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**TOWN OF DEDHAM**  
Board of Selectmen

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February 28, 2013

Dedham Board of Selectmen and Dedham Finance Committee Members  
26 Bryant Street  
Dedham, MA 02026

Dear Honorable Board Members:

I am pleased to present you the 2014 Fiscal Budget Plan. Yes, it is a balanced budget and yes it continues to build upon the numerous improvements that this community has adopted and embraced over the past ten years. However, this year I intend to approach the budget from perhaps a different perspective than what has been previously presented over the years. This year I intend to focus on creating a “Sustainable Economic Framework for Dedham” with an emphasis on performance measurements and outcomes.

In presenting this document each year we often spend most of our time talking about how we managed to balance all of the new revenues and expenditures for the budget program. This year’s plan will be different. In preparing for the Fiscal 2014 Budget Plan I wanted to take some time to focus on the accomplishments that Dedham has made over the past ten years. This review is important as it relates to where we are today and where want to go to tomorrow.

From the outset, I want to thank the Director of Finance, Mariellen Murphy, Assistant Town Administrator, Nancy Baker, Financial Analyst, Chris Howell and Board Secretary/Social Media Coordinator, Lisa Leblanc for their hard work and dedication in helping to prepare this document. I also want to thank the Board of Selectmen and the Finance Committee for their early input and direction on how to shape this proposal. Finally, I want to thank all the Department Heads, employees, Boards and Committees who participated in the budget process. This was a new approach to budgeting this year and I appreciate the cooperation, support and patience demonstrated by everyone as we worked through the effort.

## **Background and Strategy**

Over the past ten years, Dedham has gone through some remarkable changes. The Town has been virtually rebuilt from the ground up and residents and businesses have supported these changes under the direction and visionary leadership of the Town's elected and appointed officials. Year after year changes were proposed to Town Meeting members and to the Town's taxpayers and more often than not the Town would accept the changes as an effort to build the foundation of Dedham's future. Many of the changes, improvements and new directions are listed in the appendix of this document and were simply too numerous to contain in this narrative. Some of the more notable changes include a comprehensive road improvement program that has taken the Town's roads from some of the worst in the Commonwealth, to some of the most improved. Under the leadership of the Infrastructure Engineering Department, the Town initiated an award winning, comprehensive sewer improvement program that has taken one of the leakiest sewer systems in all of the MWRA District to one of the most stable. During this same time frame, Dedham has built new schools, new athletic facilities, new playgrounds, and has repaired sidewalks. These reinvestments back into the community have now led to new economic development interests in Dedham that has resulted in the attraction of many new businesses.

Another significant change that has occurred has been the Town's renewed and improved attitude towards the environment. Dedham has been proactive in environmental initiatives by leading the way in recycling programs, by capturing solar energy and by reducing the Community's overall carbon footprint. The Sustainability Advisory Committee was formed to help shape policy for many of these initiatives and the Town supported this effort by hiring a full-time Environmental Coordinator to help lead this direction. These efforts coupled with a pro-active commitment of the Conservation Commission and a supportive Board of Selectmen has collectively helped to redefine Dedham's commitment to a "sustainable environment".

Part of becoming a sustainable environment means that we must look at every aspect of how we conduct our business and to determine if there are better, more efficient ways for the Town to provide services. Recent discussions have been focused on making our roads, our sidewalks, our sewer systems, and even our buildings more sustainable over the longer term. The biggest driver of the engine for creating a long-term, sustainable community is the effort to manage the Town's finances and create an economic environment that helps fuel positive changes throughout the Community.

Dedham should be proud of the fact that it was one of the first Towns in Massachusetts to adopt the local meals tax. More importantly, it should be recognized for having the vision and forethought to take those funds and identify a long term need that requires a major investment. The Board of Selectmen, with the support of the Finance Committee and Town Meeting insisted on setting this new funding source aside into a separate stabilization fund. These funds will then become the cornerstone of a new program that will help fund future Town and School building improvements.

The Board of Selectmen and School Committee should be acknowledged for working cooperatively with Town and School employees to implement the recent health insurance reform legislation that has resulted in structural savings to both the Town and its employees. But more importantly, it took discipline and a long-term perspective to take the savings from those negotiations and to re-invest them back into the Town's long-term health insurance cost obligation for retirees; otherwise known as OPEB.

In recent months, Town leaders have heard concerns from residents and businesses that the growth in tax rates, used to pay for many of the improvements in Dedham has now reached a level that may not be *sustainable* over the long term. These concerns have led to strategy discussions as to how the Town can continue to maintain quality services but at an affordable level for residents and businesses.

Recent strategy sessions with the Board of Selectmen and Finance Committee have yielded discussions that have focused on measuring the Town's service performance. By measuring performance, budget discussions can then focus on the basis of certain operational expenditures and why they are needed. The document I am presenting to you tonight embraces this concept. In the pages to follow you will see that the Fiscal 2014 Budget limits operational spending to a 2.65% growth level. The budget forms being utilized for the first-time reflect performance-based elements that will help the reviewers understand more about each expense in the budget. It will also reflect some new approaches to existing expenses and how they have been reshaped to make them more efficient from a cost and operational perspective.

The goal for the Fiscal 2014 Budget was to address several major topics that had been discussed throughout the current Fiscal Year. They include:

- Limiting Tax Increases by restricting budget growth
- Addressing identified needs in Public Safety
- Evaluating Information Technology needs throughout the organization
- Establishing a Human Resource function for the Town
- Continuing the Town's support and investment in Education
- Restructuring the Local Bus Service
- Continuing to address the Town's long term financial obligations
- Further defining the function and operational needs of the new Central Facilities and Maintenance Department

### **Budget Revenues**

The Fiscal 2014 Budget contemplates a spending plan increase of 2.65% over Fiscal 2013. This is based on a revenue formula that will generate tax revenue amounting to **\$79,962,870**. Additional revenue components include **\$4,700,000** in Local Receipts, **\$6,910,124** in State Aid and **\$6,348,174** in Other Revenues for a Total Revenue amount of **\$97,921,168**. This budget plan does not contemplate an increase in State Aid at this time based on the initial proposal by Governor Patrick. The proposal submitted by the Governor contemplates significant changes to tax policy that will likely draw a lengthy

debate by the State Legislature. With this in mind, it is uncertain what level of State Aid will reach this Community. The conservative budgeting approach that is employed in this document is to level fund current State Aid amounts and make adjustments later as the picture becomes clearer.

As the State budget process advances to the House and Senate, the Town will pay close attention to those details.

### **Proposed Expenditures**

The proposed Operating Expenses for Fiscal 2014 includes a total operating amount of **\$87,910,967**. Local Assessments including the MWRA Assessment and the Overlay Reserve amount to **\$7,598,507**. State Assessments, based solely on the initial Cherry Sheet from the Commonwealth includes charges of **\$2,411,694** for a total proposed expenditure amount of **\$97,921,168**.

### **Method of Addressing Budget Goals**

Earlier in this message I noted that it was the goal of this document to address several major topics that had been discussed at various times throughout the present fiscal year and even as part of last fiscal year. The first goal of this budget was to limit spending growth for the next fiscal year. The task of balancing the needs of the community while limiting the ability to fund those needs has not been easy and has challenged the Budget Team to be creative and to think beyond the present organizational structure of some Town departments. During the past ten years, it has always been the practice and stated goal of this Administration to examine every vacant position as it occurs to determine if it continues to be needed or if we should redirect those resources so that other identified needs could be met. We have followed that philosophy in this budget. You will see that while I am proposing several new positions, the total number of employees on the Town side of government will remain flat.

Another approach used to limit spending was to evaluate some operating expenditures and either combine or redirect some functions with others. We anticipate that these services will be more cost effective and that they will improve the quality of the service(s) provided.

### **Budget Highlights**

- This Budget proposes to establish a new Office of Human Resources. This is a planned improvement that has been identified in several budget cycles but opportunities to fund this function were not readily available. The function of Human Resource Management is one which is so vital for managing the Town's workforce. A survey of all the communities that Dedham annually compares itself to for economic and budgeting considerations reveals that Dedham was one of only three remaining communities that had not established this management capacity. Personnel issues in today's society are extremely complex and require dedicated

attention to protect the Town and its employees from violations of State and Federal laws and from accepted workplace practices. A dedicated human resource function can help guide training, recruitment and retention, compensation and personnel policy development. I am recommending that the Office of Human Resources be a stand-alone function who will report directly to the Town Administrator and Assistant Town Administrator on a day to day basis. This proposal contemplates adding one new management employee and that the existing Benefits Coordinator position would be reassigned to this new Office.

