budget submission?				
	YES	X	NO	
Did the Department submit any requests to the Department of Public Works to improve or upgrade a public building or facility?				
	YES	X	NO	
Did the Department meet with Human Resources prior to submitting any request for new or additional personnel resources?				
	YES	X	NO	
V2025				

Department Personnel Supplement DSR3							
Department			Health & Human Services				
	Description	Amount	Amount Reflected DSR2A Section				
			1	2	3	4	
1	Aging Services Division – Building Monitor II for 1,016 hrs/yr	21,976		X			
2	Aging Services Division – Program Support Assistant III (Evenings) for 1,033 hrs/yr	31,528		X			
3	Aging Services Division – Program Support Assistant II (Weekends) for 520 hrs/yr	12,818		X			
4	Aging Services Division – Part-time Clinician for 1,033 hrs/yr	38,221		X			
5	Aging Services - Front Desk Support (Admin/Office Support Specialist 1) for 1,033 hours/yr	23,429		X			
6	Aging Services Division – Van Drivers for 3,436 hrs/yr	79,200		X			
7							
8	Public Health Division – Temporary Office Coverage (PSA2) for 155 hrs/yr	3,821		X			
9	Public Health Division – Professional/Technical Support III for 1,075 hrs/yr	45,913		X			
10	Public Health Division – Traveling Meals Summer Drivers for 610 hrs/yr	12,066		X			
11	Public Health Division – Per Diem & Substitute Nurses for 1,800 hrs/yr	76,500		X			
12	Public Health Division – Environmental Health Inspectors (after-hours and weekends) for 940 hrs/yr	39,950		X			
13	Public Health Division – Substance Prevention Alliance of Needham (SPAN) program support for 1,033 hrs/yr	31,528		X			
14							
15	Youth & Family Services Division – Part-time and Per Diem Clinicians for 1,438 hrs/yr	53,206		X			
V1							
6							
17							
18							
19							
20							
21							
22							
23							
24							
25							
I	Total	470,156					
Sections							
	Amount Reported Under DSR2A Section 1						
	Amount Reported Under DSR2A Section 2						
	Amount Reported Under DSR2A Section 3						
	Amount Reported Under DSR2A Section 4						
II	Total	470,156					
V2026							

Health and Human Services Department	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular	2,079,429	206,639			2,079,429	206,639		1,872,790	1,661,652.50	1,508,811.46	1,483,475.97
Salary & Wage Temporary	480,023	3,375			480,023	3,375		476,648	392,588.87	442,929.08	321,090.88
Salary & Wage Overtime	5,000	1,500			5,000	1,500		3,500	2,794.53	2,810.22	2,902.32
Salary & Wage Other	31,140	2,265			31,140	2,265		28,875	17,094.42	23,534.67	57,311.03
Salary and Wage Total	2,595,592	213,779	9.0%		2,595,592	213,779	9.0%	2,381,813	2,074,130.32	1,978,085.43	1,864,780.20
Energy											
Non Energy Utilities											
Repairs and Maintenance	500				500			500		2,047.88	8,247.20
Rental and Leases											
Other Property Related	16,000	(500)			16,000	(500)		16,500	8,783.00	5,813.00	375.00
Professional & Technical	179,550	3,750			179,550	3,750		175,800	252,949.75	155,787.60	96,672.65
Communications	37,105	(1,335)			37,105	(1,335)		38,440	26,386.25	32,420.82	21,460.13
Recreation	52,000				52,000			52,000	34,977.81	54,051.58	52,081.26
Other Purchased Services	1,000				1,000			1,000	18,168.16	4,078.68	7,358.22
Energy Supplies											
Office Supplies	8,590	(260)			8,590	(260)		8,850	4,596.02	3,432.52	3,674.53
Building & Equipment Rprs/Sp									69.99	204.82	991.20
Custodial Supplies											32.40
Grounds Keeping Supplies											
Vehicular Supplies	13,500	149			13,500	149		13,351	4,789.25	10,638.93	5,605.56
Food & Service Supplies	7,200	1,500			7,200	1,500		5,700	6,603.98	6,600.18	5,881.25
Medical Supplies	3,250				3,250			3,250	8,813.07	3,039.69	33,707.48
Educational Supplies											
Public Works Supplies											
Other Supplies & Equipment	32,050	12,750			32,050	12,750		19,300	22,032.12	36,601.32	56,510.17
Governmental Charges	78,950	2,950			78,950	2,950		76,000	69,781.27	67,360.60	63,612.10
Travel & Mileage	19,750	(1,200)			19,750	(1,200)		20,950	7,986.61	10,143.13	8,514.48
Dues & Subscriptions	9,650	285			9,650	285		9,365	11,887.46	5,703.41	7,237.87
Other	18,150	150			18,150	150		18,000	98.92	5,145.49	3,051.39
Expense	477,245	18,239	4.0%		477,245	18,239	4.0%	459,006	477,923.66	403,069.65	375,012.89
Capital Equipment											
Budget Capital											
TOTAL	3,072,837	232,018	8.2%		3,072,837	232,018	8.2%	2,840,819	2,552,053.98	2,381,155.08	2,239,793.09

PRD1 - FY2026											
Position	FTE	Sch	Lev	Step	FY26	FY26	FY26	FY26	FY26	FY26	
					Base	Other Regular Compensation	Education	Other Comp	Budget Adjustment	Estimate	
Note											
Director of Health and Human Services	1.00	G	14	Merit	145,373			4,500		\$149,873	Vehicle Allowance
Assistant Director of Public Health for Community & Environmental Health	1.00	G	11	11	115,292	1,000		2,000		\$118,292	Vehicle Allowance/Longevity
Assistant Director of Public Health for Nursing & Behavioral Health	1.00	G	11	11	115,292			2,000		\$117,292	Vehicle Allowance
Substance Use Prevention Program Coordinator	1.00	G	8	11	96,983	600				\$97,583	Grant Funded
Substance Use Prevention Program Coordinator	1.00	G	8	6	86,826					\$86,826	Grant Funded
Substance Use Prevention Program Coordinator	1.00	G	8	11	96,983					\$96,983	
Administrative Analyst	1.00	GT	6	10	86,249	600				\$86,849	
Traveling Meals Coordinator	0.60	GT	5	11	50,275					\$50,275	
Administrative Specialist	1.00	I	5	9	80,535					\$80,535	Grant Funded through 06/30/2027
Public Health Nurse	0.67	I	9	11	69,719					\$69,719	
Public Health Nurse	1.00	IE	9	6	93,052					\$93,052	Grant (ARPA) ENDS FY25
Environmental Health Agent	1.00	I	7	7	84,923					\$84,923	
Environmental Health Agent (trainer)	1.00	I	7	8	80,301					\$80,301	Grant Funded through 06/30/2027
Regional Environmental Health Agent	1.00	I	7	5	80,282					\$80,282	Grant Funded through 06/30/2027
Regional Public Health Nurse	1.00	I	9	6	93,054					\$93,054	Grant Funded through 06/30/2027
Administrative Assistant	0.40	I	3	6	25,701					\$25,701	
Epidemiologist/Data Analyst (SAS)	1.00	G	8	6	86,826					\$86,826	Grant Funding Ends 12/31/2024
Regional Training Hub Manager (SAS)	1.00	Sch C			99,431					\$99,431	Grant Funded through 06/30/2027
Assistant Manager Lead Trainer (SAS)	1.00	Sch C			90,266					\$90,266	Grant Funded through 06/30/2027

PRD1 - FY2026	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	FY26	Change
Position	FTE	FTE	FTE	Step	Step	Step	Final	Current	Estimate	from 25	
Director of Health and Human Services	1.00	1.00	1.00		Merit	Merit	145,639	149,873	149,873		
Assistant Director of Public Health for Community & Environmental Health	1.00	1.00	1.00	10	11	11	109,329	114,935	118,292		2.9%
Assistant Director of Public Health for Nursing & Behavioral Health	1.00	1.00	1.00	10	11	11	108,529	113,935	117,292		2.9%
Substance Use Prevention Program Coordinator	1.00	1.00	1.00	11	11	11			97,583		
Substance Use Prevention Program Coordinator	1.00	1.00	1.00		5	6			86,826		
Substance Use Prevention Program Coordinator	1.00	1.00	1.00	9	10	11	87,887	92,311	96,983		5.1%
A.Administrative Analyst	1.00	1.00	1.00	8	9	10	78,678	82,695	86,849		5.0%
Traveling Meals Coordinator	0.60	0.60	0.60	9	9	11	45,548	46,917	50,275		7.2%
Administrative Specialist	1.00	1.00	1.00	9	9	9			80,535		
Public Health Nurse	0.67	0.67	0.67	9	10	11	63,167	66,365	69,719		5.1%
Public Health Nurse	1.00	1.00	1.00	7	5	6		42,491	93,052		119.0%
Environmental Health Agent	1.00	1.00	1.00	5	6	7	73,262	80,301	84,923		5.8%
Environmental Health Agent (trainer)	1.00	1.00	1.00	6	7	8			80,301		
Regional Environmental Health Agent	1.00	1.00	1.00	6	6	5			80,282		
Regional Public Health Nurse	1.00	1.00	1.00	X	X	6			93,054		
Administrative Assistant	0.40	0.40	0.40	6	6	6	24,227	24,952	25,701		3.0%
Epidemiologist/Data Analyst (SAS)	1.00	1.00	1.00	X	X	6		39,449	86,826		120.1%
Regional Training Hub Manager (SAS)	1.00	1.00	1.00	X	X				99,431		
Assistant Manager Lead Trainer (SAS)	1.00	1.00	1.00	7	X				90,266		

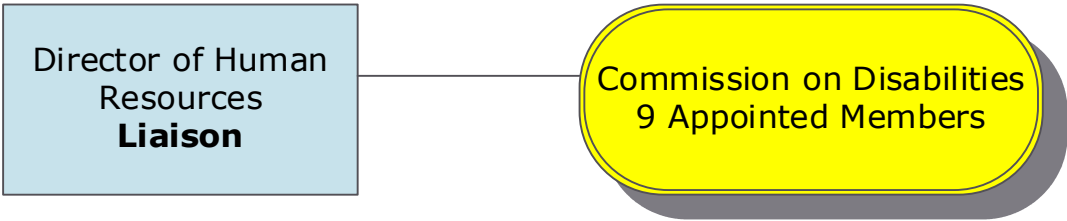
PRD1 - FY2026															
Position	FTE	Sch	Lev	Step	FY26	Base	FY26	Other Regular Compensation	FY26	Education	Other Comp	FY26	Budget Adjustment	Estimate	Note
Adjustment for Grant Funded Wages															
BUDGETARY ADJUSTMENT	(8.00)												6,493	\$6,493	
Public Health	9.67					1,677,363		2,200			8,500		(701,785)	\$986,278	
Director of Aging Services	1.00	G	13	Merit		114,117								\$114,117	
Assistant Director for Counseling & Volunteers	1.00	G	11	7		105,569								\$105,569	
Assistant Director for Programs & Transportation	1.00	G	10	6		97,686								\$97,686	
Transportation Coordinator	1.00	GT	6	8		82,836								\$82,836	
SHINE Program Coordinator	1.00	GT	8	7		89,154								\$89,154	Grant Funded
SHINE Assistant Program Coordinator	1.00	GT	7	6		82,700								\$82,700	Grant Funded
Clinician	1.00	IE	7	11		92,372								\$92,372	
Clinician	1.00	IE	7	4		77,727								\$77,727	
Administrative Assistant	1.00	I	3	10		70,356								\$70,356	
Adjustment for Grant Funded Wages															
BUDGETARY ADJUSTMENT	(2.00)												3,125	\$3,125	
Aging Services	7.00					812,517							(168,729)	\$643,788	
Director of Youth and Family Services	1.00	G	12	Merit		118,293			2,000					\$120,293	Vehicle Allowance
Clinician	1.00	IE	7	11		92,372								\$92,372	
Clinician	1.00	IE	7	3		75,017								\$75,017	Grant Ends 12/31/2024
Clinician	1.00	IE	7	11		92,372								\$92,372	
Administrative Assistant	1.00	I	3	8		67,587								\$67,587	
Community Based Clinician (Outreach)	1.00	I	7	9		88,764								\$88,764	Grant Funded
Community Training Coordinator	1.00	G	7	7		84,922								\$84,922	Grant Funded
Adjustment for Grant Funded Wages															
BUDGETARY ADJUSTMENT	(2.00)												1,722	\$1,722	
Youth and Family Services	5.00					619,327			2,000				(171,964)	\$449,363	

PRD1 - FY2026	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	Change
Position	FTE	FTE	FTE	Step	Step	Step	Final	Current	Estimate	from 25			
Adjustment for Grant Funded Wage:													
BUDGETARY ADJUSTMENT	(10.00)	(10.00)	(8.00)				2,816	2,879	6,493	125.5%			
Public Health	7.67	7.67	9.67				739,082	857,103	986,278	15.1%			
Director of Aging Services	1.00	1.00	1.00	Merit	Merit	Merit	110,793	114,117	114,117	0.0%			
Assistant Director for Counseling & Volunteers	1.00	1.00	1.00	5	6	7	93,698	99,622	105,569	6.0%			
Assistant Director for Programs & Transportation	1.00	1.00	1.00	5	6	6	89,232	94,841	97,686	3.0%			
Transportation Coordinator	1.00	1.00	1.00	6	7	8	74,237	78,507	82,836	5.5%			
SHINE Program Coordinator	0.80	0.80	1.00	5	6	7			89,154				
SHINE Assistant Program Coordinator	0.80	0.80	1.00	4	5	6			82,700				
Clinician	1.00	1.00	1.00	10	11	11	85,352	89,681	92,372	3.0%			
Clinician	1.00	1.00	1.00	6	4	4	77,961	75,465	77,727	3.0%			
Administrative Assistant	1.00	1.00	1.00	7	9	10	62,205	68,309	70,356	3.0%			
Adjustment for Grant Funded Wage:													
BUDGETARY ADJUSTMENT	(1.60)	(1.60)	(2.00)				2,752	2,325	3,125	34.4%			
Aging Services	7.00	7.00	7.00				596,230	622,867	643,788	3.4%			
Director of Youth and Family Services	1.00	1.00	1.00	Merit	Merit	Merit	110,255	116,848	120,293	2.9%			
Clinician	1.00	1.00	1.00	9	10	11	83,675	87,906	92,372	5.1%			
Clinician	1.00	1.00	1.00	4	5	3		37,840	75,017	98.2%			
Clinician	1.00	1.00	1.00	9	10	11	83,675	87,906	92,372	5.1%			
Administrative Assistant	1.00	1.00	1.00	5	7	8	58,812	64,077	67,587	5.5%			
Community Based Clinician (Outreach)		1.00	1.00		8	9			88,764				
Community Training Coordinator		1.00	1.00		7	7		78,512	84,922	8.2%			
Adjustment for Grant Funded Wage:													
BUDGETARY ADJUSTMENT	(1.00)	(3.00)	(2.00)				1,294	1,332	1,722	29.3%			
Youth and Family Services	4.00	4.00	5.00				337,711	474,421	449,363	-5.3%			

PRD1 - FY2026											
	Position	FTE	Sch	Lev	Step	FY26	FY26	FY26	FY26	FY26	
						Base	Other Regular Compensation	Education	Other Comp	Budget Adjustment	
										Estimate	
										Note	
Department Totals		21.67				3,109,207	2,200		10,500	(1,042,478)	\$2,079,429
	Salary and Wage Base (5110)										
	Other Regular Compensation (5110)										
	Education Compensation (5192)										
	Other Pay and Stipends (5197)										
	Budgetary Adjustment (5110)										
	Total										
										\$2,079,429	

[illegible]

Department Organizational Chart
Commission on Disabilities

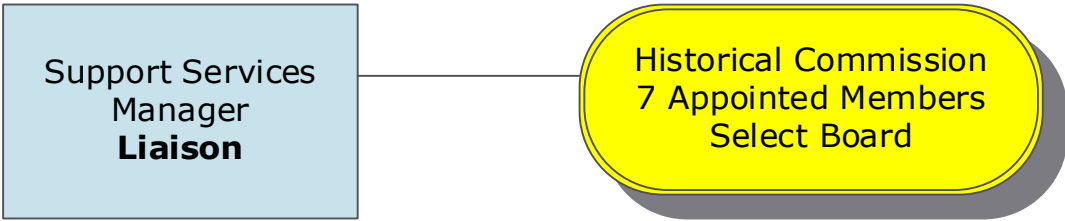


Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

Budget Request Short Form		
Budget	Needham Commission on Disabilities	
Purpose		
The purpose of the Needham Commission on Disabilities (NCOD) is to promote full integration and improve accessibility for the people with disabilities in the Town of Needham. Through advocacy and special projects and programs, the Commission provides resources and guidance in all matters related to disability issues, promotes awareness, and addresses the needs of persons with disabilities in the community.		
Budget Statement		
The Commission on Disabilities continues to seek new ways to partner with the Town in ensuring that all community projects have input on accessibility and compliance. This past year the Commission continued to provide feedback on the audible pedestrian signal to improve performance to the Transportation Committee, continued to participate in the Local Emergency Planning Committee, and partnered with Autism Alliance in promoting their Autism Welcoming Training for local businesses. The Commission sponsored two recent CATH programs: Fall prevention for Seniors and a Benefits event for disabled veterans. We hope to continue to partner with other community groups in doing outreach to the persons with disabilities community.		
Budget Changes		
This year's budget reflects an increase of \$500 in the Professional and Technical line. The Commission hopes to use this funding to secure educational speakers for community training and information purposes. The Commission has partnered and wishes to continue to partner with the Council on Aging to support educational programs and other community events that address the needs of persons with disabilities. To this end, funding from the Printing and Mailing line has been moved to the Food & Service supplies line, to better reflect that spending trend. Other ongoing expenses are met by the annual budget, without a need for additional funds.		
Description	Purpose	Amount
Professional & Technical	Speaker fee for education/training	500
Office Supplies	As needed	100
Food & Service Supplies	Food and other supplies for training and other community events	200
Other Supplies and Equipment	Recognition plaques, additional disabled parking materials as needed	250
Town Liaison Stipend		1,500
Total Request		2,550
V2026		

Commission on Disabilities	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular											
Salary & Wage Temporary											
Salary & Wage Overtime											
Salary & Wage Other	1,500			1,500	1,500			1,500	1,500.00	1,500.00	1,500.00
Salary and Wage Total	1,500			1,500	1,500			1,500	1,500.00	1,500.00	1,500.00
Energy											
Non Energy Utilities											
Repairs and Maintenance											
Rental and Leases											
Other Property Related											
Professional & Technical	500	500		500	500	500		200			
Communications		(200)				(200)					
Recreation											
Other Purchased Services											
Energy Supplies											
Office Supplies	100			100	100			100			
Building & Equipment Rprs/Sp											
Custodial Supplies											
Grounds Keeping Supplies											
Vehicular Supplies											
Food & Service Supplies	200	200		200	200	200			166.18		139.64
Medical Supplies											
Educational Supplies											
Public Works Supplies											
Other Supplies & Equipment	250	100		250	250	100		150	69.00	70.00	403.50
Governmental Charges											
Travel & Mileage		(100)				(100)		100			
Dues & Subscriptions											
Other											
Expense	1,050	500	90.9%	1,050	1,050	500	90.9%	550	235.18	70.00	543.14
Capital Equipment											
Budget Capital											
TOTAL	2,550	500	24.4%	2,550	2,550	500	24.4%	2,050	1,735.18	1,570.00	2,043.14

Department Organizational Chart
Historical Commission



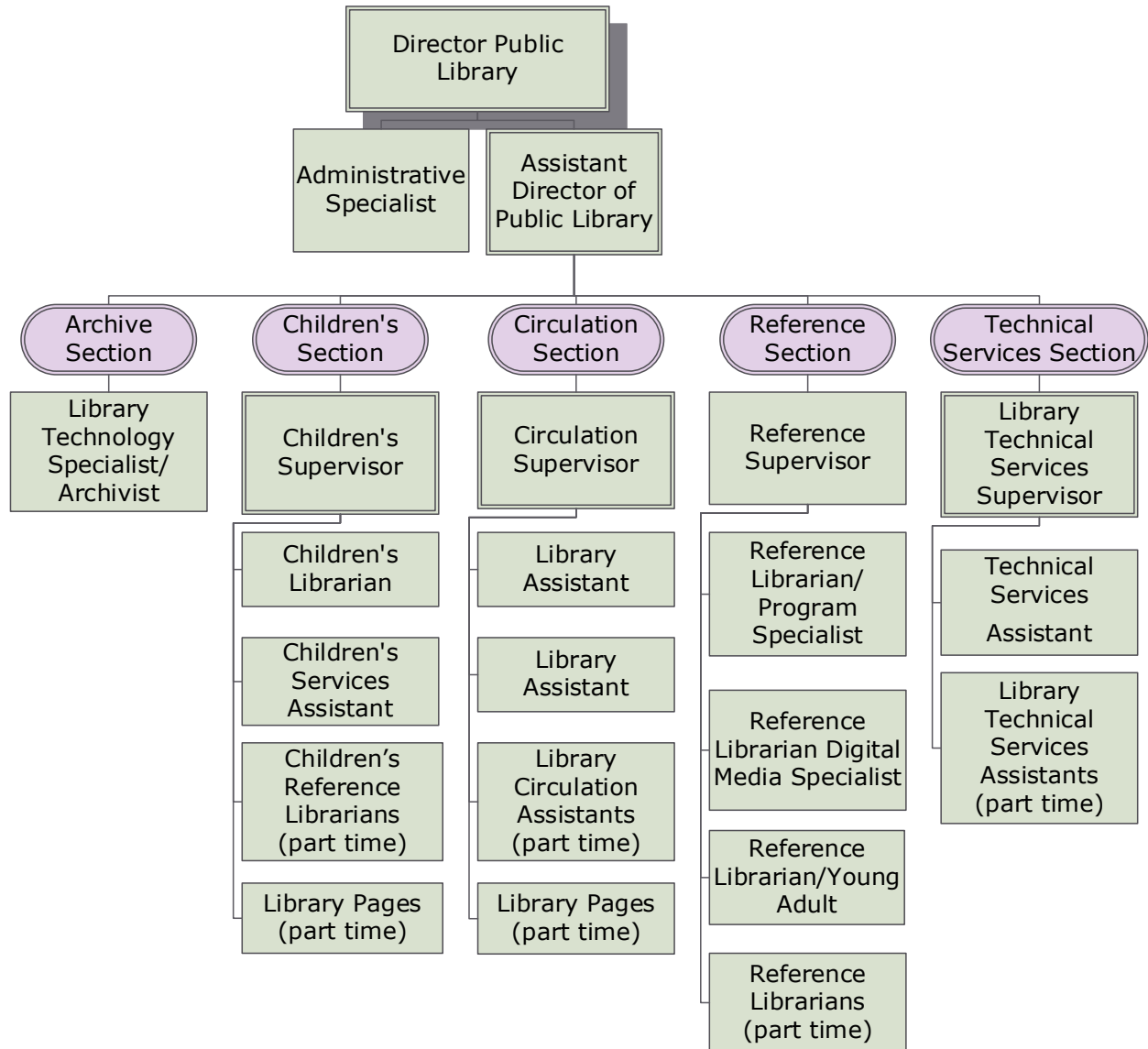
Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

Budget Request Short Form		
Budget	Historical Commission	
Purpose		
Serves as an advisory body to the Select Board on topics relative to historic preservation. The Commission also holds public hearings relative to the Town's Historic Building Demolition by-law, and renders judgement on proposed demolitions governed by the by-law.		
Budget Statement		
The Historical Commission is often required to hold noticed public hearings relative to the Needham Historic Building Demolition by-law. These notices may carry associated postage costs that are borne by the Commission.		
Budget Changes		
There is a \$525 decrease in the Communications expense line to account for the intent of printing and mailing preparation for public hearing materials to be done in-house by the Support Services Manager versus using an outside vendor.		
Description	Purpose	Amount
Communications (534x)	Postage	525
Total Request		525
		V2026

Historical Commission	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular											
Salary & Wage Temporary											
Salary & Wage Overtime											
Salary & Wage Other											
Salary and Wage Total											
Energy											
Non Energy Utilities											
Repairs and Maintenance											
Rental and Leases											
Other Property Related											
Professional & Technical											
Communications	525	(525)			525	(525)		1,050			
Recreation											
Other Purchased Services											
Energy Supplies											
Office Supplies											60.00
Building & Equipment Rpr/s/Sp											
Custodial Supplies											
Grounds Keeping Supplies											
Vehicular Supplies											
Food & Service Supplies											
Medical Supplies											
Educational Supplies											
Public Works Supplies											
Other Supplies & Equipment											
Governmental Charges											
Travel & Mileage											
Dues & Subscriptions											
Other											
Expense	525	(525)	-50.0%		525	(525)	-50.0%	1,050			60.00
Capital Equipment											
Budget Capital											
Other											
TOTAL	525	(525)	-50.0%		525	(525)	-50.0%	1,050			60.00

Department Organizational Chart

Public Library



Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

Department Information DSR1	
Department	Public Library
Department Mission	
Mission Statement: The Needham Free Public Library provides access to materials, resources and information in its endeavor to expand minds, celebrate diversity, embrace differences, and build community. Vision Statements: The library will provide and expand resources and information to satisfy curiosity and will provide opportunities to discover and share new ideas. The library will be a vibrant and welcoming place for all people to gather, meet, and learn. The library will create opportunities for programs, services and outreach by building partnerships with institutions such as schools, businesses, and organizations.	
On the Horizon	
In significant ways the usage of the Needham Free Public Library continued to see marked improvement in FY2024 in comparison to FY2023. In FY2024, 264,074 people visited the library—an 11.3% increase over FY2023's number; 566,697 items were checked out, almost 12,000 more than FY2023; and Library staff offered more programming in FY2024 for children, teens, and adults and more people attended those programs than in FY2023—including a remarkable 38.5% increase in attendance at children's programs. With a five-year Strategic Plan still guiding the direction of the Library in FY2026, Library staff will continue to meet the goals set in the Annual Action Plan developed by Library administration and staff and reviewed and approved by the Board of Library Trustees. While this vital work continues across the six critical goals of the Strategic Plan and staff continue to meet the growing daily needs of patrons across our collections, programs, and services, staff will focus on the construction work related to Phase 1 of our multi-year/multi-phase renovation of four areas within the Needham Free Public Library. If funding for construction is approved at Annual Town Meeting in Spring 2025, construction to quadruple the size of the existing Teen Room will begin at the end of June 2025. This project, estimated to last six months and to occur while the Library remains open to the public, will create many logistical issues and projects that Library staff will need to monitor and address proactively and in a manner that allows the project to continue on time and on budget. Librarians' training and skills at being flexible and detail and goal oriented will be tested during this critical time during FY2026 as we seek to improve the physical space of the Library dedicated to teens and prepare to meet their needs even more than we currently do. Full-time employee salaries continue to drive costs in FY2026 as all of these staff members are receiving step increases; none of our full-time staff have reached the top step of their respective salary grade. This alone, outside of any potential cost of living adjustment for non-represented Town employees in FY2026, represents a 4.94% increase over FY2025. After careful review of our departmental scheduling needs for part-time staff, our FY2026 budget request meets the standards of excellence Needham patrons have come to expect while ensuring an efficient outlay of staffing resources. This review has resulted in a slight decrease of 1.24% in comparison to FY2025 in our salary request for part-time staff. As of late October 2024, we continue to seek the perfect candidates to fill three positions including	

Department Information DSR1				
Department		Public Library		
Reference Supervisor and Assistant Library Director despite a challenging labor market.				
The Needham Free Public Library is blessed to have financial resources other than Town of Needham funding for operations. Through guidance from the Board of Library Trustees, the Finance Committee, and Town Administration, our use of library state aid and annual gifts from the Friends of Needham Public Library (Friends) and the Library Foundation of Needham (LFN) has allowed the Library to embrace innovation and creatively address the community’s needs. The creation of our popular Library of Things collection as well as support for our Books by Mail program and our growing community outreach efforts are some examples. However, for many years we have had to look to these sources to help cover basic operational expenses, too. This budget request for FY2026 seeks to slowly address this by shifting funding for our OverDrive Advantage collection from library state aid. Our OverDrive digital collection, which patrons access through the Libby app, has been part of our work for more than 15 years and, with almost 113,000 checkouts by 3,715 Needham patrons in FY2024, has become a basic and essential collection. In addition, through a DSR4, we seek to move the annual cost to maintain the Library’s website, which had more than 203,000 hits in FY2024, to our Town budget. In June 2021, the Library’s new website launched thanks to funding from the LFN and the Friends. Since then the annual expense to maintain the Library’s website has been paid out of a library trust fund (late FY2022) and an unfunded line item in the Library’s operating budget (5300/Library Professional & Technical Services in early FY2024 and FY2025). The Library’s website is a much-used and critical resource for the community to access droves of information about the work we do. Proactively funding this line item within our expenses guards against intentionally underutilizing other needed line items in order to pay this annual maintenance cost. Shifting these basic operational expenses to our Town budget in an intentional way will allow us to continue to use our other resources to innovate on behalf of our patrons.				
Budget Statement				
The FY2026 Operating Budget request reflected in DSR2 includes the following changes from FY2025:				
OBJ	Library	Comments	FY2026 Request	Net Change
5110	LIBRARY SALARIES REGULAR	Increasing for normal step raises for all full-time staff and associated longevity payments.	\$1,425,194	\$67,051
5120	LIBRARY SALARIES TEMPORARY	Decrease. Reflects scheduling that maintains existing library service to patrons.	\$575,933	(\$7,227)

Department Information DSR1						
Department			Public Library			
5245	LIBRARY HARDWARE MAINTENANCE AGREEMENTS	Increase due to inclusion of a new service agreement for a printer not currently covered by existing service agreements.	\$6,350	\$1,000		
5257	LIBRARY R&M EQUIP	Decreasing since one-time purchase of Community Room tables completed in FY2025.	\$400	(\$3,500)		
5270	LIBRARY RENTAL & LEASES	Decreasing since off-site storage of microfilm no longer necessary.	\$0	(\$200)		
5305	LIBRARY P&T SFTWR LIC FEE	Increasing for Minuteman Library Network assessment fee by \$500. Decreasing by \$1,500 for other license fees based on recent expenditure history.	\$80,000	(\$1,000)		
5345	LIBRARY PRINTING & MAILING	Increasing based on higher patron use for printing and recent expenditures in FY 23 and FY 24.	\$4,000	\$800		
5380	LIBRARY OTHER PURCH OF SERVICES	Decreasing due to elimination of costs for a bindery and microfilm formatting.	\$1,200	(\$2,400)		
5420	LIBRARY OFFICE SUPPLIES	Increasing due to expected restoration of higher spending reflected in FYs prior to FY23 and FY24. Underspending in FY23 and FY24 is not sustainable moving forward in order to meet the Library's needs for office supplies.	\$10,000	\$2,000		
5581	LIBRARY SUBSCRIPTIONS	Decreasing - several print publications have ceased. The cost of the remaining print publications is expected to increase, especially daily and weekly publications, but we are closely examining patron usage of the subscriptions that we retain to make cuts.	\$18,000	(\$3,000)		

Department Information DSR1						
Department			Public Library			
5582	LIBRARY BOOKS	Increasing to match historical expenditures in this category - books are still the most popular circulating format and related costs are increasing.	\$140,000	\$8,000		
5583	LIBRARY AUDIOVISUAL MATERIALS	Decrease in demand for physical media on discs (CDs/DVDs/Blu-Rays), but sustained and even increasing demand in other types of physical media, particularly children's Playaways and Wonderbooks.	\$29,000	(\$5,000)		
5584	LIBRARY DATABASES	Increase in costs of annual database subscription renewals; we are closely examining patron usage of the databases that we retain. This line now includes spending (\$26,000) for our OverDrive Advantage collection of digital books and audiobooks. In previous years, OverDrive Advantage had been funded through the use of library state aid. After more than 15 years of patron use of this collection, this vital service was used by 3,715 Needham library patrons in FY2024 resulting in 112,915 checkouts. In addition, 65,729 holds were placed on unavailable items in FY2024 by Needham Library patrons reflecting a need for continuing, reliable funding to purchase ebook and e-audiobook licenses.	\$135,000	\$30,000		
5585	LIBRARY COMPUTER SUPP & EQUIP	Increase reflects a conservative estimate of 3% inflation for purchases. Recent expenditures of \$12,885.89 (FY22), \$9,527.62 (FY23), and \$10,974.46 (FY24) support the need for such an increase.	\$11,330	\$330		

Department Information DSR1					
Department			Public Library		
5711	LIBRARY MILEAGE	Decrease due to recent expenditures but high enough to support staff attendance at in-person professional meetings.	\$600	(\$300)	
5730	LIBRARY DUES & MEMBERSHIPS	Increase due to effort to support the professional development of Library staff in a concerted manner.	\$2,000	\$1,400	

In FY2025, the Library had a budget return of \$196,040.43 (8.77%). 97% of this budget return came from unspent salaries (\$189,561.88) and 3% came from expenses (\$6,478.55). In FY2025, due to resignations the Library was without a Library Director for eight months and without two department supervisors for a number of months in addition to three other full-time openings. In total, seven of 16 full-time positions became open during FY2025 resulting in an unusually large budget return. With its part-time staff, the Library saw continuing regular turnover as dedicated employees accepted full-time or higher-paying or benefit-eligible positions at other libraries. While essential functions continued during FY2025, the absence of key leadership affected the spending on the expense side and resulted in a return of 3%.

During the long period to find and hire a new Library Director, the Assistant Library Director was the Interim Library Director while the Library Technology Specialist/Archivist and the Administrative Specialist acted in support of him and the two departments without supervisors. For their efforts that went above and beyond, they were awarded Merit Bonuses to recognize their help in allowing the most essential operations of the Library to continue during this period. Due to this gap in leadership many items from the trustee-approved FY2024 Action Plan were postponed; several are now incorporated into the FY2025 Action Plan. In addition, hiring to fill needed part-time positions was delayed.

Accomplishments and Activities

Highlights among the 28 priority action items listed in the FY2024 Action Plan developed in order to implement the goals of the FY2023-2027 Strategic Plan include the implementation and integration of a new workforce scheduling tool across departments to bring greater efficiency to weekly scheduling and to support the analysis of staffing levels; extensive outreach into the community by staff of the Children's Department; work to strengthen existing relationships between the Library and the Town and to raise the Library's profile by close collaboration with other Town of Needham departments; the creation of a VolunTeens group to harness the energy and enthusiasm of teen patrons to support the Library; the creation of a monthly report to showcase the EDIB (Equity, Diversity, Inclusion, and Belonging) titles added to the Library's collection in addition to programming and displays that reflect the diversity of Needham's residents; the creation of an express collection of popular and new adult fiction and nonfiction titles to offer instant access to Needham patrons; and the completion of a Space Planning Study that identifies four areas of the Library that need significant investment to renovate these spaces as

Department Information DSR1			
Department		Public Library	
we approach our 20 th year since the last renovation and expansion.			
This work was in addition to the daily successes of meeting patrons’ needs through our space, collections, and programming as outlined in the On the Horizon” section.			
This busy FY2024 followed these major accomplishments in FY2023: the completion of a new five-year Strategic Plan that incorporated significant feedback and direction from stakeholders including patrons, staff, and trustees; the expansion of the World Languages collection; the creation of an adult graphic novel collection and a videogame collection; and the completion of an EDIB audit of the existing collection.			
The Action Plan for FY2025 contains 38 priority action items including the creation of a community outreach plan; enhance cross-training opportunities among departments; review and improve onboarding procedures for new staff and trustees; and creating better access to the Large Print collection by relocating it.			
Spending Request Recap			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
a) Salary and Wages	2,001,127	113,012	2,114,139
b) Expenses	456,130	4,835	460,965
c) Capital	0	0	0
d)			
e) Total DSR2 & DSR4 Request (a through d)	2,457,257	117,847	2,575,104
V2026			

Department Expenditure Detail DSR2														
Department				Public Library										
Object				Description							Amount			
DSR2A														
Permanent Personnel	Last Year (FY2024)			Current Year (FY2025)			Next Year (FY2026)							
	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)					
	16		16	16		16								
Non-Budget Personnel: Will the department rely on grant/revolving fund positions to provide services?						Yes	No	FT Head Count		PT Head Count				
							X							
Union Positions:		BCTIA		Fire A		Fire C		ITWA	1	NIPEA		Police	Police Superior	NA
1. Salary and Wage Permanent Positions.														
a.	PRD1 Salary and Wages Base									1,405,185				
b.	PRD1 Other Regular Compensation (Conditions, Longevity, Requirements, Shifts) 5110									14,548				
c.	PRD1 Education (5192)													
d.	PRD1 Other Compensation (Stipends, Snow, POST, Vehicle) 5197													
e.	PRD1 Budget Adjustments									5,461				
									PRD1 Sub Total		1,425,194			
j.	DSR3 Other Compensation													
									Sub Total 1		1,425,194			
2. Salary and Wage Seasonal & Temporary Positions (Itemized Below)														
a.	Temporary Department Coverage, Part-Time, Monday-Saturday									485,541				
b.	Temporary Department Coverage, Part-Time, Sunday									90,392				
c.														
d.														
f.														
g.	DSR3 Total													
									Sub Total 2		575,933			
3. Salary and Wage Overtime (Itemized Below)														
a.	Scheduled Overtime (contractually obligated)													
b.	Training and Development													
c.														
d.														
e.	DSR3 Total													
									Sub Total 3		0			
4. Other Salary and Wage Expenses - (Itemized Below)														
a.	Incentive Programs													
b.	Pay In Lieu of Accrued Leave													
c.	Program Stipend													
d.	Tuition Reimbursement													
e.	Working Out of Grade													
f.														
g.														
h.	DSR3 Other Compensation													
									Sub Total 4		0			
5. Total Salary and Wages (1+2+3+4)														
									2,001,127					

Department Expenditure Detail DSR2		
Department	Public Library	
DSR2B		
Object	Description	Amount
Energy (521x)		
Repairs & Maintenance Services (524x – 525x)	Technology Hardware Maintenance Agreements = 6,350 Repair & Maintenance Equipment = 400	6,750
Rental & Leases (527X)		
Other Property Related Services (529x)		
Professional & Technical Services (530x – 531x)	Professional development seminars and trainings = 1,500 Software licensing fee = 80,000 (Minuteman Library Network FY26 member assessment is 68,500; other licenses are 11,500	81,500
Communications (534x)	Postage = 850 Wireless Communication = 5,500 Printing & Mailing = 4,000	10,350
Recreational & Cultural Services (535x)		
Other Purchased Services (538x)	Mass. Library System interlibrary loan sorting fee = 1,000 BMI fee for music use = 200	1,200
Office Supplies (542x)	Office supplies = 10,000	10,000
Building & Equipment Supplies (543x)		
Custodial Supplies (545x)		
Grounds Keeping Supplies (546x)		
Vehicular Supplies (548x)		
Gasoline and Diesel Fuel (5481)		
Food and Service Supplies (549x)		
Medical Supplies (550x)		
Public Works Supplies (553x)		
Other Supplies & Equipment (558x)	Subscriptions = 18,000 Physical books = 140,000 Audiovisual materials = 29,000 Databases = 135,000 Computer supplies and equipment = 11,330 Other supplies for processing materials, Archives, Children’s programming, Library of Things collection = 10,000	343,330
Governmental Charges (569x)		
Travel & Mileage (571x – 572x)	In-State Conferences = 400 Mileage = 600	1,000

Department Expenditure Detail DSR2				
Department	Public Library			
Dues & Subscriptions (573X)	Institutional memberships (ALA 400, Digital Commonwealth 200) = 600 Professional memberships (ALA, NELA, MLA) = 1,000			2,000
Other Expenses (574 X – 579x)				
6. Total Expenses				456,130
DSR2C				
Capital Equipment Replacement (587X)				
7. Total Operating Budget Capital				0
8. Total Base Request (Line 5 + Line 6 + Line 7)				2,457,257
Does the Department depend on any Federal or State grants to provide services?	YES		NO	X
Did the Department submit any requests for the replacement or upgrade of technology hardware or software to the Information Technology Services (ITS) and/or include funding request for hardware or software with the budget submission?	YES	X	NO	
Did the Department submit any requests to the Department of Public Works to improve or upgrade a public building or facility?	YES		NO	X
Did the Department meet with Human Resources prior to submitting any request for new or additional personnel resources?	YES	X	NO	
V2025				

Department Personnel Supplement DSR3							
Department			Public Library				
	Description	Amount	Amount Reflected DSR2A Section				
			1	2	3	4	
1	Reference Librarians PT: 64 hours/week	\$134,011		X			
2	Children’s Reference Librarians PT: 65.2 hours/week	\$136,260		X			
3	Library Circulation Assistants PT: 154.3 hours/week	\$183,297		X			
4	Technical Services Assistants PT: 39 hours/week	\$45,185		X			
5	Pages PT: 82 hours/week	\$75,003		X			
6	Recording Secretary PT: 8 hours/month	\$2,177		X			
7							
8							
9							
10							
11							
12							
13							
14							
15							
V1							
6							
17							
18							
19							
20							
21							
22							
23							
24							
25							
I	Total	\$575,933	X				
Sections							
	Amount Reported Under DSR2A Section 1						
	Amount Reported Under DSR2A Section 2	\$575,933					
	Amount Reported Under DSR2A Section 3						
	Amount Reported Under DSR2A Section 4						
II	Total	\$575,933					
V2026							

Performance Improvement Funding Request DSR4				
Department	Public Library		Fiscal Year	FY2026
Title	Part-Time Reference Librarian/Young Adult Specialist		Priority	1
DSR4				
Expenditure Classification	FTE	Frequency Recurring Amount (A) One Time Only Amount (B)		Total Amount (A + B)
1. Salary and Wage	0.5	37,995		37,995
2. Expense				
3. Operating Capital				
4. Department Total (1+2+3)		37,995		37,995
5. Other Costs		2,933		2,933
Budgetary Considerations				Yes No
Does this request address a goal of the Select Board or other Board or Committee?				X
If yes, which Board or Committee?		Board of Library Trustees, Select Board		
Has this request been submitted in the last three fiscal years and not funded?				X
Are there additional costs to implement this request (except for future year operating costs which would be ongoing if funding is approved) which are NOT included in this request?				X
Will the assistance of another department be required to provide support (personnel or financial) for this request to be implemented?				X
Will additional staff (beyond the staff requested in this DSR4 submission) be required if the request is approved?				X
Does the request support activities which produce revenue for the Town?				X
If the request is not approved, will current Town revenues be negatively impacted?				X
Is there an increased exposure for the Town if the request is not approved?				X
Is specialized training or licensing required (beyond the initial purchase)?				X
Does this request address a documented health or safety issue?				X
<i>All "YES" responses above must be explained in the narrative below</i>				
Description and Explanation				
This funding would allow the hiring of a part-time Reference Librarian/Young Adult Specialist in alignment with a priority action item under Objective 1: Improve service, space, outreach, and resources for Emerging Adults under Goal 3: Offer a user experience catered to the specific wants and needs of the Needham community as outlined in the Board of Library Trustees-approved FY2025 Action Plan. This DSR4 was put forward for consideration for the FY2025 operating budget in alignment with the FY2024 Action Plan. The request was denied. This funding request also acts in support of the Select Board's Goal #1: Healthy and Socially Thriving for FY2025-2026 as stated in "Cultivates a wide range of recreational, cultural, educational, civic, and social opportunities for all socioeconomic and age groups," "Supports the physical and mental well-being of its community members" and "Fosters inclusion, diversity, and equity in order to become a culturally responsive, anti-racist, and anti-biased community." As Phase 1, which will quadruple the size of the existing Teen Room, is set to begin construction at the end of June 2025, if funding is approved at Annual Town Meeting in Spring 2025, this staffing need is timely and critical to the success of the new Teen Room, which is set to open at the end of December 2025. Currently, we see upwards of 100 teens visiting the Library after high school lets out across the				

Performance Improvement Funding Request DSR4			
Department	Public Library	Fiscal Year	FY2026
Title	Part-Time Reference Librarian/Young Adult Specialist	Priority	1
street. This population is served by a full-time Reference Librarian/Young Adult Specialist who spends 40% of her time working as a Reference Librarian. During her off-desk time, she concentrates on collection development for teens (selection and curation, weeding, and marketing), participating in off-site outreach in schools, and developing, managing, and running programming for teens. A new part-time Reference Librarian/Young Adult Specialist, who would work those evenings and Saturdays when the current Reference Librarian/Young Adult Specialist is not scheduled would provide expanded opportunities for teen programming and the delivery of library services. We expect the renovated and expanded Teen Room to attract even more teens to the Library, especially in the evenings and on the weekend. The new Teen Room will have a staff desk and the ability to provide a staff member at that desk during the evenings and on Saturdays is crucial to properly serving our teen patrons and provide staff oversight of an exciting, new space that the Town will have invested millions of dollars in renovating and expanding. If approved, this position would be recurring in future operating budgets.			
			V2026

Performance Improvement Funding Request Supplement DSR4S						
Position Title	PT Reference Librarian/Young Adult Specialist				Priority	1
Classification		FT	X	PT	Seasonal	
Part Time /Seasonal	Hours Per Week		19.5		Number of Weeks Per Year	5 2
Compensation Detail						
Base Rate	37.47/hour (1,014 hours per year)				37,995	
Other						
Other						
Other						
Other						
Other						
Other						
Other						
Salary and Wage Total						
If Funded the Position Will Require the Following Additional Items						
Description	No	Yes	Explain	Start Up Cost \$	Annual Recurring Cost \$	
Workstation	X					
Vehicle	X					
Computer	X					
Software	X					
Mobile Communication Device	X					
Uniform	X					
Tools	X					
Equipment	X					
Other						
Other						
Other						
Totals						
Estimated Annual Benefit Cost					2,933	
Description and Explanation						
This funding would allow the hiring of a part-time Reference Librarian/Young Adult Specialist in alignment with a priority action item under Objective 1: Improve service, space, outreach, and resources for Emerging Adults under Goal 3: Offer a user experience catered to the specific wants and needs of the Needham community as outlined in the Board of Library Trustees-approved FY2025 Action Plan. This DSR4 was put forward for consideration for the FY2025 operating budget in alignment with the FY2024 Action Plan. The request was denied. This funding request also acts in support of the Select Board's Goal #1: Healthy and Socially Thriving for FY2025-2026 as stated in "Cultivates a wide range of recreational, cultural, educational, civic, and social opportunities for all socioeconomic and age groups," "Supports the physical and mental well-being of its community members" and "Fosters inclusion, diversity, and equity in order to become a culturally responsive, anti-racist, and anti-biased community." As Phase 1, which will quadruple the size of the existing Teen Room, is set to begin construction at the end of June 2025, if funding is approved at Annual Town Meeting in Spring 2025, this staffing need is timely and critical to the success of the new Teen Room, which is set						

Performance Improvement Funding Request Supplement DSR4S			
Position Title	PT Reference Librarian/Young Adult Specialist	Priority	1
to open at the end of December 2025. Currently, we see upwards of 100 teens visiting the Library after high school lets out across the street. This population is served by a full-time Reference Librarian/Young Adult Specialist who spends 40% of her time working as a Reference Librarian. During her off-desk time, she concentrates on collection development for teens (selection and curation, weeding, and marketing), participating in off-site outreach in schools, and developing, managing, and running programming for teens. A new part-time Reference Librarian/Young Adult Specialist, who would work those evenings and Saturdays when the current Reference Librarian/Young Adult Specialist is not scheduled would provide expanded opportunities for teen programming and the delivery of library services. We expect the renovated and expanded Teen Room to attract even more teens to the Library, especially in the evenings and on the weekend. The new Teen Room will have a staff desk and the ability to provide a staff member at that desk during the evenings and on Saturdays is crucial to properly serving our teen patrons and provide staff oversight of an exciting, new space that the Town will have invested millions of dollars in renovating and expanding. If approved, this position would be recurring in future operating budgets.			
			V2026

Performance Improvement Funding Request DSR4				
Department	Public Library		Fiscal Year	2026
Title	FT Reference Librarian/Community Outreach Specialist		Priority	2
DSR4				
Expenditure Classification	FTE	Frequency Recurring Amount (A) One Time Only Amount (B)		Total Amount (A + B)
1. Salary and Wage	1.0	75,017		75,017
2. Expense				
3. Operating Capital				
4. Department Total (1+2+3)		75,017		75,017
5. Other Costs		36,183		36,183
Budgetary Considerations				Yes No
Does this request address a goal of the Select Board or other Board or Committee?				X
If yes, which Board or Committee?		Board of Library Trustees; Select Board		
Has this request been submitted in the last three fiscal years and not funded?				X
Are there additional costs to implement this request (except for future year operating costs which would be ongoing if funding is approved) which are NOT included in this request?				X
Will the assistance of another department be required to provide support (personnel or financial) for this request to be implemented?				X
Will additional staff (beyond the staff requested in this DSR4 submission) be required if the request is approved?				X
Does the request support activities which produce revenue for the Town?				X
If the request is not approved, will current Town revenues be negatively impacted?				X
Is there an increased exposure for the Town if the request is not approved?				X
Is specialized training or licensing required (beyond the initial purchase)?				X
Does this request address a documented health or safety issue?				X
<i>All "YES" responses above must be explained in the narrative below</i>				
Description and Explanation				
This funding would allow the hiring of a full-time Reference Librarian/Community Outreach Specialist in alignment with a priority action item under Objective 1: Offer superior customer service to all library users under Goal 1: Provide a seamless, efficient, equitable, and outstanding user experience as outlined in the Board of Library Trustees-approved FY2025 Action Plan. This funding request also acts in support of the Select Board's Goal #1: Healthy and Socially Thriving for FY2025-2026 as stated in "Cultivates a wide range of recreational, cultural, educational, civic, and social opportunities for all socioeconomic and age groups," "Supports the physical and mental well-being of its community members" and "Fosters inclusion, diversity, and equity in order to become a culturally responsive, anti-racist, and anti-biased community" and Goal #6: Responsibly Governed as stated in "Supports, develops, and enhances relationships between the Town and community and regional partners." The Human Resources department along with other departments normally involved in onboarding a full-time employee (Finance, Retirement) will be required to provide support if this funding request is approved. If approved, this position would be recurring in future operating budgets.				

Performance Improvement Funding Request DSR4			
Department	Public Library	Fiscal Year	2026
Title	FT Reference Librarian/Community Outreach Specialist	Priority	2
			V2026

Performance Improvement Funding Request Supplement DSR4S							
Position Title	FT Reference Librarian/Community Outreach Specialist					Priority	2
Classification	X	FT		PT		Seasonal	
Part Time /Seasonal	Hours Per Week		37.50		Number of Weeks Per Year		5 2
Compensation Detail							
Base Rate	38.47/hour					75,017	
Other							
Other							
Other							
Other							
Other							
Other							
Other							
Salary and Wage Total						75,017	
If Funded the Position Will Require the Following Additional Items							
Description	No	Yes	Explain		Start Up Cost \$	Annual Recurring Cost \$	
Workstation	X						
Vehicle	X						
Computer	X						
Software	X						
Mobile Communication Device	X						
Uniform	X						
Tools	X						
Equipment	X						
Other							
Other							
Other							
Totals							
Estimated Annual Benefit Cost						36,183	
Description and Explanation							
Under our Reference Supervisor the three full-time staff function as Reference Librarians to meet the informational needs of our patrons but they also specialize in the critical programming, services, and collections we provide to our adult and teen patrons. In addition to Reference-specific work, the Reference Librarian/Programming Specialist is a selector for our adult fiction collection, plans, manages, secures funding for, and runs all adult programming, creates marketing materials for programs and the Library, and manages the hundreds of Library and community uses of our Community Room. In addition to Reference-specific work, the Reference Librarian/Young Adult Specialist selects all physical items for the teen collection, creates marketing materials and displays for teens, and provides a robust variety of services and programs for teens. In addition to Reference-specific work, the Reference Librarian/Digital Media Specialist selects and manages all digital collections for the Library as well as working on our social media platforms, and is our go-to staff member for one-on-one assistant for patrons accessing these collections. What the Library does not have is a staff member dedicated to implement the goals of the Select Board and the Board of Library Trustees for the Library to							

Performance Improvement Funding Request Supplement DSR4S			
Position Title	FT Reference Librarian/Community Outreach Specialist	Priority	2
become fully engaged with the Needham community and bring our important collections and services outside of our walls to where the community is gathering. We do our best to hobble together available staff to support community outreach initiatives such as the Harvest Fair, HR events for Town staff, and Needham Public School classroom visits. But too often we have to say no or delay our ability to respond to requests to introduce our work and services to new groups or residents. A Reference Librarian with a community outreach mission will allow us to do what is needed—meet our patrons where they are and engage them with the free and exciting collections and services we offer. This funding would allow the hiring of a full-time Reference Librarian/Community Outreach Specialist in alignment with a priority action item under Objective 1: Offer superior customer service to all library users under Goal 1: Provide a seamless, efficient, equitable, and outstanding user experience as outlined in the Board of Library Trustees-approved FY2025 Action Plan. This funding request also acts in support of the Select Board's Goal #1: Healthy and Socially Thriving for FY2025-2026 as stated in "Cultivates a wide range of recreational, cultural, educational, civic, and social opportunities for all socioeconomic and age groups," "Supports the physical and mental well-being of its community members" and "Fosters inclusion, diversity, and equity in order to become a culturally responsive, anti-racist, and anti-biased community" and Goal #6: Responsibly Governed as stated in "Supports, develops, and enhances relationships between the Town and community and regional partners." The annual benefit costs have not been determined by the deadline for submission of the operating budget request. That additional cost will be determined and this DSR4 request will be updated to include that cost. The Human Resources department along with other departments normally involved in onboarding a full-time employee (Finance, Retirement) will be required to provide support if this funding request is approved. If approved, this position would be recurring in future operating budgets.			
			V2026

Performance Improvement Funding Request DSR4				
Department	Public Library		Fiscal Year	FY2026
Title	Website Hosting & Maintenance		Priority	3
DSR4				
Expenditure Classification	FTE	Frequency Recurring Amount (A) One Time Only Amount (B)		Total Amount (A + B)
1. Salary and Wage				
2. Expense		\$4,835		\$4,835
3. Operating Capital				
4. Department Total (1+2+3)				\$4,835
5. Other Costs				
Budgetary Considerations				Yes No
Does this request address a goal of the Select Board or other Board or Committee?				X
If yes, which Board or Committee?		Board of Library Trustees		
Has this request been submitted in the last three fiscal years and not funded?				X
Are there additional costs to implement this request (except for future year operating costs which would be ongoing if funding is approved) which are NOT included in this request?				X
Will the assistance of another department be required to provide support (personnel or financial) for this request to be implemented?				X
Will additional staff (beyond the staff requested in this DSR4 submission) be required if the request is approved?				X
Does the request support activities which produce revenue for the Town?				X
If the request is not approved, will current Town revenues be negatively impacted?				X
Is there an increased exposure for the Town if the request is not approved?				X
Is specialized training or licensing required (beyond the initial purchase)?				X
Does this request address a documented health or safety issue?				X
<i>All "YES" responses above must be explained in the narrative below</i>				
Description and Explanation				
The request to incorporate the annual expense related to the hosting and maintenance of the Needham Free Public Library's website into its FY2026 operating budget is in support of the Library's Strategic Plan for FY2022-2027 approved by the Board of Library Trustees and its related FY2025 Annual Action Plan. Specifically, this expense supports the following objectives of the Strategic Plan: Objective 1: Offer superior customer service to all library users from Goal 1: Provide a seamless, efficient, equitable, and outstanding user experience; Objective 1: Grow the Library's visibility and position as the heart of the community from Goal 2: Increase visibility as a critical community partner, known and valued by everyone in Needham; Objective 3: Invest in "24/7" and mobile library concepts and Objective 4: Strengthen the Library's branding and marketing from Goal 3: Offer a user experience catered to the specific wants and needs of the Needham community. Specifically, this expense supports the following action items in the FY2025 Action Plan: Review the Library website for redundancies, broken links, and underused webpages. Create a plan for regular review of Library website under Objective 1: Offer superior customer service to all library users. We seek to move the annual cost to maintain the Library's website, which had more than 203,000 hits in FY2024, to our Town budget. This annual maintenance agreement includes				

Performance Improvement Funding Request DSR4			
Department	Public Library	Fiscal Year	FY2026
Title	Website Hosting & Maintenance	Priority	3
hosting of the Library's website, maintenance and upgrading of the website including custom plug-ins, and 30 hours of service time to support the Library's website. In June 2021, the Library's new website launched thanks to funding from the LFN and the Friends. Since then the annual expense to maintain the Library's website has been paid out of a library trust fund (late FY2022) and an unfunded line item in the Library's operating budget (5300/Library Professional & Technical Services in early FY2024 and FY2025). The Library's website is a much-used and critical resource for the community to access droves of information about the work we do. Proactively funding this line item within our expenses guards against intentionally underutilizing other needed line items in order to pay this annual maintenance cost. Shifting these basic operational expenses to our Town budget in an intentional way will allow us to continue to use our other resources to innovate on behalf of our patrons. If approved, this expense would be recurring in future operating budget requests.			
V2026			

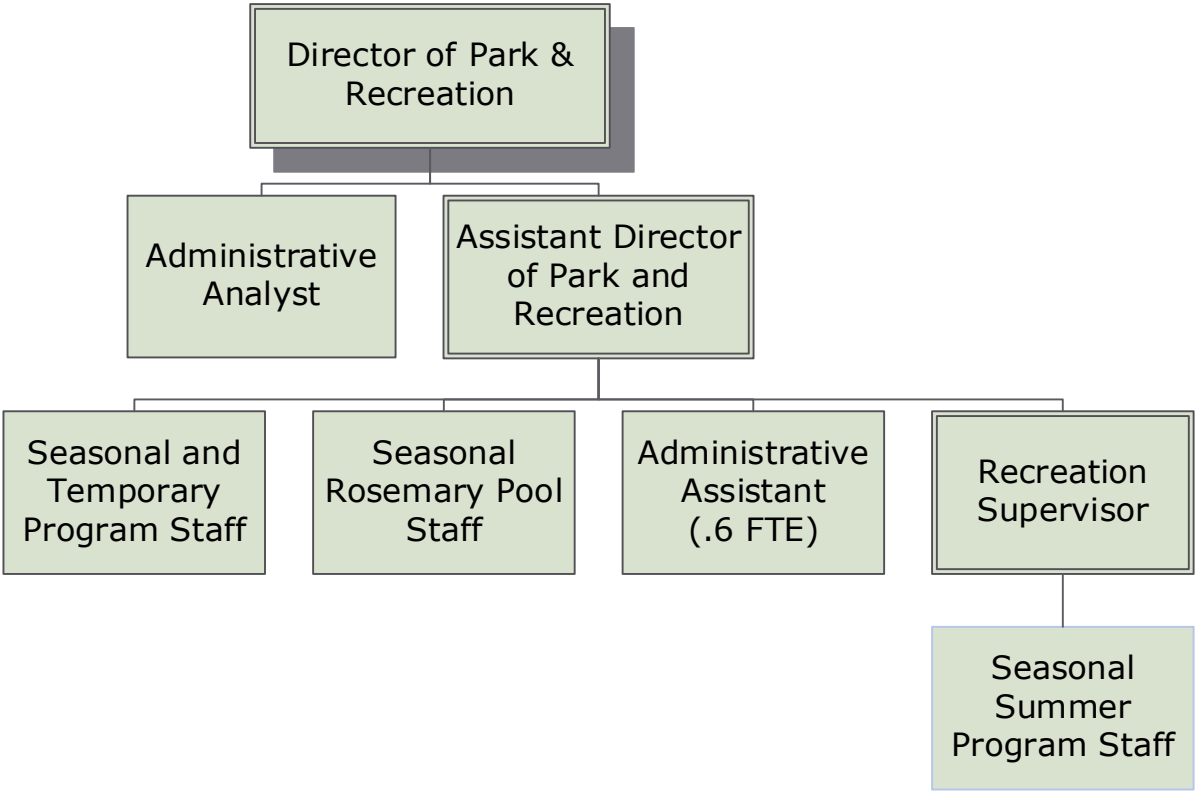
Needham Public Library	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular	1,425,194	67,051		75,017	1,500,211	142,068		1,358,143	1,160,483.27	1,187,927.19	1,107,286.22
Salary & Wage Temporary	575,933	(7,227)		37,995	613,928	30,768		583,160	468,588.85	451,466.91	437,039.11
Salary & Wage Overtime											
Salary & Wage Other											
Salary and Wage Total	2,001,127	59,824	3.1%	113,012	2,114,139	172,836	8.9%	1,941,303	1,629,072.12	1,639,394.10	1,632,992.31
Energy											
Non Energy Utilities											
Repairs and Maintenance	6,750	(2,500)			6,750	(2,500)		9,250	8,731.28	4,172.76	5,656.27
Rental and Leases		(200)				(200)		200	73.00	73.00	73.00
Other Property Related											
Professional & Technical	81,500	(1,000)		4,835	86,335	3,835		82,500	84,117.62	74,722.89	73,031.90
Communications	10,350	800			10,350	800		9,550	9,667.31	9,956.24	6,362.86
Recreation											
Other Purchased Services	1,200	(2,400)			1,200	(2,400)		3,600	1,502.50	710.50	3,632.66
Energy Supplies											
Office Supplies	10,000	2,000			10,000	2,000		8,000	3,949.83	3,687.04	8,899.19
Building & Equipment Rprs/Sp											
Custodial Supplies											
Grounds Keeping Supplies											
Vehicular Supplies											
Food & Service Supplies											
Medical Supplies									333.68		
Educational Supplies											
Public Works Supplies											
Other Supplies & Equipment	343,330	30,330			343,330	30,330		313,000	300,709.43	296,425.00	273,602.23
Governmental Charges											
Travel & Mileage	1,000	(300)			1,000	(300)		1,300	201.48	116.02	701.75
Dues & Subscriptions	2,000	1,400			2,000	1,400		600	1,335.32	357.65	598.00
Other											
Expense	456,130	28,130	6.6%	4,835	460,965	32,965	7.7%	428,000	410,621.45	390,221.10	372,557.86
Capital Equipment											
Budget Capital											
TOTAL	2,457,257	87,954	3.7%	117,847	2,575,104	205,801	8.7%	2,369,303	2,039,693.57	2,029,615.20	2,005,550.17

PRD1 - FY2026														
Position	FTE	Sch	Lev	Step	FY26	FY26	FY26	FY26	FY26	FY26	FY26	FY26	FY26	Note
Library Director	1.00	G	14	Merit		135,960							\$135,960	
Assistant Library Director	1.00	G	12	4		106,856							\$106,856	
Administrative Assistant														
Administrative Specialist	1.00	I	5	6		74,997							\$74,997	Reclassified
Library Technical Services Supervisor	1.00	G	10	5		94,666							\$94,666	
Library Technology Specialist/Archivist	1.00	G	11	6		102,611	600						\$103,211	
Library Children's Supervisor	1.00	G	10	6		97,686							\$97,686	
Library Reference Supervisor	1.00	G	10	6		97,686							\$97,686	
Reference Librarian/Program Specialist	1.00	G	7	9		88,771	7,989						\$96,760	
Reference Librarian/Young Adult	1.00	G	7	7		84,922							\$84,922	
Reference Librarian Digital Media Specialist	1.00	G	7	5		80,289							\$80,289	
Children's Librarian	1.00	G	7	2		72,075							\$72,075	
Library Circulation Supervisor	1.00	G	9	6		93,052	600						\$93,652	
Children's Services Assistant	1.00	GT	5	8		78,878	800						\$79,678	
Technical Services Assistant	1.00	GT	3	10		70,356	600						\$70,956	
Library Assistant	1.00	GT	3	4		60,392							\$60,392	
Library Assistant	1.00	GT	3	7		65,988	3,959						\$69,947	
BUDGETARY ADJUSTMENT											5,461		\$5,461	
Division Total	16.00					1,405,185	14,548				5,461		\$1,425,194	
Department Totals	16.00					1,405,185	14,548				5,461		\$1,425,194	
Salary and Wage Base (5110)														\$1,405,185
Other Regular Compensation (5110)														\$14,548
Education Compensation (5192)														
Other Pay and Stipends (5197)														
Budgetary Adjustment (5110)														\$5,461
Total														\$1,425,194

Section 3 - '324

Section 3 - '324

Department Organizational Chart
Park and Recreation Department



Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

Department Information DSR1							
Department		Park and Recreation					
Department Mission							
The Park and Recreation Department’s major responsibilities include providing diverse, inclusive, and equitable year-round programming and leisure services for residents of all ages; administering all Town athletic fields, including scheduling, and permitting functions; managing Town playgrounds; operating and managing the Pools at the Rosemary Recreation Complex; providing seasonal employment and volunteer opportunities; administration of all Town trails; and providing support to community organizations. The Park and Recreation Commission is a five-person elected board. The Commission has jurisdiction over approximately 300 acres of land, including the Town Forest. They set policies related to recreation facilities and programs, including the use of all athletic fields, except Memorial Park. Working with the Director, the Commission provides long-range planning for recreation facilities and services.							
On the Horizon							
We continue to march towards upgrading and renovating our 18 playgrounds in Needham to not only be ADA compliant, but to move to universally inclusiveness within each playground. Additionally, our Capital Improvement Plan reflects our drive to ensure equality among facilities including equitable field availability for all youth sports. We continue to add additional options to our plans such as a skate park, pump track, pickleball courts and disc golf within the next 5-10 years. Due to the success of our playground assessment, the Department and Commission are looking into an Athletic Field Assessment to determine the exact needs of each of our thirty-five (35) fields. In addition to a field assessment and playground projects, the Department will be working on projects around town such as the Claxton Field Renovations, Needham High School Tennis Court renovations, Rosemary Pool Shade Upgrades & various playground renovations Seasonal, Temporary & Part-time Staff Salaries – In order to hire and maintain quality and capable staff, we have updated the seasonal salary scale to increase our starting wages across all part-time and temporary staff: Schedule C Wages – Effective July 1, 2024:							
POSITIONS	LEVEL	1 YR EXP	2 YR EXP	3 YR EXP	4 YR EXP	5YR EXP	6 YR EXP
Counselor; Booth & Maintenance Staff	PR01	\$16.26	\$16.75	\$17.25	\$17.77	\$18.30	\$18.85
Group Leader; Lifeguard (cert required)	PR02	\$17.35	\$17.86	\$18.41	\$18.95	\$19.52	\$20.11
Swim Coach (cert required)	PR03	\$17.89	\$18.44	\$18.98	\$19.56	\$20.14	\$20.74
Site Supervisor, Specialist, AM/PM Care	PR04	\$18.98	\$19.55	\$20.14	\$20.74	\$21.36	\$21.36
Water Safety Instructor (cert required)	PR05	\$19.52	\$20.11	\$20.70	\$21.33	\$21.97	\$22.63
Assistant Supervisor	PR06	\$20.60	\$21.22	\$21.84	\$22.52	\$23.19	\$23.89
Supervisor	PR07	\$22.77	\$23.45	\$24.15	\$24.88	\$25.63	\$26.40

Department Information DSR1				
Department		Park and Recreation		
Budget Statement				
In FY2024, the department turned back to the town over 17% of our operating budget. About 11.5% of this turnback is salaries. We were understaffed for about six months as the department went through a re-organization. We moved from having an Administrative Specialist to an Administrative Analyst. During the search for the Administrative Analyst, we were down to just four staff members. The other 5.5% return was due to using our Revolving Fund for expenses that should have been coming out of the Revolving Fund, but in past years had come out of the Operating Budget. For those items, I have adjusted the budget accordingly. The Park and Recreation Commission and Department review program fees at least three times a year, adjusting fees as appropriate, with the intent of having most programs be self-sustaining. The fees for the 2024 pool season were updated and approved in December of 2023. Most of the department’s programs are in the Revolving Fund, but the major summer programs are all funded through the Operating Budget and the revenue is deposited into the General Fund. The pool rates for the 2025 season will be voted on in December 2024. Revolving Fund: The programs held in the Fall, Winter, and Spring, as well as some small summer programs, are operated through the fee-generated Revolving Fund (53D). The Revolving Fund also includes revenue and expenses related to the Field Maintenance Fee, Court Badge Fee, Memorial Park Lights Fee, DeFazio Park Lights Fee, Claxton Lights Fee, and the Carleton Pavilion Fee. Gift Fund: The Park and Recreation Commission has a Gift Fund for a variety of projects. The majority of the funds hold donations for the Arts in the Parks concert series and the Children’s Theatre programs. The donation of \$20,000 from the estate of Harold J. A. Street is also in the fund, with a balance of approximately \$9,000. The following information outlines the dollar changes to specific budget lines:				
Line	Description	Change from FY24	Comments	Net Change
Admin Salaries Regular	Full-time staff salaries	\$43,128	The department re-organized by changing our Admin Specialist position into an Admin Analyst position. This created the largest increase of \$16,126 in the department’s salary. The rest was due to staff wage increases.	\$43,128
Admin Salaries Temporary	Part-time non-benefit staff salaries	(\$9,744)	More of our PT staff and instructors are now to be paid out of the Revolving Fund since they are running classes that pay into the Revolving Fund	\$1,512

Department Information DSR1				
Department		Park and Recreation		
Pool Salaries Temporary	Summer Pool Staff	\$12,981	Increases in Schedule C; anticipating a large number of returning staff moving from a lower Schedule C position to a higher one. Such as a lifeguard becoming a WSI.	\$12,981
Program Salaries Temporary	Summer Camp Staff	\$8,500	Increases in Schedule C; anticipated higher number of returning staff members	\$8,500
Admin Salaries Overtime	OT for office personnel and DPW	(\$13,627)	As the Department has become more fully staffed, we have been able to somewhat reduce the amount of OT used in past years.	(\$13,627)
Pool Salaries Overtime	Summer Staff	(\$2,500)	The department is a Seasonal Certified Employer and OT for summer pool and summer camp staff is no longer needed.	(\$2,500)
Program Salaries Overtime	Summer Staff	(\$2,500)	The department is a Seasonal Certified Employer and OT for summer pool and summer camp staff are no longer needed.	(\$2,500)
Repairs & Maintenance	Playground maintenance	(\$35,000)	All pool repairs and maintenance have been moved to budget line Professional & Tech. Only playground maintenance will be paid out of this line moving forward.	(\$35,000)
R&M Building	Building Repairs	(\$2,000)	We have not used this line item since 2021 as all building repairs go through the Building/Maintenance Department	(\$2,000)

Department Information DSR1					
Department		Park and Recreation			
Rentals & Leases	Porta-Potties	\$35,000	Moving all fees related to porta-potty rentals to this line item	\$35,000	
Other Property Related Services	Services by non-staff	(\$44,500)	We have moved all pool repairs, maintenance, opening & closing to the Professional & Tech budget line.	(\$44,500)	
Professional Technical	Pool Opening, Closing, and On-Call Services	\$127,000	We have moved all pool repairs, maintenance, opening & closing to the Professional & Tech budget line. All other budget lines have been adjusted to reflect the large increase in this budget line.	\$6,600	
Seminars & Training	Professional Development for FT, PT and Seasonal Staff members.	\$3,000	This budget line will now include all conferences, workshops, CPR training, Lifeguard & WSI training, CPO and CPRP certifications, and other professional development. Other line items have been adjusted to account for this increase.	\$500	
Software & Licensing	Software, Licenses, Annual Fees and Updates	\$16,500	This budget will now include all music and movies licenses as well as our software systems including JotForm, Canva, Hydroapps & MyRec. In previous years, MyRec has been paid out of the Revolving Fund and will now be paid out of the Operating Fund.	\$16,500	
Licensed Professionals	(\$300)	(\$300)	Adjusting to appropriate line items	(\$300)	
Advertising	Advertising	(\$4,850)	Now using the Town's new brand and logo.	(\$4,850)	
Postage	Postage	(\$50)	Continued reduction in need	(\$50)	

Department Information DSR1				
Department		Park and Recreation		
Recreation	Entertainers, films, refs, vendors	(\$3,500)	Most of these services now come out of the Revolving Fund as the registration fees for these events go into the Revolving Fund	(\$3,500)
Other Services	Services that don't fit other line items	(\$5,000)	Historically we have paid bus transportation out of this line item, but it now goes through the Revolving Fund.	(\$5,000)
Office Supplies	Office Supplies	(\$500)	Adjusting to actual money spent in previous fiscal years.	(\$500)
Building & Equipment Supplies	Supplies to repair equipment in the building	(\$71,000)	Adjusting amount to correct line items. This account will now only be used for supplies such as Pool Lifeguard Chair replacement, Umbrellas, Tables chairs, etc. for the pool areas.	(\$71,000)
Custodial Supplies	Cleaning Supplies	\$500.00	Supplies such as silver polish, rags, wax and buffer equipment for pool equipment.	\$500.00
Medical Supplies	First Aid Supplies	(\$500)	Adjusting to actual money spent in previous fiscal years.	(\$500)
Public Works Supplies	Pool Chemicals	\$15,500	Moving all pool chemicals to this line item.	\$15,500
Other Supplies	Lifeguard Suits, Staff clothing, Pool supplies such as whistles, tubes, ring buoys.	(\$21,500)	Adjusting to appropriate line items.	(\$21,500)
Conference In-State	Hotels and Food	(\$4,250)	Adjusting to only travel costs for Director and Asst. Director. No longer includes conference registrations	(\$3,250)
Conference Out-State	Flight and hotels	\$1,000	Increase costs of flights and hotels for National Annual Conference	\$1,000

Department Information DSR1				
Department		Park and Recreation		
Dues & Memberships	Dues and memberships	\$1,000	Adding AOAP and increased membership fees at NRPA & MRPA	\$1,000
Accomplishments and Activities				
In Spring of 2024, the Department underwent a reorganization. We moved our Administrative Specialist position in an Administrative Analyst position. This change put the Department in a much better place to handle the numerous contracts and finances related to our Capital Projects. In April 2024, Nikki Witham joined us, coming over from the Accounting Department. Nikki has been with the Town of Needham for over 19 years and within the first week of her being with us, it was clear she was and is the perfect fit for the department. Programmatically, the Department continues to collaborate with three school departments, the Post-Grad program, Extended School Year (ESY) and the Summer Bridges program. Our Post-Grads interned with us 2-3 days a week at the pool and in the office doing cleaning, shredding and general office organization. ESY kids attended their scheduled classes during the mornings and met up with our staff for fun-filled afternoons. At Summer Bridges, children attend reading and math classes in the morning and then were able to come outside and join our summer camps in the afternoons. All programs were a huge success and we are continuing with our Post-Grad interns through the school-year. At the beginning of the spring season, we reopened McLeod Field at the DeFazio Complex to be our new, premier 60’ softball diamond. This field used to function as a baseball diamond, but after some research it was clear that the access to baseball vs. softball fields was not equitable in Needham. This change moves the needle in the right direction as we dive into the equity of our fields and facilities in town. The Park and Recreation team were tremendously successful in running numerous passive and active recreational activities for community members ranging from young preschool to seniors.				
Spending Request Recap				
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)	
a) Salary and Wages	1,242,265		1,242,265	
b) Expenses	345,700		345,700	
c) Capital				
d)				
e) Total DSR2 & DSR4 Request (a through d)	1,587,965		1,587,965	
V2026				

Department Expenditure Detail DSR2																	
Department				Park and Recreation													
Object				Description						Amount							
DSR2A																	
Permanent Personnel	Last Year (FY2024)			Current Year (FY2025)			Next Year (FY2026)										
	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)								
	4.0		3.6	5.0		4.6	5.0		4.6								
Non-Budget Personnel: Will the department rely on grant/revolving fund positions to provide services?						Yes	No	FT Head Count	PT Head Count								
						X											
Union Positions:		BCTIA		Fire A		Fire C		ITWA	2	NIPEA		Police		Police Superior		NA	
1. Salary and Wage Permanent Positions.																	
a.	PRD1 Salary and Wages Base												435,565				
b.	PRD1 Other Regular Compensation (Conditions, Longevity, Requirements, Shifts) 5110																
c.	PRD1 Education (5192)																
d.	PRD1 Other Compensation (Stipends, Snow, POST, Vehicle) 5197												2,400				
e.	PRD1 Budget Adjustments												1,684				
												PRD1 Sub Total	439,649				
j.	DSR3 Other Compensation																
												Sub Total 1	439,649				
2. Salary and Wage Seasonal & Temporary Positions (Itemized Below)																	
a.	Summer Pool Staff (see DSR3)												477,834				
b.	Summer Camp Staff (see DSR3)												268,689				
c.	Temporary Staff												22,961				
d.																	
f.																	
g.	DSR3 Total												746,523				
												Sub Total 2	769,484				
3. Salary and Wage Overtime (Itemized Below)																	
a.	Scheduled Overtime (contractually obligated)																
b.	Training and Development																
c.	Other: Admin Assistant, Admin Analyst, Rec Supervisor, DPW, etc.												31,132				
d.																	
e.	DSR3 Total												31,132				
												Sub Total 3	31,132				
4. Other Salary and Wage Expenses – (Itemized Below)																	
a.	Incentive Programs																
b.	Pay In Lieu of Accrued Leave																
c.	Program Stipend																
d.	Tuition Reimbursement												2,000				
e.	Working Out of Grade																
f.																	
g.																	
h.	DSR3 Other Compensation												2,000				
												Sub Total 4	2,000				
5. Total Salary and Wages (1+2+3+4)																	
												1,242,265					

Department Expenditure Detail DSR2			
Department		Park and Recreation	
DSR2B			
Object	Description	Amount	
Energy (521x)			
Repairs & Maintenance Services (524x – 525x)	Playground Maintenance		20,000
Rental & Leases (527X)	Porta-Potties		35,000
Other Property Related Services (529x)	Non-staff services		5,000
Professional & Technical Services (530x – 531x)	Pool Opening, Closing and On-Call Services - 150,000 Seminars & Training - 12,000 Software Licenses - 20,000 Advertising - 150		182,150
Communications (534x)	Postage - 50 Cable/Internet - 400 Wireless - 3,000 Legal - 100		3,550
Recreational & Cultural Services (535x)	Entertainers, films, refs, vendors		1,500
Other Purchased Services (538x)	Services that don't fit other line items		2,500
Office Supplies (542x)	Office Supplies		2,500
Building & Equipment Supplies (543x)	Pool Lifeguard Chair replacement, Umbrellas, Tables chairs, etc. for the pool areas		20,000
Custodial Supplies (545x)	Supplies such as silver polish, rags, wax and buffer equipment for pool equipment		500
Grounds Keeping Supplies (546x)	Playground Fibers, sod		20,000
Vehicular Supplies (548x)			
Gasoline and Diesel Fuel (5481)			
Food and Service Supplies (549x)	Food, utensils, serving platters, etc.		500
Medical Supplies (550x)	First aid supplies		1,000
Public Works Supplies (553x)	Pool chemicals		28,000
Other Supplies & Equipment (558x)	Staff apparel, Lifeguard tubes & whistles		12,000
Governmental Charges (569x)			
Travel & Mileage (571x – 572x)	In State - 750 Mileage - 750 Out of State - 7,000		8,500
Dues & Subscriptions (573X)	Memberships		3,000
Other Expenses (574 X – 579x)			
6. Total Expenses			345,700
DSR2C			
Capital Equipment Replacement (587X)			
7. Total Operating Budget Capital			

Department Expenditure Detail DSR2				
Department	Park and Recreation			
8. Total Base Request (Line 5 + Line 6 + Line 7)				1,587,965
Does the Department depend on any Federal or State grants to provide services?				
	YES	☐	NO	☒
Did the Department submit any requests for the replacement or upgrade of technology hardware or software to the Information Technology Services (ITS) and/or include funding request for hardware or software with the budget submission?				
	YES	☐	NO	☒
Did the Department submit any requests to the Department of Public Works to improve or upgrade a public building or facility?				
	YES	☐	NO	☒
Did the Department meet with Human Resources prior to submitting any request for new or additional personnel resources?				
	YES	☐	NO	☒
V2025				