- I am proposing to fill one of two vacant Firefighter positions in the Dedham Fire Department. In addition, I am recommending the elimination of the Fire Mechanic position and the creation of four new Lieutenant ranks. This restructuring effort would only add one new employee to the Department. The person assigned to the Fire Mechanic position would be reassigned within the Department. The four Lieutenant ranks would address an operational need identified as a concern in the recent Public Safety Study. To be clear, these are not four new bodies to the Department. They would be conversions of three existing firefighter positions along with the one Fire Mechanic position to the rank of Lieutenant.
- I am proposing the elimination of the Fire Mechanic position in the Fire Department because I am also proposing that we add a new position of Motor Equipment Repairman/EVT to the Public Works Department. The addition of this position marks the beginning of an effort to establish a Central Repair and Maintenance Facility in Dedham. At present, the Fire Department lacks adequate repair facilities to meet the needs of its equipment. In addition, the function of the Fire Mechanic is supplemental to the responsibilities of a Firefighter who also works a regular shift. This proposal essentially addresses two needs at once. It addresses the needs of the Fire Department by having the regular availability of repair and maintenance services available to the Department. By adding the new mechanic position at Public Works, the Department can now service Fire Trucks with the prospect of servicing additional Town vehicles as the necessary resources become available. It also allows the Department of Public Works the ability to free up a position in the mechanics garage and place another Equipment Operator in the field.
- Over the years the Town Bus Service has been a source of controversy over the limited quality of service it provides and for the rising cost of providing a service with only limited number of riders. Over the past year I have been evaluating this service and I have determined that the current operating situation is no longer acceptable. The MBTA funding supplement to support this service has been cut in half over the past year and the full cost of the service has increased substantially. Much of this rising cost is attributed to only a limited number of companies who will provide this type of service. Over the past year I assembled a team of Department Heads who met to evaluate this situation and they have determined that this is not a cost effective approach for providing this level of service. They have also revealed that the vast majority of these riders are elderly.

To address the need for those riders who would be impacted by the loss of this service, I am proposing that we increase the level of van service provided by the Council on Aging. I believe that this simple change will attempt to improve the quality of the service provided and reduce the cost of that service at the same time. Expanding this program would only require the hiring two part-time, non-benefitted employees who would supplement the existing driver staff. The Department's fuel and vehicle maintenance costs will also be adjusted upward to reflect the increased time of operation. The Department already owns two vehicles and the COA Director believes that the increased scheduling capacity and the improved customer experience will be an overall service improvement for the riders.

- Another proposal offered in this Budget Plan is to convert a vacant Police Officer position to a detective that will be assigned to the Federal Drug Enforcement Task Force. The advantage of having this position assigned from Dedham is that it will create a significantly larger resource for the Police Department to aid in this community's battle against substance abuse. The Board of Selectmen have recently identified substance abuse as a priority issue in the community that will require increased public awareness and town resources to help change the direction of this significant challenge in today's society. One additional advantage is that if Dedham has an assigned police officer to the Task Force, the Town could benefit from the significant value of crime forfeitures. A recent arrest in Canton yielded a multi-million dollar drug seizure. Dedham will eventually benefit by this type of seizure as a participant in the Task Force.
- Despite all the changes in personnel that are proposed in this budget, the capacity for this staff was created by taking existing positions and reengineering them or by redeploying existing resources throughout the organization. This is best depicted in the chart below. It has been the stated direction of the Board of Selectmen that we should not grow our personnel compliment as part of any new spending plans and this philosophy is reflected in the Fiscal 2014 Budget Plan. Based on the plan presented, the total Town FTE compliment is actually .2 lower than what was contained in the Fiscal 2013 Budget.

<b>New positions</b>	<b>FTE</b>	<b>Positions transferred / not filled</b>	<b>FTE</b>
Human Resources Director	1	Administrative Finance Clerk	1
Fire Lieutenants	4	Firefighter-Mechanic	1
		Firefighters	3
Police Detective	1	Patrol Officer	1
DPW Mechanic	1	Endicott Estate Security Guard	1
COA Van Drivers	0.8	Senior Tax Clerk	1
	<b>7.8</b>		<b>8.0</b>

- We are continuing with the evolution of the new Central Facilities and Maintenance Department. The Department is still in the middle of its first full year of operation and there has already been a marked difference in the quality of care and attention provided to our facilities. Preventive and active maintenance is performed on a daily basis with only a limited need for operating department heads to become involved in these issues. Understanding the science of budgeting for this new function is still being considered but the results of the work have been highly favorable. I remain fully supportive of this effort in the budget and I ask for your indulgence as we continue to understand the intricacies of budgeting for the functions of this Department.
- With respect to technology I have conducted several internal meetings looking at constructive ways to further enhance this support service. Following those meetings I have determined that a comprehensive evaluation of the Town's technology needs is required before setting any strategy on how we should approach this technical support service. During the internal review it became most evident to me that the needs of our organization have changed dramatically over the past ten years. One observation was made that just seven or eight years ago the Town was operating with just six computer servers. Now the Town is operating with nearly seventy servers. We presently support this function with only two IT employees who are often torn between dealing with software changes, hardware installations or, evaluating work systems to determine how they can be further automated. It's because of these observations that I believe that it's time to set a town-wide strategic direction for Information Technology by evaluating all our present capabilities. Identifying all of our strengths and weaknesses will be a key component to this strategic discussion. I believe that this study should include school, public safety, library and all other town operational functions so that a complete plan can be developed on how we should proceed in the future. I will therefore be requesting a capital funding appropriation to fully address this issue.
- Finally, this budget continues to address our on-going fiscal obligations by properly funding our debt, pension plan and our on-going OPEB liability. By continuing to fund these programs we remain committed to addressing the true operational costs of running this municipality. Beyond these requirements we must remain committed to the unmet needs that we continue to have with respect to the replacement of our aging buildings and infrastructure. A strategic direction is needed on how we can prioritize these projects into the future.

## **Conclusion**

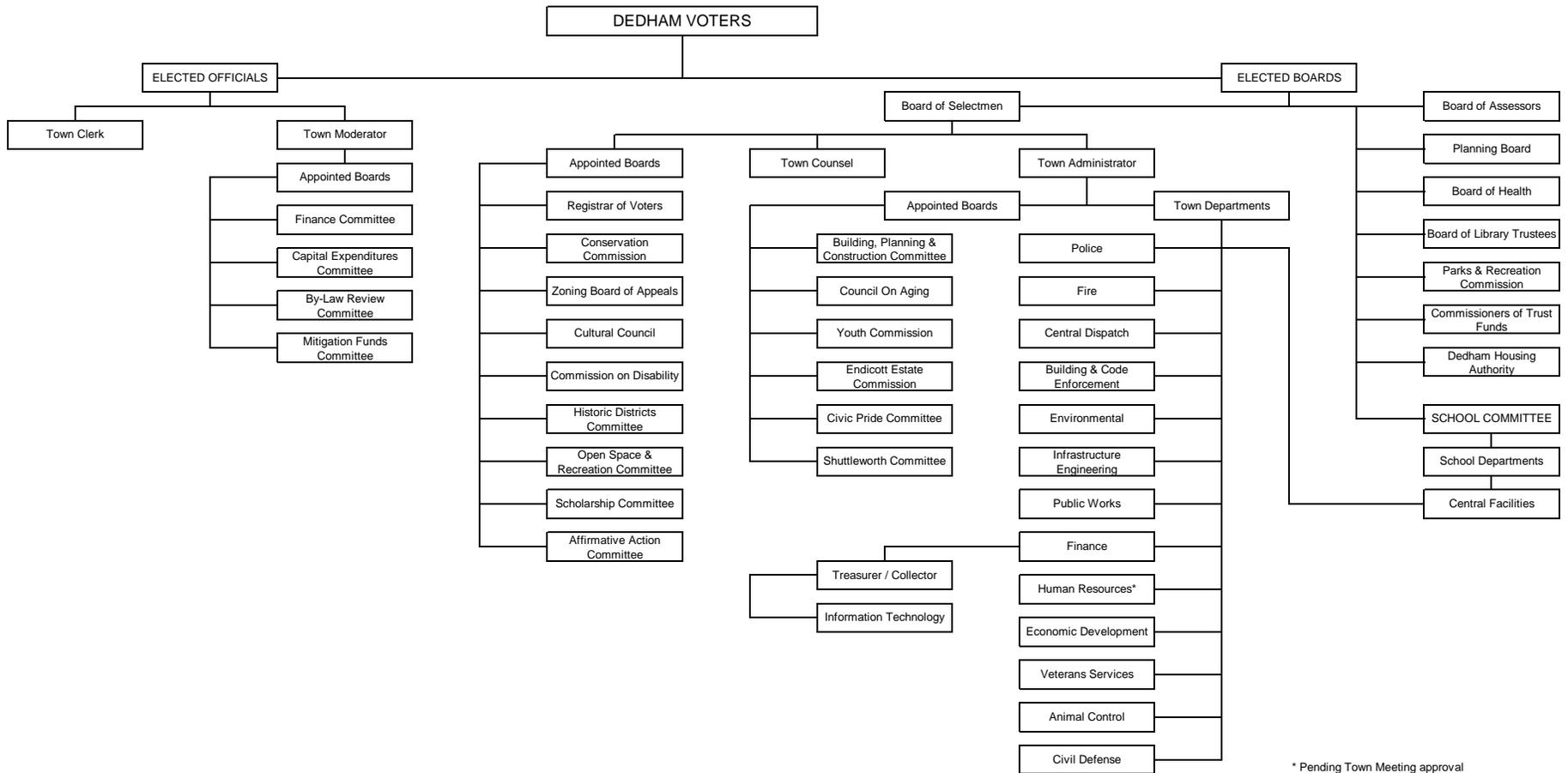
Honorable Board Members this proposal contains a responsible spending plan that grows at a reasonable level compared to the present fiscal year and continues to provide quality services to the residents and businesses of this community. Based on the new approach that we have taken to evaluate budgets we were able to gain a more comprehensive understanding of the needs of the community. While I was not able to support all of the requests made by Department Heads, I was able to support many requests that will continue to move Dedham forward into the future but only in an affordable and “sustainable” manner. Ladies and Gentlemen, I respectfully submit to you the Fiscal 2014 Budget Plan for the Town of Dedham.