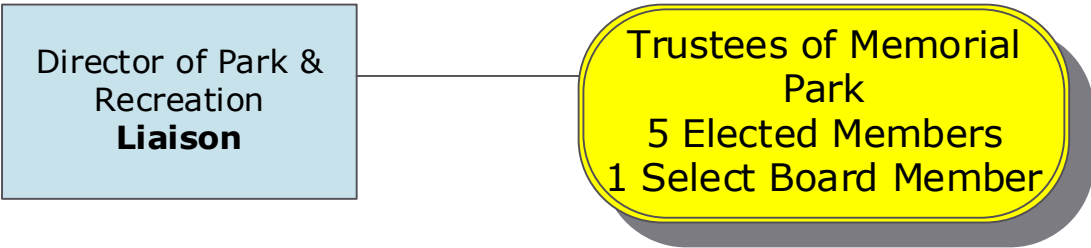
Department Personnel Supplement DSR3							
Department			Park and Recreation				
	Description	Amount	Amount Reflected DSR2A Section				
			1	2	3	4	
1	Pools PR01: Non-Aquatic Staff (15)	52,500		X			
2	Pools PR02: Lifeguard (50)	253,800		X			
3	Pools PR03: Swim Coach (5)	26,524		X			
4	Pools PR05: WSI (6)	37,872		X			
5	Pools PR06: Assistant Supervisor (6)	66,630		X			
6	Pools PR07: Supervisor (3)	40,508		X			
7	POOLS SUBTOTAL (86)	477,834					
8							
9	Camp PR01: Counselor (35)	134,750		X			
10	Camp PR02: Group Leader (10)	43,200		X			
11	Camp PR04: Site Supervisor, Specialist, AM/PM Care (10)	58,650		X			
12	Camp PR06: Assistant Supervisor (1)	9,994		X			
13	Camp PR07: Supervisor (2)	22,095		X			
14	CAMP SUBTOTAL (58)	268,689					
15							
V1							
6							
17							
18							
19							
20							
21							
22							
23							
24							
25							
I	Total	746,523	X				
Sections							
	Amount Reported Under DSR2A Section 1						
	Amount Reported Under DSR2A Section 2						
	Amount Reported Under DSR2A Section 3						
	Amount Reported Under DSR2A Section 4						
II	Total	746,523					
V2025							

Park and Recreation Department	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular	437,249	43,128			437,249	43,128		394,121	337,305.80	319,056.39	337,033.39
Salary & Wage Temporary	769,484	11,737			769,484	11,737		757,747	610,662.30	591,475.45	357,896.14
Salary & Wage Overtime	31,132	(18,627)			31,132	(18,627)		49,759	12,971.47	26,003.91	42,388.80
Salary & Wage Other	4,400				4,400			4,400	5,365.88	8,239.88	5,400.00
Salary and Wage Total	1,242,265	36,238	3.0%		1,242,265	36,238	3.0%	1,206,027	966,305.45	944,775.63	742,718.33
Energy											
Non Energy Utilities											
Repairs and Maintenance	20,000	(37,000)			20,000	(37,000)		57,000	11,916.56	55,745.08	5,360.17
Rental and Leases	35,000	35,000			35,000	35,000			31,525.43	2,399.78	6,000.00
Other Property Related	5,000	(44,500)			5,000	(44,500)		49,500	80,738.40	16,002.50	79,162.00
Professional & Technical	182,150	141,350			182,150	141,350		40,800	28,250.22	11,918.87	12,085.99
Communications	3,550	(50)			3,550	(50)		3,600	3,341.40	3,286.08	3,197.37
Recreation	1,500	(3,500)			1,500	(3,500)		5,000			6,762.16
Other Purchased Services	2,500	(5,000)			2,500	(5,000)		7,500	12,043.36	20,720.07	1,567.00
Energy Supplies											
Office Supplies	2,500	(500)			2,500	(500)		3,000	2,000.00		4,479.12
Building & Equipment Rprs/Sp	20,000	(71,000)			20,000	(71,000)		91,000	46,623.81	44,877.37	46,075.54
Custodial Supplies	500	500			500	500					
Grounds Keeping Supplies	20,000				20,000			20,000	14,259.00	2,850.00	9,655.00
Vehicular Supplies											
Food & Service Supplies	500				500			500	30.00	155.89	
Medical Supplies	1,000	(500)			1,000	(500)		1,500	91.67	1,611.65	1,000.00
Educational Supplies										90.00	
Public Works Supplies	28,000	15,500			28,000	15,500		12,500			
Other Supplies & Equipment	12,000	(21,500)			12,000	(21,500)		33,500	18,914.20	44,725.54	27,193.48
Governmental Charges											
Travel & Mileage	8,500	(3,250)			8,500	(3,250)		11,750	3,287.03	2,029.83	2,660.66
Dues & Subscriptions	3,000	1,000			3,000	1,000		2,000	1,374.99	425.00	1,200.00
Other											
Expense	345,700	6,550	1.9%		345,700	6,550	1.9%	339,150	254,396.07	206,837.66	206,398.49
Capital Equipment											
Budget Capital											
TOTAL	1,587,965	42,788	2.8%		1,587,965	42,788	2.8%	1,545,177	1,220,701.52	1,151,613.29	949,116.82

PRD1 - FY2026														
Position	FTE	Sch	Lev	Step	FY26	Base	Other Regular Compensation	FY26	Education	Other Comp	FY26	Budget Adjustment	Estimate	Note
Director of Park & Recreation	1.00	G	12	Merit		128,533				2,400			\$130,933	Vehicle Allowance
Assistant Director of Park and Recreation	1.00	G	11	4		96,053							\$96,053	
Recreation Supervisor	1.00	I	8	6		86,834							\$86,834	
Administrative Specialist														
Administrative Analyst	1.00	GT	6	9		84,552							\$84,552	Department Structure
Administrative Assistant	0.60	I	3	7		39,593							\$39,593	
BUDGETARY ADJUSTMENT	(0.40)											1,684	\$1,684	
Division Total	4.20					435,565				2,400		1,684	\$439,649	
Department Totals	4.20					435,565				2,400		1,684	\$439,649	
Salary and Wage Base (5110)														
Other Regular Compensation (5110)														
Education Compensation (5192)														
Other Pay and Stipends (5197)													\$2,400	
Budgetary Adjustment (5110)													\$1,684	
Total													\$439,649	

PRD1 - FY2026	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	Change
Position	FTE	FTE	FTE	Step	Step	Step	Final	Current	Estimate	from 25
Director of Park & Recreation	1.00	1.00	1.00	Merit	Merit	Merit	120,027	123,556	130,933	6.0%
Assistant Director of Park and Recreation	1.00	1.00	1.00	6	3	4	96,720	89,579	96,053	7.2%
Recreation Supervisor	1.00	1.00	1.00	3	5	6	74,256	81,822	86,834	6.1%
Administrative Specialist				2	3					
Administrative Analyst		1.00	1.00			9	61,620	64,136	84,552	31.8%
Administrative Assistant	0.60	0.60	0.60	6	6	7	36,340	37,428	39,593	5.8%
BUDGETARY ADJUSTMENT							1,483	1,488	1,684	13.2%
Division Total	3.60	4.60	4.60				390,446	398,009	439,649	10.5%
Department Totals	3.60	4.60	4.60				390,446	398,009	439,649	10.5%

Department Organizational Chart
Trustees of Memorial Park

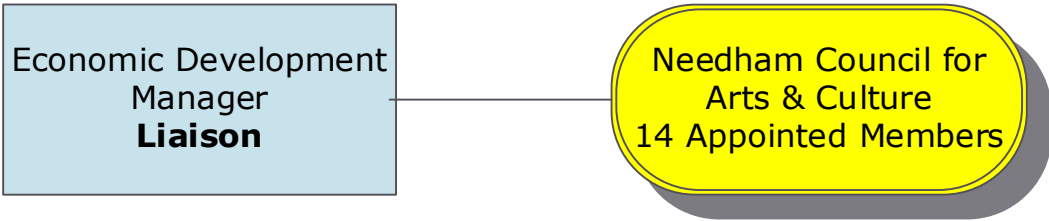


Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

Budget Request Short Form		
Budget	Memorial Park Trustees	
Purpose		
In accordance with Part 5 section 33 of the Town of Needham Charter, the land known as the Memorial Park in the town of Needham shall continue to be under the jurisdiction of the Trustees of Memorial Park. The trustees shall continue to: (i) receive, hold and manage, with the approval of Town Meeting, any devise, bequest, or gift for the establishment or equipment of memorials for properly commemorating the service of members of the armed forces of the commonwealth and the armed forces of the United States; and (ii) maintain and operate, upon such portion of Memorial Park as they determine, an athletic field with suitable equipment and, in their discretion, to regulate its use for athletic games and other entertainment of a public nature, to which an admission fee may be charged upon such terms and conditions as the trustees may impose. There are five elected Trustee of Memorial Park each for a term of three years, plus the Chair of the Select Board, or designee. Memorial Park includes the memorial garden with an adjacent gazebo. Memorial Park also includes a natural grass 90' baseball diamond, a synthetic turf multi-purpose field, a synthetic turf 60' diamond, and a pedestrian path circling the park. All field spaces have lights. Further, Memorial Park includes the Gateway Garden at the corner of Highland Avenue and Rosemary Street, with signboards announcing community and park events.		
Budget Statement		
The primary operating costs for the Memorial Park fieldhouse and the athletic fields are in the Department of Public Works (DPW) operating budget, primarily in the building maintenance and parks and forestry divisions, with a small portion covered by Park and Recreation. The primary expenses related to the building include electricity and heat. The electrical costs are under the Needham Electric, Light and Gas Program budget, and other expenses including cleaning and maintenance are covered by DPW. In recent years, the Trustees of Memorial Park have voted to use their budget for the purchase of American and POW flags for the poles at the Park, but in some years the budget paid for small projects which benefit the park.		
Budget Changes		
The prices of flags have increased over the last few years. The Memorial Park Trustees have relied on the Park & Recreation Department's budget to fill the gap for the flag purchases. There are also some minor repairs and maintenance that occur at Memorial Park. To date, the Trustees have again relied on the Park & Recreation Department budget to pay for these repairs. This year's budget will help the Trustees take care of these concerns on their own. Outside of the annual Memorial Day, Veterans' Day, and Purple Heart Day engagements, Memorial Park hosts games and activities for Needham Public School Athletics and Needham Park and Recreation programming, as well as non-profit organizations like Needham Soccer, Needham Flag Football, and Needham Baseball & Softball. Memorial Park is also home to the Annual Arts in the Parks summer concert series hosted by Park and Recreation. Trustees of Memorial Park meet approximately once a month at 7:00 p.m. in the Memorial Park Field House. The actual meeting dates are posted with the Town Clerk's Office and published on the Town's website.		
Description	Purpose	Amount
Other Supplies and Equipment	American & POW Flags, Signage	1,000
Repairs and Maintenance	Flagpole and Bench Repairs	1,000
Total Request		2,000
V2026		

Memorial Park Trustees	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular											
Salary & Wage Temporary											
Salary & Wage Overtime											
Salary & Wage Other											
Salary and Wage Total											
Energy											
Non Energy Utilities											
Repairs and Maintenance	1,000	1,000		1,000	1,000	1,000					
Rental and Leases											
Other Property Related											
Professional & Technical											
Communications											
Recreation											
Other Purchased Services											
Energy Supplies											
Office Supplies									456.00		
Building & Equipment Rprs/Sp											
Custodial Supplies											
Grounds Keeping Supplies											
Vehicular Supplies											
Food & Service Supplies											
Medical Supplies											
Educational Supplies											
Public Works Supplies											
Other Supplies & Equipment	1,000	250		1,000	1,000	250		750	184.30		
Governmental Charges											
Travel & Mileage											
Dues & Subscriptions											
Other											
Expense	2,000	1,250	166.7%	2,000	2,000	1,250	166.7%	750	640.30		
Capital Equipment											
Budget Capital											
TOTAL	2,000	1,250	166.7%	2,000	2,000	1,250	166.7%	750	640.30		

Department Organizational Chart
Needham Council for Arts & Culture

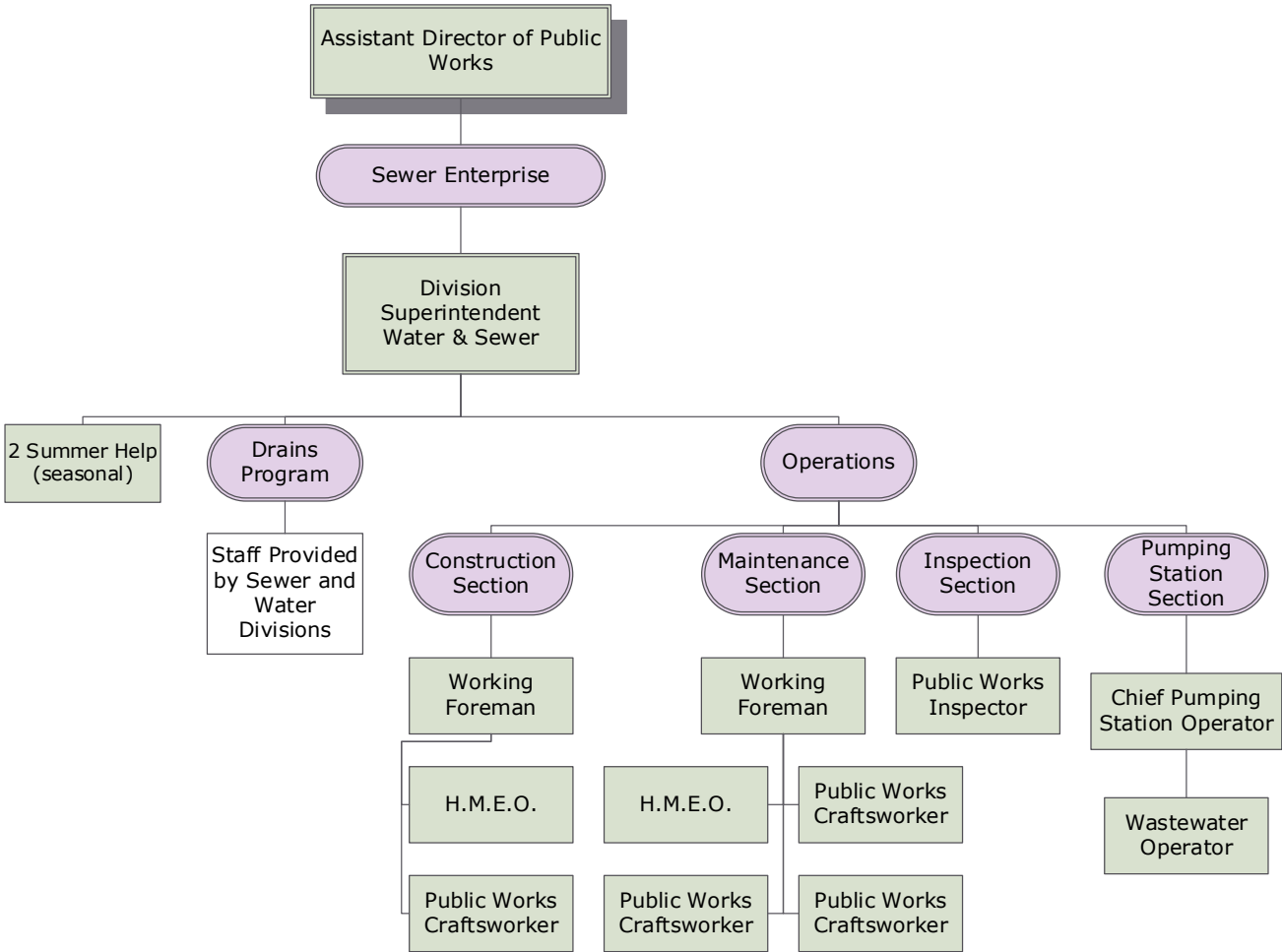


Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

Budget Request Short Form		
Budget	Needham Arts & Culture Council (NCAC)- FY2026	
Purpose		
The purpose of the Needham Council for Arts and Culture (NCAC) is to support community-based projects and activities in the performing and visual arts, humanities, and interpretive sciences to benefit the residents of Needham.		
Budget Statement		
The NCAC requests funding in the amount of \$18,300 to support local programming in Needham. The objective behind the funding request is to allow the NCAC to continue having a large impact on the number of people its programming reaches. In addition to Town funds, the Massachusetts Cultural Council (MCC) distributes funding to NCAC annually, which has been \$9,000 in 2022 and \$9,000 in 2023 and \$9,400 in 2024. In the past year NCAC has funded almost 40 Arts and Culture projects including the installation of a New Mural in Needham Center at 91 Chapel as well as continue the funding on unique and diverse Art and Culture projects thought-out the year. All grants directly benefit the Needham community through events, public art, and community art projects such as Arts in the Park, Needham Open Studios, New Years Needham, and Needham Diversity Initiative. Lectures, concerts, Storytime Crafts, and performances like these bring the community together. It is especially important, now more than ever, to nurture community connection and build on the incredible success that the NCAC has accomplished in the past few years. The town with the help of MAPC has completed a long-range Arts and Culture Plan and will use the Town of Needham funds along with MCC funds to continue our outreach and develop programming based on our long range plan.		
Budget Changes		
In this section you must explain all the dollar changes (increases and decreases) to the FY2026 budget request from the current appropriated budget for FY2025. This includes changes to town wide expenses, personnel cost, services, supplies, and other expenses, and operating capital.		
Description	Purpose	Amount
NCAC Annual Funding	To be used to supplement grant funds from the Massachusetts Cultural Council	18,300
Total Request		18,300
V2026		

Needham Council for Arts and Culture	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular											
Salary & Wage Temporary											
Salary & Wage Overtime											
Salary & Wage Other											
Salary and Wage Total											
Energy											
Non Energy Utilities											
Repairs and Maintenance											
Rental and Leases											
Other Property Related											
Professional & Technical											
Communications											
Recreation	18,300			18,300	18,300			18,300	8,300.00	8,300.00	
Other Purchased Services											
Energy Supplies											
Office Supplies											
Building & Equipment Rprs/Sp											
Custodial Supplies											
Grounds Keeping Supplies											
Vehicular Supplies											
Food & Service Supplies											
Medical Supplies											
Educational Supplies											
Public Works Supplies											
Other Supplies & Equipment											
Governmental Charges											
Travel & Mileage											
Dues & Subscriptions											
Other											
Expense	18,300			18,300	18,300			18,300	8,300.00	8,300.00	
Capital Equipment											
Budget Capital											
TOTAL	18,300			18,300	18,300			18,300	8,300.00	8,300.00	

Department Organizational Chart
Sewer Enterprise



Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

Department Information DSR1	
Department	Sewer Enterprise
Department Mission	
The Sewer Division of the Department of Public Works is responsible for maintaining the Sanitary Sewer System (Sewer) and the Storm Sewer System (Drains), as well as all related programs and infrastructure.	
On the Horizon	
The overall budget On the Horizon statement can be found under the Department of Public Works. The Sewer Division continued to see operational challenges in the current employment market and delays caused by the increase in material costs and the supply chain shortages. The Water, Sewer, and Drains Division saw a lot of staff turnover, causing the Division to re-evaluate their operational processes and needs. The Sewer Division of the Department of Public Works continued to perform the daily maintenance tasks, both proactive and reactive to keep our sewer and drain systems operating. The items below detail additional and specific work that the division will be undertaking in the upcoming fiscal year. The Sewer Division will continue to focus on meeting the stormwater requirements that went into effect with the Municipal Separate Stormwater Systems (MS4) permit in July 2018. This involves the cleaning and maintenance of brooks and culverts as well as catch basin cleaning. The Division will also continue to perform the regularly scheduled flushing programs, inspect sewer and drain lines with the CCTV camera truck, and thoroughly clean all sewer station wet wells. The Division will continue to maintain and improve their sewer flow monitoring system that monitors for inflow and infiltration throughout town and at all ten sewer pump stations. Sewer will be recruiting new staff in addition to training existing staff in order to continue to combat staffing shortages, which have been the most challenging within the Water, Sewer, and Drains Divisions. The Town will be continuing to implement new billing and collections software over the next year, which will impact the process of sewer billing.	
Budget Statement	
Salaries & Wages increasing 56,179, 4.61% Expenses & Services increasing 38,124, 4.40% Operating Capital increasing 38,000, 39.58% Total Budget* increasing 132,303, 6.07% *not inclusive of MWRA, Debt Service, or Reserve Fund Salaries The increase in the Salaries and Wages is largely due to annual wage adjustments and/or transitions in positions. All unions are settled for FY2026. The total increase for Regular Salaries is \$36,820, \$3.69%. The increase in the Overtime Budget is primarily due to the increase in base salaries. The Overtime Budget has increased by \$14,003, 7.19%.	

Department Information
DSR1

Department | Sewer Enterprise |

The base salary for temporary help has increased minimally. Temporary Salaries have increased by \$6, 0.03%.

The Other Salary and Wages are increasing this year based on a new license incentive program that was negotiated with NIPEA in FY2025. This program provides additional financial incentives for staff to get and maintain critical licensure that is necessary to continue the operations of the Town. Hiring and retaining staff with this licensure is becoming increasingly more difficult and this program will help keep Needham competitive and ensure that we have competent and reliable staff. Other Salary and Wages has increased by \$5,350, 109.63%.

While the Department is still undergoing transitions from retirements and internal transitions, staff has been able to maintain services through the use of overtime, temporary workers, and contractors.

Expenses and Services

Energy

Energy Type	5 Year Consumption Average	Cost per Unit	Fixed Costs	Budgeted Amount	Difference from Prior Year Submission
Electric	516,773	\$0.26*	\$1,747	\$134,361	\$10,598
Natural Gas	2,582	\$3.34**	\$126	\$8,623	(\$957)

*Increase from last year's unit budget figure of \$0.24

** Increase from last year's unit budget figure of \$3.30

Vehicular Supplies

Division	Fuel Type	3 Year Consumption Average	Cost per Unit	Budgeted Amount	Difference from Prior Year Submission
Drains	Diesel	217	\$5.03**	\$1,093	(\$708)
Sewer	Diesel	2,312	\$5.03**	\$11,632	(\$347)
Sewer	Gas	3,047	\$4.18*	\$12,738	(\$105)

*Decrease from last year's unit budget figure of \$4.38

**Decrease from last year's unit budget figure of \$5.48

Highlighted Changes

There are incremental changes in the FY2026 budget. The largest increases are in Repairs and Maintenance and Professional and Technical Services and are based on contract changes in FY2026, including a new contract for on-call mechanical (\$10,146) and electrical services (\$2,029). In Professional and Technical, the main increase is in the MWRA's testing for sulfides (\$6,455) and increased costs for pond treatments (\$3,200).

Department Information DSR1					
Department			Sewer Enterprise		
Budget Changes					
Line Item	Div.	Description	Change from FY2025	Comments	Net Change
Energy	Sewer	Electricity	\$10,598	Based on 5 year consumption average	\$9,641
	Sewer	Natural Gas	(\$957)	Based on 5 year consumption average	
Repairs & Maintenance Services	Sewer	Alarm & Sprinkler Maintenance	\$16	3.5% contractual increase	\$13,449
	Sewer	Electrical On-Call Services	\$2,029	17% contractual increase	
	Drains	Equipment Repairs	\$136	Based on prior spending	
	Sewer	Equipment Repairs	\$136	Based on prior spending	
	Sewer	Generator Maintenance	\$118	3.5% contractual increase	
	Sewer	Mechanical On-Call Services	\$10,146	17% contractual increase	
	Sewer	Overhead Door Maintenance	\$22	5% contractual increase	
	Sewer	Wet Well Cleaning	\$846	3.5% contractual increase	
Other Property Related Services	Drains	Debris Disposal - Catch Basin	\$2,659	6.5% contractual increase	\$3,830
	Drains	Debris Disposal - Sweeping	\$1,171	3.5% contractual increase	
Professional & Technical Services	Sewer	MWRA/Mandated Sulfide Testing	\$6,455	Based on increase in pricing	\$10,655
	Drains	Pond Treatment	\$3,200	Based on increased treatments	
	Drains	Seminar and Training	\$500	Increased trainings	
	Sewer	Seminar and Training	\$500	Increased trainings	
Other Purchased Services	Drains	Street Sweeping	\$630	1.8% contractual increase	\$630
Vehicular Supplies	Drains	CCTV Truck Supplies	\$150	Based on increased need	\$300
	Sewer	CCTV Truck Supplies	\$150	Based on increased need	

Department Information DSR1					
Department			Sewer Enterprise		
Line Item	Div.	Description	Change from FY2025	Comments	Net Change
Gasoline & Diesel Fuel	Drains	Diesel	(\$708)	Based on 3 year consumption average and decreased fuel costs	(\$1,160)
	Sewer	Diesel	(\$347)	Based on 3 year consumption average and decreased fuel costs	
	Sewer	Unleaded Gasoline	(\$105)	Based on 3 year consumption average and decreased fuel costs	
Public Works Supplies	Drains	Concrete Blocks	\$280	Based on increased costs	\$779
	Drains	Crushed Stone	\$96	Based on increased costs	
	Sewer	Crushed Stone	\$96	Based on increased costs	
	Drains	Precast Manholes	\$254	Based on increased costs	
	Drains	Sand & Bagged Cement	\$53	Based on increased costs	

Operating Capital

Pump Replacement Program
The Sewer Division will be purchasing a new replacement pump as back up for the pumps in our sewer stations.

Grinder Replacement Program
The Sewer Division will be purchasing a new replacement grinder to replace a grinder at one of our sewer stations.

Turnback
Due to the water billing software being offline at the beginning of FY2025, there was a spending freeze in this budget to ensure that sufficient revenues were collected prior to the end of the fiscal year. This reduction in service is not sustainable in the coming year and full service needs to be restored to ensure that all appropriate and necessary sewage operationd and maintenance continues.

Accomplishments and Activities	
The Sewer Division performed regularly scheduled maintenance tasks in addition to larger projects , and unanticipated projects for the benefit of the public. The Division also responded to work order requests initiated through the Town’s online reporting tool, SeeClickFix.	
The Sewer Division performed regularly scheduled cleaning of stormwater drain catch basins through-out town. This involved removal and proper disposal of sediment from the stormwater drain system.	

Department Information DSR1			
Department		Sewer Enterprise	
During FY2024, the Sewer Division repaired or replaced stormwater catch basins and associated drain pipes. The division also performed pipeline point repairs on the sewer and drain lines.			
The Division CCTV'd 81,244 feet of sewer pipe, 68,913 feet of storm drainpipe, and flushed/jetted 200,475 feet of sewer and drainpipes within the Town's roadways and easements.			
Using the CCTV truck in conjunction with the Jet/Vactor/Flush truck allowed the Division to investigate the sewer and drain lines to proactively locate any defects, potential blockages and make any necessary repairs prior to the completion of scheduled road surface improvements.			
Spending Request Recap			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
a) Salary and Wages	1,275,049		1,275,049
b) Expenses	904,663		904,663
c) Capital	134,000		134,000
d) MWRA	7,445,411		7,445,411
e) Debt Service	700,000		700,000
f) Reserve Fund	35,000		35,000
g) Total DSR2 & DSR4 Request (a through d)	10,494,123		10,494,123
V2025			

Department Expenditure Detail DSR2														
Department				Sewer Enterprise										
Object				Description						Amount				
DSR2A														
Permanent Personnel	Last Year (FY2024)			Current Year (FY2025)			Next Year (FY2026)							
	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)					
	11		11	11		11	11		11					
Non-Budget Personnel: Will the department rely on grant/revolving fund positions to provide services?						Yes	No	FT Head Count	PT Head Count					
							X							
Union Positions:		BCTIA		Fire A		Fire C		ITWA		NIPEA	X	Police	Police Superior	NA
1. Salary and Wage Permanent Positions.														
a.	PRD1 Salary and Wages Base										884,126			
b.	PRD1 Other Regular Compensation (Conditions, Longevity, Requirements, Shifts) 5110										33,194			
c.	PRD1 Education (5192)													
d.	PRD1 Other Compensation (Stipends, Snow, POST, Vehicle) 5197										29,000			
e.	PRD1 Budget Adjustments										89,296			
								PRD1 Sub Total		1,035,616				
j.	DSR3 Other Compensation													
								Sub Total 1		1,035,616				
2. Salary and Wage Seasonal & Temporary Positions (Itemized Below)														
a.	Summer Help (2 positions for 15 weeks)										20,400			
b.														
c.														
d.														
f.														
g.	DSR3 Total													
								Sub Total 2		20,400				
3. Salary and Wage Overtime (Itemized Below)														
a.	Scheduled Overtime (contractually obligated)										30,239			
b.	Training and Development													
c.														
d.														
e.	DSR3 Total										178,563			
								Sub Total 3		208,803				
4. Other Salary and Wage Expenses – (Itemized Below)														
a.	Incentive Programs										10,230			
b.	Pay In Lieu of Accrued Leave													
c.	Program Stipend													
d.	Tuition Reimbursement													
e.	Working Out of Grade													
f.														
g.														
h.	DSR3 Other Compensation													
								Sub Total 4		10,230				
5. Total Salary and Wages (1+2+3+4)														
										1,275,049				

Department Expenditure Detail DSR2		
Department	Sewer Enterprise	
DSR2B		
Object	Description	Amount
Energy (521x)	Sewer - Electricity (134,361) - Natural Gas (8,623)	142,984
Repairs & Maintenance Services (524x – 525x)	Drains - Contracting Special Services (15,000) - Equipment Repairs (886) - Trench Restoration (11,000) - Vehicle Repairs (20,000) Sewer - Alarm & Sprinkler Maintenance (446) - Electrical On-Call Services (13,759) - Equipment Repairs (886) - Generator Maintenance (3,493) - Mechanical On-Call Services (68,796) - Overhead Door Maintenance (462) - Pump Inspections (3,000) - Vehicle Repairs (9,250) - Wet Well Cleaning (25,003)	172,001
Rental & Leases (527X)	Drains - Pump Rentals (3,000) Sewer - Pump Rentals (3,000)	6,000
Other Property Related Services (529x)	Drains - Debris Disposal - Catch Basin (43,568) - Debris Disposal – Sweeping (34,642) - NPDES (100,000)	178,210
Professional & Technical Services (530x – 531x)	Drains - NPDES (95,000) - PeopleGIS – PeopleForms (7,000) - Pond Treatment (7,200) - Seminars and Training (2,500) Sewer - MWRA/Mandated Sulfide Testing (9,755) - Seminars and Training (2,500) - Sewer SCADA Annual Software (6,510)	130,465
Communications (534x)	Sewer - Cell Phones (7,200) - Landline (1,900)	10,015

Department Expenditure Detail DSR2		
Department	Sewer Enterprise	
	- Legal Notices (215) - Postage (500) - Printing (200)	
Recreational & Cultural Services (535x)		
Other Purchased Services (538x)	Drains - Street Sweeping (35,650) Sewer - Police Details (20,000) - Sewer Flow Meter Monitoring (63,999)	119,649
Office Supplies (542x)	Sewer Office Supplies (700)	700
Building & Equipment Supplies (543x)	Sewer Pump Station Supplies (2,000)	2,000
Custodial Supplies (545x)	Sewer Rags for Spills, Cleaning Supplies, Disinfecting Supplies (1,000)	1,000
Grounds Keeping Supplies (546x)	Sewer Grass Seed and Fertilizer (150)	150
Vehicular Supplies (548x)	Drains - CCTV Truck Supplies (4,150) - Vactor Truck Parts (1,500) Sewer - CCTV Truck Supplies (4,150) - Vactor Truck Parts (1,500)	11,300
Gasoline and Diesel Fuel (5481)	Drains - Diesel (1,093) Sewer - Diesel (11,632) - Unleaded Gasoline (12,738)	25,463
Food and Service Supplies (549x)		
Medical Supplies (550x)	Sewer Medical Supplies (150)	150
Public Works Supplies (553x)	Drains - Concrete Blocks (8,280) - Crushed Stone (2,846) - Manhole Frames & Covers (8,364) - Precast Manholes (7,514) - Sand & Bagged Cement (1,553) - Special Flushing & Roding Tools (2,500) Sewer - Asphalt (14,185) - Crushed Stone (2,846) - Hardware Supplies, Paint, etc. (3,250) - Manhole Frames & Covers (8,656) - Pump Replacement Parts	96,356

Department Expenditure Detail DSR2				
Department	Sewer Enterprise			
	(22,000)			
	- Sewer Pipe (4,862) - Special Flushing & Roding Tools (3,000) - Testing Equipment (2,000) - Tools (4,500)			
Other Supplies & Equipment (558x)	Drains			
	Misc. Items (750)			6,620
	Sewer			
	- Clothing (2,000) - Health/Safety Equipment (1,300) - Safety Clothing (2,570)			
Governmental Charges (569x)	Sewer			400
	Certification & Licenses (400)			
Travel & Mileage (571x - 572x)	Sewer			200
	Conferences (200)			
Dues & Subscriptions (573X)	Sewer			1,000
	Professional Association Memberships (1,000)			
Other Expenses (574 X - 579x)				
6. Total Expenses				904,663
DSR2C				
Capital Equipment Replacement (587X)	Pump Replacement Program (96,000)			134,000
	Grinder Replacement (38,000)			
7. Total Operating Budget Capital				134,000
8. Total Base Request (Line 5 + Line 6 + Line 7)				2,313,712
Does the Department depend on any Federal or State grants to provide services?	YES		NO	X
Did the Department submit any requests for the replacement or upgrade of technology hardware or software to the Information Technology Center and/or include funding request for hardware or software with the budget submission?	YES	X	NO	
Did the Department submit any requests to the Department of Public Works to improve or upgrade a public building or facility?	YES		NO	X
Did the Department meet with Human Resources prior to submitting any request for new or additional personnel resources?	YES		NO	X
V2025				

Department Personnel Supplement DSR3							
Department			Sewer Enterprise				
	Description	Amount	Amount Reflected DSR2A Section				
			1	2	3	4	
1	Drains – NPDES Night Investigations	74,150			X		
2	Drains – Unscheduled/Investigations of Blockages & Equipment Failures	2,781			X		
3	Sewer – Night Sewer Cleaning/TV Camera Inspection	34,758			X		
4	Sewer – Pumping Stations (Holidays & Weekends)	62,008			X		
5	Sewer – Unscheduled/Investigations of Blockages & Equipment Failures	4,866			X		
6	Portion of Water Enterprise Salaries that Support Drains Operations	85,330	X				
7	Portion of Sewer Salaries that Support Drains Operations	303,567	X				
8	Sewer Salaries Assigned to Drains Operations	-303,567	X				
9	Budgetary Adjustment beyond 52 Weeks	3,966	X				
10							
11							
12							
13							
14							
15							
V1							
6							
17							
18							
19							
20							
21							
22							
23							
24							
25							
I	Total	267,859	X				
Sections							
	Amount Reported Under DSR2A Section 1	89,296					
	Amount Reported Under DSR2A Section 2						
	Amount Reported Under DSR2A Section 3	178,563					
	Amount Reported Under DSR2A Section 4						
II	Total	267,859					
V2025							

V2025

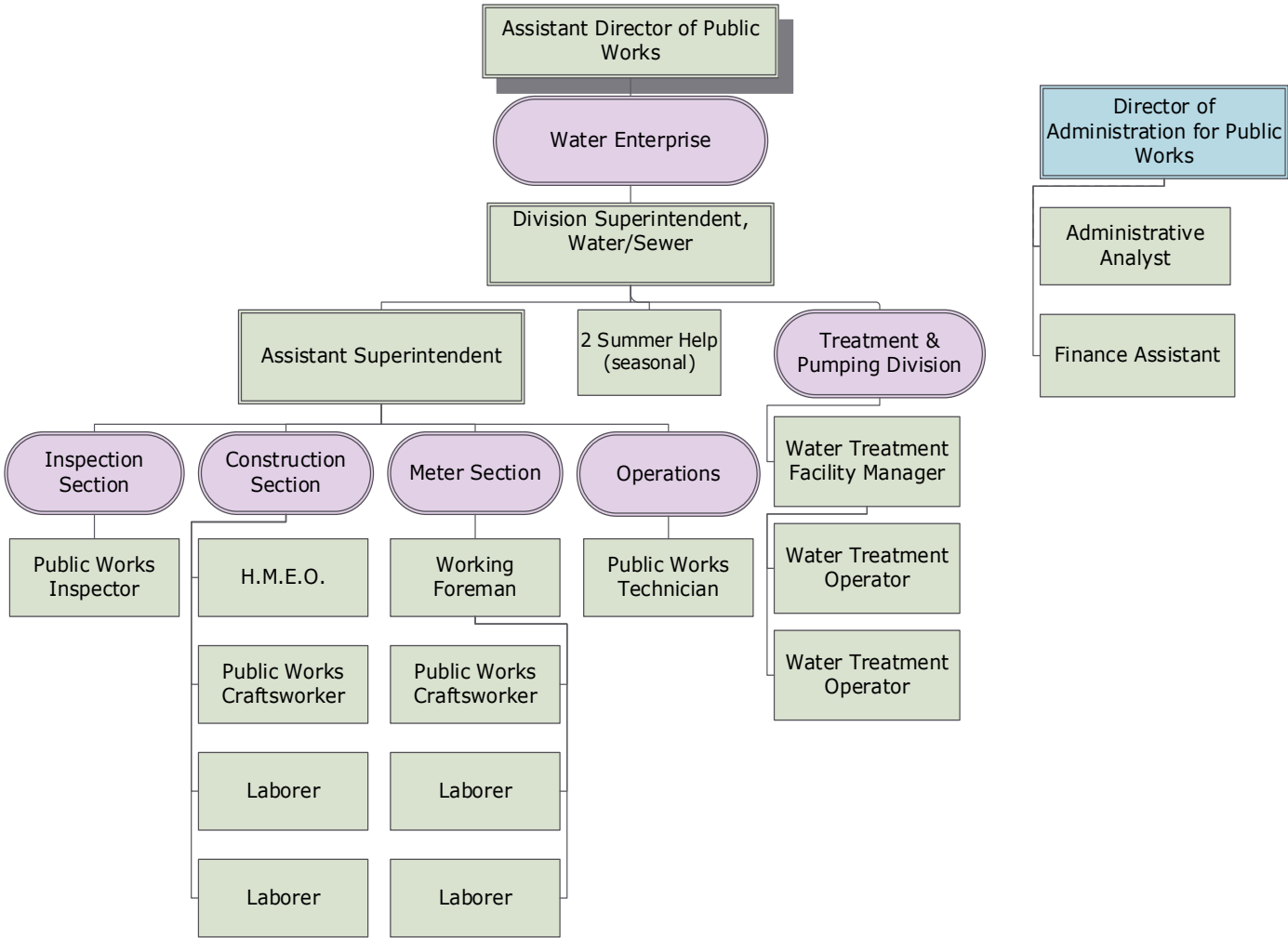
Sewer Enterprise	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular	1,035,616	36,820.00			1,035,616	36,820.00		998,796.00	866,725.25	802,134.01	724,836.38
Salary & Wage Temporary	20,400	6.00			20,400	6.00		20,394.00	10,090.66	17,879.88	5,048.04
Salary & Wage Overtime	208,803	14,003.00			208,803	14,003.00		194,800.00	223,397.44	160,210.40	144,826.74
Salary & Wage Other	10,230	5,350.00			10,230	5,350.00		4,880.00	30,250.00	22,952.34	12,976.97
Salary and Wage Total	1,275,049	56,179.00	4.6%		1,275,049	56,179.00	4.6%	1,218,870.00	1,130,463.35	1,003,176.63	887,688.13
Energy	142,984	9,641.00			142,984	9,641.00		133,343.00	144,695.92	113,861.15	115,807.54
Non Energy Utilities											
Repairs and Maintenance	172,001	13,449.00			172,001	13,449.00		158,552.00	135,334.73	202,334.22	137,638.97
Rental and Leases	6,000				6,000			6,000.00			
Other Property Related	178,210	3,830.00			178,210	3,830.00		174,380.00	11,734.92	25,581.21	17,972.68
Professional & Technical	130,465	10,655.00			130,465	10,655.00		119,810.00	32,738.90	31,124.96	8,984.95
Communications	10,015				10,015			10,015.00	9,383.30	7,776.29	7,024.37
Recreation											
Other Purchased Services	119,649	630.00			119,649	630.00		119,019.00	64,054.83	117,046.30	65,779.00
Energy Supplies											
Office Supplies	700				700			700.00			
Building & Equipment Rprs/Sp	2,000				2,000			2,000.00			
Custodial Supplies	1,000				1,000			1,000.00	132.50	106.56	215.91
Grounds Keeping Supplies	150				150			150.00			
Vehicular Supplies	36,763	(860.00)			36,763	(860.00)		37,623.00	23,219.56	20,384.62	18,308.69
Food & Service Supplies											
Medical Supplies	150				150			150.00			
Educational Supplies											
Public Works Supplies	96,356	779.00			96,356	779.00		95,577.00	52,128.01	65,627.10	63,734.80
Other Supplies & Equipment	6,620				6,620			6,620.00	3,777.18	1,750.00	1,216.03
Governmental Charges	400				400			400.00	308.00	560.00	331.99
Travel & Mileage	200				200			200.00			
Dues & Subscriptions	1,000				1,000			1,000.00			
Other									500.00	200.00	200.00
Expense	904,663	38,124.00	4.4%		904,663	38,124.00	4.4%	866,539.00	478,007.85	586,352.41	437,214.93
MWRA Assessment	7,445,411				7,445,411			7,445,411.00	7,084,841.00	6,760,857.00	6,614,690.00
Capital Equipment	134,000	38,000.00			134,000	38,000.00		96,000.00		49,950.00	44,600.00
Operating Budget	9,759,123	132,303.00	1.4%		9,759,123	132,303.00	1.4%	9,626,820.00	8,693,312.20	8,400,336.04	7,984,193.06
Debt Service	700,000	30,000.00			700,000	30,000.00		670,000.00	493,424.12	600,614.51	603,692.88
Reserve Fund	35,000				35,000			35,000.00			
TOTAL	10,494,123	162,303.00	1.6%		10,494,123	162,303.00	1.6%	10,331,820.00	9,186,736.32	9,000,950.55	8,587,885.94

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Section 3 - 357

Section 3 - 358

Department Organizational Chart
Water Enterprise



Color Code
Green - Positions
Light Blue - External/Outside of the Department
Purple - Division Program Section
Yellow - Elected Positions/Citizen Boards & Committees

Department Information DSR1	
Department	Water Enterprise
Department Mission	
The Water Division of the Department of Public Works is responsible for maintaining the infrastructure associated with the water delivery system and the development and production of the water supply in the Charles River Well Field, as well as supplemental water from the Massachusetts Water Resources Authority (MWRA).	
On the Horizon	
The overall budget On the Horizon statement can be found under the Department of Public Works. The Water Division has seen operational challenges and delays caused by the increase in material costs and the supply chain shortages. The Water, Sewer, and Drains Division saw a lot of staff turnover, causing the Division to re-evaluate their operational processes and needs. The Water Division of the Department of Public Works continues to perform daily operational maintenance tasks, both proactive and reactive to keep our water, sewer and drain systems operating. The items below detail additional and specific work that the division will be undertaking in the upcoming fiscal year. The Water Division will continue the maintenance, improvement, and repair of the overall water distribution system, including replacing fire hydrants, water services, water mains, water gate valves, and water meters. The division will continue their testing and inspection programs which look at all commercial, municipal, and industrial cross-connection and backflow prevention devices. Water completes annual leak detection services, proactively locating leaks and repairing them before they become a water break or a source of Un-Accounted for Water (UAW). The Massachusetts Department of Environmental Protection (MA DEP) developed their Primary Drinking Water regulations regarding PFAS (per- and polyfluoroalkyl substances) and require monthly sampling protocols. Due to the hard work of the Water Division, Needham's PFAS levels are consistently below the Maximum Contaminant Level (MCL) of 20 ppt. Needham's averages are approximately 11 ppt. This previously allowed the Division to move to quarterly sampling for this substance. There has been a shortage of those in the water industry with the appropriate distribution and treatment licenses. The Water Division will continue to evaluate ways to increase licensure of existing staff while recruiting new staff with the necessary licensure in addition to combating the workforce shortages seen in DPW, which have been prominent in the Water, Sewer & Drain Divisions. The Town will be implementing a new billing and collections software over the next year, which will impact the process of water billing.	
Budget Statement	
Salaries & Wages increasing \$99,524, 5.95% Expenses & Services increasing \$14,774, 0.87% Operating Capital decreasing \$10,116, -17.72% Total Operating Submission increasing \$104,182, 2.96% *not inclusive of MWRA, Debt Service, Reserve Fund Salaries The increase in the Salaries and Wages is largely due to annual wage adjustments and/or transitions in positions. All unions are settled for FY '26. The total increase for Regular Salaries is \$62,154, 4.65%.	

Department Information DSR1					
Department		Water Enterprise			
The increase in the Overtime Budget is primarily due to the increase in base salaries. The Overtime Budget has increased by \$24,060, 8.02%.					
The base salary for temporary help has increased minimally. Temporary Salaries have increased by \$960, 3.03%.					
The Other Salary and Wages are increasing this year based on a new license incentive program that was negotiated with NIPEA in FY '25. This program provides additional financial incentives for staff to get and maintain critical licensure that is necessary to continue the operations of the Town. Hiring and retaining staff with this licensure is becoming increasingly more difficult and this program will help keep Needham competitive and ensure that we have competent and reliable staff. Other Salary and Wages has increased by \$12,350, 285.88%.					
While the Department is still undergoing transitions from retirements and internal transitions, staff has been able to maintain services through the use of overtime, temporary workers, and contractors.					
Expenses and Services					
Energy					
Energy Type	3 Year Consumption Average	Cost per Unit	Fixed Costs	Budgeted Amount	Difference from Prior Year Submission
Electric	2,037,105	\$0.26*	\$2,685	\$531,847	\$36,024
Natural Gas	16,516	\$3.34**	\$357	\$55,412	(\$16,541)
*Increase from last year's unit budget figure of \$0.24					
** Increase from last year's unit budget figure of \$3.30					
Vehicle Supplies					
Fuel Type	3 Year Consumption Average	Cost per Unit	Budgeted Amount	Difference from Prior Year Submission	
Diesel	3,381	\$5.03**	\$17,004	(\$2,720)	
Gas	6,212	\$4.18*	\$25,964	(\$1,205)	
*Decrease from last year's unit budget figure of \$4.38					
**Decrease from last year's unit budget figure of \$5.48					
Highlighted Changes					
The Water Division has a relatively flat budget change from the prior year. There are increases in the Professional and Technical lines that are offset by decreases in Public Work Supplies. The increases in Professional and Technical are primarily from the need to conduct a study on the Division's cyber security (\$30,000). As a high value asset for the community the Division and IT Departments are recommending that the security of this facility be evaluated and upgraded on a regular basis. The always volatile water treatment market has seen a reduction in costs in this past year with an anticipated decrease in budget (-\$65,491). All other changes are small adjustments in contracts over the upcoming year.					

Department Information DSR1				
Department		Water Enterprise		
<u>Budget Changes</u>				
Line Item	Description	Change from FY2025	Comments	Net Change
Energy	Electricity	\$36,024	Based on 3-year consumption average	\$19,483
	Natural Gas	(\$16,541)	Based on 3-year consumption average	
Repairs & Maintenance Services	Building Repairs & Maintenance	\$525	Based on multiple contractual increases	\$7,400
	Fire/Security Monitoring, Generator Maintenance	\$200	3.5% contractual increase	
	Flow Meter Calibrations	\$2,200	Based on prior spending	
	SCADA Maintenance & On-Call Services	\$4,475	Based on prior spending	
Other Property Related Services	Tree & Brush Clearing	\$3,000	Based on prior spending	\$3,000
Professional & Technical Services	Cross Connection Backflow Software	\$2,600	Based on increased software costs	\$31,300
	Cyber Security - Study & Implementation	\$30,000	A one-year program to evaluate the WTP	
	Filter Media Testing	\$1,000	Based on prior spending	
	Leak Detection	(\$12,300)	Based on prior spending	
	SCADA Software Renewal	\$7,500	Based on increased software costs	
	Seminars & Training	\$4,000	Based on increased need	
	Tank Inspections at Dunster & Birds Hill	\$4,500	Based on increased need	
	Water Quality Sampling & Analysis	(\$6,000)	Based on decreased need	
Communications	Wireless Communications	(\$2,540)	Based on decreased spending	(\$2,540)
Other Purchased Services	Police Details	\$10,000	Based on increased need	\$20,000
	Trench Restoration	\$10,000	Based on increased need	

Department Information DSR1				
Department		Water Enterprise		
Line Item	Description	Change from FY2025	Comments	Net Change
Gasoline & Diesel Fuel	Diesel	(\$2,720)	Based on 5-year consumption average and decreased fuel costs	(\$3,925)
	Gasoline	(\$1,205)	Based on 5-year consumption average and decreased fuel costs	
Public Works Supplies	Fluoride Pumps	\$5,500	Based on increased need	(\$59,944)
	Treatment Process Chemicals: Hydroflousilicic Acid	(\$13,311)	Based on updated contract pricing	
	Treatment Process Chemicals: Phosphate	(\$9,208)	Based on updated contract pricing	
	Treatment Process Chemicals: Sodium Hydroxide	(\$44,163)	Based on updated contract pricing	
	Treatment Process Chemicals: Sodium Hypochlorite	\$1,191	Based on updated contract pricing	
	Water Services: Repair Sleeves	\$47	Based on updated contract pricing	

Operating Capital

Backwash Valves

At the Water Treatment Plant, the Division needs to regularly conduct a backwash that helps to clean accumulated particulate from the filters and restore their full functionality. A backwash valve controls and automates that process. It redirects water from another pressurized line up through the filter bed, and then out through the drain line. This funding request is to replace the existing backwash valves to ensure the effectiveness of the water treatment filters and the cleanliness of the water supply. Only two valves remain to be replaced.

Light Tower

The Water Division utilizes a portable light tower that allows them to do work at night. This request is to replace an existing light tower that is past its useful life.

Turnback

Due to the water billing software being offline at the beginning of FY2024, there was a spending freeze in this budget to ensure that sufficient revenues were collected prior to the end of the fiscal year. This reduction in service is not sustainable in the coming year and full service needs to be

Department Information DSR1			
Department		Water Enterprise	
restored to ensure that all appropriate and necessary water operating and maintenance continues.			
Accomplishments and Activities			
The Water Division performed regular tasks in addition to larger projects as well as impromptu projects for the benefit of the public. The Division also responded to work order requests initiated through the Town’s online reporting tool, SeeClickFix.			
The Water Division staff repaired, removed or replaced various fire hydrants that weren't functioning correctly, or were damaged or leaking. Staff also performed numerous water leak repairs during normal business hours and emergency water repairs after-business hours. Staff replaced various size inoperable water gate valves and removed lead water services and replaced them with new copper services when encountered during these repairs. Staff also performed water main improvements on Elizabeth Circle by replacing approximately 200 feet of the existing 1-1/2” diameter failing steel water line with a new 6-inch diameter Ductile Iron water main, adding a new fire hydrant and new copper water service connections to the properties for improved water and fire protection service in the area.			
The Water Division continues to replace and install new water meters, respond to customer and resident calls for leaks, and performs daily water quality testing. Staff continued testing all backflow protection devices and surveyed facilities to ensure cross-connection compliance. Additionally, during FY2024 the DPW’s Water, Sewer & Drains Division hired a contractor to remove and replace approximately 45 lead-lined, lead gooseneck and galvanized water service pipes throughout town in a proactive manner to prepare for the new 2024 EPA’s/DEP’s Lead Copper Rule (LCR) Regulation implementation on October 16, 2024. The Division also hired Weston & Sampson to redevelop one of our three water wells at the Charles River Water Treatment Facility. This redevelopment consists of reconditioning the well and associated pumping equipment for better well (water) production and pumping efficiencies.			
Spending Request Recap			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
a) Salary and Wages	1,771,597		1,771,597
b) Expenses	1,704,771		1,704,771
c) Capital	46,984		46,984
d) MWRA	1,212,985		1,212,985
e) Debt Service	1,550,000		1,550,000
f) Reserve Fund	75,000		75,000
g) Total DSR2 & DSR4 Request (a through d)	6,361,337		6,361,337
V2025			

Department Expenditure Detail DSR2																
Department				Water Enterprise												
Object				Description							Amount					
DSR2A																
Permanent Personnel	Last Year (FY2024)			Current Year (FY2025)			Next Year (FY2026)									
	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)							
	17		17	17		17	17		17							
Non-Budget Personnel: Will the department rely on grant/revolving fund positions to provide services?						Yes	No	FT Head Count		PT Head Count						
							X									
Union Positions:		BCTIA		Fire A		Fire C		ITWA	X	NIPEA	X	Police		Police Superior		NA
1. Salary and Wage Permanent Positions.																
a.	PRD1 Salary and Wages Base												1,405,087			
b.	PRD1 Other Regular Compensation (Conditions, Longevity, Requirements, Shifts) 5110												41,177			
c.	PRD1 Education (5192)															
d.	PRD1 Other Compensation (Stipends, Snow, POST, Vehicle) 5197												32,000			
e.	PRD1 Budget Adjustments												-79,980			
												PRD1 Sub Total		1,398,284		
j.	DSR3 Other Compensation															
												Sub Total 1		1,398,284		
2. Salary and Wage Seasonal & Temporary Positions (Itemized Below)																
a.	Co-Op (1 position)												12,240			
b.	Summer Help (2 positions for 15 weeks)												20,400			
c.																
d.																
f.																
g.	DSR3 Total															
												Sub Total 2		32,640		
3. Salary and Wage Overtime (Itemized Below)																
a.	Scheduled Overtime (contractually obligated)												57,222			
b.	Training and Development															
c.																
d.																
e.	DSR3 Total												266,781			
												Sub Total 3		324,003		
4. Other Salary and Wage Expenses - (Itemized Below)																
a.	Incentive Programs												16,670			
b.	Pay In Lieu of Accrued Leave															
c.	Program Stipend															
d.	Tuition Reimbursement															
e.	Working Out of Grade															
f.																
g.																
h.	DSR3 Other Compensation															
												Sub Total 4		16,670		
5. Total Salary and Wages (1+2+3+4)																
														1,771,597		

Department Expenditure Detail DSR2		
Department	Water Enterprise	
DSR2B		
Object	Description	Amount
Energy (521x)	Electricity (531,847) Natural Gas (55,412)	587,259
Repairs & Maintenance Services (524x - 525x)	Building Repairs & Maintenance (15,525) Emergency On-Call Repair Services (35,280) Fire/Security Monitoring, & Generator Maintenance (5,899) Maintenance of Altitude/Actuator Valves (10,000) SCADA Maintenance & On-Call Services (20,000) Vehicle Repairs (5,000) Well Redevelopment (43,600)	135,304
Rental & Leases (527X)		
Other Property Related Services (529x)	Tree and Brush Clearing (10,000)	10,000
Professional & Technical Services (530x - 531x)	Back Flow Testing and/or Cross Connection Survey for Facilities (4,000) Cross Connection Backflow Software (5,200) CRWTF Sewer Residuals - MWRA (7,000) Engineering Services (10,000) Filter Media Testing (1,500) Leak Detection (30,000) N360 Software - Meter Reading (18,000) Seminars & Training (14,000) Tank Inspections at Dunster & Bird Hill (7,500) Water Meter Testing Program (10,000) Water Quality Sampling & Analysis (18,000) Well/Pump Performance Testing (3,000) Cyber Security Study & Implementation (30,000) SCADA software renewal (7,500)	165,700
Communications (534x)	Landlines (9,500) Legal Notices (300) Postage - CCR & Misc. (5,000) Printing - CCR & Misc. (4,000) Water Conservation Program (15,600) Wireless Communications (7,200)	41,600
Recreational & Cultural Services (535x)		
Other Purchased Services (538x)	Plumbing Services (1,000) Police Details (30,000) Trench Restoration (30,000)	61,000
Office Supplies (542x)	Office Supplies (1,000)	1,000
Building & Equipment Supplies (543x)		

Department Expenditure Detail DSR2		
Department	Water Enterprise	
Custodial Supplies (545x)	CRWTF (900) Dedham Ave Pump Station (1,500) St. Mary's Pump Station (500)	2,900
Grounds Keeping Supplies (546x)	Landscaping Parts (2,000)	2,000
Vehicular Supplies (548x)	Vehicle Supplies, Tires, Batteries etc. (10,000)	10,000
Gasoline and Diesel Fuel (5481)	Diesel (17,004) Gasoline (25,964)	42,968
Food and Service Supplies (549x)		
Medical Supplies (550x)	Medical Supplies (300)	300
Public Works Supplies (553x)	Asphalt (14,891) Chemical Feed Pump Kits (5,000) CPVC Pipe & Valves (2,000) Gravel Fill (6,000) Laboratory Chemicals: Reagents (5,000) Laboratory Equipment (4,600) Meter Couplings (11,525) Meter Parts - Various Sizes (7,964) Process Analyzers (1,100) Tools, Hardware and Paint Supplies (7,500) Treatment Process Chemicals: Hydroflousilicic Acid (13,000) Treatment Process Chemicals: Phosphate (31,930) Treatment Process Chemicals: Sodium Hydroxide (145,000) Treatment Process Chemicals: Sodium Hypochlorite (29,413) Water Mains: Gate Valves (18,245) Water Mains: Hydrant Parts/Boxes (25,693) Water Mains: Repair Sleeves (19,640) Water Meters- Various Sizes (207,000) Water Services: Brass Fittings - Service Connections (46,113) Water Services: Copper Tubing (6,171) Water Services: Repair Sleeves (600) Water Services: Service Valves/Boxes (5,675) Flouride Pumps (5,500)	619,560
Other Supplies & Equipment (558x)	Educational Supplies (200) Health and Safety Equip. Prescrip. Safety Glasses (500) Safety Clothing/Vest, Gloves & Hard Hats (2,000) Work Clothing (3,380)	6,080
Governmental Charges (569x)	Certification & Licenses (1,600) Other - DEP, SDWA (13,000)	14,600

Department Expenditure Detail DSR2				
Department	Water Enterprise			
Travel & Mileage (571x – 572x)	Seminars (1,100)			1,100
Dues & Subscriptions (573X)	Professional Association Memberships (3,400)			3,400
Other Expenses (574 X – 579x)				
6. Total Expenses				1,704,771
DSR2C				
Capital Equipment Replacement (587X)	Backwash Valves (30,000) Light Tower for Unit 193 (16,984)			46,984
7. Total Operating Budget Capital				46,984
8. Total Base Request (Line 5 + Line 6 + Line 7)				3,523,352
Does the Department depend on any Federal or State grants to provide services?				
	YES		NO	X
Did the Department submit any requests for the replacement or upgrade of technology hardware or software to the Information Technology Center and/or include funding request for hardware or software with the budget submission?				
	YES	X	NO	
Did the Department submit any requests to the Department of Public Works to improve or upgrade a public building or facility?				
	YES		NO	X
Did the Department meet with Human Resources prior to submitting any request for new or additional personnel resources?				
	YES	X	NO	
V2025				

Department Personnel Supplement DSR3							
Department			Water Enterprise				
	Description	Amount	Amount Reflected DSR2A Section				
			1	2	3	4	
1	CRWTF & Wells (Weekends & Holidays)	96,213			X		
2	Uni-Directional Hydrant Flushing	84,188			X		
3	Hydrant Dry Testing Program	18,416			X		
4	Unscheduled/Main Breaks, Leaks, Equipment Failures, Shutoffs, Resident Complaints, etc.	54,810			X		
5	Water Conservation	13,154			X		
6	Portion of Water Enterprise Salaries that Support Drains Operations	-85,330	X				
7	General Budgetary Adjustment – over 52 weeks	5,350	X				
8							
9							
10							
11							
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V1							
6							
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20							
21							
22							
23							
24							
25							
I	Total	186,801	X				
Sections							
	Amount Reported Under DSR2A Section 1	-79,980					
	Amount Reported Under DSR2A Section 2						
	Amount Reported Under DSR2A Section 3	266,781					
	Amount Reported Under DSR2A Section 4						
II	Total	186,801					
V2025							

Fiscal Year 2026 Proposed Budget

Water Enterprise Fund	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular	1,398,284.00	62,154.00			1,398,284.00	62,154.00		1,336,130.00	1,034,421.31	849,917.15	914,777.09
Salary & Wage Temporary	32,640.00	960.00			32,640.00	960.00		31,680.00	13,011.28	1,140.80	570.40
Salary & Wage Overtime	324,003.00	24,060.00			324,003.00	24,060.00		299,943.00	281,056.40	272,280.24	249,329.86
Salary & Wage Other	16,670.00	12,350.00			16,670.00	12,350.00		4,320.00	22,090.59	18,250.37	64,335.54
Salary and Wage Total	1,771,597.00	99,524.00	6.0%		1,771,597.00	99,524.00	6.0%	1,672,073.00	1,350,579.58	1,141,588.56	1,229,012.89
Energy	587,259.00	19,483.00			587,259.00	19,483.00		567,776.00	469,979.06	429,911.56	360,434.50
Non Energy Utilities											
Repairs and Maintenance	135,304.00	7,400.00			135,304.00	7,400.00		127,904.00	153,878.95	107,458.40	178,313.46
Rental and Leases											
Other Property Related	10,000.00	3,000.00			10,000.00	3,000.00		7,000.00	66,266.78	6,030.85	2,387.98
Professional & Technical	165,700.00	31,300.00			165,700.00	31,300.00		134,400.00	61,067.83	77,608.65	59,517.38
Communications	41,600.00	(2,540.00)			41,600.00	(2,540.00)		44,140.00	44,993.54	18,753.93	19,735.31
Recreation											
Other Purchased Services	61,000.00	20,000.00			61,000.00	20,000.00		41,000.00	55,560.96	29,857.00	23,112.50
Energy Supplies											
Office Supplies	1,000.00				1,000.00			1,000.00			1,361.38
Building & Equipment Rprs/Sp									8,542.67	95.22	685.47
Custodial Supplies	2,900.00				2,900.00			2,900.00	1,563.18	1,903.44	1,925.32
Grounds Keeping Supplies	2,000.00				2,000.00			2,000.00	1,500.00	586.00	4,954.96
Vehicular Supplies	52,968.00	(3,925.00)			52,968.00	(3,925.00)		56,893.00	33,349.38	35,789.46	36,323.94
Food & Service Supplies											
Medical Supplies	300.00				300.00			300.00			
Educational Supplies											
Public Works Supplies	619,560.00	(59,944.00)			619,560.00	(59,944.00)		679,504.00	499,619.59	629,640.13	420,210.74
Other Supplies & Equipment	6,080.00				6,080.00			6,080.00	6,285.71	2,307.27	3,679.74
Governmental Charges	14,600.00				14,600.00			14,600.00	11,909.17	13,013.17	11,309.88
Travel & Mileage	1,100.00				1,100.00			1,100.00		1,631.67	12.00
Dues & Subscriptions	3,400.00				3,400.00			3,400.00	1,867.75	764.00	1,900.00
Other									500.00	200.00	200.00
Expense	1,704,771.00	14,774.00	0.9%		1,704,771.00	14,774.00	0.9%	1,689,997.00	1,416,884.57	1,355,550.75	1,126,064.56
MWRA Assessment	1,212,985.00				1,212,985.00			1,212,985.00	1,887,130.00	1,464,186.00	1,670,433.00

Capital Equipment	46,984.00	(10,116.00)	46,984.00	(10,116.00)	57,100.00	40,000.00		28,715.00
Operating Budget	4,736,337.00	104,182.00	4,736,337.00	104,182.00	2.2%	4,632,155.00	4,694,594.15	4,054,225.45
Debt Service	1,550,000.00	90,000.00	1,550,000.00	90,000.00		1,460,000.00	1,249,009.17	849,217.98
Reserve Fund	75,000.00		75,000.00			75,000.00		
TOTAL	6,361,337.00	194,182.00	6,361,337.00	194,182.00	3.1%	6,167,155.00	5,943,603.32	4,903,443.43

Section 3 - 372

Section 3 - 372

PRD1 - FY2026	Position	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	Change
		FTE	FTE	FTE	Step	Step	Step	Merit	Merit	Merit	Final	Current	Estimate	from 25
Section 333	Division Superintendent, Water/Sewer	1.00	1.00	1.00	Merit	Merit	Merit	124,214	129,130	129,130	129,130	129,130	129,130	0.0%
	Assistant Superintendent	1.00	1.00	1.00	6	8	9	87,711	95,834	100,521	100,521	100,521	100,521	4.9%
	Water Treatment Facility Manager	1.00	1.00	1.00	10	11	11	119,191	126,310	130,100	130,100	130,100	130,100	3.0%
	Administrative Analyst	1.00	1.00	1.00	5	7	8	72,072	78,507	82,836	82,836	82,836	82,836	5.5%
	Finance Assistant	1.00	1.00	1.00	4	5	6	61,094	66,632	70,668	70,668	70,668	70,668	6.1%
	Public Works Inspector	1.00	1.00	1.00	8	7	8	86,082	82,081	87,053	87,053	87,053	87,053	6.1%
	Working Foreman	1.00	1.00	1.00	7	9	10	83,703	95,037	99,970	99,970	99,970	99,970	5.2%
	Public Works Technician	1.00	1.00	1.00	9	10	10	81,205	84,244	86,282	86,282	86,282	86,282	2.4%
	Water Treatment Operator	1.00	1.00	1.00	8	9	10	82,442	87,563	92,228	92,228	92,228	92,228	5.3%
	Water Treatment Operator	1.00	1.00	1.00	8	9	10	81,684	85,966	90,052	90,052	90,052	90,052	4.8%
	Heavy Motor Equipment Operator	1.00	1.00	1.00	7	8	9	74,665	79,055	82,798	82,798	82,798	82,798	4.7%
	Public Works Craftsworker	1.00	1.00	1.00	6	6	6	69,705	71,722	73,449	73,449	73,449	73,449	2.4%
	Public Works Craftsworker	1.00	1.00	1.00	3	5	6	62,975	69,727	73,804	73,804	73,804	73,804	5.8%
	Laborer 3	1.00	1.00	1.00	5	5	6	61,530	63,298	67,001	67,001	67,001	67,001	5.9%
	Laborer 2 (budget as Labore 3)	1.00	1.00	1.00	5	5	6	61,530	63,298	67,001	67,001	67,001	67,001	5.9%
	Laborer 2 (budget as Labore 3)	1.00	1.00	1.00	9	9	10	71,614	73,691	77,870	77,870	77,870	77,870	5.7%
	Laborer 2 (budget as Labore 3)	1.00	1.00	1.00	8	5	6	67,458	63,298	67,001	67,001	67,001	67,001	5.9%
	Transfer to Sewer							(85,330)	(85,330)	(85,330)	(85,330)	(85,330)	(85,330)	
	BUDGETARY ADJUSTMENT							4,860	5,117	5,356	5,356	5,356	5,356	4.7%
	Division Total	17.00	17.00	17.00				1,268,405	1,335,179	1,397,790	1,397,790	1,397,790	1,397,790	4.7%
	Department Totals	17.00	17.00	17.00				1,268,405	1,335,179	1,397,790	1,397,790	1,397,790	1,397,790	4.7%

Budget Request Short Form	
Budget	Community Preservation Committee
Purpose	
The Community Preservation Act (CPA) M.G.L. c. 44B, allows Massachusetts cities and towns to raise monies through a surcharge of up to 3% of the real estate tax levy on real property. These funds may then be used to acquire, create, and preserve open space; acquire, rehabilitate, restore, and preserve historic resources; acquire, create, preserve, and support community housing; and acquire, create, rehabilitate, restore, and preserve land for recreational use. Community housing and open space may only be rehabilitated or restored if purchased with Community Preservation funds. The legislation was updated in July 2012. Needham voted to accept the legislation in November 2004, with a 2% surcharge. The Community Preservation Committee (CPC) is appointed to make recommendations for use of the Community Preservation Fund. The Community Preservation Committee develops and maintains an annual five-year look out on projects, with the assistance from the Town Manager and staff. To receive Community Preservation funding, proponents must first apply and the Community Preservation Committee must then determine if the project is eligible for CPA funding. Eligibility determinations are based upon guidance provided by the Community Preservation Coalition and Town Counsel, and as authorized by the Community Preservation Act. Once a project is deemed eligible, the proponent must answer the Committee's due diligence questions and present the full scope of the project to the Committee. The proponent will also present the project to the public during the Committee's public hearing. At the public hearing, the Committee encourages feedback from the public in support or non-support of the projects under review. The Committee also consults with the Select Board and the Finance Committee on proposed projects prior to making its final recommendation for funding to Town Meeting.	
Budget Statement	
The Massachusetts Community Preservation Act permits up to 5% of annual revenues to be spent on administrative and operating expenses. Although the Committee does not typically use the full amount each year, it does set aside approximately 5% of annual revenues to be prepared for unknown expenses. At the end of each fiscal year, unused administrative funds are returned to the Community Preservation Fund. Since the inception of the Community Preservation Committee, the administrative budget has been primarily utilized for personnel expenses, office supplies, and communication. Funds are also reserved for the Committee to investigate and research proposed projects to determine their viability for funding. The Assistant Director of Finance in the Finance Department has been appointed by the Town Manager to serve as staff liaison to the Committee. The Committee's administrative budget typically pays for staff support, including an Administrative Coordinator and use of Town Counsel. The Needham Community Preservation Committee is a member of the Massachusetts Community Preservation Coalition and pays annual membership dues. From time to time, the Committee consults with Coalition staff on issues related to project applications. Coalition staff have also provided Committee members with education and training regarding CPA administration.	

Budget Request Short Form		
Budget	Community Preservation Committee	
The May 2024 Annual Town Meeting authorized \$5,917,000 through Community Preservation funds to support two projects. The Needham Housing Authority's Linden Street Redevelopment Project was determined to be eligible under the category of Community Housing, and was funded through the Community Housing Reserve (\$3,649,749) and CPA Free Cash (\$1,850,251). The Needham Department of Public Works' DeFazio Complex Fencing Project was determined to be eligible under the category of Recreation and was funded through CPA Free Cash (\$417,000). The October 2024 Special Town Meeting authorized \$1,400,000 through Community Preservation funds, part of the overall \$3,000,000 funding request for Improvements to the Needham High School Tennis Courts. This project was determined to be eligible under the category of Recreation and was funded through the CPA General Reserve (\$1,100,000) and CPA Free Cash (\$300,000). The application deadline for funding that will be recommended at the May 2025 Annual Town Meeting is November 1, 2024.		
Budget Changes		
The only change to this budget is moving the \$40,000 from Other Property Related Services to Professional & Technical Services. This was incorrectly budgeted under the wrong expense line in FY2025.		
Description	Purpose	Amount
Salary & Wage Expense	Staff Support for Community Preservation Committee	30,300
Professional & Technical Services	Proposal Support/Consultants	40,000
Communications	Postage, Legal Notices	1,700
Office Supplies		1,000
Other Supplies & Equipment	Signs	1,000
Dues & Subscriptions	Community Preservation Coalition	8,000
Total Request		82,000
		V2026

Community Preservation Committee	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Administrative Budget	82,000.00	0.00	0.00%	0.00	82,000.00	0.00	0.00%	82,000.00	41,744.00	10,998.00	13,804.83
Total	82,000.00	0.00	0.00%	0.00	82,000.00	0.00	0.00%	82,000.00	41,744.00	10,998.00	13,804.83

Budget Request Short Form																								
Budget	Minuteman Assessment																							
Purpose																								
Minuteman School is a public regional vocational/technical high school. The District includes nine member towns: Acton, Arlington, Bolton, Concord, Dover, Lancaster, Lexington, Needham and Stow. In accordance with M.G.L. c. 74, Minuteman also provides services to surrounding non-member communities on a tuition basis, if space is available. Minuteman is designed to provide a combination of career-focused high school learning and college preparation. .																								
Budget Statement																								
The Minuteman assessment is spread among the member towns and fluctuates based on the total change in the Minuteman budget versus member town enrollment. This budget estimate is based on budget growth assumptions and Needham's share of the total enrollment, as well as assumptions about Needham's share of the capital investment in the new High School. The final assessment will be available in early 2025. Historical full-time student enrollment is shown below: Full-Time High School Student Enrollment <table> <tbody> <tr><td>2015/2016 School Year</td><td>24</td></tr> <tr><td>2016/2017 School Year</td><td>21</td></tr> <tr><td>2017/2018 School Year</td><td>20</td></tr> <tr><td>2018/2019 School Year</td><td>21</td></tr> <tr><td>2019/2020 School Year</td><td>24</td></tr> <tr><td>2020/2021 School Year</td><td>27</td></tr> <tr><td>2021/2022 School Year</td><td>31</td></tr> <tr><td>2022/2023 School Year</td><td>39</td></tr> <tr><td>2023/2024 School Year</td><td>46</td></tr> <tr><td>2024/2025 School Year</td><td>58</td></tr> <tr><td>Ten Year Change:</td><td>142%</td></tr> </tbody> </table>			2015/2016 School Year	24	2016/2017 School Year	21	2017/2018 School Year	20	2018/2019 School Year	21	2019/2020 School Year	24	2020/2021 School Year	27	2021/2022 School Year	31	2022/2023 School Year	39	2023/2024 School Year	46	2024/2025 School Year	58	Ten Year Change:	142%
2015/2016 School Year	24																							
2016/2017 School Year	21																							
2017/2018 School Year	20																							
2018/2019 School Year	21																							
2019/2020 School Year	24																							
2020/2021 School Year	27																							
2021/2022 School Year	31																							
2022/2023 School Year	39																							
2023/2024 School Year	46																							
2024/2025 School Year	58																							
Ten Year Change:	142%																							
Budget Changes																								
The Minuteman Assessment is based on the following components: minimum required contribution, operating assessment, transportation, debt and capital assessment, building project debt, and post-graduate assessments. The Minuteman School District has not completed its estimate of the assessments for member towns. Based on early projections and increasing Needham enrollment, the estimated budget represents a 29% increase over the FY2025 assessment. The budget request will be updated when preliminary assessments are released.																								
Description	Purpose	Amount																						
Assessment	Vocational Technical Education	2,352,672																						
Total Request		2,352,672																						
V2026																								

Minuteman Assessment	FY2026 DSR2 Request	BASE \$ Change from Current Year	BASE % Change	FY2026 DSR4 Request	FY2026 Total Request	Total \$ Change from Current Year	Total % Change	Budget 2025	Expenditures 2024	Expenditures 2023	Expenditures 2022
Salary & Wage Regular											
Salary & Wage Temporary											
Salary & Wage Overtime											
Salary & Wage Other											
Energy											
Non Energy Utilities											
Repairs and Maintenance											
Rental and Leases											
Other Property Related											
Professional & Technical											
Communications											
Recreation											
Other Purchased Services											
Energy Supplies											
Office Supplies											
Building & Equipment Rprs/Sp											
Custodial Supplies											
Grounds Keeping Supplies											
Vehicular Supplies											
Food & Service Supplies											
Medical Supplies											
Educational Supplies											
Public Works Supplies											
Other Supplies & Equipment											
Governmental Charges											
Travel & Mileage											
Dues & Subscriptions											
Other											
Capital Equipment											
Other	2,352,672	528,895	29.0%		2,352,672	528,895	29.0%	1,823,777	1,640,461.00	1,367,739.00	1,230,287.00
TOTAL	2,352,672	528,895	29.0%		2,352,672	528,895	29.0%	1,823,777	1,640,461.00	1,367,739.00	1,230,287.00

FY26 SCHOOL OPERATING BUDGET REQUEST HIGHLIGHTS - SCHOOLS

REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
865.39	865.39	865.39	51.61	570.13	154.39	89.26	APPROVED FY25 BUDGET		\$97,517,926		\$97,517,926		\$97,517,926
LEVEL SERVICE REQUESTS													
Level Service Contractual Salary Increases													
0.00	0.00	0.00	0.60	0.00	0.00	-0.60	SUBTOTAL - Contractual Salary Increases		\$5,718,140	\$0	\$5,718,140	\$0	\$5,718,140
Level Service Requests: Elementary School													
REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
-	-1.00	-1.00	-	-1.00	-	-	Reduce Eliot Classroom Teacher	Eliot Elementary	\$0	-\$76,781	-\$76,781		-\$76,781
0.20	0.20	-	-	-	-	-	Expand Sunita Williams Building Assistant from Part-Time to Full-Time	Sunita Williams Elementary	\$7,905	\$7,905	\$7,905	-\$7,905	\$0
-	-2.00	-2.00	-	-2.00	-	-	Reduce Mitchell Classroom Teachers	Mitchell Elementary	\$0	-\$143,947	-\$143,947		-\$143,947
-	-1.00	-1.00	-	-1.00	-1.00	-	Reduce Mitchell Kindergarten Assistant	Mitchell Elementary	\$0	-\$40,296	-\$40,296		-\$40,296
1.00	1.00	1.00	-	1.00	-	-	Full-Time Newman Classroom Teacher for Enrollment	Newman Elementary	\$93,331	-\$16,550	\$76,781		\$76,781
1.00	-	-	-	-	-	-	Convert Newman Office Aide to Permanent Position	Newman Elementary	\$36,271	-\$36,271	\$0		\$0
0.20	0.20	0.20	-	-	-	-	Newman LLC Classroom Supplies and Furniture	Newman Elementary	\$5,500	\$5,500	\$5,500	-\$5,500	\$0
-	-	-	-	-	-	-	Expand Broadmeadow Guidance Counselor	Guidance	\$25,076	\$25,076	\$25,076		\$25,076
-	0.20	0.20	-	0.20	-	-	Part-Time Newman School Guidance Counselor	Guidance	\$0	\$14,394	\$14,394		\$14,394
0.40	0.40	0.40	-	-	-	-	Expand Part-Time Mitchell School Guidance Counselor to Full-Time	Guidance	\$49,328	-\$49,328	\$0		\$0
0.50	0.50	0.40	-	0.40	-	-	Part-Time SWS Guidance Counselor	Guidance	\$38,391	-\$7,678	\$30,713		\$30,713
0.09	-	-	-	-	-	-	Expand Occupational Therapist to Full Time at Sunita Williams School	Special Education	\$9,591	\$9,591	\$0		\$0
0.20	0.20	-	-	-	-	-	Continue 0.2 Speech Language Pathologist (SLP) at Newman School	Special Education	\$22,382	-\$9,591	\$12,791		\$12,791
1.00	-	-	-	-	-	-	Continue Full-Time Specialized Program Assistant at the Newman LLC	Special Education	\$32,208	-\$32,208	\$0		\$0
0.20	-	-	-	-	-	-	Continue Part-Time Sunita Williams Specialized Intensive Program Assistant	Special Education	\$7,914	-\$7,914	\$0		\$0
0.50	0.50	-	-	-	-	-	Elevate Two Broadmeadow SPED Instructional Assistants to Specialized Program Assistants in the Connections Program	Special Education	\$2,875	\$2,875	\$2,875	-\$2,875	\$0
1.00	-	-	-	-	-	-	Expanded Board Certified Behavior Analyst (BCBA) Serving Broadmeadow, Eliot and Mitchell	Special Education	\$43,426	\$43,426	\$43,426	-\$43,426	\$0
1.00	-	-	-	-	-	-	Full-Time 1:1 Instructional Assistant for Sunita Williams	Special Education	\$0	\$0	\$0		\$0
1.00	-	-	-	-	-	-	Full-Time Instructional Assistant at Eliot School	Special Education	\$33,789	-\$33,789	\$0		\$0
0.60	-	-	-	-	-	-	Part-Time Mitchell SPED Teacher for Co-Teach Model	Special Education	\$46,069	-\$46,069	\$0		\$0
-1.00	-1.00	-1.00	-	1.00	-2.00	-	Special Education Liaison for Sunita Williams School	Special Education	\$10,503	-\$1,300	\$9,203		\$9,203
0.50	-	-	-	-	-	-	Expand Newman EL Teacher Position	ELL	\$55,955	-\$55,955	\$0		\$0
0.40	0.20	-	-	-	-	-	Part-Time Elementary EL Teacher	ELL	\$30,712	-\$15,356	\$15,356	-\$15,356	\$0
-	-	-	-	-	-	-	Replacement Digital Learning Devices (Year 4 of 4)	Educational Technology	\$125,000	-\$50,000	\$75,000	-\$75,000	\$0
0.07	0.07	0.07	-	0.07	-	-	Expanded Part-Time Physical Education Teacher at Sunita Williams	Physical Education	\$5,375	\$5,375	\$5,375		\$5,375
-	-	-	-	-	-	-	Elementary Recorders	Performing Arts	\$2,500	-\$2,500	\$0		\$0
0.03	0.03	0.03	-	0.03	-	-	Part-Time Newman Spanish Teacher	World Languages	\$2,303	\$2,303	\$2,303		\$2,303
7.89	-2.00	-3.10	-	-0.10	-3.00	-	SUBTOTAL - Level Service Requests: Elementary School		\$720,193	-\$649,928	\$70,265	-\$167,444	-\$97,179
Level Service Requests: Middle School													
REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
-	-	-	-	-	-	-	Middle School Play Set and Technical Director Stipend	Pollard Middle School	\$3,076	-\$3,076	\$0		\$0
0.10	0.10	0.10	-	0.10	-	-	Expand Pollard Guidance Counselor to Full Time	Guidance	\$12,332	\$12,332	\$12,332		\$12,332
2.00	2.00	-	-	-	-	-	Continue Full-Time High Rock Instructional Assistants Formerly Grant Funded	Special Education	\$76,792	-\$76,792	\$0		\$0
1.00	-	-	-	-	-	-	Continue Full-Time SPED Instructional Assistant at High Rock School	Special Education	\$32,196	-\$32,196	\$0		\$0
-	-0.40	-0.40	-	-0.40	-	-	Reduce Part-Time Pollard Literacy Coach	K-8 Reading Instruction	\$0	-\$48,503	-\$48,503		-\$48,503
0.06	0.06	0.06	-	0.06	-	-	Expanded Part-Time Physical Education Teacher at Pollard	Physical Education	\$4,283	\$4,283	\$4,283		\$4,283
0.10	-	-	-	-	-	-	Part-Time Pollard Arts Interdisciplinary Arts Integration Specialist	Fine Arts	\$6,815	-\$6,815	\$0		\$0
-	-	-	-	-	-	-	Pollard Visual Art Supplies	Fine Arts	\$1,500	-\$1,500	\$0		\$0
3.26	1.76	-0.24	-	-0.24	-	-	SUBTOTAL - Level Service Requests: Middle School		\$136,994	-\$92,090	\$44,904	-\$76,792	-\$31,888
Level Service Requests: High School													
REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
-	-	-	-	-	-	-	Expand NHS Bookkeeper from 35 to 40 hours	Needham High School	\$9,131	-\$9,131	\$0		\$0
-	-	-	-	-	-	-	National History Day Stipend Increase	Needham High School	\$1,024	-\$1,024	\$0		\$0
0.50	-	-	-	-	-	-	NHS Dean of Students (Part Time)	Needham High School	\$63,791	-\$63,791	\$0		\$0
-	-	-	-	-	-	-	NHS English Books	Needham High School	\$1,500	\$1,500	\$1,500	-\$1,500	\$0
-	-	-	-	-	-	-	NHS Mentors Like Me Stipend	Needham High School	\$5,000	\$5,000	\$5,000		\$5,000
-	-	-	-	-	-	-	NHS Science Lab Probes	Needham High School	\$3,000	\$3,000	\$3,000	-\$3,000	\$0
-	-	-	-	-	-	-	Middle School Baseball Stipend	Needham High School	\$4,255	-\$4,255	\$0		\$0
-	-	-	-	-	-	-	NHS Flag Football Stipends	Needham High School	\$4,305	-\$4,305	\$0		\$0
-	-	-	-	-	-	-	NHS Volleyball Boys Coaching Stipend - Increase	Needham High School	\$2,245	-\$2,245	\$0		\$0
0.50	0.40	-	-	-	-	-	Part-Time NHS Guidance Clinician	Guidance	\$38,391	-\$7,678	\$30,713	-\$30,713	\$0
0.50	0.40	-	-	-	-	-	Part-Time NHS School Counselor	Guidance	\$42,587	-\$8,517	\$34,070	-\$34,070	\$0
1.00	-	-	-	-	-	-	NHS Specialized Program Assistant for LLC Program	Special Education	\$32,711	-\$32,711	\$0		\$0