Sincerely,

William G. Keegan, Jr.  
Town Administrator

Cc: Assistant Town Administrator  
Director of Finance  
Finance Committee

**Town of Dedham  
FY 2014 Town Administrator's Budget Message  
ORGANIZATION CHART**



\* Pending Town Meeting approval

**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**SOURCES AND USES OF FUNDS**

The Annual Budget, otherwise known as the **Uses of Funds**, consists of an Operating Budget, a Capital Budget and other items that must be provided for expenditure including State Assessments and an allowance for property tax abatements and exemptions. The **Sources of Funds** to support this budget includes Local Taxes, Local Fees, and Charges for Services, a redistribution of Taxes from the State (otherwise known as Cherry Sheet Funds), other available funds and borrowings.

Local governments must first determine the amount of Sources of Funds available before they can set budget parameters to determine how much they can earmark for spending in their budgets. Some revenues are unrestricted and can be appropriated for any lawful purpose, while others have specific restrictions placed on the amounts and purposes for which the revenue can be spent. Massachusetts General Laws, Town By-laws and Financial Policies usually establish these restrictions.

In Dedham, the Charter requires the Town Administrator to prepare a balanced budget and submit it to the Selectmen and Finance Committee for their review and consideration. The Town Administrator first presents his budget proposals in late February. The Finance Committee then holds hearings in March and April and their recommendation is presented to the Town's Legislative Body at the Annual Town Meeting. The Annual Town Meeting is held the third Monday in May. Massachusetts General Laws require that every community's budget be balanced. The process for demonstrating compliance with the law is the annual tax rate setting process which does not occur until December of each year. This is when the fiscal year budget is finalized and all spending from operating revenues must be set. Over the years, Dedham has held a Special Town Meetings in November to make final budget decisions. For the remainder of the fiscal year any additional funding for operating costs must come from transfers of existing funds.

As one can see, the Budget Process spans a 10-month period that is ongoing when considering the monthly actions of the Finance Committee.

This year Dedham is focusing on creating a "Sustainable Economic Framework". This means that the Town will have to become more conscious of its budget performance; more innovative in its service delivery and more creative in how we meet community needs.

**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**SOURCES AND USES OF FUNDS**

The Board of Selectmen and the Finance Committee have had ongoing discussions about ways to limit the annual growth of expenditures and ways to establish performance based budget models. The detail budget embraces these elements and this approach will help reviewers understand the specific operational program(s) or service(s) and how much they cost. This is just the beginning of a new method for preparing the Town's budget. Working with Departments, Boards, Committees and Town Meeting we will attempt to further refine the transparency of how budget dollars are expended.

**Town of Dedham  
FY 2014 Town Administrator's Budget Message  
Sources & Uses of Funds**

	<b>FY10 Actual</b>	<b>FY11 Actual</b>	<b>FY12 Budget</b>	<b>FY13 Budget</b>	<b>FY14 Budget</b>
<b>Sources of Funds</b>					
Property Taxes	\$66,086,641	\$71,352,385	\$74,521,084	\$77,636,268	\$79,962,870
Local Receipts	\$6,436,371	\$6,683,197	\$4,286,689	\$4,700,000	\$4,700,000
State Aid	\$7,082,292	\$6,712,353	\$6,474,585	\$6,910,124	\$6,910,124
Other Sources	\$8,479,000	\$10,414,216	\$10,425,388	\$12,010,794	\$6,348,174
<b>Subtotal</b>	<b>\$88,084,303</b>	<b>\$95,162,151</b>	<b>\$95,707,746</b>	<b>\$101,257,186</b>	<b>\$97,921,168</b>
<b>Uses of Funds</b>					
Operating Budget	\$73,717,965	\$77,849,420	\$81,730,863	\$85,643,916	\$87,910,966
Local Assessments	\$10,527,679	\$12,931,350	\$11,620,074	\$13,286,052	\$7,598,507
State Assessments	\$2,580,240	\$2,414,199	\$2,356,809	\$2,327,218	\$2,411,694
<b>Subtotal</b>	<b>\$86,825,884</b>	<b>\$93,194,969</b>	<b>\$95,707,746</b>	<b>\$101,257,186</b>	<b>\$97,921,167</b>

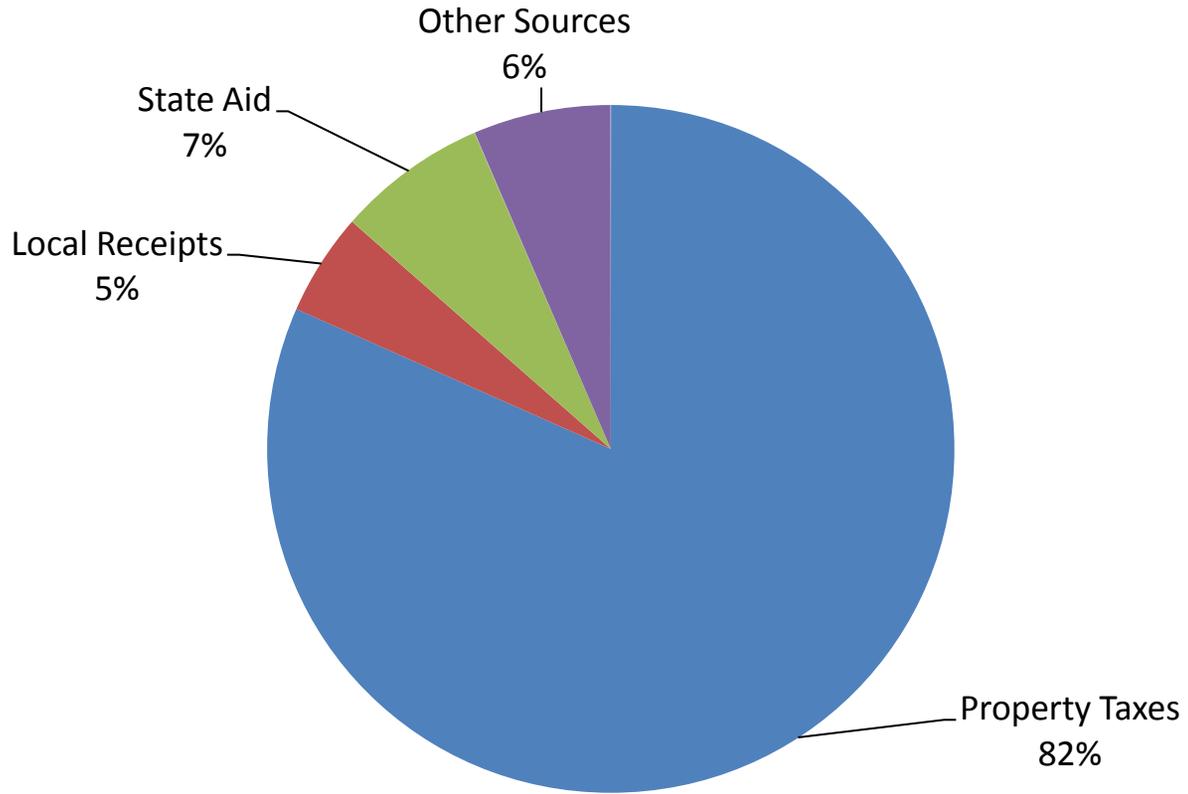
FY10-13 Include Non Bonded Capital - FY14 Capital is not presented