FY26 SCHOOL OPERATING BUDGET REQUEST HIGHLIGHTS - SCHOOLS

REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
-	-	-	-	-	-	-	NHS Convert Instructional Assistant to Specialized Program Assistant at ILC Program	Special Education	\$1,335	\$1,335	\$1,335	-\$1,335	\$0
-	-	-	-	-	-	-	NHS Visual Art Supplies	Fine Arts	\$3,000	-\$3,000	\$0	\$0	\$0
2.50	0.80	-	-	-	-	-	SUBTOTAL - Level Service Requests: High School		\$212,275	-\$136,658	\$75,617	-\$70,617	\$5,000
REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Level Service Requests: District Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
-	-	-	-	-	-	-	Eliminate School Committee Notetaker Stipend	School Committee	-\$5,000		-\$5,000		-\$5,000
0.29	0.29	0.29	-	-	-	-	Convert Central Office Support Position to Grant Coordinator/ Budget Analyst	Financial Operations	\$52,480		\$52,480		\$52,480
0.71	-	-	-	-	-	0.29	Full-Time Senior Bookkeeper for Central Office Departments (Shared with Transportation Revolving Fund)	Financial Operations	\$47,666	-\$47,666	\$0		\$0
1.00	1.00	1.00	-	-	-	1.00	Continue Funding for Full-Time District Registrar - Family Welcome Center Coordinator	Financial Operations/ DART	\$94,627		\$94,627		\$94,627
-	-	-	-	-	-	-	Convert Data Assistant to DART Data Analyst/ Reporting Specialist	Financial Operations/ DART	\$37,033		\$37,033		\$37,033
-	-	-	-	-	-	-	AirTable Enterprise Subscription	Financial Operations	\$24,600		\$24,600		\$24,600
-	-	-	-	-	-	-	Continue Funding for Open Architect District Data Dashboard (DART)	Financial Operations/ DART	\$67,725		\$67,725		\$67,725
-	-	-	-	-	-	-	Substitute Pay Rate Increase	Substitutes	\$167,052		\$167,052		\$167,052
-	-	-	-	-	-	-	Additional Funds for District Paper Purchases	General Supplies, Services &	\$25,000	-\$83,526	\$83,526		\$83,526
-	-	-	-	-	-	-	Additional Funds for District Postage Purchases	Production Center/Mail Room	\$20,000	-\$12,500	\$12,500		\$12,500
-	-	-	-	-	-	-	School Software as a Service (SaaS) Rate Increase	Administrative Technology	\$36,700		\$36,700		\$36,700
-	-	-	-	-	-	-	Outsourced Printer Maintenance	Administrative Technology	\$39,000		\$39,000		\$39,000
-	-	-	-	-	-	-	Reallocate School Technology Staff to Town Functions (Cost Center 1550)	Administrative Technology	-\$177,484		-\$177,484		-\$177,484
-2.18	-2.18	-2.18	-	-	-	-2.18	Yellow Bus Contractual Increase	Transportation	\$21,002		\$21,002		\$21,002
-	-	-	-	-	-	-	Special Education Out-of-District Transportation Contractual Increase	Transportation	\$378,628		\$378,628		\$378,628
-	-	-	-	-	-	-	AED Device Maintenance	Health/Nursing	\$1,495		\$1,495		\$1,495
-	-	-	-	-	-	-	Liability Insurance for Nurses	Health/Nursing: School Heal	\$628		\$628		\$628
0.80	0.80	0.80	-	0.80	-	-	Part-Time Teacher of the Visually Impaired (TVI) (Net Cost)	Special Education	\$18,165		\$18,165		\$18,165
-	-	-	-	-	-	-	Provide Laptop for Preschool Occupational Therapy Assistant	Special Education	\$1,300	-\$1,300	\$0		\$0
-	-	-	-	-	-	-	Increase Preschool Operating Budget Subsidy	Special Education	\$0		\$0		\$0
-	-	-	-	-	-	-	Sped Tuition Funding Request	Special Education Out-of-Dis	-\$403,515		-\$403,515		-\$403,515
-	-	-	-	-	-	-	Additional Funding Extended School Year (ESY) Program	Special Education Summer S	\$56,000	-\$56,000	\$0		\$0
-	-	-	-	-	-	-	Reduce Regular Education Tuition Budget	Regular ED Tuitions	-\$13,270		-\$13,270		-\$13,270
0.20	0.20	-	-	-	-	-	Part-Time EL Teacher for Preschool	ELL	\$15,356		\$15,356		\$15,356
0.82	0.11	-0.09	-	0.80	-	-0.89	SUBTOTAL - Level Service Requests: District		\$505,188	-\$200,992	\$304,196	-\$410,798	-\$106,602
REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Reductions to Existing Budget Description of Budgetary Reduction	Department/School	Total	Superintendent	Total	SC	Total
-	-	-	-	-	-	-	Early Retirement Incentive Savings	Various	\$0		\$0		-\$263,436
-	-	-	-	-	-	-	Salary Budget Adjustments	Various	\$0		\$0		-\$133,930
-	-	-	-	-	-	-	Reduction to District-Wide Departmental Supply Budgets	Various	\$0		\$0		-\$17,000
-	-	-	-	-	-	-0.09	Shift Community Education Coordinator to Community Education Revolving Fund	Superintendent	\$0		\$0		-\$8,098
-	-	-	-	-	-	-0.22	Reduce Student Support Services Administrative Coordinator to Part Time	Student Support Services	\$0		\$0		-\$13,799
-	-	-	-	-	-	-0.43	Reduce Administrative Technology Services Budget	Administrative Technology	\$0		\$0		-\$37,105
-	-	-	-	-	-	-	Shift Regular Education Transportation Budget to Transportation Revolving Fund	Transportation	\$0		\$0		-\$129,859
-	-	-	-	-	-	-	Eliminate 7D Driver License Stipend	Transportation	\$0		\$0		-\$37,380
-	-	-	-	-	-	-	Eliminate Bus & Van Driver Substitute Driver Funds	Transportation	\$0		\$0		-\$900
-	-	-	-	-	-	-	Reduce Middle School Supply Budgets	High Rock / Pollard	\$0		\$0		-\$14,080
-	-	-	-	-0.50	-	-	Eliminate NHS Inclusive Practices Coach	Needham High School	\$0		\$0		-\$7,000
-	-	-	-	-1.00	-	-	Eliminate NHS Classroom Teacher	Needham High School	\$0		\$0		-\$61,660
-	-	-	-	-	-	-0.43	Reduce NHS Office Aide to Part-Time	Needham High School	\$0		\$0		-\$76,781
-	-	-	-	-	-	-	Eliminate Athletic Director Certification Stipend	Needham High School	\$0		\$0		-\$18,267
-	-	-	-	-	-	-	Eliminate Per Diem Days Elementary BCBA's & Sunita Williams Team Chair	Needham High School Athle	\$0		\$0		-\$1,095
-	-	-	-	-	-	-	Eliminate Part-Time High Rock Literacy Coach	Special Education	\$0		\$0		-\$20,260
-	-	-	-	-0.60	-	-	Eliminate Summer Program Coordination Stipend	K-8 Reading Instruction	\$0		\$0		-\$72,754
-	-	-	-	-	-	-	Eliminate Science Center STEAM Professional Development Funds	Summer Program Coordinati	\$0		\$0		-\$10,400
-	-	-	-	-	-	-	Reduce Sunita Williams Media Teacher To Part-Time	Science Center	\$0		\$0		-\$5,000
-	-	-	-	-0.20	-	-	Eliminate Pollard Library Assistant	Media and Digital Learning	\$0		\$0		-\$24,664
-	-	-	-	-	-0.60	-	Eliminate NHS Media/Library Assistants	Media and Digital Learning	\$0		\$0		-\$29,526
-	-	-	-	-	-2.00	-	Eliminate Summer Technology Assistant	Media and Digital Learning	\$0		\$0		-\$69,082
-	-	-	-	-	-	-	Eliminate Fine & Performing Arts Professional Development Funds	Media and Digital Learning	\$0		\$0		-\$4,374
-	-	-	-	-	-	-	Eliminate NHS Visual Arts Teacher	Fine & Performing Arts	\$0		\$0		-\$2,500
-	-	-	-	-1.00	-	-	Reduce Part-Time Pollard World Language Teacher	Fine Arts	\$0		\$0		-\$76,781
-	-	-	-	-0.20	-	-	Eliminate NHS World Language Teacher for Latin	World Language	\$0		\$0		-\$17,724
-	-	-	-	-1.00	-	-	SUBTOTAL - Level Service Requests: District	World Language	\$0		\$0		-\$123,320
-	-	-8.27	-	-4.50	-2.00	-1.77			\$0	\$0	\$0	-\$1,276,775	-\$1,276,775

FY26 SCHOOL OPERATING BUDGET REQUEST HIGHLIGHTS - SCHOOLS

REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
14.47	0.67	-11.70	0.60	-4.04	-5.00	-3.26	SUBTOTAL - Level Service Requests: Schools		7,292,790	-1,079,668	6,213,122	-2,002,427	4,210,695
							PROGRAM IMPROVEMENT REQUESTS						
							Program Improvement Requests: Elementary School						
REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
-	-	-	-	-	-	-	Elementary Social Studies Interdisciplinary Instruction	Curriculum Development	\$5,500	\$5,500	\$5,500	-\$5,500	\$0
-	-	-	-	-	-	-	Elementary Scheduling Software	All Elementary Schools	\$9,000	\$9,000	\$9,000		\$9,000
-	-	-	-	-	-	-	Elementary Dismissal Software	All Elementary Schools	\$11,000	\$11,000	\$11,000	-\$11,000	\$0
-	-	-	-	-	-	-	Ellet Translation Text Subscription	Ellet Elementary	\$2,675	\$2,675	\$0	\$0	\$0
0.50	-	-	-	-	-	-	Expanded BCBA for Broadmeadow School	Special Education	\$44,725	-\$44,725	\$0	\$0	\$0
-	-	-	-	-	-	-	Elementary Reading Curriculum Adoption	K-8 Reading Instruction	\$200,000	-\$50,000	\$150,000		\$150,000
0.50	-	-	-	-	-	-	Expand Part-Time Sunita Williams Math Instructional Coach to Full-Time	Elementary Math Instructor	\$38,391	-\$38,391	\$0	\$0	\$0
-	-	-	-	-	-	-	Science Center Elementary Program Coaches	Elementary Science Center	\$23,305	-\$23,305	\$0	\$0	\$0
0.25	-	-	-	-	-	-	Part-Time Elementary String Program Teacher	Performing Arts	\$19,195	-\$19,195	\$0	\$0	\$0
1.25	-	-	-	-	-	-	SUBTOTAL - Program Improvement Requests: Elementary School		\$353,791	-\$178,291	\$175,500	-\$16,500	\$159,000
							Program Improvement Requests: Middle School						
REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
-	-	-	-	-	-	-	High Rock Afternoon School Monitor Stipend	High Rock	\$2,052	\$2,052	\$2,052		\$2,052
1.00	-	-	-	-	-	-	High Rock Building Assistant	High Rock	\$33,789	-\$33,789	\$0	\$0	\$0
0.50	0.40	-	-	-	-	-	Expanded High Rock Math Intervention Specialist	High Rock	\$39,691	-\$8,978	\$30,713	-\$30,713	\$0
-	-	-	-	-	-	-	High Rock Social Emotional Learning (RULER) Training	High Rock	\$10,000		\$10,000	-\$10,000	\$0
-	-	-	-	-	-	-	High Rock SEL Committee Stipend Increase (2)	High Rock	\$1,709	-\$1,709	\$0	\$0	\$0
1.00	-	-	-	-	-	-	Full-Time Pollard Personalized Learning Center (PLC) Teacher	Pollard Middle School	\$78,081	-\$78,081	\$0	\$0	\$0
-	-	-	-	-	-	-	Mentors Like Me	Pollard Middle School	\$5,000	-\$2,500	\$2,500	-\$2,500	\$0
-	-	-	-	-	-	-	Middle School Musical Choreographer Stipend	Pollard Middle School	\$2,052	-\$2,052	\$0	\$0	\$0
-	-	-	-	-	-	-	Pollard Book Haven Stipend	Pollard Middle School	\$10,000		\$10,000	-\$10,000	\$0
-	-	-	-	-	-	-	Pollard Social Emotional Learning (RULER) Training	Pollard Middle School	\$3,076	-\$3,076	\$0	\$0	\$0
-	-	-	-	-	-	-	Pollard Wellness Club Stipend	Guidance	\$1,365		\$1,365	-\$1,365	\$0
0.20	0.20	-	-	-	-	-	SCOIR Career Readiness Software System	Health/Nursing: School Heal	\$17,893	\$17,893	\$17,893	-\$17,893	\$0
0.20	-	-	-	-	-	-	Expand Part-Time to Full-Time Pollard Nurse	Media and Digital Learning	\$16,656	-\$16,656	\$0	\$0	\$0
0.25	0.20	-	-	-	-	-	Part-Time High Rock Technology Integration Specialist	Performing Arts	\$19,195	-\$3,839	\$15,356	-\$15,356	\$0
-	-	-	-	-	-	-	Part-Time Pollard Technical Theater Director	World Languages	\$844	-\$844	\$0	\$0	\$0
-	-	-	-	-	-	-	Per Diem Days for World Language Teachers for Student Assessment	World Languages	\$5,000		\$5,000		\$5,000
3.15	0.80	-	-	-	-	-	SUBTOTAL - Program Improvement Requests: Middle School		\$248,455	-\$151,524	\$96,931	-\$89,879	\$7,052
							Program Improvement Requests: High School						
REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
-	-	-	-	-	-	-	NHS Best Buddies Stipend Increase	Needham High School	\$1,024	\$1,024	\$1,024	-\$1,024	\$0
-	-	-	-	-	-	-	NHS Black Student Union Advisor Stipend	Needham High School	\$2,052	\$2,052	\$2,052	-\$2,052	\$0
-	-	-	-	-	-	-	NHS National History Day Budget Increase	Needham High School	\$2,000		\$2,000	-\$2,000	\$0
-	-	-	-	-	-	-	NHS Needham Steps Up Assistant Director Stipend	Needham High School	\$2,052	-\$2,052	\$0	\$0	\$0
-	-	-	-	-	-	-	NHS Extra-Curricular Music Stipend	Needham High School	\$3,076	-\$3,076	\$0	\$0	\$0
-	-	-	-	-	-	-	NHS Poetry Out Loud Stipend	Needham High School	\$2,052	-\$2,052	\$0	\$0	\$0
-	-	-	-	-	-	-	Reduce NHS SAMD Lighting & Sound Director Stipend	Needham High School	-\$3,076		-\$3,076		-\$3,076
0.40	0.40	-	-	-	-	-	Part-Time Math Help Room Support	Needham High School	\$30,712		\$30,712	-\$30,712	\$0
-	-	-	-	-	-	-	Increase in Athletics Subsidy for Fiscal Sustainability	Needham High School Athlei	\$50,000	-\$25,000	\$25,000	-\$25,000	\$0
-	-	-	-	-	-	-	NHS Boys Swim JV Coach Stipend	Needham High School Athlei	\$4,541		\$4,541		\$4,541
-	-	-	-	-	-	-	NHS Ultimate Frisbee Varsity Sport Coaching Stipends	Needham High School Athlei	\$9,422		\$9,422		\$9,422
-	-	-	-	-	-	-	Transportation to HBCU College Fair	Guidance	\$650		\$650		\$650
-	-	-	1.00	-1.00	-	-	Elevate NHS Team Chairperson (Unit A) to a SpEd Program Coordinator	Special Education	\$19,126		\$19,126		\$19,126
0.25	0.20	-	-	-	-	-	Part-Time NHS Technical Theater Director	Performing Arts	\$19,195	-\$3,839	\$15,356	-\$15,356	\$0
0.20	-	-	-	-	-	-	Expanded World Languages Instructional Coach	World Languages	\$24,664	-\$24,664	\$0	\$0	\$0
-	-	-	-	-	-	-	Per Diem Days for World Language Teachers for Student Assessment	World Languages	\$844	-\$844	\$0	\$0	\$0
0.85	0.60	-	1.00	-1.00	-	-	SUBTOTAL - Program Improvement Requests: High School		\$168,334	-\$70,949	\$97,385	-\$76,144	\$21,241
							Program Improvement Requests: District						
REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
-	-	-	-	-	-	-	Summer/ School-Year Eight Week Internship Program	Human Resources	\$16,800	-\$16,800	\$0	\$0	\$0
-	-	-	-	-	-	-	Cybersecurity All in Platform Monitoring Response and Training Software	Administrative Technology	\$126,000		\$126,000		\$126,000
-	-	-	-	-	-	-	School Technician Overtime	Administrative Technology	\$10,254	-\$7,313	\$2,941		\$2,941

FY26 SCHOOL OPERATING BUDGET REQUEST HIGHLIGHTS - SCHOOLS

REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
-	-	-	-	-	-	-	Placeholder Request for New Bus	Transportation	\$80,100	-\$40,050	\$40,050	-\$40,050	\$0
-	-	-	-	-	-	-	Multi-Function Student Activity Bus (MFSAB)	Needham High School Athlel	\$38,350	-\$38,350	\$0	\$0	\$0
-	-	-	-	-	-	-	Nursing iPad and Wireless Contract	Health/Nursing: School Heal	\$800		\$800		\$800
0.60	-	-	-	-	-	-	Part-Time Floating Nurse	Health/Nursing: School Heal	\$47,499	-\$47,499	\$0	\$0	\$0
1.00	-	-	-	-	-	-	Full-Time Administrative Assistant II for 504 Accommodations	Student 504 Compliance	\$63,503	-\$63,503	\$0	\$0	\$0
-	-	-	-	-	-	-	Learning Management System (LMS)	Curriculum Dev/ Educational	\$33,000		\$33,000		\$33,000
-	-	-	-	-	-	-	Comprehensive Student Internet Safety Platform	Media and Digital Learning	\$25,000		\$25,000		\$0
0.10	-	-	-	-	-	-	Part-Time EPA Coordinator Position	K-12 Fine & Performing Arts	\$8,923	-\$8,923	\$0	-\$25,000	\$0
1.70	-	-	-	-	-	-	SUBTOTAL - Program Improvement Requests: District		\$450,229	-\$222,438	\$227,791	-\$65,050	\$162,741
6.95	1.40	-	1.00	-1.00	-	-	SUBTOTAL - Program Improvement Requests: Schools		\$1,220,809	-\$623,202	\$597,607	-\$247,573	\$350,034
21.42	2.07	-11.70	1.60	-5.04	-5.00	-3.26	TOTAL REQUESTS		\$8,513,599	-\$1,702,870	\$6,810,729	-\$2,250,000	\$4,560,729
886.81	867.46	853.69	53.21	565.09	149.39	86.00	TOTAL FY6 SCHOOL BUDGET - SCHOOLS		\$106,031,525	-\$1,702,870	\$104,328,655	-\$2,250,000	\$102,078,655
21.42	2.07	-11.70	1.60	-5.04	-5.00	-3.26	INCREASE FROM FY25		\$8,513,599	-\$1,702,870	\$6,810,729	-\$2,250,000	\$4,560,729
2.48%	0.24%	-1.35%	3.10%	-0.88%	-3.24%	-3.65%	% INCREASE FROM FY25		8.73%	-	6.98%	-	4.68%

FY26 SCHOOL OPERATING BUDGET REQUEST HIGHLIGHTS - TOWN IT

REQ TL FTE	SUPT TL FTE	SC TL FTE	SCADMIN FTE	SCTEACH FTE	SCASST FTE	SCCLER FTE	Cost Center	PONG Priority	Description of Budgetary Increase	Department/School	Total Request	Superintendent Change	Total Recommended	SC Change	Total Approved
6.00	6.00	6.00	0.00	0.00	0.00	6.00			APPROVED FY25 BUDGET		\$1,904,283	\$0	\$1,904,283		\$1,904,283
									LEVEL SERVICE REQUESTS						
									Level Service Contractual Salary Increases						
-	-	-	0.40	-	-	-0.40			SUBTOTAL - Contractual Salary Increases		\$32,699	\$0	\$32,699	\$0	\$32,699
									Level Service Requests: Town IT						
-	-	-	-	-	-	-	1550	4. A	Town - Software as a Service	Town IT	\$48,144		\$48,144		\$48,144
2.18	2.18	2.18	-	-	-	2.18	1550	4.2	Reallocate School Technology Staff to Town Functions	Town IT	\$307,343		\$307,343		\$307,343
-	-	-	-	-	-	-	1550	4.2	Ongoing Funding for QDS Billing & Collections Application	Town IT	\$118,980		\$118,980		\$118,980
-	-	-	-	-	-	-	1550	4.2	Return Tritel Public Safety Software to Town for FY 25/26	Town IT	-\$39,300		-\$39,300		-\$39,300
-	-	-	-	-	-	-	1550	4.2	Town Cybersecurity All in Platform Monitoring Response and Training Software	Town IT	\$84,000		\$84,000		\$84,000
-	-	-	-	-	-	-	1550	4.2	Town Device Replacement	Town IT	\$52,500		\$52,500		\$52,500
-	-	-	-	-	-	-	1550	4.2	Town Outsourced Printer Maintenance	Town IT	\$26,000		\$26,000		\$26,000
-	-	-	-	-	-	-	1550	4.2	Town Phone System Maintenance	Town IT	\$30,000		\$30,000		\$30,000
-	-	-	-	-	-	-	1550	4.2	Town Technician Overtime	Town IT	\$3,000		\$3,000		\$3,000
2.18	2.18	2.18	-	-	-	2.18			SUBTOTAL - Level Service Requests: Town IT		\$630,667	-\$30,000	\$600,667	-\$52,500	\$548,167
									Reductions to Existing Budget: Town IT						
-	-	-	-	-	-	-	1550	4.2	Reduce Town Device Replacement Cycle	Town IT	\$0		\$0		-\$47,500
-	-	-	-	-	-	-			SUBTOTAL - Level Service Requests: Town IT		-	-	-	-47,500.00	-47,500.00
2.18	2.18	2.18	0.40	-	-	1.78	-	-	SUBTOTAL - Level Service Requests: Town IT		\$663,366	-\$30,000	\$633,366	-\$100,000	\$533,366
									PROGRAM IMPROVEMENT REQUESTS						
									Program Improvement Requests: Town IT						
-	-	-	-	-	-	-	1550	4	Town - Device Deployment Management	Town IT	\$45,000		\$45,000		\$45,000
-	-	-	-	-	-	-	1550	4	Town-Licenses MS Office and Adobe	Town IT	\$20,125		\$20,125		\$20,125
-	-	-	-	-	-	-	1550	4	Town-ISP Bandwidth Increase	Town IT	\$8,000		\$8,000		\$8,000
-	-	-	-	-	-	-			SUBTOTAL - Program Improvement Requests: Town IT		\$73,125	\$0	\$73,125	\$0	\$73,125
-	-	-	-	-	-	-			SUBTOTAL - Program Improvement Requests: Schools		\$73,125	\$0	\$73,125	\$0	\$73,125
2.18	2.18	2.18	0.40	-	-	1.78			TOTAL REQUESTS		\$736,491	-\$30,000	\$706,491	-\$100,000	\$606,491
8.18	8.18	8.18	0.40	0.00	0.00	7.78			TOTAL FY6 SCHOOL BUDGET - TOWN IT		\$2,640,774	-\$30,000	\$2,610,774	-\$100,000	\$2,510,774
2.18	2.18	2.18	0.40	0.00	0.00	1.78			INCREASE FROM FY25		\$736,491	-\$30,000	\$706,491	-\$100,000	\$606,491
36.3%	36.3%	36.33%	-	-	-	29.67%			% INCREASE FROM FY25		38.68%	-	37.10%	-	31.85%

EXECUTIVE SUMMARY
The Recommended Capital Plan

The Town Charter requires that the Town Manager, after consultation with the Select Board, submit in writing to the Board a careful, detailed estimate of recommended capital expenditures showing specific amounts necessary for each office, department, and activity, as well as a statement of the amount required to meet the debt service requirements and other indebtedness of the Town. This plan includes the proposed FY2026 Capital Budget, which will be recommended to the Finance Committee and ultimately to Town Meeting for consideration. The projects presented for FY2026-2030 reflect an assessment by municipal departments and the School Committee of future capital needs and are primarily shown for planning purposes. While many of the out-year projects may be recommended for funding in future capital budgets, the plan is fluid and projects may be added or removed as circumstances change. Proposed financing for the recommended FY2026 Capital Budget is shown in Table 1.

Table 1
Proposed Financing Plan

Fund	Cash	Debt	Other	Total
General Fund Tier 1	\$8,992,423	\$27,298,820		\$36,291,243
General Fund Tier 2	\$5,297,952	\$2,400,000		\$7,697,952
General Fund Total	\$14,290,375	\$29,698,820		\$43,989,195
Community Preservation Fund	\$404,400			\$404,400
Sewer Enterprise Tier 1	\$195,000			\$195,000
Sewer Enterprise Tier 2	\$1,000,000			\$1,000,000
Sewer Enterprise Total	\$1,195,000			\$1,195,000
Water Enterprise Tier 1	\$704,500	\$500,000		\$1,204,500
Water Enterprise Tier 2	\$273,485			\$273,485
Water Enterprise Total	\$977,985	\$500,000		\$1,477,985
Total (all funds)	\$16,867,760	\$30,198,820		\$47,066,580

Eight Facility Plan

In October 2016, the Select Board convened a Capital Facility Summit and committed to planning for the renovation, reconstruction, or construction of eight facilities: Rosemary Pool, the Public Safety Building, Fire Station #2, the Memorial Park Fieldhouse, the DPW Complex, the Hillside School (now Sunita L. Williams), Needham High School, and Emery Grover. Over the last eight years, the Town has made extraordinary progress on this plan.

Project	Status
Rosemary Pool	The Rosemary Recreation Complex includes two pools, parking, and office and programming space for the Park & Recreation and Health Departments. The facility opened in 2018, with the first full pool season operating in 2019.
Public Safety Building & Fire Station #2	Construction of the new Fire Station #1 was completed in 2020, and the Fire Station #2 reconstruction was complete in November 2021. Occupancy of the new Police Station occurred in the winter of 2022. The public safety communications network, including towers in four locations, is also complete.
Memorial Park Fieldhouse	The Town dedicated the newly constructed fieldhouse in September 2019.
DPW Complex	This project is progressing in phases. A new fuel station was installed in 2017 and construction of the Jack Cogswell Building storage facility was completed in the fall of 2019. Continued planning for the phased reconstruction of the DPW operations building at 470 Dedham Avenue is a priority of the Select Board. Funding for a refreshed feasibility study was approved at the 2022 Annual Town Meeting, and funding for design of the next phase of the project was approved at the 2024 Annual Town Meeting. A request for construction funds for the expansion of the Cogswell Building to house fleet maintenance is reflected in this recommended FY2026 capital budget.
Sunita Williams Elementary School	The Sunita Williams School at 585 Central Avenue replaced the Hillside School on Glen Gary Road, and opened in September 2019.

Needham High School	The cafeteria was expanded in 2017, and the construction of eight new classrooms and "A" gym renovations were completed in 2018.
Emery Grover Building	The October 24, 2022 Special Town Meeting approved supplemental funding for the renovation of the Emery Grover School Administration Building. Construction began in early 2023, and School Administration staff were relocated to the Hillside School. Staff returned to Emery Grover in October, 2024 and the building was rededicated on November 23, 2024.

Other Highlights

In addition to the above projects, the Capital Plan also includes design funds for improvements to the Center at the Heights (CATH), construction funds for phased improvements to the Library, upgrades to the Newman Auditorium, and renovations to the front stairs at Needham High School. Overall, the capital plan prioritizes the completion of ongoing and existing projects, with other large projects to be evaluated in future years.

Beyond these priorities, over the coming years, federal regulations will require the Town to make significant investments to improve stormwater quality. To this end, the Select Board proposed and Town Meeting established the Stormwater Stabilization Fund. This fund is appropriated to, in part, by a stormwater fee that was implemented in 2024. In addition, the Town will also assess opportunities to increase stormwater capacity to address an increasing number of high-intensity rainstorms. These efforts will likely require funding in the operating budget (for maintenance) and capital budget (for construction items).

Capital Planning 101

Capital Improvement Plan

A capital expenditure is defined by Needham General By-laws as the acquisition, construction, renovation, betterment, or improvement involving land, public buildings and facilities; water and sewer system laterals, mains and appurtenances; and equipment or vehicles; provided that the cost is \$25,000 or more and the improvement will have a useful life of five years or more; or any planning, feasibility, engineering or design study in preparation for such capital expense.

The Capital Improvement Plan (CIP) is a multi-year tool used to coordinate the financing and timing of major public improvements for the Town of Needham. It contains a list of capital projects proposed for the Town within the next five years and reflects the recommendations of citizens, boards, commissions, and staff from each of the Town departments. The CIP identifies each

proposed project and presents a summary description, estimate of cost, method of financing, and a schedule of implementation. Capital planning helps ensure that the community is positioned to:

- preserve and improve its basic infrastructure through construction, rehabilitation and maintenance;
- maximize the useful life of capital investments by scheduling major renovation, rehabilitation, or replacement at the appropriate time in the life cycle of the facility or equipment;
- identify and examine current and future infrastructure needs and establish priorities among projects so that available resources are used to the community's best advantage; and
- improve financial planning by balancing needs and resources and identifying potential fiscal implications.

Operating Budget and Capital Budget

The Town's capital budget and operating budget are developed separately but are closely linked. The annual operating budget provides for general municipal service delivery, to include personnel, supplies, and other contractual services, as well as certain capital equipment. Most appropriations in the annual operating budget are for a single fiscal year. In contrast, the capital budget is a multi-year plan designed to expend monies which add to the physical assets of the Town. Capital projects typically require expenditures that take place beyond a single fiscal year, funding with debt because of significant costs shared by current and future beneficiaries, the systematic acquisition of equipment over an extended period in order to implement major operating systems or programs, and scheduled replacement or maintenance of specific elements of physical assets.

The operating and capital budgets are closely interwoven because operating costs related to capital projects are estimated and incorporated into the operating budget. Many capital projects have an impact on operating costs once constructed or acquired. Town practice is to project the net effect of a capital project on the operating budget. While maintenance and repair costs may be lower in a new facility, larger and more modern facilities are often more costly to operate. In addition, since many capital projects are financed through municipal debt, repayment of that debt becomes part of the operating budget and is incorporated into the Town's forecasting models. The necessity to incur some degree of debt in order to finance the CIP carries with it the burden to effectively manage that debt within the Town's financial resources.

Best Practices

The following best practices have been used in the development of the FY2026 Operating and Capital Budgets:

1. Current revenues must be sufficient to support current expenditures.
2. The operating and capital budgets will be developed in conformance with the Town's comprehensive financial policies and must not be reliant on one-time revenue or unsustainable practices.
3. The five-year Pro Forma budget is a preliminary planning tool and should be updated to ensure that underlying assumptions reflect changing conditions and data.
4. Debt must not be used to fund ongoing operating expenses and will only be issued for capital improvements greater than \$250,000 with a useful life of five years or more.

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.
6. Adequate contingency funds will be maintained.
7. Appropriate maintenance and replacement funds will be allocated to ensure that capital facilities and equipment are properly maintained.
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.
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.

Budget Priorities

The Select Board has adopted seven goals that serve as key guidelines in the evaluation and prioritization of departmental spending requests.

- Goal #1: Healthy and Socially Thriving – Needham residents enjoy plentiful recreational, cultural, and educational opportunities in an environment that upholds human rights, celebrates diversity, and fosters a sense of connection among neighbors, thus strengthening their bond to the community they proudly call home.
 - Cultivates a wide range of recreational, cultural, educational, civic, and social opportunities for all socioeconomic and age groups;
 - Supports the physical and mental well-being of its community members;
 - Fosters inclusion, diversity, and equity in order to become a culturally responsive, anti-racist, and anti-biased community; and
 - Values public art.
- Goal #2: Economically Vital – Needham welcomes investment in local businesses and has a thriving local economy that contributes to a growing local tax base to support desirable community amenities and programs.
 - Has a growth mindset and encourages business development and redevelopment;
 - Supports an environment for creativity, innovation, and entrepreneurship;
 - Promotes a well-educated, skilled, and diverse work force that meets employers' needs;
 - Fosters a collaborative and resource-rich regional business climate;
 - Attracts, sustains, and retains a diverse mix of businesses, entrepreneurs and jobs that support the needs of all community members; and
 - Supports financial security and economic opportunity.
- Goal #3: Livable– Needham values diversity and a broad spectrum of housing options. The community is supported by well-maintained public infrastructure and desirable amenities that accommodate a variety of community needs.
 - Promotes and sustains a secure, clean, and attractive place to live, work and play;
 - Supports an increase of housing, including a variety of types and price points;

- Provides high-performing, reliable, affordable public infrastructure and Town services;
- Encourages and appropriately regulates sustainable development; and
- Supports and enhances neighborhood livability and accessibility for all members of the community.
- Goal #4: Accessible and Connected – In Needham, people can easily and affordably travel to their desired destinations without relying solely on cars.
 - Supports a balanced transportation system that reflects effective land use, manages congestion, and facilitates strong regional multimodal connections;
 - Offers and encourages a variety of safe, comfortable, affordable, reliable, convenient, and clean mobility options;
 - Applies Complete Street principles to evaluate and prioritize bicycle and pedestrian safety;
 - Coordinates with state and federal leaders to ensure access to safe, reliable, and efficient public transit;
 - Provides effective infrastructure and services that enables people to connect with the natural and built environment; and
 - Promotes transportation options to remain an age-friendly community.
- Goal #5: Safe – Needham is a welcoming and inclusive community that fosters personal and community safety.
 - Provides public safety in a manner consistent with community values;
 - Provides comprehensive advanced life support level care;
 - Plans for and provides equitable, timely and effective services and responses to emergencies and natural disasters;
 - Fosters a climate of safety in homes, businesses, neighborhoods, streets, sidewalks, bike lanes, schools, and public places; and
 - Encourages shared responsibility, provides education on personal and community safety, and fosters an environment that is welcoming and inclusive.
- Goal #6: Responsibly Governed – Needham has an open and accessible Town government that fosters community engagement and trust while providing excellent municipal services.
 - Models stewardship and sustainability of the Town's financial, human, information, and physical assets;
 - Invests in making Town-owned buildings safe and functional;
 - Supports strategic decision-making with opportunities for engagement and timely, reliable, and accurate data and analysis;
 - Enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality service in all municipal business;
 - Supports, develops, and enhances relationships between the Town and community and regional partners;
 - Proactively reviews and updates Town policies and regulations and ensures compliance;
 - Promotes collaboration between boards and committees;
 - Values the local government workforce;
 - Identifies and implements strategies to hire, support and retain diverse staff at every level of the organization; and
 - Prioritizes acquisition of strategic parcels.
- Goal #7: Environmentally Sustainable – Needham is a sustainable, thriving and equitable community that benefits from and supports clean energy; preserves and responsibly uses the earth's resources; and cares for ecosystems.

- Combats the climate crisis;
- Prioritizes sustainability, including transitioning from fossil fuels to clean, renewable energy;
- Encourages the efficient use of natural resources; and
- Protects and enhances the biodiversity and vitality of ecological systems.

Financial Benefits of Capital Planning

Needham's capital planning initiatives have contributed to the successful maintenance of a AAA bond rating from Standard and Poor's. This bond rating places Needham in the top tier of Massachusetts municipalities and allows the Town to borrow at a lower interest rate. Investors and bond rating agencies stress the value of a CIP for a municipality seeking to borrow funds. The absence of a rational, long-term planning instrument would weigh against the bond rating assigned to Needham by rating agencies and result in higher interest rates on bond issues and the diversion of tax dollars towards interest. Another financial benefit of the capital planning process is the avoidance of poorly timed projects. Good planning can ensure that capital improvement efforts are coordinated. In addition, significant savings can accrue to taxpayers when major capital financing is coordinated so that bonds are issued infrequently, and at times when the Town can take advantage of low interest rates.

Development of the CIP

The process for preparing the FY2026-2030 CIP and associated FY2026 Capital Budget involved active participation by the Town Manager, Deputy Town Managers, and requesting departments, boards, committees, and commissions. The Capital Budget is prepared in the context of a five-year determination of need by departments and the School Committee, in conjunction with the Town's overall financial capacity to affordably accommodate the required debt service payments. Projected debt service payments and budgetary impacts are forecast annually to help ensure affordability and sustainability of the CIP. The Town's capital improvement policies provide guidance for assessing capital needs. These policies define capital projects as those items requiring the expenditure of at least \$25,000 and having a useful life of more than five years. Recommended capital project requests are prioritized using the following criteria:

- the project is required to comply with State and/or Federal accessibility standards;
- the project is necessary to protect the health and safety of people; or
- the project is necessary to maintain an existing capital facility, or operation of equipment used in providing Town services.

In addition to the criteria listed above, the Town has a long practice of funding the systematic replacement of obsolete or worn-out equipment, and items requested for the improvement of operating efficiency and the equitable provision of services.

The development of the CIP occurs over the following approximate timeframe:

Late Summer — Following Town Meeting, departments are provided with their previously submitted five-year requests for review, update and the addition of the next fifth year. While requests for each year should remain the same as in the initial request, there

are occasionally changed circumstances which necessitate alterations to the requests. This information is returned to the Town Manager and staff for review. The Deputy Town Manager/Director of Finance periodically reviews a five-year pro forma forecast, which is one of the tools used to forecast capital funding availability.

Autumn — The Town Manager and staff meet with each department to gain a better understanding of each request.

Late Autumn/Early Winter — The Deputy Town Manager/Director of Finance updates the preliminary debt schedules and financial forecasts in order to provide context to the capital budget as well as the five-year CIP, and the Town Manager presents the Select Board with a proposed five-year plan.

January – The Town Manager transmits the CIP, along with any recommendations made by the Select Board, to the Finance Committee by the Tuesday after the first Monday in January.

January/February/March — The Finance Committee reviews each project in the capital budget and makes recommendations on items included in the Town Meeting Warrant.

May — The Capital Budget is presented to Town Meeting for consideration.

Financing of Capital Projects

The number of capital projects to be funded must be considered in the context of the total Operating Budget, Capital Budget needs, and revenue growth. Capital improvement projects are funded through current receipts, reserves, and/or other funds such as grants.

Current Receipts – Current receipts include property tax revenue, local receipts (such as fees and charges), and state aid. This plan includes no projects to be funded from current receipts.

Free Cash – Free Cash is a function of actual revenue collections in excess of estimates and expenditures less than appropriations. Because Free Cash should not be relied upon as a recurring revenue source, the Town's practice is not to rely upon it as an operating revenue source. In this plan, we have continued the effort to minimize the Town's reliance on Free Cash to support on-going operations 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 recommended plan includes \$8,992,423 in Tier 1 projects and \$5,297,952 in Tier 2 projects to be funded from Free Cash.

Capital Equipment Fund – In 2004, the Town created a General Fund Cash Capital Equipment and Facility Improvement Fund (CIF). This fund was amended by the October 2024 Special Town Meeting and renamed the Capital Equipment Fund (CEF). The purpose of the CEF is to allow the Town to reserve funds for equipment (e.g. new vehicles) normally purchased with general fund cash capital, but for which such funds may not be available in circumstances where immediate purchase is fiscally prudent. The

CEF may be used in future years to fund the acquisition of new equipment, the replacement of existing equipment that costs less than \$250,000, and for which the Town may borrow for a period of five years or more. Equipment must be included in the CIP in order to be eligible for funding through the CEF. This plan includes no projects to be funded from the Capital Equipment Fund.

Capital Facility Stabilization Fund – In 2007, the Town created a Capital Facility Stabilization Fund to allow the Town to reserve funds for design, maintenance, renovation, or reconstruction relating to the structural integrity, building envelope, or MEP (mechanical, electrical, plumbing) systems of then existing capital facilities. For this purpose, capital facility refers to any building or structure located on Town property and under the jurisdiction of the Town Manager, to include any Town-owned building, structure, room, or space within a building, facility, park or plaza, open space, driveway, landscaped area, or other physical improvements under the administrative control of the Town. This plan includes no projects to be funded from the Capital Facility Stabilization Fund.

Athletic Facility Improvement Fund – In 2012, the Town created an Athletic Facility Improvement Fund to reserve funds for the design, maintenance, renovation, reconstruction, or construction of athletic facilities. For the purpose of the fund, athletic facilities include any Town-owned building, structure, pool, synthetic turf and natural grass turf playing field or ball diamond, and associated grounds and parking areas whose primary purpose is for organized athletic events for Needham children, adults, and school teams. This plan includes no projects to be funded from the Athletic Facility Improvement Fund.

Debt Service Stabilization Fund – The November 2, 2015 Special Town Meeting approved the establishment of a Debt Service Stabilization Fund to set aside funds to be available as necessary to pay certain debt obligations. This fund is intended to be part of the Town's overall planning strategy for addressing capital facility needs. The fund would provide added flexibility to maintain the Town's capital investment strategy by smoothing out the impact of debt payments in years when the debt level is higher than is typically recommended. The fund would also be beneficial at times when interest rates are higher than expected. The plan for the fund is designed to ensure that the monies are not depleted in a single year, and that the amount available for appropriation is known before the budget year begins. All appropriations to and from the fund require Town Meeting action. This plan includes no projects to be financed through use of the Debt Service Stabilization Fund.

Retained Earnings – Two of the Town's operations – water and sewer – are accounted for as enterprise funds. The revenues and expenditures of these operations are not commingled with those generated by General Fund operations. Generally, each enterprise will generate surplus funds on an annual basis. The Select Board's retained earnings policies are included in the CIP. The policies contain reserve targets to ensure liquidity and stability of operations. Surplus funds above the target are considered available for appropriation. This plan includes \$195,000 in Tier 1 funding from Sewer Enterprise Fund retained earnings and \$704,500 in Tier 1 funding from Water Enterprise Fund retained earnings.

Debt – The Select Board's debt management policies provide guidance in translating capital expenditures into annual debt service. This plan contains a graphic presentation of the Town's current debt service and a calculation of the Town's debt burden (annual debt service as a percent of total Town revenues). The figures used in calculating the debt burden are derived from the Town's

long-term debt service schedule that is also included. This plan includes \$27,298,820 in projects to be funded through Tier 1 General Fund debt, \$2,400,000 through Tier 2 General Fund debt, and \$500,000 through Tier 1 Water Enterprise Fund Debt (or Water Enterprise Fund Retained Earnings if available.)

Community Preservation Fund – The Community Preservation Act (CPA) allows cities and towns to raise monies through a surcharge on the tax levy. These funds may then be used to acquire, create and preserve open space, acquire and preserve historic resources, create, preserve and support community housing, and acquire, create and preserve land for recreational use. The CPA also provides for matching funds from the Commonwealth. The CPA requires that each fiscal year Needham must spend, or set aside for later spending, at least 10% of the annual revenues in the Community Preservation Fund for each of three CPA target areas: open space (but not including land for recreational use), historic resources, and community housing. The remaining 70% may be appropriated at the Town's discretion as long as it is used for the three target areas or recreation. The statute also permits the Town to appropriate up to 5% of the annual revenue estimate for the administrative expenses of the Community Preservation Committee (CPC). Projects submitted for inclusion in the CIP that qualify for CPA funding are forwarded to the CPC for its consideration. This plan includes a recommendation for \$404,400 in projects contingent upon Community Preservation Funding for FY2026. The Community Preservation Committee has not yet made recommendations for FY2026 funding.

Other Available Funds – An Available Fund is actual monies which have become available and may be used to fund expenditures. Monies may become available after a project is completed and the cost was less than appropriated, monies that were previously set aside for future expenditure (e.g., stabilization fund), or monies that are received by the Town but must be specifically identified as a funding source in the Town Meeting motion. An available fund may be restricted to certain purposes (e.g., surplus bond proceeds, special stabilization funds, sale of surplus real estate, grants), or may be non-restricted and hence can be appropriated for any legal purpose. Some Available Funds carry over from year to year and others expire at the end of the fiscal year and close out to fund balance.

The CIP Is a Flexible Planning Tool

While much of the Town's budget and financial planning efforts are by necessity focused on one or at most two-year intervals, capital planning helps to focus attention on the Town's long-term objectives and financial capacity, and the balance between operating and capital needs. The Town is often faced with the option of reducing its capital plan in order to balance the operating budget. Having a formal and accepted plan helps to maintain a consistent level of spending for capital needs, barring extraordinary circumstances. Individual projects are evaluated against long-term objectives and in relationship to each other. By strategically programming capital projects, the Town can maintain a tolerable level of debt service and prevent unexpected changes in debt service payments.

Investment in Real Property, Facilities, Infrastructure, Equipment, Technology, and Fleet

While significant investments in many capital facilities are still required, the Town has made an extraordinary investment in public infrastructure over the past decade. The Town's success in this area is a direct result of continued and sustained focus on asset evaluation, needs assessment, careful planning, and prioritization. As noted previously, the Town has seen significant progress in several major building projects over the last few years. The Town has also continued its investment in athletic facilities, parks, and recreational amenities, such as McLeod Field, Claxton Field, and the tennis courts at Needham High School. Investment in equipment, technology and fleet is primarily in Public Safety, Public Schools, and Public Works. Table 2 shows the Town's investment in facilities and infrastructure for the five-year period FY2021 through FY2025, and Table 3 shows the Town's investment in equipment, technology, and fleet for the same period.

Table 2
Facility and Infrastructure Investment FY2021 to FY2025

Description	2021	2022	2023	2024	2025	Total	Average
Municipal Facilities	\$460,000	\$1,896,000	\$544,500	\$135,000	\$2,954,000	\$5,989,500	\$758,875
Fields, Open Space, Playgrounds, & Trails	\$101,500	\$2,568,091	\$2,550,000	\$1,630,000	\$7,017,000	\$13,866,591	\$1,712,398
Public Works Infrastructure Program	\$820,500	\$2,639,000	\$4,001,000	\$2,891,500	\$2,715,000	\$13,067,000	\$2,588,000
School Facilities	\$1,016,000	\$1,848,100	\$24,011,250	\$9,250,000	\$3,128,558	\$39,253,908	\$9,031,338
Drains, Sewer, and Water Infrastructure	\$270,000	\$2,073,000	\$610,000	\$7,313,500	\$14,600,000	\$24,866,500	\$2,566,625
Total Appropriations	\$2,668,000	\$11,024,191	\$31,716,750	\$21,220,000	\$30,414,558	\$97,043,499	\$16,657,235

Table 3
Equipment, Technology, and Fleet Capital FY2021 to FY2025

Description	2021	2022	2023	2024	2025	Total	Average
All Other Functions		\$56,000	\$160,000	\$90,000	\$40,000	\$346,000	\$69,200
Public Facilities & Works	\$192,000	\$38,000			\$247,500	\$477,500	\$159,167
Public Safety	\$109,309	\$266,055	\$53,174	\$81,215	\$98,961	\$608,714	\$121,743
Public School	\$35,000	\$25,000	\$25,000	\$25,000	\$111,673	\$221,673	\$44,335
Equipment	\$336,309	\$385,055	\$238,174	\$196,215	\$498,134	\$1,653,887	\$394,444
All Other Functions	\$65,600	\$48,500	\$146,280	\$185,000	\$457,000	\$902,380	\$180,476
Public Facilities & Works			\$50,000		\$375,000	\$425,000	\$106,250
Public Safety		\$50,000	\$50,000		\$300,000	\$400,000	\$100,000
Public School	\$648,995	\$540,914	\$490,275	\$530,129	\$727,917	\$2,938,230	\$587,646
Technology	\$714,595	\$639,414	\$736,555	\$715,129	\$1,859,917	\$4,665,610	\$974,372
All Other Functions							
Public Facilities & Works	\$1,132,090	\$1,255,028	\$1,222,645	\$2,510,716	\$852,388	\$6,972,867	\$1,394,573
Public Safety	\$392,981	\$416,383	\$84,845	\$2,816,225	\$1,430,425	\$5,140,859	\$1,028,172
Public School	\$104,748	\$102,838	\$108,100	\$143,396	\$66,388	\$525,470	\$105,094
Fleet	\$1,629,819	\$1,774,249	\$1,415,590	\$5,470,337	\$2,349,201	\$12,639,196	\$2,527,839
Total Appropriations	\$2,680,723	\$2,798,718	\$2,390,319	\$6,381,681	\$4,707,252	\$18,958,693	\$3,896,655

Project Summaries – Recommended Projects for Fiscal Year 2026

GENERAL GOVERNMENT

GENERAL GOVERNMENT TECHNOLOGY REPLACEMENT

This funding request is for the replacement of technology assets across Town departments, to include network infrastructure replacement, twelve exterior security cameras at the Center at the Heights (CATH), audio-visual equipment at the CATH (Conference Room 1 and Activity Room 2), and door access controllers at all Town buildings. (Submitted by Needham Public Schools)

The Town Manager’s recommendation for General Government Technology Replacement is \$896,000 to be funded by Free Cash.

TOWN COPIER REPLACEMENT

The funding request is for two (2) copiers in the following locations: Town Hall Mail Room and Rosemary Recreation Center Main Floor. (Submitted by the School Department)

The Town Manager’s recommendation for Town Copier Replacement is \$28,000 in the Tier 2 category.

TOWN FACILITY REPLACEMENT FURNITURE AND OFFICE FIXTURES

This funding request is for the replacement of furniture in Town Hall and the Public Services Administration Building. These facilities were equipped with new furniture when they reopened and opened in 2011 and 2010 respectively. Unless circumstances require otherwise, the Town seeks to replace items most in need of replacement and to procure ergonomic office fixtures. (Submitted by the Office of the Town Manager)

The Town Manager’s recommendation for Town Facility Replacement Furniture and Office Fixtures is \$40,000 in the Tier 2 category.

PUBLIC SAFETY

LIFEPAK 35 DEFIBRILLATOR MONITOR

This funding request will replace lifesaving hardware for public safety personnel. The LifePak 35 (LP35) is a state-of-the-art cardiac monitor that provides improved capability over the current LP15 system currently used by the Fire Department. Specifically, software upgrades allow for quicker diagnosis of cardiac arrhythmias and continued cardiac analysis during CPR. Procurement of this monitor will allow for the upgrade of the second engine company to an Advanced Life Support (ALS) designation. (Submitted by the Fire Department)

The Town Manager’s recommendation for Lifepak 35 Equipment is \$62,842 to be funded by Free Cash.

PERSONAL PROTECTIVE EQUIPMENT

This funding request will replace Personal Protective Equipment (PPE) for 20% of all firefighting personnel on an annual basis. This is to ensure the life span of the equipment does not exceed the 10-year guideline. All line personnel now have two sets of PPE available. By having a second set of PPE, fire personnel are able to clean one set after an incident while remaining in service for other emergencies. Properly maintaining PPE helps ensure its expected longevity and can significantly reduce long term health risks faced by personnel. (Submitted by the Fire Department)

The Town Manager’s recommendation for Personal Protective Equipment is \$103,958 to be funded by Free Cash.

PUBLIC SCHOOLS

CHORAL RISERS AND ACOUSTICAL SHELLS FOR NEEDHAM HIGH SCHOOL

This funding request is for the purchase of choral risers and seven acoustical shells for NHS. The shells and risers are portable, and can be moved around the High School as necessary. This marks an improvement over the current risers, which are difficult to move and must be set up by custodial staff. (Submitted by Needham Public Schools)

The Town Manager's recommendation for Choral Risers and Acoustical Shells for Needham High School is \$60,000 in the Tier 2 category.

SCHOOL COPIER REPLACEMENT

This funding request is to replace four copiers in the following locations: Newman Main Office, Newman Lower Level, NHS Grade Level Office, and High Rock Main Office. School photocopiers in all school buildings are used both by administrative and teaching staff. Copiers which are heavily used are replaced more frequently than copiers that are lightly used. The average life cycle is calculated at seven years, although planned replacement ages range from five to nine years, depending on use. This analysis also assumes that copiers are re-deployed around the District as needed, to better match projected usage with equipment capacity. (Submitted by Needham Public Schools)

The Town Manager's recommendation for School Copier Replacement is \$60,000 to be funded by Free Cash.

SCHOOL DEPARTMENT TECHNOLOGY REPLACEMENT REQUEST

This funding request is a recurring capital item to fund the School Department technology replacement program. This program funds the replacement of desktop computers, printers, classroom audio visual devices, specialized instructional labs, projectors, video displays, security cameras and electronic door access controllers. The request also incorporates funding for school technology infrastructure, which consists of servers, network hardware, wireless infrastructure, data cabling and access points. The FY2026 School Technology request includes \$464,875 for hardware and \$113,000 for infrastructure replacement. (Submitted by Needham Public Schools)

The Town Manager's recommendation for School Technology is \$577,875 to be funded by Free Cash.

SCHOOL NEW AND REPLACEMENT FURNITURE

This funding request is a recurring capital item to replace furniture in poor and fair condition and to provide new classroom future as needed for new enrollment or replacement purposes. (Submitted by Needham Public Schools)

The Town Manager's recommendation for School Furniture is \$25,000 to be funded by Free Cash.

ELIOT BOILER REPLACEMENT

This request is for the construction phase of the Eliot School boiler replacement project. The new boilers will be high efficiency condensing boilers and replace older units suffering increasingly frequent and expensive repairs (Submitted by Department of Public Works – Building Maintenance)

The Town Manager’s recommendation for Eliot Boiler Replacement is \$560,000 to be funded by Free Cash.

HVAC UPGRADES DESIGN/NEEDHAM HIGH SCHOOL

This request is for design phase of Needham High School HVAC system improvements. The roof and accompanying rooftop HVAC units 17 and 18 at the High School have sections ranging from three years old to 25 years old. The roof section over the auditorium is the oldest section with the oldest RTUs, which are failing more often and working less efficiently than the others on the building, wasting energy and requiring more costly maintenance. The design will determine the best way to replace the equipment with modern units and components that are more efficient and require less frequent repairs. (Submitted by Department of Public Works – Building Maintenance)

The Town Manager’s recommendation for HVAC Upgrades is \$80,000 in the Tier 2 category.

NEEDHAM HIGH SCHOOL STAIRS REPAIRS

This request is for the construction phase of the Needham High School stair repair project. This project would include a comprehensive repair of the exterior staircase at the High School, closing gaps between the risers and treads, restoring the structural integrity of the brick railings with new masonry, patching holes and/or spreading new concrete across the apron, and generally restoring the structure to its original specification and safe functionality. (Submitted by Department of Public Works – Building Maintenance)

The Town Manager’s recommendation for NHS Stairs Repairs is \$1,040,000 to be funded by Free Cash.

THEATRICAL LIGHTING, SOUND, & RIGGING REPAIRS

This request is for construction of all repairs for the Newman School Auditorium and design for repairs at the Pollard School. The construction funds for Newman cover items ranging from electrical safety improvements, updated microphone systems, orchestra inputs, improved speaker system, updated AV inputs, replacement of lighting systems with LED infrastructure, and modernized rigging. (Submitted by Needham Public Schools)

The Town Manager’s recommendation for Theatrical Lighting, Sound, & Rigging Repairs is \$1,812,820 to be funded by General Fund Debt. \$238,270 in design funding for the Pollard Auditorium is deferred.

PUBLIC WORKS

DPW SPECIALTY EQUIPMENT

Specialty equipment proposed for FY2026 is a small Dynapac Roller. The roller is used at small construction jobs such as trench and road patch repairs. The roller compacts asphalt and is used in tighter work areas where a standard roller would be too large or could damage surrounding property. (Submitted by Department of Public Works – Streets and Transportation)

The Town Manager’s recommendation for DPW Specialty Equipment is \$28,000 to be funded by Free Cash.

PUBLIC WORKS FACILITIES IMPROVEMENTS

This request continues the phased upgrade to DPW facilities Townwide. Phase One would construct a new fleet maintenance facility as an expansion of the Jack Cogswell Building that will house the Fleet Maintenance Division, including fleet storage and the equipment and facilities needed for their daily operations. The funding for Phase One Construction will be requested at the Special Town Meeting in the fall of 2025. Phase Two includes design at the 470 Dedham Avenue facility adjacent to the six-bay garage, including a wash bay to help maintain DPW vehicles and equipment. This facility will house the Streets & Transportation, Parks & Forestry, and Water/Sewer/Drains Divisions, including the facilities needed for their daily operations. (Submitted by Department of Public Works – Administration)

The Town Manager’s recommendation for Public Works Facilities Improvements Phase 1 Construction is \$19,600,000 to be funded by General Fund Debt, and Phase Two Design (\$2,400,000) in the Tier 2 category.

BUILDING MANAGEMENT SYSTEM UPGRADES

The Town maintains a Building Management System (BMS) to manage the heating, ventilation, and air conditioning (HVAC) for all major facilities throughout Town. This system consists of internal sensors in the HVAC components and a back-end software product that allows Building Maintenance staff to review and diagnose HVAC issues both remotely and on-site. This request is to upgrade and standardize all of the existing systems so that the Town is only maintaining one system. The new system will simplify the hardware and software in each building, and take advantage of newer and more robust technologies. Unless circumstances require otherwise, the updates will be conducted at the Newman School and the Rosemary Recreational Complex.

The Town Manager’s recommendation for BMS Upgrades is \$229,000 in the Tier 2 category.

SUSTAINABLE BUILDING RETROFIT PROGRAM

This request funds sustainable retrofit upgrades to Town and School buildings. These upgrades are targeted to increase the energy efficiency of the building systems, reduce the buildings’ carbon emissions and dependence on fossil fuels, and otherwise minimize their environmental impact. The FY2026 request is for lighting upgrades at the Broadmeadow School, converting existing

outdated lighting to high-efficiency LED systems. The project cost will be partially offset by Green Communities funds. (Submitted by Department of Public Works – Building Maintenance)

The Town Manager’s recommendation for Sustainable Building Retrofit Program is \$100,000 to be funded by Free Cash.

STORMWATER

NPDES SUPPORT PROJECTS

This funding request is for identification of opportunities for stormwater quality improvements. Such opportunities are vital for the Town to achieve full compliance with federal stormwater standards. FY2026 funding is planned for NPDES program objectives in Watershed Areas 2, 4, 5, 6, & 7. (Submitted by Department of Public Works – Engineering)

The Town Manager’s recommendation for NPDES Support Projects is \$500,000 to be funded by Free Cash. The newly established Stormwater Stabilization Fund has insufficient funds to be used as a funding source for FY2026.
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TRANSPORTATION NETWORK

PUBLIC WORKS INFRASTRUCTURE PROGRAM

This request is for the Public Works Infrastructure Program which allows the Department of Public Works to make improvements and repairs to Town infrastructure, including but not limited to roads, bridges, sidewalks, intersections, drains, brooks, and culverts.

Street Resurfacing

The Town aims to resurface 17 lane miles (or 120,000 square yards) per year, either through traditional milling and paving, micro surfacing, or rubber chip seal surface treatments, as appropriate. The cost per lane mile for resurfacing is currently \$134,000 or more per lane mile. A basic overlay at 1.5 inches with asphalt berm curb and casting adjustments is \$110,000 per lane mile. The cost of micro surfacing treatments and rubber chip seal surfacing treatments are approximately \$6.19 per square yard. Target funding for street resurfacing in FY2026 is \$1,775,000.

Sidewalk Program

Contract pricing to reconstruct one mile of asphalt sidewalk with incidental costs is estimated to be \$469,500, and contract pricing to install a mile of granite curb with minor drainage improvements and incidental costs is estimated to be \$505,190. These costs do not include engineering, design, tree removal and replacement, major drainage improvements, or major public or private property adjustments. Target funding for the sidewalk program in FY2026 is \$1,055,000.

ADA Ramp Upgrades

The Town is mandated by federal law to install new or upgrade existing curb ramps to Americans with Disabilities Act (ADA) standards whenever making a significant alteration to the roadway. On average, a curb ramp upgrade costs \$9,000, with some streets having as many as 10-15 ramp locations. These costs include granite curbing, sidewalk rehabilitation of the adjacent area, and incidentals, such as the relocation of existing drainage features. In a typical year the Resurfacing Program's projects impact approximately 50 curb ramps. This funding will be used to ensure compliance with state and federal disability laws and improve access across the Town's sidewalk network. Target funding for the ADA Ramp Upgrades in FY2026 is \$450,000.

Intersection Improvements

This request is for improvements at the Central Avenue and Great Plain Avenue intersection. There have been challenges with maintaining an appropriate traffic flow through this intersection since it was constructed in the 1990s, mainly due to property size limitations. There is a historic property on one corner that limits the design. The existing intersection design also does not provide the ideal traffic patterns for multiple modes of transportation. This project would include geometric improvements and a replacement/improvement of the traffic signal system. The new traffic signal system would feature modern technology that is better able to control the flow of traffic through the intersection, reducing traffic back-ups. This request is for the construction phase of the project – the design phase was funded in FY2023. Target funding for Intersection Improvements for FY2026 is \$2,200,000. (Submitted by Department of Public Works – Streets & Transportation)

The Town Manager's recommendation for Public Works Infrastructure Program is \$3,000,000 to be funded by Free Cash and \$2,480,000 in the Tier 2 category.

QUIET ZONE SAFETY UPGRADES

This request is for the construction phase of the project. The project will involve the installation of Supplemental Safety Measures at five at-grade crossings to establish a Quiet Zone for Needham. Funding for the design phase of this project was approved in FY2025. (Submitted by Department of Public Works – Engineering)

The Town Manager's recommendation for Quiet Zone Safety Upgrades is \$3,500,000 to be funded by General Fund Debt.

STREET ACCEPTANCE FOR PARKVALE ROAD

This request is for funding of construction costs required to bring the conditions of Parkvale Road (a private road) up to town standards for public street acceptance. The Town will complete work required to improve the condition of Parkvale Road, and the abutters will pay for the improvement through a betterment process. (Submitted by Department of Public Works – Engineering)

The Town Manager's recommendation for Street Acceptance for Parkvale Road is \$250,000 in the Tier 2 category.

STREET ACCEPTANCE FOR SACHEM ROAD

This request is for funding of the construction costs required to bring the conditions of Sachem Road (a private road) up to Town standards for public street acceptance. The Town will complete work required to improve the condition of Sachem Road, and the abutters will pay for the improvement through a betterment process. (Submitted by Department of Public Works – Engineering)

The Town Manager's recommendation for Street Acceptance for Sachem Road is \$250,000 in the Tier 2 category.

TRANSPORTATION SAFETY COMMITTEE PROJECTS

This request is for funding construction-related transportation safety projects and interventions in response to resident petitions, including roadway geometry changes, accessibility ramps, crosswalks, LED pedestrian signs, speed radar signs, "Stop", "School Zone", and "Children Playing" signs, and other pedestrian upgrades. (Submitted by Department of Public Works – Engineering)

The Town Manager's recommendation for the Transportation Safety Committee (TSC) is \$100,000 to be funded by Free Cash.

COMMUNITY SERVICES

LIBRARY TECHNOLOGY PLAN

Unless circumstances require otherwise, this request is for the replacement of staff laptops/tablets, upgrade of the public scan station, and the replacement of the Community Room Central Processing Unit (CPU). (Submitted by the Needham Free Public Library)

The Town Manager's recommendation for Library Technology Plan is \$54,000 to be funded by Free Cash.

LIBRARY RENOVATION: YOUNG ADULT AREA

This request is for the construction phase of the Young Adult Area redesign. The construction would implement the results of the design phase, which was funded in FY2025. This project will create an expanded and enclosed young adult area on the second floor, which will provide a more appropriate space for Needham's teen population, while supporting other patrons' seeking quiet spaces. (Submitted by the Needham Free Public Library)

The Town Manager's recommendation for Library Renovation: Young Adult Area is \$2,386,000 to be funded by General Fund Debt.

CENTER AT THE HEIGHTS RENOVATION DESIGN

This request is for design funding for three projects at the Center at the Heights: the expansion of the kitchen, expansion of fitness facilities, and modification of the rear entrance to an accessible entrance way. The kitchen renovation will allow the CATH to produce a higher volume of meals to augment current and future programming for seniors and, if necessary, to support the Traveling Meals program. The fitness room expansion, accomplished by swapping the current fitness room with the existing game room, will allow the CATH to meet current fitness programming and service demand that is not met by the existing set-up. The rear entry modifications will add accessibility features to the doorway most proximate to a majority of handicapped accessible parking spaces. (Submitted by Health and Human Services, Aging Services)

The Town Manager's recommendation for Center at the Heights Renovations is \$395,000 to be funded by Free Cash.

ATHLETIC FACILITY IMPROVEMENTS/ELIOT SCHOOL DESIGN

This project would fund the design of improvements to Eliot School fields, courts and playgrounds. The fields are showing signs of age due to poorly draining subsurface materials which impact the health of the turf and make the fields more expensive to maintain. The design would include a transition to a synthetic field. The playground at Eliot is past its useful life and presents maintenance challenges due to wood fiber migration. There is also a lack of accessible and sensory playground equipment. The playground would be redesigned with a poured-in-place protection surface that presents fewer maintenance challenges and can

be properly contained in the play area. Accessible and interactive sensory playground pieces would be incorporated. (Submitted by Department of Public Works – Parks and Forestry)

The Town Manager’s recommendation for Athletic Facility Improvements is \$69,960 contingent on Community Preservation Funding.

ACTION PARK AND PICKLEBALL COURTS DESIGN

This request is for the design of an action sports park (including a pump track) and pickleball courts. A feasibility study for this project was funded in FY2024. Claxton Field was chosen as the best location for these amenities. (Submitted by the Park & Recreation Department)

The Town Manager’s recommendation for Action Park and Pickleball Court is \$300,000 contingent on Community Preservation funding.

TRAIL SIGNAGE AND KIOSK INSTALLATION

This request is for the purchase and installation of new trail signs and kiosks, and an update of trail mapping. Over the years trail wayfinding signage in many heavily used areas has significantly deteriorated to the point where it is confusing or nonexistent. The project goals are to increase trail use, visibility, safety and the overall user experience by developing a consistent approach and appearance (“brand”) for trail maps and signage for Needham’s open spaces. (Submitted by the Planning and Community Development Department)

The Town Manager’s recommendation for Trail Signage and Kiosk Installation is \$104,400 contingent on Community Preservation funding.

TRAIL RESURFACING AND IMPROVEMENTS

This request is for repairs and maintenance of the Bay Colony Rail Trail. The 1.7-mile stretch of the trail from the Charles River Peninsula to High Rock was constructed in 2016. Since that time, the stone dust surface has worn down, becoming uneven and experiencing drainage issues. This project includes removing all loose materials and installing new fill to make the path safer and maintain accessibility. Drainage issues will be addressed and preventative measures will be taken to reduce deterioration in areas that are prone to puddling and erosion. (Submitted by Department of Public Works – Parks and Forestry)

The Town Manager’s recommendation for Trail Resurfacing and Improvements is \$75,000 in the Tier 2 category.

GENERAL FUND FLEET REPLACEMENT PROGRAM

This request is for the Town's fleet replacement program, established in FY2015. The program includes a budget and schedule for the Town's rolling stock fleet of approximately 270 vehicles, trailers, and large specialized attachments and the School Department fleet of vans and buses. The fleet program is classified across three categories, which have been revised from FY2024: core fleet (general purpose vehicles), special purpose/high value vehicles, and trailers (requires another vehicle to transport). General purpose vehicles include pickup trucks, a variety of sedans, SUVs, and vans (police vehicles are not included). They comprise approximately 44 percent of the entire fleet. General purpose vehicles are utilized in every department and are relatively interchangeable. The replacement of these vehicles can proceed on a regular schedule and should be part of the Town's recurring costs. The Town relies on a number of trailers for the purpose of moving tools and equipment, hauling trash and debris, and transporting special equipment, which represents approximately 23 percent of the fleet. Specialized, high value vehicles and snow and ice equipment comprise the other 33 percent of the fleet. These vehicles and equipment are just as integral to Town operations as the general-purpose vehicles but serve the unique purposes of specific departments or divisions. Included in this group are the high value vehicles such as ambulances, large dump trucks, fire engines, street sweepers, and others for which appropriations need to be planned. Unless circumstances require otherwise, the proposed FY2026 fleet replacement schedule is presented below. (Submitted by Multiple Departments)

GENERAL FUND CORE FLEET REPLACEMENT

UNIT	EXISTING	DIVISION	YEAR	REPLACEMENT	AMOUNT
452	Ford Taurus	Assessing	2013	Equinox Electric	*69,370
50	Ford F250 Super Duty	DPW Parks and Forestry	2016	Work Truck Class 3 Pickup	*92,502
52	Toyota RAV4	DPW Streets and Transportation	2018	SUV Hybrid	*52,675
579	Ford Explorer Interceptor	Police	2014	Equinox AWD	41,181
708	Ford Transit	DPW Building Maintenance	2016	Utility Van (Electric)	*90,886
C-02	Chevy Tahoe	Fire	2021	Public Safety Response Vehicle	*108,627

The Town Manager's recommendation for General Fund Fleet Core Replacement is \$41,181 to be funded by Free Cash and \$414,060 in the Tier 2* Cash Capital category.

GENERAL FUND FLEET REPLACEMENT – SPECIALIZED EQUIPMENT

UNIT	EXISTING	DIVISION	YEAR	REPLACEMENT	AMOUNT
111	John Deere Trackless MT6	DPW Streets and Transportation	2013	Sidewalk Plow	*283,454
143	Volvo L90H Loader	DPW RTS	2019	Loader	434,910
336	Toro Groundmaster 5910 Mower	DPW Parks and Forestry	2017	Specialty Tractor	*177,100
36	Warren Ejector	DPW RTS	2014	Specialty Trailer	*116,184
70	Ford F550 Super Duty	DPW Parks and Forestry	2017	Work Truck Class 5	*128,951
71	Ford F550 Super Duty	DPW Parks and Forestry	2017	Work Truck Class 5	*128,951
8	International 7400	DPW Streets and Transportation	2014	Heavy Duty Truck Class 8 Large Dump	*445,410
81	Ford F550 Super Duty	DPW RTS	2011	Work Truck Class 3	*111,842
Bus 1	Blue Bird School Bus	Schools	2017	School Bus (Electric)	375,437
R-04	Ford E450 Ambulance	Fire	2017	Ambulance	638,220

The Town Manager's recommendation for General Fund Fleet Specialized Equipment Replacement is 1,448,567 to be funded by Free Cash and \$1,391,892 in the Tier 2* Cash Capital category.

SEWER ENTERPRISE FUND

COOK’S BRIDGE SEWER PUMP STATION REPLACEMENT

The existing steel canister-style pump station at Milo's-Cook's Bridge is beyond its designed life cycle. Pump and mechanical failures are leading to emergency shutoffs more frequently, and replacement parts are no longer made in the existing sizes and shapes. The capacity of the pumps and the sewer force main needs to be re-evaluated to determine current flow and system capacity upgrades to handle the current volume of sewage flowing to this location. This article is to fund the design and construction of a new sewer pump station and force main that will be more efficient to operate and require less maintenance. (Submitted by Department of Public Works – Water & Sewer)

The Town Manager’s recommendation for Cook Bridge Sewer Pump Station Replacement is \$195,000 to be funded by Sewer Enterprise Fund Retained Earnings.

SEWER SYSTEM INFILTRATION AND INFLOW

This request is for funding of the existing Infiltration and Inflow (I/I) conditions assessment, and the development and initial implementation of DPW’s mitigation program. The Town of Needham is under Administrative Orders from the DEP to identify and remove I/I in its existing sewer systems. To do so, the Department of Public Works requires the services of an engineering consultant to collect and analyze existing data and I/I mitigation efforts, perform location testing, monitor flows, map and prioritize sections of the wastewater network, and assist with securing supplementary funding from the MWRA. (Submitted by Department of Public Works – Water & Sewer)

The Town Manager’s recommendation for Sewer System Infiltration and Inflow is \$1,000,000 in the Tier 2 Sewer Retained Earnings category (and/or possible I/I mitigation payments).

WATER ENTERPRISE FUND

CHARLES RIVER WATER TREATMENT PLAN HVAC UPGRADES

This request is to upgrade the dehumidification systems at the Water Treatment Plant. Future phases will be requested next year to complete these upgrades. The Charles River Water Treatment Plant is over 20 years old. The heating, ventilation, and air conditioning (HVAC) controls are at the end of their useful life. This article will be used to implement the designed options for a dehumidification system and additional electrification of the HVAC systems. The Water Treatment Plant is the second highest user of energy in Town and so any upgrades will include increased energy efficiency modifications. (Submitted by Department of Public Works – Water & Sewer)

The Town Manager’s recommendation for Charles River Water Treatment Plan HVAC Upgrades is \$405,000 to be funded by Water Enterprise Fund Retained Earnings.

WATER DISTRIBUTION SYSTEM IMPROVEMENTS DESIGN

This request is for the design phase of replacing approximately 500 linear feet of 8-inch water main on Mills Road from Sachem Road to Davenport Road and Mayo Avenue from Harris Avenue to Great Plain Avenue. (Submitted by Department of Public Works – Water & Sewer)

The Town Manager’s recommendation for Water Distribution System Improvements is \$49,500 to be funded by Water Enterprise Fund Retained Earnings.

WATER DISTRIBUTION SYSTEM IMPROVEMENTS – MASTER PLAN

This request is for the funding of a master plan to study and prioritize potential water distribution system improvements. The existing master plan is outdated and does not reflect current needs, priorities or federal and state regulations. The Town is now obligated to develop and maintain Risk and Resilience Assessments (RRAs) to safeguard public water infrastructure from natural or human-caused hazards such as floods, hurricanes, or contamination events. (Submitted by Department of Public Works – Water & Sewer)

The Town Manager’s recommendation for Water Distribution System Improvements – Master Plan is \$250,000 to be funded by Water Enterprise Fund Retained Earnings.

WATER SERVICE CONNECTIONS

This request is for funding to develop a plan to document and identify all known and unknown water service pipe materials and their locations, confirm the unknown services through test pit excavation, and remove old lead or plastic service connections wherever they exist, replacing them with new copper service piping.

This is a continuation and enhancement of the existing water service connection program that the Department of Public Works has been undertaking since 2007.

The Town Manager’s recommendation for Water Service Connections is \$500,000 to be funded by Water Enterprise Fund Debt (or Water Enterprise Fund Retained Earnings, if available).

WATER FLEET REPLACEMENT

UNIT	EXISTING	DIVISION	YEAR	REPLACEMENT	AMOUNT
160	Wach Utility	DPW Water	2013	Specialty Equipment Trailer	96,717
26	Ford F250 Super Duty XL	DPW Water	2018	Work Truck Class 3	92,503
27	Ford F150 Super Duty XL	DPW Water	2018	Pickup (Electric)	84,265

(Submitted by Department of Public Works – Water & Sewer)

The Town Manager’s recommendation for Water Fleet Replacement is \$273,485 in the Tier 2 Water Enterprise Fund Retained Earnings category.

CAPITAL IMPROVEMENT POLICIES

General Provisions

1. Capital items for the purpose of this Capital Improvement Plan (CIP) shall be defined as follows:
 - Items requiring an expenditure of at least \$25,000 and having a useful life of more than five years.
 - Projects consisting of real property acquisitions, construction, capital asset improvements, long-life capital equipment, or major maintenance/repair of and existing capital item, as distinguished from a normal operating expenditure.
 - Items obtained under a long-term lease.
2. Town departments will submit spending requests that provide sufficient funding for adequate maintenance and orderly replacement of capital plant and equipment.
3. All assets will be maintained at a level that protects capital investment and minimizes maintenance and replacement costs.
4. All equipment replacement needs for the coming five years will be projected, and the projection will be updated each year.
5. Future operating and maintenance costs for all new capital facilities will be fully costed out.

B. Capital Equipment Fund (CEF)

1. In accordance with the provisions of Massachusetts General Laws Chapter 40 Section 5B, as amended by Section 14 of Chapter 46 of the Acts of 2003 and Section 19 of Chapter 140 of the Acts of 2003, the Town of Needham established the Capital Improvement Fund or CIF under Article 58 of the 2004 Annual Town Meeting. This fund was repurposed and redesigned as the Capital Equipment Fund (CEF) under Article 14 of the October 21, 2024 Special Town Meeting. The purpose of the CEF is to allow the Town to reserve funds to use for capital equipment when ordinary funding sources are unavailable, but when purchases should not be delayed. Use of the monies in the Fund may only be approved by Town Meeting appropriation.
2. Appropriations from the CEF are restricted to the acquisition of new capital equipment and the replacement of existing capital equipment.
3. Only General Fund capital items that have been recommended in the Capital Improvement Plan for the current year, are eligible for funding from the CEF.
4. The primary funding source for the CEF will be the proceeds from the Sale of Surplus Equipment. In accordance with the provisions of the fourth paragraph of Massachusetts General Laws Chapter 40 Section 5B, which allows the dedication without further appropriation 100% of the Sale of Surplus Equipment.
5. The funding target for the CEF will be the estimated cost of one (1) fire engine and one (1) fire ladder truck.
6. Appropriations into the CEF and interest earnings on the Fund become part of the Fund.

C. Capital Facility Fund (CFF)

1. In accordance with the provisions of Massachusetts General Laws Chapter 40 Section 5B, as amended by Section 14 of Chapter 46 of the Acts of 2003, and as further amended by Section 19 of Chapter 140 of the Acts of 2003, the Town of Needham established a Capital Facility Fund under Article 10 of the 2007 Annual Town Meeting. The purpose of this Fund is to allow the Town, from time to time, by appropriation, to reserve funds for the design, maintenance, renovation, or reconstruction relating to the structural integrity, building envelope, or MEP (mechanical, electrical, plumbing) systems of then existing capital facilities. Use of the monies in the Fund may only be approved by Town Meeting appropriation.
2. For the purpose of the Fund, the term "capital facility" shall refer to any building or structure which is located on Town property and is under the jurisdiction of the Town Manager.
3. The term "building or structure" shall include, but not be limited to, any Town-owned building, structure, room, or space within a building, facility, park or plaza, open space, driveway, landscaped area, or other physical improvements under the administrative control of the Town.
4. The primary funding source for the CFF will be no less than 2% of the Free Cash certified by the Department of Revenue (DOR) during the fiscal year. The funds may be appropriated to the Fund at any town meeting prior to the end of the fiscal year.
5. The funding target for the CFF should be 1.5% of the insured value of Town owned buildings (exclusive of land, building contents, and enterprise fund assets) as of the prior year.
6. Appropriations into the CFF and interest earnings on the Fund become part of the Fund.