**TOWN OF DEDHAM  
FY2014 TOWN ADMINISTRATOR'S BUDGET MESSAGE  
DETAIL SOURCES USES OF FUNDS**

	FY12	FY13	FY14
<b>Property Taxes</b>			
Prior year levy limit	68,099,488	71,008,352	73,915,450
2.5% increase	1,702,487	1,775,465	1,847,886
New Growth	1,206,377	1,131,633	500,000
Subtotal	71,008,352	73,915,450	76,263,336
Debt Exclusion	3,753,294	3,742,766	3,699,534
Adjustments	-240,562	-21,948	
<b>Total Real and Personal Property</b>	<b>74,521,084</b>	<b>77,636,268</b>	<b>79,962,870</b>
<b>Local Receipts</b>			
Motor Vehicle Excise	2,000,000	2,000,000	2,000,000
Other Departmental Revenue - Inspections	425,000	630,000	630,000
Non-Recurring Revenue/PILOT	220,000	125,000	125,000
Other Taxes/Excise	400,000	500,000	500,000
Other Departmental Revenue	275,500	345,000	345,000
Investment Income	200,000	150,000	150,000
All Other	766,189	950,000	950,000
	<b>4,286,689</b>	<b>4,700,000</b>	<b>4,700,000</b>
<b>State Aid</b>			
Education Aid	3,701,136	3,917,589	3,917,589
General Municipal Aid	2,565,951	2,765,940	2,765,940
Lottery Aid	0	0	0
Other General Government Assistance	207,498	226,595	226,595
	<b>6,474,585</b>	<b>6,910,124</b>	<b>6,910,124</b>
<b>Other Sources</b>			
Sewer Receipts	7,333,925	7,619,071	6,163,174
Free Cash	1,375,000	2,240,295	
Other Receipts	379,272	632,073	185,000
Local Option Taxes	614,389	1,184,901	
Mitigation Stabilization/Lottery	722,802	334,454	
Sewer Receipts Reserved	0	0	
	<b>10,425,388</b>	<b>12,010,794</b>	<b>6,348,174</b>
<b>Total Revenue</b>	<b>95,707,746</b>	<b>101,257,186</b>	<b>97,921,168</b>
<b>Operating Budget Expenses</b>			
Admin. Services	4,302,282	4,630,745	4,734,444
Community Services	2,792,785	2,742,787	2,769,536
Debt Service	8,767,500	9,058,000	9,125,570
Education	34,405,320	32,883,971	33,634,464
Facilities Operations & Maintenance	873,678	4,558,902	4,888,625
Fringe Benefits	13,817,625	14,359,445	15,105,531
Pub. Safety Services	11,463,690	11,558,007	11,328,591
Public Works Serv.	5,307,983	5,852,059	6,324,206
	<b>81,730,863</b>	<b>85,643,916</b>	<b>87,910,967</b>
<b>Local Assessments (Non-Discretionary)</b>			
MWRA Assessment	4,800,000	4,918,346	4,950,350
Non-Bonded Capital	2,756,000	4,026,495	
Overlay Reserve	2,805,000	2,575,947	2,500,000
Snow & Ice Deficit	0	0	
Special Articles/Overlay/Interest/Other Deficits	644,685	580,363	148,157
Transfer to Stabilization Funds	614,389	1,184,901	
	<b>11,620,074</b>	<b>13,286,052</b>	<b>7,598,507</b>
<b>State Assessments (Non-Discretionary)</b>			
Charges Against Receipts	2,152	1,656	346
County Assessment	191,997	196,797	200,840
MBTA/Transit Assessment	498,691	522,543	528,210
Other State Assessments	104,414	104,770	98,321
Retired Teachers Health Insurance	1,357,280	1,380,182	1,392,520
Tuition Assessments	202,275	121,270	191,457
	<b>2,356,809</b>	<b>2,327,218</b>	<b>2,411,694</b>
<b>Total Expenses</b>	<b>95,707,746</b>	<b>101,257,186</b>	<b>97,921,168</b>

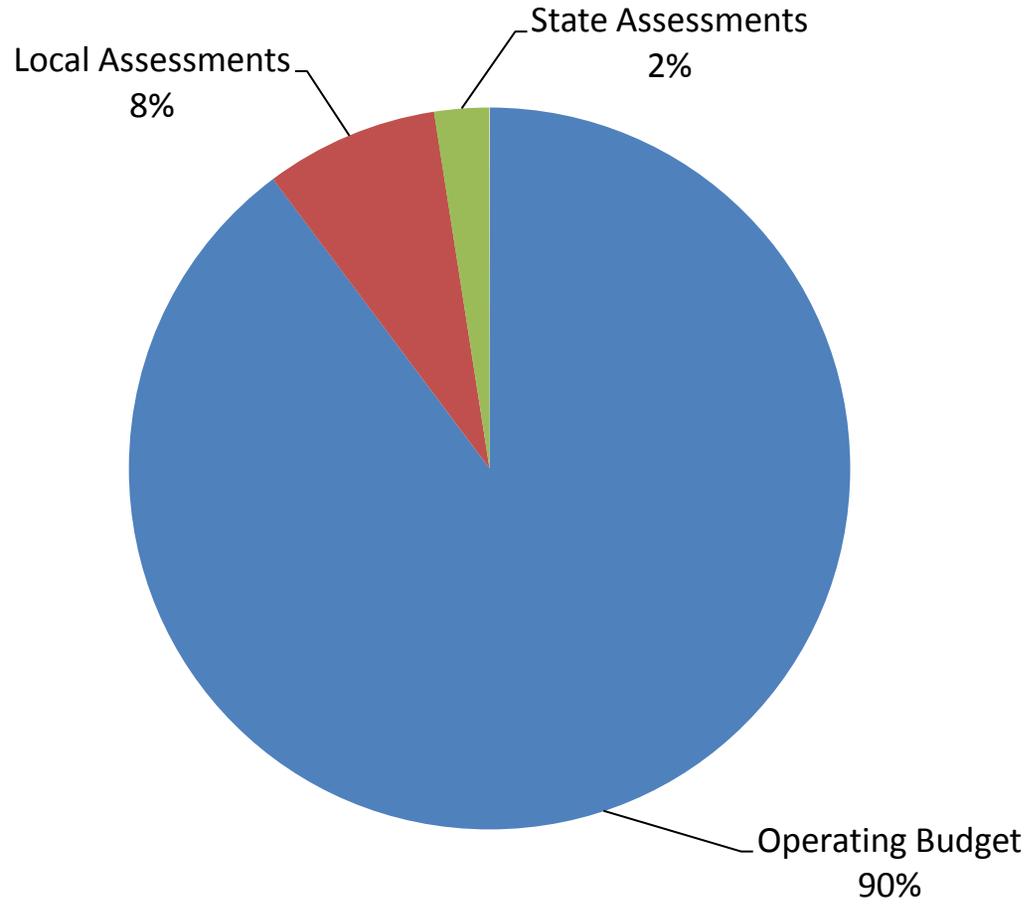
Town of Dedham  
FY 2014 Town Administrator's Budget Message

### Sources of Funds



Town of Dedham  
FY2014 Town Administrator's Budget Message

**Uses of Funds**



**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**REVENUE ESTIMATES**

Fiscal 2014 Operating Revenues are estimated to be **\$97,921,168**. Property Taxes are estimated at **\$79,962,870** or 82% of the total.

State Aid is estimated to be **\$6,910,124**, which is level funded from FY13 and represents 7% of the total. The Governor's proposed budget for FY14 would increase Local Aid to Dedham by **\$862,281**; however this increase in revenue relies on an increase in taxes that will have to be approved by the State Legislature before the Aid could be sent to cities and towns. We understand that the Legislative Leadership has expressed some strong reservations regarding the proposed changes in revenues but it has discussed the desire to fund some of the new initiatives associated with the new tax proposal. Approximately **\$800,000** of the Governor's proposed increase for Dedham is related to educational or Chapter 70 initiatives.

Local Receipts are estimated at **\$4,700,000** or 5% of operating revenues. We are level funding this estimate that was used on the Tax Recapitulation Sheet for FY13. Sewer Revenues are estimated at **\$6,163,174** or 6% of operating revenues. We estimate that this amount will offset the MWRA Assessment and other direct costs associated with providing Sewer services. In addition we plan on using **\$1,600,000** in Sewer Revenue to support sewer capital improvements. This will be incorporated into the capital budget when approved and the revenue estimate will increase accordingly.

Other Available Funds, such as parking meter receipts, Endicott Estate revenues, sale of lots and graves that are restricted for particular purposes to support various operating expenditures amounts to **\$185,000**.

The new local option taxes which equal .75 % for meals and an additional 2% Room Occupancy Tax are not used as a revenue source that would support operations. It is the stated policy of this community that these funds will be transferred directly into the major capital facilities stabilization fund once they are received from the State. A history of activity of this revenue stream is included in the details of Other Revenue Sources.

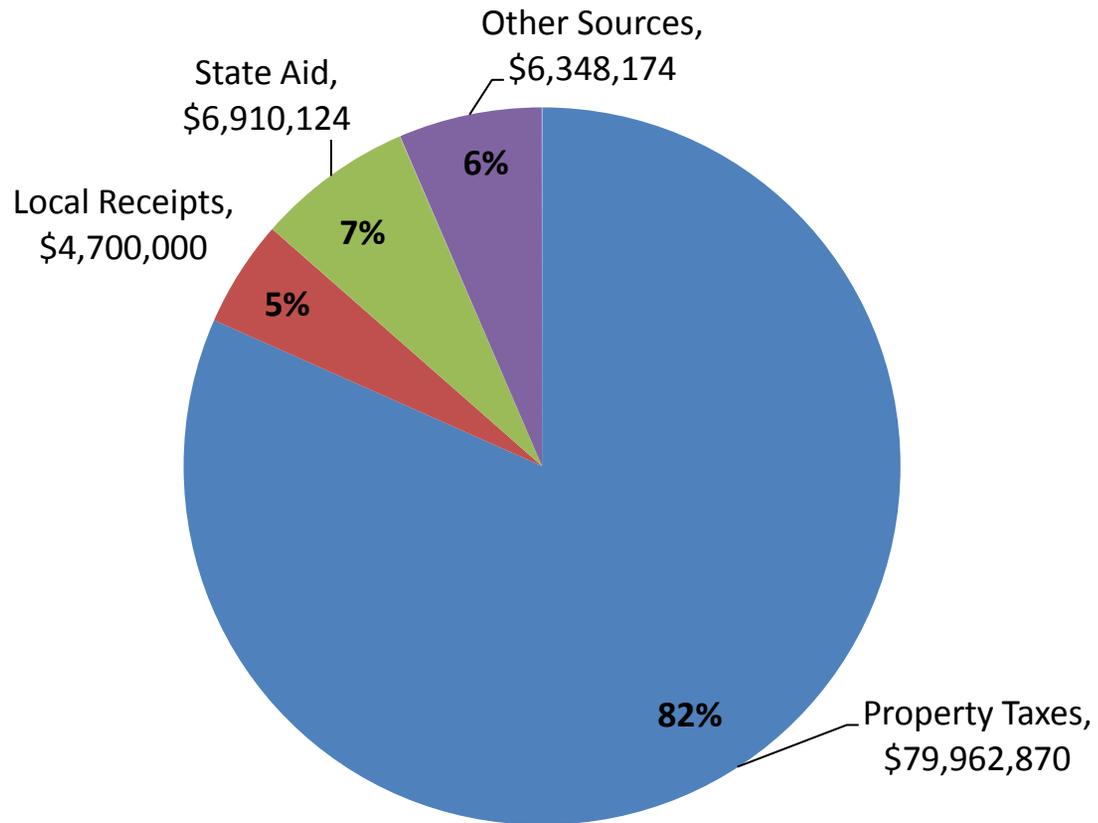
**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**REVENUE ESTIMATES**

The Revenues by Source chart presented on the next page shows these individual sources of revenues and their relative percentage as compared to total revenues. What follows is a detailed description of each revenue item including the method and basis for the estimate, and an historical comparison.