D. Athletic Facility Improvement Fund (AFIF)

1. In accordance with the provisions of Massachusetts General Laws Chapter 40 Section 5B, as amended by Section 14 of Chapter 46 of the Acts of 2003, and as further amended by Section 19 of Chapter 140 of the Acts of 2003, the Town of Needham established an Athletic Facility Improvement Fund under Article 39 of the 2012 Annual Town Meeting. The purpose of this fund is to allow the Town, from time to time, by appropriation, to reserve funds for the design, maintenance, renovation, reconstruction, or construction of athletic facilities. Use of the monies in the Fund may only be approved by Town Meeting appropriation.
2. For the purpose of the fund, the term "athletic facility" shall refer to any Town-owned building, structure, pool, synthetic and natural grass turf playing field or ball diamond, and associated grounds and parking areas whose primary purpose is for organized athletic events for Needham children, adults, and public school teams.
3. Appropriations into the AFIF and interest earnings on the Fund become part of the Fund.

E. Debt Service Stabilization Fund

1. In accordance with the provisions of Massachusetts General Laws Chapter 40 Section 5B, as amended by Section 14 of Chapter 46 of the Acts of 2003, and as further amended by Section 19 of Chapter 140 of the Acts of 2003, the Town of Needham established a Debt Service Stabilization Fund (DSSF) under Article 14 of the November 2015 Special Town Meeting. The purpose of the fund is to allow the Town to plan for long-term capital expenses and, from time to time, by appropriation, reserve funds to pay the debt service for engineering and design, renovation, reconstruction or construction of Town facilities. Use of the monies in the Fund may only be approved by Town Meeting appropriation.
2. The primary funding source for the DSSF will be the amount of Free Cash certified by DOR which is over the amount certified in the prior fiscal year. The certified Free Cash comparison should be adjusted by backing out of the new year Free Cash certification the amount of Free Cash not appropriated in the prior year that was closed out to the General Fund balance and became part of the new year certified Free Cash.
3. A secondary funding source for the DSSF will be certain new growth revenue, such as from large commercial developments.
4. The funding target for this fund should be an amount not less than two years' of General Fund Debt Service within the Levy Limit or 5% of total General Fund Revenues, whichever is higher.

Appropriations into the Debt Service Stabilization Fund and interest earnings on the Fund become part of the Fund.

F. Stormwater Stabilization Fund

1. In accordance with the provisions of the fourth paragraph of Massachusetts General Laws Chapter 40 Section 5B, which allows the dedication without further appropriation 100% of the Community Stormwater Mitigation Assessments collected, the Town of Needham established a Stormwater Stabilization Fund under Article 35 of the 2023 Annual Town Meeting. The purpose of this fund is to allow the Town to reserve funds for future capital costs associated with compliance with the National Pollutant Discharge Elimination System (NPDES) program. Use of the monies in the Fund may only be approved by Town Meeting appropriation.
2. Receipts credited to the Stormwater Stabilization Fund and interest earnings on the Fund become part of the Fund.

Approved May 1991; Revised December 20, 2005; Revised May 11, 2010; Revised October 8, 2013; Revised December 20, 2016; Revised December 20, 2022; Revised January 9, 2024; Revised December 17, 2024.

DEBT MANAGEMENT POLICIES

- A. Proceeds from long-term debt will not be used for current, ongoing operations.
- B. The Town will strive to limit total debt service, including debt exclusions and self-supporting debt, to ten percent (10%) of gross revenues.
- C. The Town will allocate or reserve three percent (3%) of projected General Fund revenue (e.g. property taxes less debt exclusions, state aid, and local receipts) for debt service.
- D. The Town will limit annual increases in debt service to a level that will not materially jeopardize the Town's credit rating.
- E. For those previously authorized bonded projects with residual balances, the Town Manager shall propose the reallocation of these balances for other capital projects in conformance with Massachusetts General Laws Chapter 44, Section 20.
- F. For those previously authorized projects funded with available revenue (tax levy or reserves), that have residual balances in excess of \$25,000, the Town Manager shall propose the reallocation of these balances for other future capital projects in conformance with Massachusetts General Laws Chapter 44, Section 33B. This practice will avoid abnormally inflating general fund surplus with one-time receipts.
- G. For those previously authorized projects funded with available revenue (tax levy or reserves), with residual balances of less than \$25,000, the Deputy Town Manager/Director of Finance may authorize the Town Accountant to close these balances to the appropriate fund surplus.
- H. The Town will attempt to limit bond sales in any calendar year to \$10,000,000 in order to maintain bank qualifications and thereby receive lower interest rates on bonded debt.
- I. Long-term borrowing will be confined to capital improvements too expensive to be financed from current revenues. In general, the Town will attempt to finance purchases costing less than \$250,000 with operating revenues.
- J. Bonds will be paid back within a period not to exceed the expected useful life of the capital project.
- K. To the extent practicable, user fees will be set to cover the capital costs of enterprise type services or activities - whether purchased on a pay-as-you-go basis or through debt financing - to avoid imposing a burden on the property tax levy.
- L. Ongoing communications with bond rating agencies will be maintained, and a policy of full disclosure on every financial report and bond prospectus will be followed.

Approved May 1991; Revised December 1998, April 7, 2009; Revised December 20, 2022, Revised January 9, 2024

RETAINED EARNINGS POLICY FOR WATER AND SEWER ENTERPRISE FUNDS

It shall be the policy of the Select Board to maintain a level of unreserved retained earnings sufficient to address the financing of: working capital; revenue shortfalls; unanticipated increases in MWRA wastewater assessments; and unanticipated and emergency expenditures.

Unreserved retained earnings are cumulative surplus funds, as certified by the Massachusetts Department of Revenue, that are available for appropriation by Town Meeting to support any capital expense of the enterprise or to reduce user charges.

The rationale for, and the calculation of, unreserved retained earnings to be maintained by the Town are described below and are referred to as the "Liquidity Method" and the "Credit Quality Method." Retained earnings targets shall be calculated using both methods, and shall be set using the method which represents the higher number in any given year. Under the Liquidity Method, the total amount of retained earnings to be maintained shall be equal to 80 percent of the sum of the following individual calculations. The factor of 80 percent is based on the assumption that the likelihood of all factors occurring in one fiscal year is small; therefore there is no need to maintain one hundred percent of the calculated level of retained earnings. Under the Credit Quality Method, the total amount of retained earnings should not be less than fifteen percent of the operating revenue of the most recent audited fiscal year.

Liquidity Method

Working Capital: For those periods where monthly expenses exceed available cash, the water and sewer enterprises must have access to working capital to finance operations. In the absence of retained earnings, operations would require the use of General Fund cash which would reduce General Fund cash available for investment, and consequently reduce General Fund Revenue. To avoid the use of General Fund cash as working capital for the water or sewer operations, retained earnings shall be maintained at a level to provide sufficient working capital to finance the operations of these enterprise funds. The amount retained for this purpose shall be equal to the average of the largest monthly operating deficit of the prior three years.

Consumption Contingency: Annual water and sewer revenue is a function of the amount of water purchased by customers. If, in any year, purchases are less than projected, a revenue shortfall will occur. Retained earnings shall be maintained at a level sufficient to offset any loss in revenue due to unanticipated decreases in purchases. That level shall be equal to the difference of the consumption used for rate making purposes versus the lowest level of consumption for the prior six fiscal years, multiplied by the current sewer rates and water rates shown as Step 3 of the Town's step rate structure. Step 3 is selected as it generally represents the point at which discretionary purchases of water begin. The scenario envisioned here is a wet year in which customers will not need to make discretionary purchases of water.

MWRA Assessment Mitigation: The Town's MWRA wastewater assessment is levied on a fiscal year basis, yet it is a function of the volume of effluent discharged into the MWRA system in the prior calendar year. The Town's wastewater system is subject to high levels of infiltration and inflow (I/I) given its age. Infiltration and inflow can substantially increase the volume of effluent discharged into the MWRA system. Following a year in which high levels of I/I occur, the Town's MWRA assessment will increase at a rate that substantially exceeds the average increase for all MWRA members. An increase of this magnitude can adversely affect rates charged to Town customers. Consequently, retained earnings shall be maintained at a level sufficient to mitigate rate increases needed to fund large increases in the Town's assessment. That level shall be equal to the largest annual amount - for the prior six year period - by

which the average rate of increase in assessments for all MWRA members exceeds the rate of increase in the Town's assessment, multiplied by the most current MWRA assessment.

Unanticipated Budgetary Fluctuation: Retained earnings shall be maintained at a level sufficient to fund unanticipated or emergency capital or operating expenditures. It shall be a goal to maintain an amount equal to 6% of the annual sewer operating budget and 10% of the annual water-operating budget.

Restoration of Depleted Retained Earnings: If, in any year, retained earnings fall below the targets established by this policy, it shall be the policy of the Select Board to set future rates to restore retained earnings to the target level over the following three year period.

Adopted by the Needham Select Board on April 20, 1999; revised June 6, 2003, revised January 12, 2010.

GLOSSARY

Provided below are some of the commonly used terms in budget and capital planning and fiscal and debt management.

Account - A classification of appropriation by type of expenditure.

Accounting Period – A period of time (e.g., one month, one year) where the Town determines its financial position and results of operations.

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Actuarial - A methodology that makes determinations of required contributions to achieve future funding levels by addressing risk and time.

ADA - Americans with Disabilities Act

Athletic Facility Improvement Fund - This fund was created at the 2012 Annual Town Meeting. The purpose of this fund is to allow the Town to reserve funds for the renovation and reconstruction of the Town's athletic facilities, with particular emphasis on the turf fields installed at the Memorial Park and DeFazio Field.

American Rescue Plan Act - The American Rescue Plan Act of 2021, also referred to as ARPA, was signed into law by President Joseph Biden on March 11, 2021. ARPA is a \$1.9 trillion Federal rescue package designed to ease the United States' recovery from the economic and health effects of the COVID-19 pandemic. The Act provides financial relief to state and local governments to support public health and promote economic recovery. The Act also provided funding for state and local governments to invest in infrastructure, such as water, sewer, and broadband services.

Appropriation – A legal authorization granted by Town Meeting to expend money and incur obligations for specific public purposes.

Assessment – The official valuation of property for purposes of taxation.

Available Funds – Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other onetime costs. Examples of available funds include free cash, stabilization funds, overlay surplus, and retained earnings.

Balanced Budget – A budget is balanced when planned funds or total revenues equal planned expenditures, that is, total outlays or disbursements, for a fiscal year.

Betterment (Special Assessment) – Whenever part of a community benefits from a public improvement, or betterment (e.g., water, sewer, sidewalks, etc.), special property taxes may be assessed to the property owners of that area to reimburse the governmental entity for all, or part, of the costs it incurred in completing the project. Each property parcel receiving the benefit is assessed a proportionate share of the cost which may be paid in full, or apportioned over a period of up to 20 years.

Bond – A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future (called the maturity date), together with

periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Bond Anticipation Note (BAN) – Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. Notes are retired from proceeds from the bond issue to which they are related and/or from a cash payment and/or Town appropriation.

Capital Budget - A plan for capital expenditures for projects to be included during the first year of the capital improvement plan.

Capital Equipment Fund – This fund was created at the 2004 Annual Town Meeting and modified at the October 21, 2024 Special Town Meeting. The purpose of this Fund is to allow the Town to reserve funds for the acquisition of new equipment and the replacement of existing equipment. Only general fund capital that has been recommended in the Capital Improvement Plan (CIP) is eligible for funding in this manner.

Capital Exclusion – A *temporary* increase in the tax levy to fund a capital project or make a capital acquisition. Exclusions require 2/3 vote of the entire Select Board and a majority vote in a town-wide election. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

Capital Facility Stabilization Fund - This fund was created at the 2007 Annual Town Meeting. The purpose of this fund is to allow the Town to reserve funds for design, maintenance, renovation or reconstruction relating to the structural integrity, building envelope or MEP (mechanical, electrical, plumbing) systems of then existing capital facilities. For this purpose, capital facility refers to any building or structure which is located on Town property and is under the jurisdiction of the Town Manager, including any Town owned building, structure, room, or space within a building, facility, park or plaza, open space, driveway, landscaped area, or other physical improvements under the administrative control of the Town.

Capital Improvement Plan (CIP) – A financial planning and management tool that identifies public facility and equipment requirements and schedules them for funding and implementation on a multi-year basis.

Capital Project – Major, non-recurring expenditure involving one or more of the following: acquisition of land for a public purpose; construction of or addition to a facility such as a public building, water or sewer lines, play field, etc.; rehabilitation or repair of a building, facility, or equipment, provided the cost is \$25,000 or more and the improvement will have a useful life of five years or more; purchase of equipment costing \$25,000 or more, with a useful life of five years or more; and any planning, engineering, or design study related to an individual capital project.

Cash Basis - A basis of accounting under which transactions are recognized only when cash changes hands.

Chapter 90 – Massachusetts General Laws Chapter 90, Section 34 authorizes the Commonwealth to allocate funds to municipalities, through the Transportation Bond Issue, for highway construction, preservation and improvement projects that create or extend the life of capital facilities; routine maintenance operations such as pothole filling and snow and ice removal are not covered. The formula for determining the Chapter 90 level of funding is based on a municipality's miles of public ways, population and level of employment.

Municipalities receive Chapter 90 reimbursement only for pre-approved projects.

Cherry Sheet - Originally printed on a cherry-colored form, this document reflects all Commonwealth charges, distributions and reimbursements to a city or town as certified by the state Director of the Bureau of Accounts.

Collective Bargaining - The process of negotiations between the Town and bargaining units (unions) regarding the salary and fringe benefits of town employees.

Community Preservation Act (CPA) – Enacted as Massachusetts General Laws Chapter 44B in 2000, CPA permits cities and towns accepting its provisions to establish a restricted fund from which monies can be appropriated only for a) the acquisition, creation and preservation of open space; b) the acquisition, preservation, rehabilitation, and restoration of historic resources; and c) the acquisition, creation and preservation of land for recreational use; d) the creation, preservation and support of community housing; and e) the rehabilitation and restoration of open space, land for recreational use and community housing that is acquired or created using monies from the fund. The local program is funded by a local surcharge up to 3 percent on real property tax bills and funds from the state generated from registry of deeds fees. The voters of Needham approved a 2 percent surcharge effective July 1, 2005.

Community Preservation Fund - A special revenue fund established pursuant to Massachusetts General Laws Chapter 44B to receive all monies collected to support a community preservation program, including but not limited to, tax surcharge receipts, proceeds from borrowings, funds received from the Commonwealth, and proceeds from the sale of certain real estate.

Conservation Fund – The Town may appropriate money to a conservation fund. This money may be expended by the Conservation Commission for lawful conservation purposes as described in Massachusetts General Laws Chapter 40 Section 8C. The money may also be expended by the Conservation Commission for damages arising from an eminent domain taking provided that the taking was approved by two-thirds vote of Town Meeting.

Contingent Appropriation – An appropriation that authorizes spending for a particular purpose only if subsequently approved in a voter referendum. Under Massachusetts General Laws Chapter 59 Section 21C (m), towns may make appropriations from the tax levy, available funds or borrowing, contingent upon the subsequent passage of a Proposition 2½ override or exclusion question for the same purpose. If initially approved at an annual Town Meeting, voter approval of the contingent appropriation must occur by certain date after the Town Meeting dissolves. The question may be placed before the voters at more than one election, but if not approved by the applicable deadline, the appropriation is null and void.

Debt Exclusion – A *temporary* increase in the Town's levy limit (and possibly the levy ceiling) to exclude the payment of debt from the limits of Proposition 2½. The debt service is added to the levy limit for the life of the debt only. To place a debt exclusion question on the ballot requires a 2/3 vote of the entire Select Board. The debt exclusion question requires a majority vote by voters for passage.

Debt Exclusion Offset – Other funds that are received and are used to reduce the amount of the debt paid by the tax levy.

Debt Limit – The maximum amount of gross or net debt that is legally permitted under State Law.

Debt Policy – Part of an overall capital financing policy that provides evidence of a commitment to meet infrastructure needs through a planned program of future financing. The Town of Needham has debt policies that have been developed in consultation with the Finance Committee and reviewed and approved by the Select Board.

Debt Service – The amount paid annually to cover the cost of both principal and interest on a debt issuance until its retirement.

Debt Service Stabilization Fund - This fund was created at the November 2015 Special Town Meeting. The purpose of this fund is to allow the Town, from time to time, by appropriation to set aside funds to be available if necessary to pay certain debt obligations. This fund is intended to be part of the Town's overall planning strategy for addressing capital facility needs. The fund provides added flexibility to maintain the Town's capital investment strategy by smoothing out the impact of debt payments in years when the debt level is higher than is typically recommended. The fund would also be beneficial at times when interest rates are higher than expected.

Department - A service providing entity of the town government.

Division - A budgeted sub-unit of a department.

Encumbrance – The setting aside of funds to meet known obligations.

Enterprise Fund – A municipal fund established for the operation of a municipal utility, health care, recreational, or transportation facility whereby the operations are fully funded by the fees associated with that enterprise rather than by the tax levy. The "surplus" or retained earnings generated by the operation of the enterprise remain with the fund to offset future capital improvements, extraordinary maintenance expenses, or to reduce future fees and charges of the fund.

Expenditure Account Code - An expenditure classification according to the type of item purchased or service obtained, for example, regular compensation, energy expense, communications, educational supplies, and vehicle equipment.

Fiscal Year - The twelve-month financial period used by the Town beginning July 1 and ending June 30 of the following calendar year. The Town's fiscal year is numbered according to the year in which it ends.

Fixed Assets – Assets of a long-term character, which are intended to continue to be held or used, such as land, building, and improvements other than buildings, machinery, and equipment.

Formula Grant – Federal funding for which the allocation methodology is strictly determined in federal statute or regulation, and for which a government agency prepares a single application and receives subsequent years' allocation without re-application.

Free Cash – Free cash is the amount of the General Fund unassigned fund balance that may be used as a source to fund appropriations. The Massachusetts Department of Revenue certifies the amount of "free cash" resulting from closing the financial books as of June 30, the end of the fiscal year. Free cash may only be used as an appropriation source after the certification process by the Department of Revenue is complete. For example, the July 1, 2024 certified amount may be used to fund supplemental appropriations voted during fiscal

year 2025 or applied as a revenue source to support the fiscal 2026 appropriations that may be voted in the spring of 2025.

Fringe Benefits – Employee-related costs other than salary, e.g., insurance and retirement costs.

Full Faith and Credit – A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.

Full-time Equivalent Position (FTE) – A concept used to group together part-time positions into full-time units.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources with all related liabilities, obligations, reserves, and equities that are segregated for specific activities or objectives. Among the fund types used by the Town are General, Special Revenue, Capital Projects, Trust, and Enterprise.

Fund Balance – Fund balance is the difference between assets and liabilities in a governmental fund. The fund balance consists of two categories – reserved or unreserved. The fund balance that is reserved means that the resources are in a form that cannot be appropriated and spent (such as buildings) or that the resources are legally limited to being used for a particular purpose. The fund balance that is unreserved represents resources that may be used for any purpose. However, the specific amount of the unreserved balance that is allowed to be appropriated and spent is determined by the Department of Revenue annually. The amount that is determined to be available is referred to as Free Cash.

FY – Fiscal Year

GASB – This refers to the Governmental Accounting Standards Board which is currently the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB has issued Statements, Interpretations, Technical Bulletins, and Concept Statements defining GAAP for state and local governments since 1984.

GASB 34 – The Governmental Accounting Standards Board's Statement Number 34 requires government entities to report infrastructure assets in their statement of net assets. The Town of Needham has implemented statement number 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, financial reporting model. This standard changed the entire reporting process for local governments, requiring entity-wide financial statements, in addition to the current fund statements and other additional reports such as Management Discussion and Analysis.

GASB 45 – The Governmental Accounting Standards Board's Statement Number 45 requires government employers to measure and report the liabilities associated with other (than pension) postemployment benefits (or OPEB). The Town of Needham has implemented statement number 45. GASB 45 requires that the Town accrue the cost of the retiree health insurance and other post employment benefits during the period of employees' active employment, while the benefits are being earned, and disclose the unfunded actuarial accrued liability in order to accurately account for the total future cost of post employment benefits and the financial impact on the Town. This funding methodology mirrors the funding approach used for pension/retirement benefits. The Town has established Fund and annually appropriates the required contribution based on updated reports. The Fund will allow the

Town to capture long-term investment returns and make progress towards reducing the unfunded liability.

Generally Accepted Accounting Principles (GAAP) - The basic principles of accounting and reporting applicable to state and local governments, including the use of the modified accrual or accrual basis of accounting, as appropriate, for measuring financial position and operating results. These principles must be observed to provide a basis of comparison for governmental units.

General Fund - The fund into which the general (non-earmarked) revenues of the municipality are deposited and from which money is appropriated to pay the general expenses of the municipality.

General Obligation Bonds - Bonds for the payment of which the full faith and credit of the issuing government are pledged.

Infrastructure - The underlying foundation or basic framework of an organization or system, e.g., roads, bridges, buildings, land, and natural resources.

Lease-Purchase Agreements - Contractual agreements which are termed "leases," but which in substance amount to purchase contracts in which the financing is provided by an outside party.

Levy Limit - Property tax levy limits that constrain the total amount of revenue that can be raised from the property tax. In Massachusetts, the levy limit is governed by Proposition 2½.

Mandate - A requirement from a higher level of government that a lower level government perform a task in a particular way or in conformance with a particular standard.

Massachusetts Water Pollution Abatement Trust (MWPAT) - The Massachusetts Water Pollution Abatement Trust in partnership with the Massachusetts Department of Environmental (MassDEP) provides low interest loans to municipalities and other governmental entities to finance water quality improvement and public health-related projects.

Massachusetts Water Resources Authority (MWRA) - The Massachusetts Water Resources Authority is a Massachusetts public authority established by an act of the Legislature in 1984 to provide wholesale water and sewer services to 2.5 million people in 61 metropolitan Boston communities. The Town of Needham disposes all wastewater through the MWRA system and purchases drinking water as needed from the MWRA during the year.

Modified Accrual Basis - The accrual basis of accounting adapted to the governmental fund type, wherein only current assets and current liabilities are generally reported on fund balance sheets and the fund operating statements present financial flow information. Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for a few specific exceptions. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

Note Payable - In general, an unconditional written promise signed by the maker to pay a certain sum in money on demand or at a fixed or determinable time either to the bearer or to the person designated therein.

Official Statement - The municipal equivalent of a bond prospectus.

Operating Budget - A budget making appropriations for the ordinary maintenance or administration of activities for the fiscal year.

Operating Equipment - Equipment that has a life expectancy of more than one year and a value of less than \$25,000 dollars. Equipment with a useful life of five or more years and a value greater than \$25,000 dollars is capital equipment.

Overlay Surplus - Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. At the end of each fiscal year, unused overlay surplus is "closed" out to fund balance, in other words, it becomes a part of Free Cash.

Override - A permanent increase of the Town's levy limit (but not the levy ceiling) when a majority of voters in an election approve such an override. The override amount becomes part of the levy base when setting the next year's levy limit. To place an Override question on the ballot, requires a majority vote of the Select Board.

Pay-As-You-Go - A term used to describe the financial policy of a government which finances all of its capital outlay from current revenues rather than by borrowing. A government which pays for some improvements from current revenues and others by borrowing is said to be on a partial or modified pay-as-you-go basis.

Pay-As-You-Use - A term used to describe the financial policy of a government which finances its capital outlays from borrowing proceeds and pays for capital assets over their useful life.

Performance Measure - An indicator of progress toward a goal or strategy. Measures can be defined for identifying output, work or service quality, efficiency, effectiveness, and productivity.

Proposition 2½ - That measure which limits municipal property taxes to 2½ percent of the community's full and fair cash value (levy ceiling), and which limits the amount of revenue a municipality can raise through property taxes (levy limit) to 2½ percent each year, plus a factor for new growth. A municipality may exceed its levy limit in two ways: override or debt exclusion.

Provisional Capital - A capital request that is submitted by a department to identify a future need or obligation, but the department is not in the position to provide the necessary details so that the request can be evaluated.

Reserve Fund - An amount set aside annually by a vote of Town Meeting to provide a funding source for extraordinary or unforeseen expenditures. Only the Finance Committee can authorize transfers from the reserve fund. Any balance remaining in the reserve fund at the end of the fiscal year is "closed" out to fund balance and ceases to be available.

Special Revenue Fund - Used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or sources for major capital projects) that are legally restricted to expenditures for specific purposes. A special revenue fund is accounted for in the same manner as a General Fund.

Stabilization Fund - Massachusetts General Laws Chapter 40, Section 5B allows

municipalities and districts to create one or more stabilization funds, which are special reserves into which monies may be appropriated and reserved for later appropriation for any lawful municipal purpose. Creation of a fund requires a two-thirds vote of Town Meeting. The Treasurer shall be custodian of the fund(s) and may invest the proceeds legally; any interest earned shall remain with the fund.

Stormwater Stabilization Fund - This fund was created at the 2023 Annual Town Meeting. The stormwater stabilization fund serves as a repository for funds collected to address the capital costs associated with compliance with the National Pollutant Discharge Elimination System (NPDES) program. The Select Board adopted a community stormwater mitigation assessment which applies to parcels that have impervious cover, including residential, commercial, non-for-profit and tax-exempt properties. The funds collected from the mitigation assessments are deposited directly into the Stormwater Stabilization Fund to be used for NPDES compliance only.

Technology Infrastructure - The hardware and software that support information requirements, including computer workstations and associated software, network and communications equipment, and system-wide devices.

Town Meeting - Town Meeting is both an event and a governmental body. As an event, it is a gathering of a Town's representative Town Meeting Members (TMM), and is referred to as "the Town Meeting." As a governmental body, it is the legislative body for the Town of Needham, and is referred to simply as "Town Meeting."

Trust Funds - Funds held by the Town in a fiduciary role, to be expended for the purposes specified by the donor.

Uniform Procurement Act - Enacted in 1990, Massachusetts General Laws Chapter 30B establishes uniform procedures for local government to use when contracting for supplies, equipment, services and real estate. The act is implemented through the Office of the Inspector General.

Warrant - The warrant lists a Town Meeting's time, place, and agenda. A warrant is also known as a warning. A Town Meeting's action is not valid unless the subject was listed on the warrant.

Updated 01/25/2025

Town Manager Budget Guidelines

Budget Process

This booklet includes instructions, forms, and key dates for submitting budget requests for fiscal year 2026.

The annual budget cycle begins soon after the start of the current fiscal year. Preliminary budget requests from all municipal departments are submitted in the fall, and each department manager is scheduled to meet with the budget review team to review their operating budget submissions. As in past years, I will invite the Finance Committee liaisons to participate in these preliminary budget reviews. All departmental spending requests are then submitted together to the Finance Committee by the second Wednesday in December.

During the months of December, January and February, the Finance Committee holds hearings with departments. At the same time, the budget review team will be working to balance spending requests with available revenue. The Town Manager's balanced budget proposal is then forwarded to the Finance Committee by January 31st.

Spending Requests

There are two levels of spending requests – base requests and performance improvement requests.

Base Budget Requests – Also referred to as level-service requests, the base budget request assumes that the same level of service will be provided by the department in fiscal year 2026 as was planned for fiscal year 2025. Base budget requests should include:

1. Adjustments for salaries and wages, expenses, and operating capital due to changes in staff, contract pricing, service fluctuations, etc.
2. Statutory and regulatory mandates for which the Department is responsible.
3. Salary and wage increases provided for by collective bargaining agreement or personnel policy, as provided on the **PRD1** forms; and
4. Other items considered necessary and approved by the Town Manager.

Performance Improvement Requests – While opportunities for Performance Improvement funding are always limited, department managers are invited to submit such requests on the **DSR4** form. Performance Improvement requests for additional headcount must include a detailed analysis of the condition giving rise to the request, and a description of other alternatives for providing the service that were explored by the department. This category of spending requests includes items such as:

1. Funding to meet significant inflationary pressure or target population increases; and
2. Funding for contractual or personnel services that will improve service delivery, result in future cost-savings (such as through reduced legacy costs), or are deemed necessary to meet goals and objectives set by the Town and its policy-making boards. *Performance Improvement requests should articulate how the funding will contribute to ensuring that Needham is a livable, economically vital, accessible and connected, healthy and socially thriving, safe, responsibly governed, or environmentally sustainable community, and reference a specific Board or Committee goal, if appropriate.*
3. In recognition that successful operations need to look out beyond one fiscal year, departments are encouraged to include funding requests for the operating budget that are forthcoming not in FY2026, but in a future year. This assists the Town in planning future funding demands.
4. Department managers must contact the Director of Human Resources to discuss each request for additional staffing including new FTEs and increases in hours for existing personnel. You must submit a sign off from Human Resources with **each DSR4** request that states Human Resources has reviewed the request with your department. Your meeting with Human Resources must be completed by October 11, 2024.

Operating Budget Submission Requirements

Please comply with the following submission requirements:

1. Review all the text and make sure it is fresh and up to date.
2. Provide short and concise narratives.
3. Include relevant charts and tables to support the budget request.
4. Include a chart in the Budget Statement section of the **DSR1** form that clearly identifies requested line-item changes by category. A sample is included in the budget guidelines.
5. Proofread the text for spelling and grammar.
6. Round to whole dollar amounts.
7. Check the math, then recheck the math, and last recheck your math.
8. When referring to a fiscal year, use the format: "**FY2026**".
9. Follow the required margins and font instructions.
10. Eliminate any dead space.
11. Do not include pictures in the narrative. Pictures should be reserved for Town Meeting presentations and the Annual Town Report.
12. Do not attach any supplemental material that is not embedded in the **DSR1**.
13. Print and review the document before filing to make sure it fits properly on the page.
14. Ask an employee in another department to read the document for tone, spelling, spacing, clarity, etc. Members of the budget review team are sure to ask who reviewed your document!
15. If you are uncertain whether an item should be filed as a **DSR4** or as a special financial warrant article (**DSR5**), please contact the Deputy Town Manager/Director of Finance for guidance. Note that requests for studies should be submitted on the **DSR5** unless they are leading to a construction project, in which case they should have been submitted during the capital planning process.

Many individuals have devoted considerable time and effort to developing the budget forms, calculating the **PRD1** data, and preparing for the budget process. This allows department managers greater opportunity to analyze historical spending patterns, make necessary adjustments, evaluate the operations of your departments, identify areas for improved efficiency and service delivery, and translate those ideas into understandable and persuasive spending requests. As you will be presenting and defending information provided to you by others, it is critically important that you understand all of the material. If you have any questions or need additional information, please contact the Finance and Human Resources Departments as necessary.

I appreciate your commitment to the Town and our constituents – be they businesses, residents, or other departments. Your thoughtful and professional participation in this process will help us all meet the challenges ahead.

Thank you,

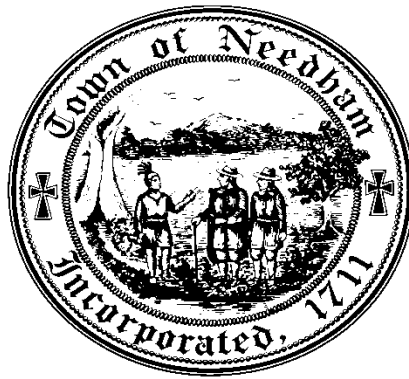
Kate Fitzpatrick

Town Manager

Tuesday, October 1, 2024

TOWN OF NEEDHAM

**Fiscal Year 2026
Budget Guidelines**



**Kate Fitzpatrick
Town Manager**

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PREPARATION HINTS

Please do not change any **margin settings** [All are set at 1"] or the **font styles or sizes** [the primary font is VERDANA 10]. They have been predetermined so that the Town Manager's Budget will have a uniform look throughout and can be more easily bound so that text will not be hidden. If you need or want to bring attention to a particular word, phrase, or sentence you may **bold** or underline as appropriate. You may also use **highlighting** or *italics*, but please be aware that they don't photocopy as well.

Personnel: In accordance with the State's accounting rules for operating budgets, payment of salary and wages are to be charged to the fiscal year in which the related time falls. This means that in the first or last week of any fiscal year, and more often than not both, the accounting for the payment wages is split between two fiscal years. Budgeting for salary and wages should be based on 52.2 weeks (or 52 weeks plus one extra working day). The estimated dollar impact of the additional day is shown on its own line near the bottom of the PRD1 schedule as "Budgetary Adjustment". **All individual positions are calculated based on 52 weeks.**

Calculating Overtime: *The amount for budgeting general overtime should not be more than overall wage growth unless you document in your budget submission the reason for a higher amount and the calculation used for the submitted amount. Generally, increases in the overtime budget should not be more than 4.25%.*

Energy and Fuel Prices: The Town budgets for all General Fund electricity and natural gas expenses under one budget – Needham Electric, Light and Gas Program. This has been done to manage the Town's solar program, to improve the transparency of energy use and to help expedite movement towards the Town's "Green" goals. Heating oil, gasoline, and diesel fuel are budgeted and managed in individual operating budgets. In lieu of specific documentation, the following prices per unit (see below) may be used in developing your department spending request for Fiscal Year 2026. Departments must provide the actual consumption data for 2024, 2023, and 2022 in their budget submission if the budget includes funding requests for the items below. In order to calculate your requested budget amount for the supplies below, you may use the higher of the three-year average or the FY2024 actual, multiplied by the rates below. In addition, you must also include in the budget request any flat dollar charges (including the monthly service fees) paid for the service. These are the fees that will be paid during the period of July 1, 2025 through June 30, 2026.

Gasoline 87 Octane	\$4.18/gal
Diesel Low Sulfur	\$5.03/gal
Heating Oil #2	\$3.67/gal
Electric	\$0.26/kwh
Natural Gas	\$3.34/therm

Expenses: There are no automatic across-the-board percent changes for any expense; calculations must be based on the best information that is available to you at the time of submission, and you must be able to document how you came to the requested amount.

Budgeting for annual phone service is \$660. Budgeting for a new phone (ITS standard) which includes the case and charger is \$250. Budgeting for an additional computer monitor is \$400. Budgeting for an additional computer is \$1,500. This would be a laptop (ITS standard).

***** It is very helpful for you to first complete the Excel budget worksheet (EBW1) before completing the Department Spending Request forms. *****

BUDGET SUBMISSION CHECKLIST

1. Read the Budget Guidelines.
2. Attend one of the Budget Submission Overview sessions. The first session is scheduled for **Wednesday, October 2, 2024 at 9:00 a.m.** and the second session is scheduled for **Wednesday, October 2, 2024 at 2:00 p.m.** Both sessions will be held via ZOOM.
3. Complete all required forms. Most forms will be found in the TEAMS group labelled **Budget Submission**. The Excel Budget Worksheet (EBW1) will be posted to your department's TEAMS channel by the Deputy Town Manager/Director of Finance after you attend the Budget Training Session. If you cannot access the file, please contact the Deputy Town Manager/Director of Finance to make other arrangements.
4. Complete the Schedule of Fees, Fines, and Charges form and return to the Deputy Town Manager/Director of Finance by **Friday, October 11, 2024**. **The information is to be saved to the TEAMS channel labelled "Schedule of Fees, Fines, and Charges".**
5. Schedule your appointments with Building Maintenance (contact Barry Dulong), Human Resources (contact Tatiana Swanson) and/or Information Technology Services (contact Mark Messias) to review any request related to a repair to a building or facility, increase in the number of positions, creation of new positions, or increase in hours for an existing position, or for the purchase, upgrade, or replacement of technology. Sign off from the department is required to have your submission accepted for consideration.
6. A request for new technology hardware for a new position, additional positions, or for an existing employee who currently does not have the equipment is to be requested by the department. Replacement technology hardware is requested through **Needham Public School Information Technology Services (ITS)**, BUT the department must identify in writing to the ITS any equipment that it would like to see replaced next year. Any request whether new or existing technology must be reviewed with the Director by 12:00 p.m. Friday, October 11, 2024. You may schedule a meeting by emailing mmessias@needham.k12.ma.us You must disclose to ITS the number of **Office 365** licenses needed for FY2026. You must also disclose the number of **email accounts** needed, the number of **Adobe subscriptions**, and the number of **ZOOM licenses** needed for FY2026. The annual fee will be paid, subject to funding, by the ITS, but only if disclosed by the department to both ITS and the Deputy Town Manager.
7. Building related budget requests that do not constitute capital improvement are budgeted in the Department of Public Works, Building Maintenance Division. Illustrative examples of such requests include, but are not limited to, additional custodial staff, painting of offices, new rugs, blinds, and portable air conditioners. Your request is to be submitted via email to bdulong@needhamma.gov by **Friday, October 11, 2024**. Your request will be evaluated by the Department of Public Works prior to any submission to the Town Manager.
8. A request for a new position, an additional position, or an increase in hours for an existing position, is not only to be submitted on the **DSR4** Form, but also reviewed with Human Resources. Each request must be reviewed by Human Resources by **Friday, October 11, 2024**. Your request is to be submitted via email to

TSwanson@needhamma.gov.

9. Review and verify the Position Register Detail worksheet (PRD1). Any change to the PRD1 must be sent to the Deputy Town Manager/Director of Finance who will determine whether a change is necessary.
10. Review your narrative to ensure it is written for the layperson. **Please explain if your department had a FY2024 budget return of 3% or more, why this was so. If your department had any long term vacancies during FY2024 or FY2025 (long term is defined here as 3 months or longer), explain how the department was able to operate without the position(s). Explain any work that has been postponed, delayed, or not done at all due to the vacancy.**
11. Re-check all dollar amounts – round to the nearest dollar. Do not include cents on any of the forms. Re-check all totals to make certain they total correctly.
12. Submit all spending request forms electronically by saving the forms under your Department's designated budget submission folder found in TEAMS group labelled FY2026 Budget Submission. **Requests are due 12:00 p.m. Friday, October 25, 2024.**
13. Prepare for your appointment to discuss your Department's requests.

KEY DATES FOR THE FY2026 BUDGET PROCESS

Date	Activity
1-Aug-24	Capital Improvement Budget Guidelines Released
1-Aug-24	Vehicle Request Forms and Instructions Released
2-Aug-24	Capital Submission Overview Session I, 10:00 A.M. to 11:00 A.M. via ZOOM
5-Aug-24	Capital Submission Overview Session II, 10:00 A.M. to 11:00 A.M. via ZOOM
4-Sep-24	Town Manager Budget Consultation with the Finance Committee
10-Sep-24	Select Board Closes Special Town Meeting Warrant
10-Sep-24	Town Manager Budget Consultation with the Select Board
13-Sep-24	Deadline to meet with Building Maintenance and Information Technology Center to review capital requests
13-Sep-24	Vehicle Request Forms Submission Due by 12:00 P.M.
1-Oct-24	FY2026 Operating Budget Guidelines Released
2-Oct-24	FY2026 Operating Budget Submission Overview Session I, 9:00 A.M. to 10:30 A.M. via ZOOM
2-Oct-24	FY2026 Operating Budget Submission Overview Session II, 2:00 P.M. to 3:30 P.M. via ZOOM
4-Oct-24	Final Capital Requests Due by 12:00 P.M.
11-Oct-24	Schedule of Fees and Charges Due by 12:00 P.M.
11-Oct-24	Deadline to Meet with Building Maintenance, Human Resources, and/or Information Technology Services
21-Oct-24	Special Town Meeting
25-Oct-24	Department Spending Requests Due by 12:00 P.M.
1-Nov-24	Town Manager Budget and Capital Meetings with Departments Begin
26-Nov-24	Town Manager Reviews the Preliminary Capital Improvement Plan with the Select Board
11-Dec-24	Department Spending Requests are due to Finance Committee from the Town Manager and School Superintendent
17-Dec-24	Select Board votes on Capital Improvement Plan Trans Recommendations
7-Jan-25	Town Manager Budget Consultation with the School Committee
7-Jan-25	FY2026 – FY2030 Capital Improvement Plan Released
31-Jan-25	Town Manager's Balanced Budget Due to the Finance Committee
3-Feb-25	Warrant Articles for 2025 Annual Town Meeting Due to the Select Board
22-Feb-25	Finance Committee FY2026 Draft Budget Due to the Town Manager
15-Mar-25	Finance Committee Budget Recommendations are Due for Inclusion in the Annual Town Meeting Warrant
8-Apr-25	Town Election
5-May-25	Annual Town Meeting
1-Jul-25	Start of Fiscal Year 2026

AN OVERVIEW TO THE DEPARTMENT SPENDING REQUEST FORMS

Spending Request Forms

The spending request forms are to be used at the department-wide level and may be used at the divisional levels of the organization. Department managers should not prepare forms for programs, but if the department manager needs or wants to identify a particular program or the costs associated with it, this can be explained under operational considerations on the Department Information (DSR1) form. At a minimum, most department managers will complete the Department Information form and the Department Expenditure Detail (DSR2) form which consists of three parts: personnel, expenses, and operating budget capital, and the Excel Budget Worksheet (EBW1). Department managers wanting to submit requests for additional hours for existing positions, for additional new staff positions, or for new services must use the Performance Improvement Funding Request (DSR4) form. How this information is to be entered on the EBW1 form will be explained at the budget submission training. A department seeking funding that would not be part of the operating budget or qualifies as capital, or seeks approval of a financial related item that may require separate Town Meeting action, or would only be considered if an alternative source of funds is secured, should be submitted on Special Warrant Article Request (DSR5) form.