Town of Dedham  
FY2014 Town Administrator's Budget Message

### Revenues by Source



**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**REVENUE ESTIMATES**

**Property Tax Revenues**

Real and Personal Property Tax revenue represents **82%** of all Operating Revenues used in the Budget. Each year Dedham is allowed to increase its total Tax Levy by 2½ % over the prior year's levy limit. In addition, the levy may also include the taxable portion of any new construction completed prior to January 1 of the prior year. For example, new growth for FY2014 is based on new construction that is fully or partially complete by January 1 of 2013. The final component of the levy that is added is the cost of any borrowing for projects that the voters have directly approved, otherwise known as debt exclusions.

Dedham voters have authorized debt exclusions for sewer rehabilitation projects, the Striar land purchase, the new Middle School, part of the cost of reconstructing East Street (Phase II), the SMA land acquisition and improvements. Most recently, two new projects were approved: the construction of a new Avery Elementary School and the new Athletic Field Complex at the High School. A detail of the debt service requirements by purpose is included in expenditure section of this report.

This year's 2½ % levy increase amounts to **\$1,847,886**. After consultation with the Director of Assessing, new growth is estimated to add an additional **\$500,000** in added spending capacity. These amounts coupled with the debt service and interest amounts authorized from debt exclusion votes results in a new spending limit of **\$3,699,534** for Fiscal 2014.

Although taxes in total can only increase by the above components, individual taxes bills can vary depending upon the change in valuation and relative position to the value of other properties in the town. New growth relates to new taxable properties, but the underlying base shift can from one property to another depending upon the change in values of the properties. In recent years we have experienced changes in both commercial and residential property markets and this has resulted in some significant values swings from property to property. However the annual tax levy formula has not changed and those amounts have only been increased by the annual 2½% factor, plus new growth and any applicable debt exclusion amounts.

**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**REVENUE ESTIMATES**

**Property Tax Revenues**

Building permit fees for all purposes have gone from a high of **\$3.5 million** in calendar year 2007 to **\$865,350** for calendar year 2012 respectively and accounts for the lowering of the historical new growth estimate. What follows is a five-year comparison of the Levy Components that identifies the history of 2½% levy increases; the amount of new growth; and the additional amount of taxing capacity used to pay for debt excluded projects. In addition, we are providing a history of building permit revenues. Building permits are analyzed annually by the Board of Assessors as part of the valuation process. An important element of establishing the value of a building permit(s) is the estimated value placed on the cost of the construction. This information can be useful in projecting new growth by the Assessors for any subsequent budget year.

As an additional chart this year, we have included a histogram of the ranges of tax bill changes. This chart was prepared compliments of the GIS department, which demonstrates the percentage of ranges in tax bill changes for FY2013.

**Town of Dedham  
FY 2014 Town Administrator's Budget Message**

**Property Tax Levy Limit Components**

	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>
<b>Prior year levy limit</b>	55,630,801	58,402,801	63,057,453	68,099,488	71,018,580	73,915,450
<b>2.5% increase</b>	1,390,770	1,460,070	1,576,436	1,702,487	1,775,465	1,847,886
<b>New growth</b>	1,381,230	3,194,582	3,465,622	1,206,377	1,121,405	500,000
<b>Subtotal</b>	58,402,801	63,057,453	68,099,512	71,008,352	73,915,450	76,263,336
<b>Debt exclusion</b>	3,114,917	3,029,188	3,263,955	3,753,294	3,742,766	3,699,534
<b>Amended new growth</b>	0	0	0	10,228		
<b>Adjustments</b>	0	0	(11,082)	(250,790)		
<b>Real and personal property</b>	61,517,718	66,086,641	71,352,385	74,521,084	77,658,216	79,962,870

**Town of Dedham  
FY 2014 Town Administrator's Budget Message**

**Tax Base Growth**

Value

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Residential	44,841,085	47,811,650	131,587,081	33,947,156	16,086,300	29,195,900
Open Space	0	0	0	0	0	
Commercial	15,921,128	2,694,997	31,427,219	76,498,058	13,129,500	2,533,010
Industrial	4,271,650	229,100	2,731,100	888,040	566,500	792,700
Personal Property	16,425,260	29,049,700	23,880,020	26,699,750	17,701,880	18,947,650
Total	81,459,123	79,785,447	189,625,420	138,033,004	47,484,180	51,469,260

Tax Levy

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Residential	490,113	576,130	1,660,629	460,663	481,910	404,203
Open Space	0	0	0	0	0	
Commercial	380,356	67,860	830,621	2,208,499	157,012	81,563
Industrial	102,050	5,769	72,183	25,638	17,595	25,525
Personal Property	392,399	731,471	631,149	770,822	549,820	610,114
	1,364,918	1,381,230	3,194,582	3,465,622	1,206,337	1,121,405

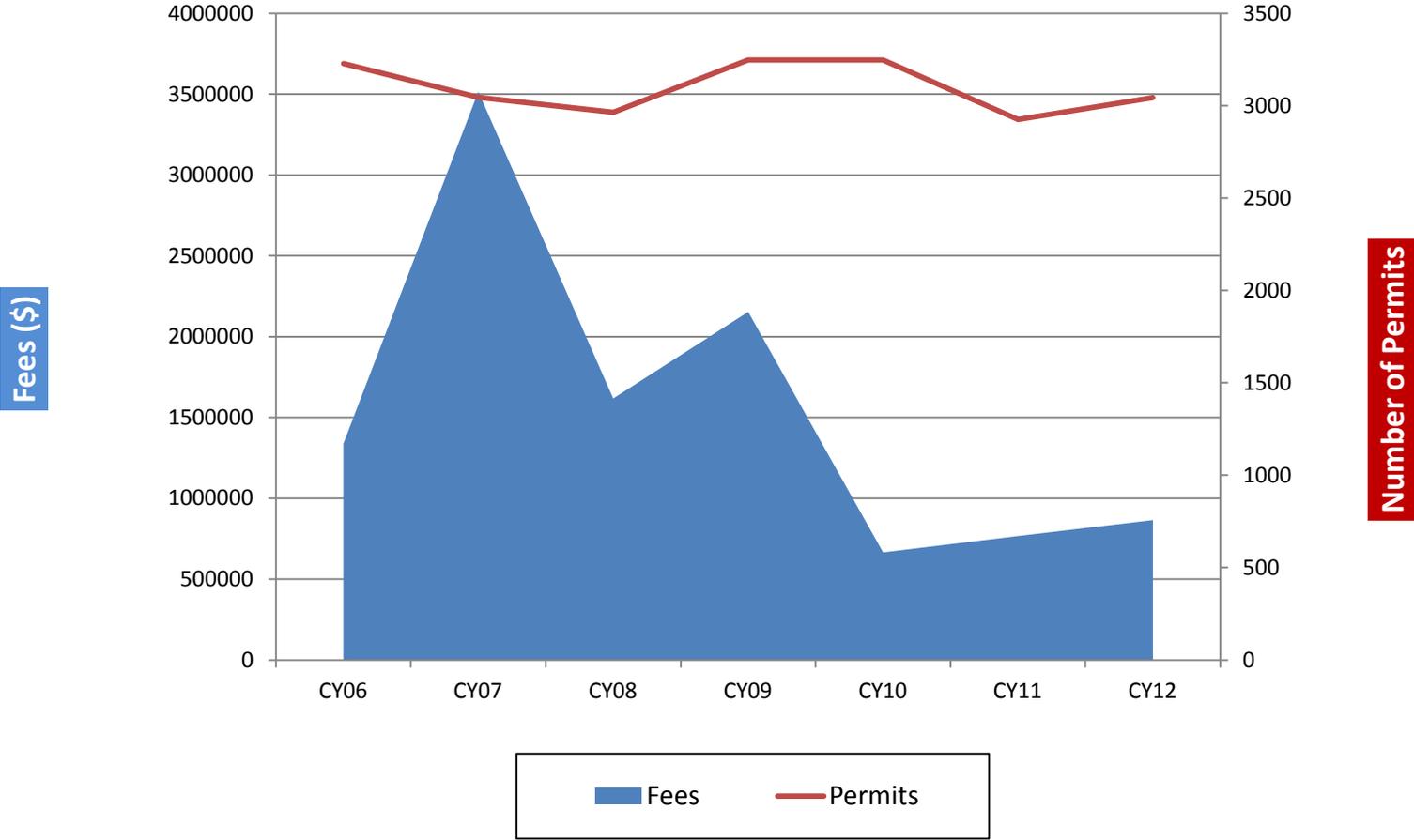
**Town of Dedham  
FY 2014 Town Administrator's Budget Message**

**History of Building Permits and Fees**

		<b>CY06</b>	<b>CY07</b>	<b>CY08</b>	<b>CY09</b>	<b>CY10</b>	<b>CY11</b>	<b>CY12</b>
Building	Fees	\$ 1,201,854	\$ 3,286,432	\$ 1,369,796	\$ 1,958,088	\$ 531,611	\$ 639,744	\$ 726,047
	Permits	1,233	1,120	1,037	1,247	1,108	1,088	1,092
Wiring	Fees	\$ 99,876	\$ 162,888	\$ 144,954	\$ 127,459	\$ 80,659	\$ 76,414	\$ 85,672
	Permits	929	891	874	987	1,059	819	916
Plumbing	Fees	\$ 22,784	\$ 51,701	\$ 85,341	\$ 51,462	\$ 35,088	\$ 34,857	\$ 37,661
	Permits	599	592	581	577	550	559	581
Gas	Fees	\$ 13,441	\$ 14,892	\$ 17,459	\$ 16,671	\$ 18,148	\$ 15,674	\$ 15,971
	Permits	467	443	473	436	530	459	454
<b>Total</b>	<b>Fees</b>	<b>\$ 1,337,955</b>	<b>\$ 3,515,913</b>	<b>\$ 1,617,550</b>	<b>\$ 2,153,680</b>	<b>\$ 665,506</b>	<b>\$ 766,689</b>	<b>\$ 865,350</b>
	<b>Permits</b>	<b>3,228</b>	<b>3,046</b>	<b>2,965</b>	<b>3,247</b>	<b>3,247</b>	<b>2,925</b>	<b>3,043</b>

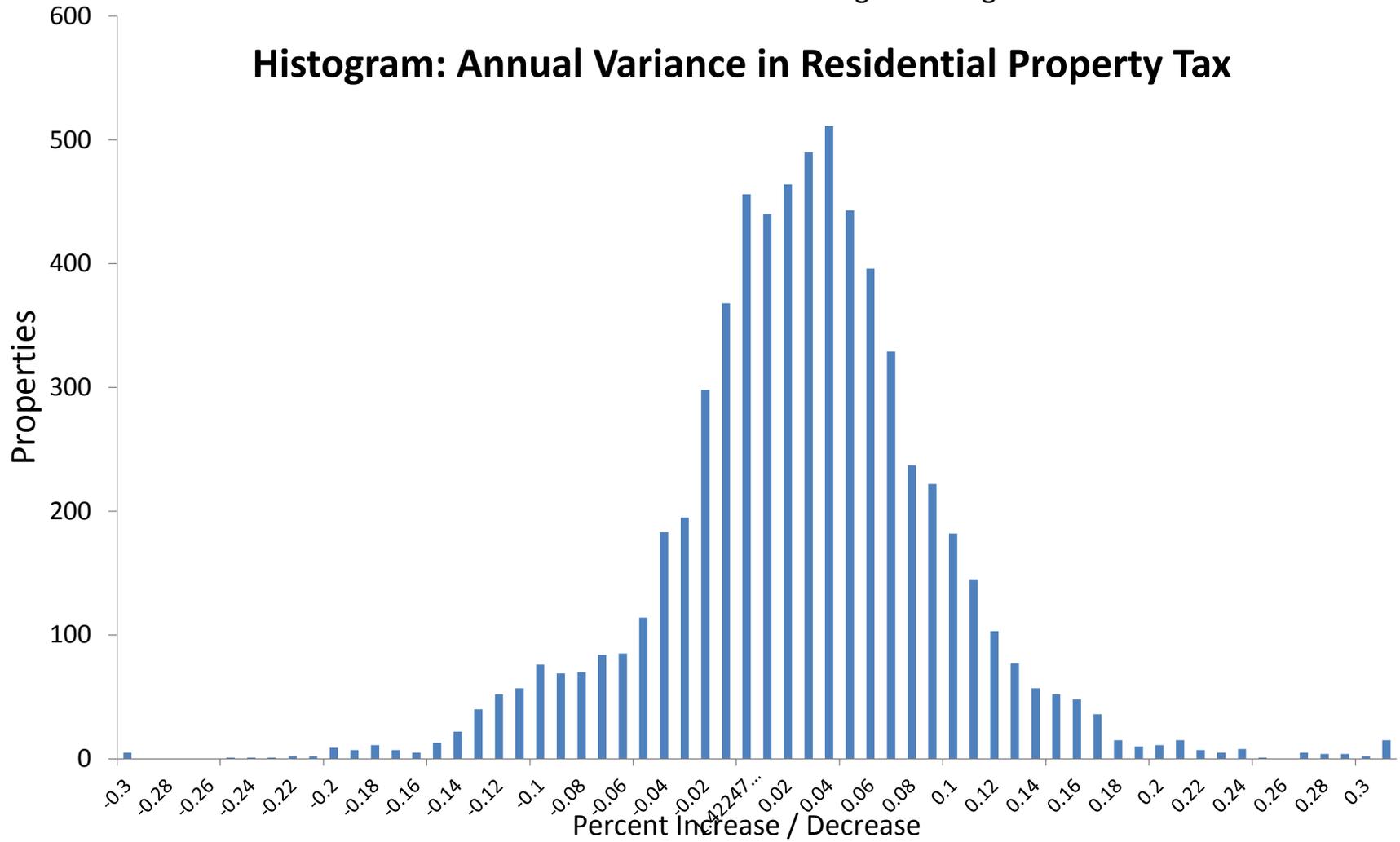
Town of Dedham  
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### History of Building Permits and Fees



Town of Dedham  
FY 2014 Town Administrator's Budget Message

### Histogram: Annual Variance in Residential Property Tax



**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**REVENUE ESTIMATES**

**State Aid**

State or "Cherry Sheet" Aid represents approximately 7 % of the Operating Revenue estimated for the Fiscal 2014 Budget for a total of **\$6,910,124**. This revenue estimate is level funded and does not contemplate an increase in the State Aid based upon the initial proposal by the Governor. The Governor's budget proposal raises the personal income tax rate from 5.25% to 6.25%, reduces the sales tax from 6.25% to 4.5%, indexes the gas tax to inflation and makes changes to business taxes. It also limits or eliminates various income tax exemptions and credits and increases the personal tax exemption. The cigarette excise tax would rise by \$1.

Each year, the state budget process begins with the Governor's filing of his budget with the Legislature. This marks only the beginning of the process since both the House and Senate formulate their own versions of the State Budget. A compromise document is usually reached in late June.

If the Governor's proposed budget and tax changes were approved by the Legislature FY14 State Aid to Dedham would increase by **\$862,281**. As stated previously, this budget does not rely on this increase due to the uncertainty of the outcome of the Legislative debate. We have however, endeavored to explain some of the proposed Cherry Sheet increases for informational purposes of understanding how the debate on the State level affects Dedham.

The Governor's proposal for Unrestricted General Government Aid is level funded, but a new account "Annual Formula Local Aid" has been increased by \$31 million, if approved, this would increase Dedham's General Government Aid by **\$76,175**. Statewide, Chapter 70 education aid is proposed to increase by **\$226** million and also updates parts of the foundation budget calculation, it fully implements "equity reform," provides each district with at least \$25 per student, proposes increasing the foundation budget for out of district special education placements by \$10,000. Dedham's educational increase, based upon these proposals, would be over **\$800,000**. The individual components are difficult to explain, but we believe that Dedham would no longer receive minimum aid due to the present level of excess funding of our existing school foundation budget.

**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**REVENUE ESTIMATES**

**State Aid**

Dedham has historically supported its public schools well beyond the State's Foundation Aid Formula. Presently that excess amount is **\$3,841,257** over the required minimum aid amount. For that reason, we believe that the new school aid proposal is based on the new "equity reform" model. One interpretation is that in the future, local governments would only be required to spend a certain percentage of their school budgets on local education programs and the rest for out of district special education placements. The detail calculations from the Department of Elementary and Secondary Education are included under Education Expenditure section.