EBW1: Excel Budget Worksheet – you should complete the worksheet **before you begin to fill out the DSR forms.** The purpose of this worksheet is to have departments enter their spending request amounts by the account numbers that the expenditures are tracked in the Town's accounting system. This information will be uploaded into Infinite Visions (IV). After Town Meeting has acted on the budget, and any changes that may have been made by Town Meeting have been reflected in the spending request, the budget data will then be transferred into the General Ledger. This will allow departments to begin preparation for the new fiscal year sooner. The worksheet that you will complete shows the Department's current budget as it was posted into IV prior to the start of the fiscal year. There are columns to enter your DSR2 and DSR4 spending request amounts. The worksheet will total, show the dollar change from the current year for each account number and will show the percent change the requested total is to the current year total budget.

DSR1: Department Information – the purpose of this form is for the department to provide a narrative about the department, including financial and services demands. The form focuses on factors affecting the cost of services, and explains programs that are operated through revolving funds, grants, or donations. This form should include information relative to the department's accomplishments over the past year, goals for the coming year, and should identify efforts undertaken in the area of performance measurement (benchmarking, program evaluation, and/or customer satisfaction). The department's spending request is to be summarized at the bottom of the form.

DSR2: Department Expenditure Detail – the purpose of this form is to provide budgetary information about personnel and non-personnel costs. The form is broken into subsections for

personnel salary and wage costs, and a line by line expense detail.

The DSR2A section provides the reader with an overview of the staffing levels broken out by the major salary and wage items for the department. If applicable, information for line 1 of the form (Salary and Wage Permanent Positions) has been provided to you on the Position Register Detail (PRD1) worksheet. You have been provided specific details of compensation by position on the PRD1 worksheet. The PRD1 worksheet lists the permanent full-time and part-time (over 20 hours per week) positions; it does not list seasonal, temporary, substitute, or other non-permanent positions. The department manager should determine what amounts, if any, are necessary to fund these services. If the amount changes from the current year you must explain the basis for the change. This information is to be requested under line 2 of the form. If there is scheduled overtime or other compensation that is not incorporated in the PRD1 worksheet, those should be shown in the respective lines, e.g., payment in lieu of vacation, stipends not inherent to a permanent position, seasonal labor, etc.

The DSR2 form is also broken out between expenses (DSR2B) and operating budget capital (DSR2C). This section provides a line by line expense detail of services, supplies and other costs. You must provide a short description of the major items which make up the total object code request. There are examples of the type of expenses that may fall under the different object codes provided in **Appendix A.**

DSR3: Department Personnel Supplement - the purpose of this form is to allow departments to provide additional information about positions that are not detailed on the PRD1 schedule, or wage expenses that are not easily discernable from the information provided under sub sections 2, 3, and 4 of the DSR2 form.

DSR4: Performance Improvement Funding Request - the purpose of this form is to allow departments to identify specific funding requests above the Base Request that would, if funded, provide the resources to allow the department to improve, expand, and/or address unmet needs. Requests for additional hours, additional positions, or new positions must be included on the DSR4 form, and not embedded in the Department Expenditure Detail (DSR2) form. The details for additional personnel resources must be shown on the DSR4S (supplemental form for personnel requests) form. Each position requested and each request for an increase in hours must be submitted on its own DSR4S form. No personnel-related request will be considered if the DSR4S form is not completed and submitted. **The form design allows the department to submit not only for the coming fiscal year, but also for a future fiscal year.**

DSR5: Special Financial Warrant Article Request - the purpose of this form is to allow departments to submit other types of financial requests that may not necessarily be part of the operating budget or qualify as a capital expenditure. This form **must** be used if a request requires a Town Meeting appropriation (e.g., senior corps program), or seeks alternative funding such as CPA. **This form will be provided to the Finance Committee and Select Board at the same time the department spending requests are provided.**

PRD1: Position Register Detail - this worksheet was prepared by the Finance and Human Resources departments. This information provided most if not all of the figures that have been prepared and for you to report on DSR2. This register shows the positions that are **currently funded for FY2025** in the department's budget and projected compensation for each position based on the incumbent (as of September 15, 2024). We ask that you review the PRD1 for accuracy. **Although we make every effort to be accurate, we rely on the department manager to ensure that the PRD1 is reflective of all existing personnel and the pay rates are correct.** The schedule **does not** include overtime or other non-definitive salary and wage items such as payment in lieu of paid time off, tuition reimbursement, seasonal labor, etc. The department manager should be in a much better position to determine the amounts, if any, are necessary to fund those costs. The schedule **does not** include any additional positions or any increase in hours for existing positions. This information is to be requested and itemized in the DSR4 form. Please note any changes proposed to the PRD1 form must be approved by the Deputy Town Manager/Director of Finance.

Schedule Fees and Charges - this is an internal document to be prepared by the department and submitted to the Finance Department to disclose all the non-tax and non-state aid revenue collected by the department. The information is important in order to ensure that the Town is conducting regular reviews of the various revenues collected and that rates are current. The Town will produce a comprehensive schedule of fees which will be for public inspection.

Short Form: Some budget requests may be submitted on the Budget Request Short Form rather than completing the DSR1 and DSR 2 forms. To be eligible to use the Short Form, the budget must not have any benefit eligible positions funded by the budget, have no more than ten expenditures classifications (inclusive of wages, expenses, and operating capital), and not include any DSR4 requests.

**Department Information
DSR1 Form
Instructions**

DSR1 – Department Information

This form serves as a cover letter to explain the spending request for next year. The form focuses on factors affecting the cost of services, and explains programs that are operated through revolving funds, grants, or donations. This section should include information relative to the department's accomplishments over the past year, goals for the coming year, and should identify efforts undertaken in the area of performance measurement (benchmarking, program evaluation, and/or customer satisfaction). The department's spending request is to be summarized at the bottom of the form.

1. **Department:** Fill in the name of the department.
2. **Department Mission:** This section is to provide a description of the Department, including the primary business centers. Explain the primary functions the department provides to the Town. For most departments a single paragraph should be sufficient to provide an overview.
3. **On the Horizon:** This section is to provide information regarding any internal and external pressures that are affecting the department and are driving cost increases. **If your department increase request is a result of inflation, you must explain and provide examples of the increased cost.** Explain the challenges the department had to overcome in order to continue to be of service to the public. Discuss projects and activities that the department is or will be undertaking within the next two to four years. Explain what resources will be required to address these issues.
4. **Budget Statement:** Explain the dollar changes to your department's FY2026 request from the current appropriated budget for FY2025. **You must clearly identify and explain any increase or decrease from the current budget.** On the next page is an example of the format that was utilized by DPW which is the preferred style.

Fiscal Year 2026 Proposed Budget

Line Item	Div.	Description	Change from FY2024	Comments	Net Change
Professional & Technical Services	Admin	Seminars & Training	\$5,000	Increased need for trainings due to staff turnover; consolidated department wide trainings under Admin	\$199,192
	BMD	HVAC Programming	\$3,946	Based on current contract pricing + 3.5% inflation	
	Eng	Right of Way & Property Surveys	\$100,000	Incorporated previous annual warrant article into operating budget	
	Eng	Seminars & Training	\$3,000	Increased need for trainings due staff turnover	
	Eng	Software Licenses	\$21,721	Transfer of GIS Administrator expenses from IT into Engineering	
	Fleet	GPS Monitoring Services	\$2,000	Based on prior year spending	
	Fleet	Vehicle Maintenance Software	\$1,725	Based on updated pricing	
	Hwy	Engineering Consulting	\$60,000	Increased need for outside engineering services due to an increase in projects and staff turnover	
	RSW	Seminars & Training	\$1,800	Increased need for trainings due staff turnover	
Communications	Fleet	Cell Phones	\$1,807	Based on increased need and technologies	\$4,331
	Hwy	Cell Phones	\$623	Based on increased need and technologies	
	P&F	Cell Phones	\$1,110	Based on increased need and technologies	
	RSW	Cell Phones	\$791	Based on increased need and technologies	
	RSW	Fax Line	(\$2,500)	Moved from fax line to landline	
	RSW	Landline Telephone	\$2,500	Moved from fax line to landline	

You should identify changes in **personnel** levels which have occurred over time and whether the department may be seeking additional hours for existing positions, or additional positions. However, if you are seeking such an increase the request must be made through the **DSR4 form** and not embedded in the Base Request. **You must schedule a meeting with Human Resources to review the request.** You should also disclose any increased costs in **expenses** which have impacted the department's ability to provide the expected level of service for the current year budget, and/or any increase in the **expense** dollar request over the current fiscal year budget. Indicate whether the cost is fixed and/or non-discretionary, or whether it is discretionary based on numbers served. Indicate which expenses are covered by related program/service generated revenue which is credited to the general fund, as opposed to a reserve or revolving fund, (e.g., each additional parking permit tag sold generates more income, but also requires an appropriation to pay for the physical tag to be increased as well).

The department should also identify programs that are supported or administered by the Department which are funded in part or fully by a **revolving fund, grant, or donation**. Also identify activities that are supported by volunteers. However, do not include in the budget request any amounts that

will be paid by a revolving fund, grant, or donation. You must disclose in your narrative any Federal and/or State grants that have been relied upon to support ongoing programs or that make available resources which allow the Department to perform its primary responsibilities. **You should disclose all grants received during FY2024 and FY2025 (to date) that have been provided as fiscal stimulus funds.** You must also answer the question on the DSR2 form whether there are grants.

This section should also include details of any significant changes that would affect the revenue estimate for the fiscal year, (e.g., change to the fee structure, change in level of demand for a service, creation, or elimination of a program or service). Any adjustment to a charge or fee for next year that is pending action by a Board, Committee, or Town Meeting must be disclosed with a justification as to why you expect the change to be approved and included in the revenue estimate.

5. **Accomplishments and Activities:** Discuss recent accomplishments and goals met in the past year, provide information on workload and performance related activities, ideally three or more years of results is preferred.
6. **Spending Request Recap:** This section is to summarize the spending requests identified under DSR2 and DSR4 Forms, and any additional amounts which are appropriated under separate budget lines at Town Meeting. The DSR2 totals are to be shown under the Base Request column; DSR4 requests are totaled and shown in their own column. If your Department's spending request includes a different appropriation line description (e.g., Snow and Ice), type in the title under the description column and enter the amount(s) under the respective columns.

Fiscal Year 2026 Proposed Budget

Department Information DSR1			
Department		(see instruction #1)	
Department Mission			
(see instruction #2)			
On the Horizon			
(see instruction #3)			
Budget Statement			
(see instruction #4)			
Accomplishments and Activities			
(see instruction #5)			
Spending Request Recap (see instruction #6)			
Description	Base Request DSR2	Additional Request DSR4	Total (DSR2 + DSR4)
a) Salary and Wages			
b) Expenses			
c) Capital			
d)			
e) Total DSR2 & DSR4 Request (a through d)			
			V2026

Department Expenditure Detail DSR2 Form Instructions

DSR2 – Department Expenditure Detail

The purpose of this form is to provide budgetary information about personnel and non-personnel costs. The form is broken out by subsections for personnel salary and wage costs, and a line by line expense detail.

DSR2A Section - Personnel

The purpose of this section is to provide the personnel budget data for the department. Information for line 1 has been provided to you on the PRD1 worksheet. The forecast assumes an annualized salary level based on the rate of pay on the last day of the fiscal year (06/30/26) for a period of **52** weeks. You are more familiar with individual situations, and we will rely on you to review the information carefully. You have been provided specific details of compensation by position on the PRD1 worksheet. The PRD1 worksheet lists the permanent full-time and part-time positions; it does not list seasonal, temporary, or non-permanent positions (positions which rates of pay are found in Schedule C). If there is scheduled overtime or other compensation that is not calculated in the PRD1 worksheet, these should be shown in the respective lines. **Requests for new positions must be included on the DSR4 form, and not embedded in the DSR2A.** Please remember to disclose any significant changes from the prior year and identify the reasons under the **Operational Considerations** section of the DSR1 form.

1. **Department:** Fill in the name of the department and if desired, the division.
2. **Permanent Personnel:** Enter the head count for the number of full time positions under the **FT Head Count** column, the number of "permanent part time" benefit-eligible positions under the **PT Head Count** column, and the appropriate calculation of the two columns as **Full Time Equivalent (FTE)** under that column (this information has been provided to you on the PRD1 form). You should enter the number that was funded in the prior fiscal year, the current fiscal year, and the expected number of positions that will be funded within the **Base Request** for next fiscal year. Please note that the FTE count should **NOT** include the portion of the position that is grant and/or revolving fund supported, or temporary, seasonal, and other **Schedule C** positions regardless of the funding source. The FTE total for FY2026 must equal the total shown on the PRD1 report. Please contact the Deputy Town Manager/Director of Finance if you have questions.
3. **Personnel Non-Budget:** Identify whether the department will rely on any positions funded by a grant and/or revolving fund to provide services next year (FY2026). Indicate the number of full-time and part-time positions that are funded by these sources. Do not double count positions – these positions should not be duplicative of the figures entered in the lines above (item 2) that are funded by the operating budget.
4. **Union Positions:** Identify the number of funded positions by union that are part of the department operating budget. If there are no union positions in the department, mark "NA"

5. **Salary and Wage Permanent Positions (line 1):** Fill in the total salary and wage amount to fund the full time positions and "permanent part time" positions (these are usually positions working an **average of 20 hours or more** per week, but may be less than 20 hours provided the work is on a regular basis and the position is held by a specific individual – **a position that is filled in by more than one individual or a rotating or as needed basis is considered temporary help – see #6**) in the Base Request. This information is obtained from PRD1 worksheets. Although we make every effort to be accurate, we rely on the department manager to ensure that the PRD1 is correct. The amount shown on the PRD1 worksheet are to be sub totaled by the amount that is classified in the General Ledger as regular personnel expense and the amount that is classified as other personnel expense. Other personnel expenses are salary and wage items that are coded within the 519x series (i.e., education pay, uniform pay, etc.) If there is other compensation that was not included in the PRD1 form but is paid to full time or permanent part time employees, you will need to add and itemize this information under the "Other Salary and Wage Expenses" section (see instruction #7). Some examples of other salary and wages would be payment in lieu of accrued leave, tuition reimbursement, training, and stipends not specific to the position or part of a collective bargaining agreement. Calculate the total of the lines (a – e) and enter the amount to the right of **Sub Total 1**. *This total must agree with the PRD1 sheet.*
6. **Salary and Wage Seasonal and Temporary Positions (line 2):** Fill in title or general description of the positions or work that would be funded. You should also include temporary part-time, intermittent and substitute workers, and seasonal help under this section; many of these positions are listed on Schedule C, but not all positions are listed under Schedule C. Provide an explanation of how the total was determined, e.g., number of hours, number of dates, events, etc. Calculate the total of the seasonal and temporary positions and enter the amount to the right of **Sub Total 2**.
7. **Salary and Wage Overtime (line 3):** Fill in the total overtime budget request. Provide an explanation for the overtime. Calculate the total of the overtime and enter the amount to the right of **Sub Total 3**.
8. **Other Salary and Wage Expenses (line 4):** Itemize other salary and wage expenses which are not included in line one, two, or three e.g., payment in lieu of vacation, tuition reimbursement, stipends, etc. Then calculate the total of the individual entries, if any, shown on lines a, b, c, d, e, f, g, and h. Calculate the total of the other salary and wage expenses and enter the amount to the right of **Sub Total 4**.
9. **Total Salaries and Wages (line 5):** Combine the totals of 1, 2, 3, and 4 and enter the amount to the right of **Total Salaries and Wages**.

If you have difficulty determining the amount for any position, please contact the Human Resources office.

DSR2B & DSR2C Sections – Expenses and Capital.

This section provides a line by line expense detail of services, supplies, materials, tools, equipment, and operating budget capital requested by the department. You must provide a

short description of the major expenses that make up the total for each object code. Some examples of the type of expenses which would be included under the respective object codes are shown on the form. It is up to each department manager to determine whether to prepare division based expense requests or a combined single total department request, (remember divisions are not programs, e.g., Highway is a division of DPW, but traffic control is a program within the highway division of DPW). Use as many lines as necessary to provide the appropriate amount of detail.

10. **Object/Description:** The shaded column on the left lists the basic object codes (we have included the primary object code digits (the first three of the four digits) for your reference as to the expenses that are to be reported on the line). To the right is an area intended to describe the significant components that make up the total for each accounting object code. For a listing of which object codes fall under the account group, refer to the **Account Codes** found in **Appendix A**. Describe the major items that make up the expense line. In parenthesis enter the total which corresponds to the identified expense described to the immediate left, e.g., for the "Communications" expense code the components that make up the total object are:

Object	Description	Amount
Communications (543X)	Postage (\$1,200)	
	Wireless Service (\$840)	
	Photocopying Fees (\$500)	
	Legal Notices (\$775)	
	Other Communication Expenses (\$115)	\$3,430

The individual components must total the amount typed under the "Amount" column (see item 10).

11. **Amount:** Enter the total of the itemized expenses shown to the immediate left.
12. **Total Expenses (line 6):** Calculate the total of all object lines and enter the amount to the right of the shaded area.
13. **Total Operating Budget Capital (line 7):** Calculate the total of any capital items requested through the operating budget in line and enter the amount to the right of the shaded area. **Operating Budget Capital** items are those items which either have a total cost of less than \$25,000 **or** have a primary operational useful life of less than five (5) years.
14. **Total Base Request (line 8):** Enter the combined total of lines five, six, and seven.
15. **Does the Department depend on any Federal or State grants to provide services?** Indicate with an "X" in the appropriate box (YES or NO) whether the Department receives or relies on any Federal or State grants to fund services or to provide resources (supplies, contractors, services, multiparty agreements, etc.) that the Department relies on to do its primary responsibilities. This should be explained in the Department narrative in the DSR1 form.
16. **Did the Department submit any requests for the replacement or upgrade of technology hardware or software to the Information**

Technology Services (ITS) and/or include funding request for hardware or software with the budget submission? Indicate with an "X" in the appropriate box (YES or NO) whether the Department submitted, by the deadline, any requests for the replacement and/or upgrade of technology and or software the Information Technology Services (ITS).

17. Did the Department submit any requests for FY2026 to the Department of Public Works to improve or upgrade a public building or facility? Indicate with an "X" in the appropriate box (YES or NO) whether the Department submitted any requests to improve or upgrade a public building or facility.

18. Did the Department meet with Human Resources prior to submitting any request for new or additional personnel resources? Indicate with an "X" in the appropriate box (YES or NO).

19. Recheck your work.

Fiscal Year 2026 Proposed Budget

Department Expenditure Detail DSR2													
Department				(see instruction #1)									
Object				Description						Amount			
DSR2A													
Permanent Personnel (see instruction #2)	Last Year (FY2024)			Current Year (FY2025)			Next Year (FY2026)						
	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)	FT Head Count	PT Head Count	Full Time Equivalent (FTE)				
Non-Budget Personnel: Will the department rely on grant/revolving fund positions to provide services? (see instruction #3)						Yes	No	FT Head Count	PT Head Count				
Union Positions: (see instruction #4)						BCTI A	Fire A	Fire C	ITWA	NIPE A	Polic e	Police Superior	NA
1. Salary and Wage Permanent Positions. (see instruction #5)													
a. PRD1 Salary and Wages Base													
b. PRD1 Other Regular Compensation (Conditions, Longevity, Requirements, Shifts) 5110													
c. PRD1 Education (5192)													
d. PRD1 Other Compensation (Stipends, Snow, POST, Vehicle) 5197													
e. PRD1 Budget Adjustments													
PRD1 Sub Total													
f. DSR3 Other Compensation													
Sub Total 1													
2. Salary and Wage Seasonal & Temporary Positions (Itemized Below) (see instruction #6)													
a.													
b.													
c.													
d.													
e.													
f.													
g. DSR3 Total													
Sub Total 2													
3. Salary and Wage Overtime (Itemized Below) (see instruction #7)													
a. Scheduled Overtime (contractually obligated)													
b. Training and Development													
c.													
d.													
e. DSR3 Total													
Sub Total 3													
4. Other Salary and Wage Expenses – (Itemized Below) (see instruction #8)													
a. Incentive Programs													
b. Pay In Lieu of Accrued Leave													
c. Program Stipend													
d. Tuition Reimbursement													
e. Working Out of Grade													
f.													
g.													
h. DSR3 Other Compensation													
Sub Total 4													
5. Total Salary and Wages (1+2+3+4) (see instruction #9)													

Fiscal Year 2026 Proposed Budget

DSR2B				
Object	Description (see instruction #10)	Amount (see instruction #11)		
Energy (521x)				
Repairs & Maintenance Services (524x – 525x)				
Rental & Leases (527X)				
Other Property Related Services (529x)				
Professional & Technical Services (530x – 531x)				
Communications (534x)				
Recreational & Cultural Services (535x)				
Other Purchased Services (538x)				
Office Supplies (542x)				
Building & Equipment Supplies (543x)				
Custodial Supplies (545x)				
Grounds Keeping Supplies (546x)				
Vehicular Supplies (548x)				
Gasoline and Diesel Fuel (5481)				
Food and Service Supplies (549x)				
Medical Supplies (550x)				
Public Works Supplies (553x)				
Other Supplies & Equipment (558x)				
Governmental Charges (569x)				
Travel & Mileage (571x – 572x)				
Dues & Subscriptions (573X)				
Other Expenses (574 X – 579x)				
6. Total Expenses (see instruction #12)				
DSR2C				
Capital Equipment Replacement (587X)				
7. Total Operating Budget Capital (see instruction #13)				
8. Total Base Request (Line 5 + Line 6 + Line 7) (see instruction #14)				
Does the Department depend on any Federal or State grants to provide services? (see instruction #15)	YES		NO	
Did the Department submit any requests for the replacement or upgrade of technology hardware or software to the Information Technology Services (ITS) and/or include funding request for hardware or software with the budget submission? (see instruction #16)	YES		NO	
Did the Department submit any requests to the Department of Public Works to improve or upgrade a public building or facility? (see instruction #17)	YES		NO	
18. Did the Department meet with Human Resources prior to submitting any request for new or additional personnel resources? (see instruction #18)	YES		NO	
V2026				

**Department Personnel Supplement
DSR3 Form
Instructions**

DSR3 – Department Personnel Supplement

The purpose of this form is to provide additional salary and wage detail which is not apparent from the DSR2 or PRD1 documents. The form is broken out by subsections for personnel type and cost detail.

1. **Department:** Fill in the name of the department.
2. **Description:** Fill in the title or general description of the positions or work that would be funded. Enter the description of the type of pay; this may be a position title, pay type, function, and or purpose. Indicate the unit of measure and how many units are being requested. Examples of positions:

Select Board Member
Building Monitors
Care of Graves
Coordinator of Ceremonies
Drivers
Election Workers – Wardens and Clerks
Election Workers - Inspectors
Parking Clerk
Playground Maintenance Specialist
Public Health Nurses
Town Meeting Workers
Traffic Supervisors

3. **Amount:** Fill in the total amount for the year requested for this pay item.
4. **Amount Reflected:** Indicate with an "X" which group on the DSR2A section the amount to the left (under the Amount Column) was added.
5. **Total (Line I):** Calculate the total of the items requested lines 1 through 25 and enter the amount to the right of **Total** line.
6. **Total (line II):** Combine the totals of Sections 1, 2, 3, and 4 and enter the amount to the right of **Total** line. Remember, the Total I must equal Total II, if not recheck your work.

If you have difficulty determining the amount for any position, please contact the Human Resources office.

Fiscal Year 2026 Proposed Budget

Department Personnel Supplement DSR3							
Department		(see instruction #1)					
	Description (see instruction #2)	Amount (see instruction #3)	Amount Reflected DSR2A Section (see instruction #4)				
			1	2	3	4	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
I	Total (see instruction #5)		X				
Sections							
	Amount Reported Under DSR2A Section 1						
	Amount Reported Under DSR2A Section 2						
	Amount Reported Under DSR2A Section 3						
	Amount Reported Under DSR2A Section 4						
II	Total (see instruction #6)						

V2026

**Performance Improvement Funding Request
DSR4 Form
Instructions**

The purpose of this form is to allow departments to submit additional operating funding requests beyond Level Service to improve, or expand services, or to address unmet needs.

1. **Department:** Fill in the name of the department and if desired, the division.
2. **Fiscal Year:** Enter the fiscal year for which funding is anticipated to be requested.
3. **Title:** Provide a short title description to identify the request.
4. **Priority #:** Indicate the Department's (not a division's) priority for this request.
5. **Expenditure Classification:** Itemize the cost by the standard budget appropriation lines: Salary and Wage, Expenses, and Operating Capital. If the request is for additional employees (head count and/or hours) provide the full time equivalent under the FTE column. The form also requires the cost to be broken out by recurring (an annual expenditure) and non-recurring (e.g., startup costs). You then will calculate the total of each appropriation line under the **Total Amount** column, and also a total for each column that you entered to the right of the **Department Total (line 4)**. The amounts on line 4 are also reported on the DSR1 Form under the Additional Request (DSR4) column. **Other Costs** (line 5) would be amounts that may need to be appropriated to other budgets should your request be funded. Other costs include employee benefits for an additional, expanded, and/or new position, contracted services generally provided by another department to repair, maintain, or improve the requested items (most often this would be the Public Works), non-employee insurance coverage, and service fees, etc.
6. **Budgetary Considerations:** Answer the 10 questions with a YES or a NO. Explain whether the request will impact other department budgets. If there are costs that would be paid from another appropriation, state and provide an estimate of that cost (e.g., a new full time position would have benefit costs which are carried in the town-wide budget group). **Please contact the Finance Department for assistance in calculating these costs.** Please provide answers to the following questions (any **YES** response must be explained under Description and Explanation):
 - *Does this request address a goal of the Select Board or other Board or Committee? If the response is "YES", please indicate on the line below the name of the Board or Committee.*
 - *If yes, which Board or Committee? Enter the name of the Board or Committee.*
 - *Has this request been submitted in the last three fiscal years and not funded? If the response is "YES" please explain why the request is being submitted again.*
 - *Are there additional costs to implement this request (except for future year operating costs which would be ongoing if funding is approved) which are NOT included in this request? If the response is "YES" please explain why and how those costs will be covered.*

- Will the assistance of another department be required to provide support (personnel or financial) for this request to be implemented? *If the response is "YES", please identify the other department(s) and what assistance would be needed in order to achieve the intended goal of the request.*
- Will additional staff (beyond the staff requested in this DSR4 submission) be required if the request is approved? *If the response is "YES", please identify what position(s) would be required and the estimated cost of those positions. Explain whether the request is inclusive of those costs.*
- Does the request support activities which produce revenue for the Town? *If the response is "YES", please identify the revenue(s) that are generated as a result and how the revenue is generated.*
- If the request is not approved, will current Town revenues be negatively impacted? *If the response is "YES", please identify the revenue(s) that would be effected, how much, and why.*
- Is there an increased exposure for the Town if the request is not approved? *If the response is "YES", please explain what the exposure is and why.*
- Is specialized training or licensing required (beyond the initial purchase)? *If the response is "YES", please explain and provide an estimate of the additional cost, if any. If there is not an additional cost, please state such.*
- Does this request address a documented health or safety issue? *If the response is "YES", please identify the issue(s), and provide the citation reference.*

7. **Description and Explanation:** Provide a brief narrative as to why the request is being made. Explain any significant changes affecting the department which led to this request. Priority will be given to performance requests that are directly related to department goals, the need for which can be demonstrated by performance measures and data. Explain the benefits and/or intended results. Provide a detail of the specific budget items, number of hours, position title, type of service, supplies; etc. Summarize by Town Meeting appropriation line the requested amount. Indicate whether the request is recurring, (will appear in subsequent operating budgets if approved this year), or is one-time, (not to be requested in subsequent years). The line totals are to be reported on the DSR1 form under the DSR4 column. If additional head count is requested, include an analysis of other service delivery methods explored and explain why they were not selected. You must also explain any YES answer to the questions under the **Budgetary Considerations** section (item 4) and identify any other budgetary issues which could influence the evaluation of the request.

Fiscal Year 2026 Proposed Budget

Performance Improvement Funding Request DSR4				
Department	(see instruction #1)		Fiscal Year	(see instruction #2)
Title	(see instruction #3)		Priority	(see instruction #4)
DSR4(see instruction #5)				
Expenditure Classification	FTE	Frequency		Total Amount (A + B)
		Recurring Amount (A)	One Time Only Amount (B)	
1. Salary and Wage				
2. Expense				
3. Operating Capital				
4. Department Total (1+2+3)				
5. Other Costs to be budgeted by other Departments				
Budgetary Considerations (see instruction #6)				Yes No
Does this request address a goal of the Select Board or other Board or Committee?				
If yes, which Board or Committee?				
Has this request been submitted in the last three fiscal years and not funded?				
Are there additional costs to implement this request (except for future year operating costs which would be ongoing if funding is approved) which are NOT included in this request?				
Will the assistance of another department be required to provide support (personnel or financial) for this request to be implemented?				
Will additional staff (beyond the staff requested in this DSR4 submission) be required if the request is approved?				
Does the request support activities which produce revenue for the Town?				
If the request is not approved, will current Town revenues be negatively impacted?				
Is there an increased exposure for the Town if the request is not approved?				
Is specialized training or licensing required (beyond the initial purchase)?				
Does this request address a documented health or safety issue?				
All "YES" responses above must be explained in the narrative below				
Description and Explanation				
(see instruction #7)				
V2026				

**Performance Improvement Funding Request Supplemental
DSR4S Form
Instructions**

The purpose of this form is for departments that submit DSR4 requests for additional hours for existing positions, and/or new positions to provide more detailed information about the request. A separate DSR4S **MUST** be completed for each new position and/or increase in authorized hours requested. Any request for additional personnel will NOT be considered if the supplemental form is not completed and submitted with the related DSR4 request.

1. **Position Title:** Enter the Position Title Description. Only one position per page.
2. **Priority #:** Indicate the Department's (not a division's) priority for this request.
3. **Classification:** Enter the Position Classification and indicate with an "X" whether the position request is for Full Time, Part Time or Seasonal. If you do not know the classification of the position, contact Human Resources.
4. **Part Time /Seasonal:** If the request is for a part time or seasonal position indicate the number of hours per week being requested and the number of weeks the position would be needed.
5. **Compensation Detail:** Itemize the compensation costs for the requested position. The first line is the base rate. For full-time positions show the annual rate of pay. For part-time and seasonal positions show the hourly rate times the number of hours for the year. Positions that provide additional compensation, for example shift differential or education enter the pay type in the first column and the annual pay in the second column. Total the pay and show it on the "Salary and Wage Total" line.
6. **If Funded the Position Will Require the Following Additional Items:** Indicate which of the items will need to be funded if the personnel request is funded. The cost is to be broken out by startup cost and recurring costs.
7. **Estimated Annual Benefit Cost:** You must include the estimated annual costs for benefits. Benefit costs covered by Town wide Expense Budgets. **Please contact the Deputy Town Manager/Director of Finance for assistance in calculating these costs.**
8. **Description and Explanation:** Provide a brief narrative as to why the request is being made. Include an analysis of other service delivery methods explored and explain why they were not selected. Explain any significant changes affecting the department which led to this request. Explain the benefits and/or intended results. The line totals are to be reported on the DSR1 form under the DSR4 column.

Fiscal Year 2026 Proposed Budget

Performance Improvement Funding Request Supplement DSR4S									
Position Title	(see instruction #1)						Priority	(see instruction #2)	
Classification (see instruction #3)		FT		PT		Seasonal			
Part Time /Seasonal (see instruction #4)	Hours Per Week					Number of Weeks Per Year			
Compensation Detail (see instruction #5)									
Base Rate									
Other									
Other									
Other									
Other									
Other									
Other									
Other									
Other									
Salary and Wage Total									
If Funded the Position Will Require the Following Additional Items (see instruction #6)									
Description	No	Yes	Explain		Start Up Cost \$		Annual Recurring Cost \$		
Workstation									
Vehicle									
Computer									
Software									
Mobile Communication Device									
Uniform									
Tools									
Equipment									
Other									
Other									
Other									
Totals									
Estimated Annual Benefit Cost (see instruction #7)									
Description and Explanation									
(see instruction #8)									
V2026									

**Special Financial Warrant Article Request
DSR5 Form
Instructions**

The purpose of this form is to allow departments to submit other types of financial requests that may not necessarily be part of the operating budget or qualify as a capital expenditure. This form may be used if a request requires an independent Town Meeting action (matching a grant or establishing a revolving fund), or seeks funding for a purpose that could overlap fiscal years or requires continuation of the appropriation beyond a single fiscal year (e.g., senior corps program), or seeks alternative funding such as CPA. Requests for new software which are not part of the Department's operating budget must be requested using this form. Software is not considered capital.

1. **Title:** Provide a short title description to identify the request. Should this request be added to the Warrant, the Title will be the basis for the Warrant Article title.
2. **Fiscal Year:** Enter the fiscal year for which funding is being requested. Funding requests that will be requested for more than one fiscal year should be submitted on separate DSR5 forms. A request that is for only one fiscal year but may require more than one fiscal year to complete may be submitted as one DSR5 request.
3. **Department:** Enter the name of the Department that will be responsible for carrying out the required actions if approved.
4. **Funding Amount:** Enter the amount that is requested for appropriation.
5. **Funding Source:** Indicate whether the requested funding comes from sources other than the General Fund (Enterprise Fund). Please state the source(s) and amount(s) of the funds. If the funding is coming from the General Fund, then type General Fund.
6. **Article Information:** Provide a brief narrative as to why the request is being made and what is the intended result. Explain any significant changes affecting the department that may have led to this request. This should be written for the layperson who may not understand the article as written or what is actually being requested.
7. **Disclosures:** Answer all the questions and explain all "YES" answers under the Disclosure Explanation section.
 1. Was this request submitted last year?
 2. Is this a recurring special financial warrant article?
 3. Is this a matching grant funding request?
 4. Is this a CPA funding request?
 5. Is this a revolving fund request?
 6. Is this a pilot program request?
 7. Is this a study?
 8. Is this a program that is planned to be in place for more than one year?
 9. Is this required by a court or other jurisdictional order?
 10. Is this a personnel related request?
 11. Is this a local option acceptance request?
 12. Is this in support of a goal of a Board or Committee?

Fiscal Year 2026 Proposed Budget

Special Financial Warrant Article Request DSR5			
Title	(see instruction #1)		
Fiscal Year	(see instruction #2)	Department	(see instruction #3)
Funding Amount	(see instruction #4)	Funding Source	(see instruction #5)
Article Information			
(see instruction #6)			
Disclosures (see instruction #7)		YES	NO
1. Was this request submitted last year?			
2. Is this a recurring special financial warrant article?			
3. Is this a matching grant funding request?			
4. Is this a CPA funding request?			
5. Is this a revolving fund request?			
6. Is this a pilot program request?			
7. Is this a study?			
8. Is this a program that is planned to be in place for more than one year?			
9. Is this required by a court or other jurisdictional order?			
10. Is this a personnel related request?			
11. Is this a local option acceptance request?			
12. Is this in support of a goal of a Board or Committee?			
All "YES" responses must be explained Below			
Disclosure Explanation			
(see instruction #7)			
V2026			

**Schedule of Fees and Charges
Instructions**

The purpose of this form is to itemize the various sources of non-tax and non-state aid receipts collected by the department. This will become an important resource going forward to identify all types of revenues relied upon by the Town to help defray the cost of the service or to change behavior. Examples of fees and charges include penalty charges, water use, parking permits, trash disposal, review fees, permits and licenses, street permits, program fees, rentals, bus service, etc.

1. **Department:** Fill in the name of the department.
2. **Description:** The title of the fee and identify the purpose.
3. **Authority:** Identify the applicable law or regulation for establishing and setting the fee.
4. **Frequency:** Indicate how often the fee is to be paid, i.e., annually, quarterly, monthly, one-time, per occurrence/use, etc.
5. **Rate:** Enter the amount of fee.
6. **Last Reviewed:** Indicate when the fee became effective or was last revised. If unknown, indicate "unknown".

Fiscal Year 2026 Proposed Budget

Schedule of Fees and Charges					
Department		(see instruction #1)			
	Description (see instruction #2)	Authority (see instruction #3)	Frequency (see instruction #4)	Rate (see instruction #5)	Last Reviewed (see instruction #6)
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					V2026

Appendix A

Town of Needham Account Codes			
Description	Examples	Start	End
Energy	Electric Heating Oil Natural Gas Solar	5210	5219
Non-Energy Utilities	Sewer Water	5230	5239
Repairs & Maintenance	Building Maintenance Agreements Equipment Maintenance Agreements Hardware Maintenance Agreements Outside Vehicle Maintenance & Repairs	5240	5249
Rental & Leases	Equipment Leases Facility Leases	5270	5279
Other Property Related Services	Custodial Services Pest Control Services within a Building Snow Removal Services Solid Waste Disposal Services	5290	5299
Professional & Technical	Accounting and Auditing Services Consultant & Management Services Employee Training Seminars Licensed Professional Services Legal Services Outside and Temporary Services Seminars and Training Software License & Maintenance Agreements Technology Consulting Related Services Testing Services	5300	5319
Communications	Cable/Internet Services Delivery Services Landline Telephone Services Legal Advertisements Postage Printing & Mailing Services Telecommunications Wireless Communications	5340	5349
Recreation	Athletic Event Official Fees Entertainer, Lecturer, or Films Museum or Event Admission Fees Supervision or Instruction of Recreational Activities	5350	5359
Other Purchased Services	Animal & Pest Control Services Contracted Transportation Services Laundry and Cleaning Services Photography Services	5380	5389
Energy Supplies	Expendable Supplies Purchased to Provide Energy to Municipality not Classified Elsewhere	5410	5419
Office Supplies	Files and Folders Office Equipment & Tools Paper Stock & Forms Pens, Pencils, paper Clips, & Other Sundries Photocopying & Printing Equipment Supplies Plain Envelopes Visual Aids	5420	5429
Building & Equipment Supplies	Doors Electrical Supplies Floor Covering Glass Hand Tools or Power Tools	5430	5439

Town of Needham Account Codes			
Description	Examples	Start	End
	HVAC Supplies Paint Plumbing Supplies Wall Covering Window Coverings		
Custodial Supplies	Brooms and Mops Cleaning Supplies	5450	5459
Grounds Keeping Supplies	Fertilizers Herbicides & Pesticides Loam, Grass Seed, Lime Paint for Grounds Rakes, Hoes & Other Tools Soil & Sod Trees & Shrubs	5460	5469
Vehicular Supplies	Antifreeze Batteries Gasoline, Oil & Lubricants Tires Vehicle Parts and Accessories	5480	5489
Food & Service Supplies	Non-perishables Paper Products & Serving Utensils Perishables Meal Allowance Per CBA –IRS Regulation	5490	5499
Medical Supplies	Chemicals & Solutions for Medical Purposes Drugs First Aid Kits Medical Instruments Other Medical Supplies Oxygen	5500	5509
Educational Supplies	Teaching & Testing Materials (Public School Material Only)	5510	5529
Public Works Supplies	Supplies & Materials Used for Public Works Asphalt Drinking Water Chemicals Pay-To-Throw Supplies Road and Sidewalk Materials Traffic Signals	5530	5539
Other Supplies & Equipment	Computer Equipment Computer Peripherals Crime Prevention Firefighting Equipment Information Technology Supplies not considered an Office Supply Expense Library Supplies Magazine & Newspaper Subscriptions Other Subscriptions not Classified Elsewhere Safety Gear Boots, Glasses, Vests, etc. Uniforms and Other Clothing	5580	5589
Governmental Charges	Governmental Fees Inter-Municipal Fees Other Governmental District Assessments	5690	5699
Travel & Mileage	Mileage Reimbursement for Work Related Use of Personal Vehicle Reimbursement for Work Related Transportation and Travel Expenses	5710	5729
Dues & Subscriptions	Professional & Technical Organizations Dues & Memberships	5730	5739
Other Expenses	Surety Bonds Veterans Benefits	5740	5790