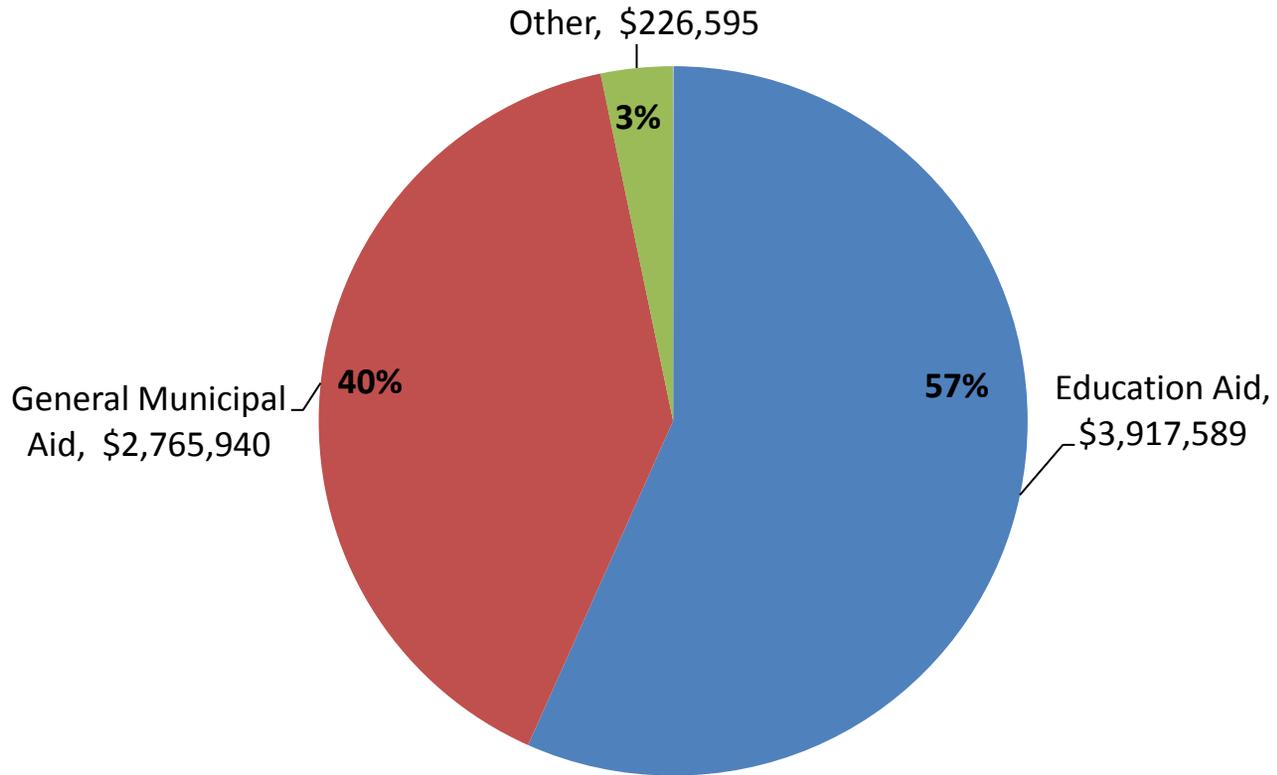
On the Assessment side of the Cherry Sheet, there were only minor changes. Total Assessments are estimated to cost **\$2,411,694**, including offsets. This represents 2.5% of the Town's total operating budget expenditures. The following tables illustrate the State Aid and Intergovernmental Assessments over the past six years.

**Town of Dedham  
FY 2014 Town Administrator's Budget Message  
Net State Aid**

	FY09	FY10	FY11	FY12	FY13	FY14	Not Used House 1 FY14
<b>State Aid</b>							
Education	3,984,427	3,936,362	3,693,376	3,701,136	3,917,589	3,917,589	4,728,441
Unrestricted General Government Aid	0	2,881,188	2,765,940	2,565,951	2,765,940	2,765,940	2,765,940
Additional Assistance	1,550,298	0	0	0	0	0	0
Lottery	2,519,651	0	0	0	0	0	0
Other	524,934	264,742	253,037	207,498	226,595	226,595	278,024
<b>Total State Aid</b>	<b>8,579,310</b>	<b>7,082,292</b>	<b>6,712,353</b>	<b>6,474,585</b>	<b>6,910,124</b>	<b>6,910,124</b>	<b>7,772,405</b>
<b>State &amp; County Assessments</b>							
County Assessment, County Tax	173,767	181,709	186,263	191,997	196,797	200,840	200,840
Retired Teachers Health Insurance	1,462,002	1,662,689	1,464,276	1,357,280	1,380,182	1,392,520	1,392,520
Mosquito Control Projects	55,064	55,153	54,746	57,414	68,162	62,163	62,163
Air Pollution Districts	7,332	7,479	7,712	7,987	8,198	8,484	8,484
Metropolitan Area Planning Council	6,748	6,985	7,247	7,373	7,604	7,794	7,794
RMV Non-Renewal Surcharge	28,440	15,700	24,600	31,640	29,820	19,880	19,880
MBTA	475,933	494,056	502,371	498,691	522,543	528,210	528,210
Special Education	3,806	10,050	2,051	2,152	1,654	346	346
School Choice Sending Tuition	0	0	0	15,000	15,000	15,000	15,000
Charter School Sending Tuition	103,579	146,419	164,933	151,224	143,886	176,457	176,457
Essex County Sending Tuition	0	0	0				
<b>Total State &amp; County Assessments</b>	<b>2,316,671</b>	<b>2,580,240</b>	<b>2,414,199</b>	<b>2,320,758</b>	<b>2,373,846</b>	<b>2,411,694</b>	<b>2,411,694</b>
<b>Net State Aid</b>	<b>6,262,639</b>	<b>4,502,052</b>	<b>4,298,154</b>	<b>4,153,827</b>	<b>4,536,278</b>	<b>4,498,430</b>	<b>5,360,711</b>
<b>FY13-14 Increase (Decrease)</b>		<b>(1,760,587)</b>	<b>(203,898)</b>	<b>(144,327)</b>	<b>382,451</b>	<b>(37,848)</b>	<b>862,281</b>
<b>FY10-14 Increase (Decrease)</b>						<b>3,622</b>	<b>1,062,557</b>

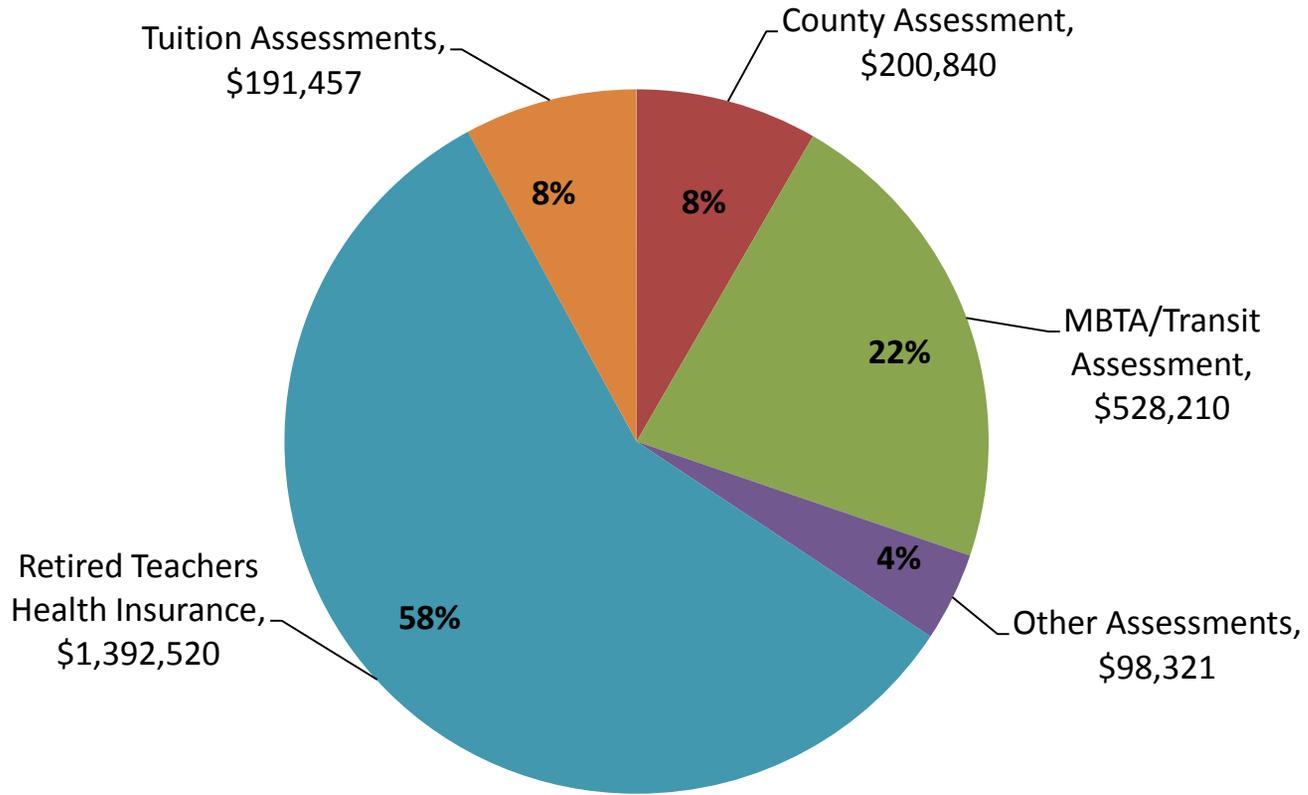
Town of Dedham  
FY 2014 Town Administrator's Budget Message

### State Aid Components



Town of Dedham  
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### State & County Assessments



**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**REVENUE ESTIMATES**

**Local Receipts**

Local Receipts represent approximately **5%** of projected operating revenues and are forecasted to be **\$4,700,000** in Fiscal 2014. There are nearly 100 revenue categories for this line item. The two most significant estimates are for Motor Vehicle Excise and Building Permit Revenues. Local Receipts do not include the new local option Meals Tax of .75% and the additional 2% Hotel/Motel recently enacted – known as local option taxes. They are presented in a separate category. The base 4% of the Hotel/Motel tax is included as a local receipt.

The Department of Revenue (DOR) must approve the Town's revenue estimates prior to setting a Tax Rate. As a general rule, using the actual collections from a category in the prior year is an acceptable forecasting method for the DOR. We are using this method for most collections from a bottom line standpoint. However, annual adjustments are made for expected declines in building permits, reductions in the age of motor vehicles, shifting from a PILOT payment to a tax payment and a general reduction in interest rates. We are using the amount approved by DOR in the FY2013 tax rate as an estimate.

The Town has enacted two local option taxes. A .75% meals tax and an additional 2% on top of the existing 4% (for a total of 6%) room occupancy tax. Both of these revenues have been dedicated by a vote of Town Meeting to pay for improvements to major capital facilities. The State collects these taxes from establishments and then redistributes the revenue back to the Town on a quarterly basis. We are treating this revenue as a "Receipt Reserved for Appropriation." When the quarterly distribution comes in from the State it is reserved and at the next Town Meeting (either Special or Annual) it is appropriated & transferred to the Major Capital Facilities Stabilization Fund that was established when the taxes were enacted. A detailed worksheet of the quarterly distributions follows.

**Town of Dedham  
FY 2014 Town Administrator's Budget Message  
Local Receipts**

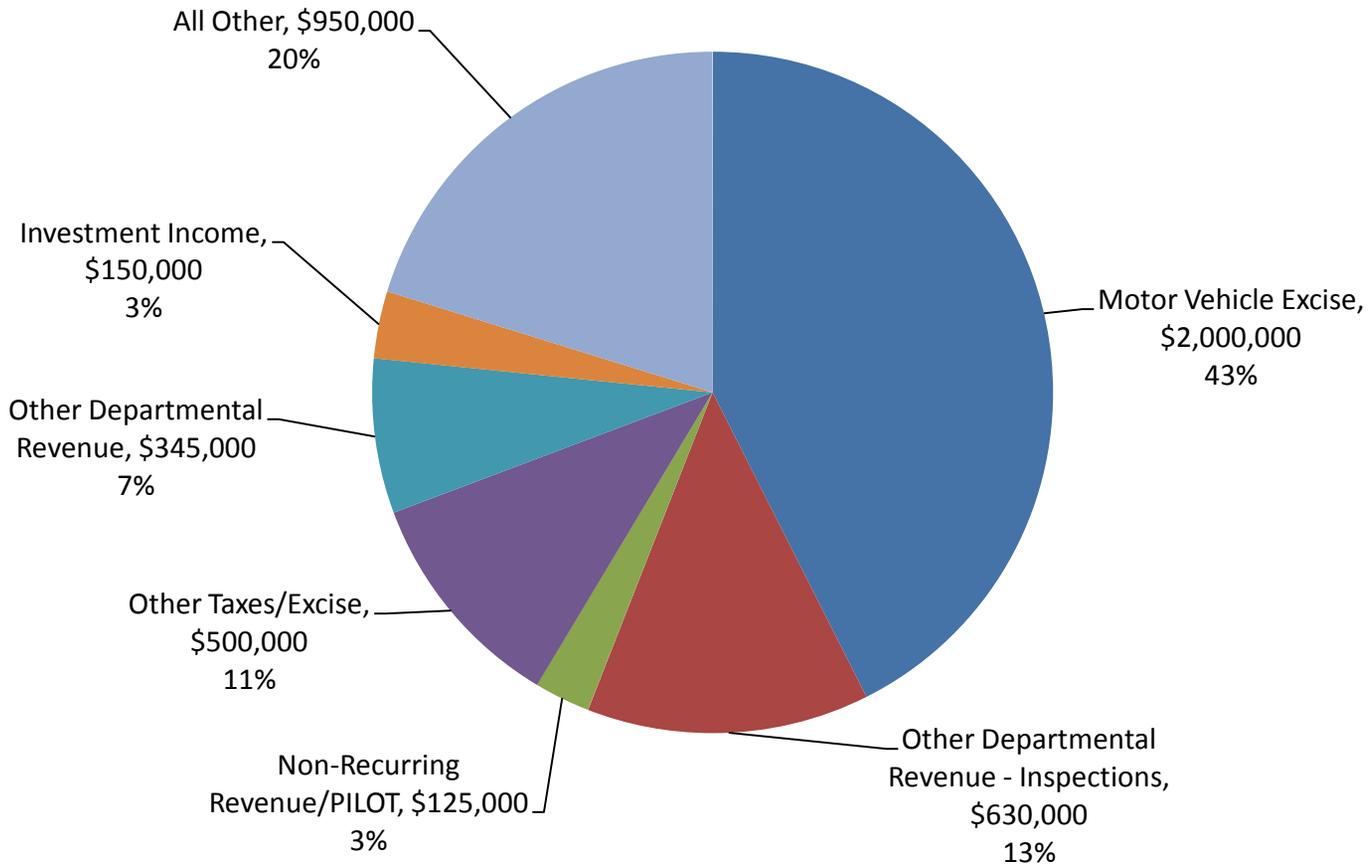
	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>
Motor Vehicle Excise	2,839,750	2,454,140	2,714,442	2,563,860	2,000,000	2,000,000
Hotel / Motel / Boat Excise	570,616	504,062	630,656	709,277	500,000	500,000
Penalties & Interest On Taxes	329,453	346,493	296,260	345,562	125,000	125,000
<b>Departmental Revenues</b>						
Inspections	905,899	1,179,251	722,643	741,120	500,000	500,000
Cemetery	96,635	91,645	82,000	92,105	70,000	70,000
Libraries	5,220	4,059	3,930	0	0	0
Other	631,992	973,882	1,142,891	1,213,498	1,055,900	1,055,900
Subtotal	1,639,746	2,248,837	1,951,464	2,046,723	1,625,900	1,625,900
Licenses & Permits	200,167	221,373	217,297	230,755	200,000	200,000
Investment Income	451,569	240,703	446,630	340,813	150,000	150,000
Fines & Forfeits	26,172	153,652	139,328	75,000	75,000	75,000
<b>Non-Recurring Revenues</b>						
Payment In Lieu of Taxes	55,132	25,420	25,800	26,949	23,000	23,000
Supplemental Assessments	1,400,000	4,452	0	0	0	0
Medicaid	366,314	237,239	258,021	293,311	0	0
Reg. of MV Fines	128,005	0	0	0	0	0
Sale of Surplus Property	0	0	3,300	0	1,100	1,100
Subtotal	1,949,451	267,111	287,121	320,260	24,100	24,100
	<b>8,006,924</b>	<b>6,436,371</b>	<b>6,683,197</b>	<b>6,632,250</b>	<b>4,700,000</b>	<b>4,700,000</b>

**Town of Dedham  
FY 2014 Town Administrator's Budget Message  
Local Option Taxes**

<b>Distrib. Date</b>	<b>Period Covered</b>	<b>Local Meals Tax (.75%)</b>	<b>Room Occupancy Tax (2%)</b>	<b>Total</b>
3/31/10	January-February 2010	53,692	26,672	80,364
6/30/10	March-May 2010	181,344	59,757	241,100
7/31/10	June 2010	65,709		65,709
9/30/10	June-August 2010	137,658	89,559	227,217
12/31/10	September-November 2010	185,636	99,031	284,667
3/31/11	December 2010-February 2011	183,591	59,587	243,178
6/30/11	March-May 2011	190,229	67,031	257,260
9/30/11	June-August 2011	210,254	106,207	316,461
12/31/11	September-November 2011	194,602	115,575	310,177
3/31/12	December 2011-February 2012	208,442	62,831	271,273
6/30/12	March-May 2012	208,667	69,556	278,223
9/30/12	June-August 2012	213,672	117,248	330,920
12/31/12	September-November 2012	199,917	113,702	313,619
		<b>2,233,412</b>	<b>986,756</b>	<b>3,220,169</b>
	Annual (most recent 4Qtrs.)	830,698	363,337	1,194,035
	Prior Year	778,676	348,400	1,127,076
				6%

Town of Dedham  
FY 2014 Town Administrator's Budget Message

### Local Receipts



**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**REVENUE ESTIMATES**

**Sewer Enterprise Fund**

The May 2009 Town Meeting accepted M.G.L. Chapter 44, Section 53F1/2 to establish a Sewer Enterprise Fund. Our Audit Firm recommended that the Town adopt enterprise fund accounting for the sewer activities since the Governmental Accounting Standards Board (GASB) Statement 34 required the Town to present the Sewer activities as an integrated business enterprise. Prior to this, the sewer activities were accounted for in the DPW, Engineering, MWRA, Debt, Capital Projects and Special Revenue Fund budgets and accounts. The Enterprise Fund allows the Town to clearly show the activities necessary to provide the service; accounts for all costs associated with the services and provides useful management information for rate setting. Any surpluses generated in the account are allowed to remain with the Sewer Fund.

We continue to evaluate what is included in the Enterprise Fund. Recently we have learned that some communities even include the cost of OPEB funding in the Sewer rates. We are not in a position this year to determine that amount but have asked our actuary to consider it in the future. That is the basic premise of enterprise accounting – identify all expenditures related to the service, capture it in one fund and then set rates and determine the amount of taxpayer subsidy (if needed).

The Inflow and Infiltration (I and I) Project, administered by the Engineering Department since separating from DPW in 2006, has achieved significant improvements in the overall leak rate of the Town's sewer system. As a result, the Town's ratepayers have not seen any significant increase in the Sewer Rate for many years. If the repair actions had not been initiated by the Engineering Department sewer rates would have been \$7.5 Million dollars higher over the last six years. At the time when the I and I Project started, Dedham was ranked as the #2 leakiest sewer systems in all of the MWRA District. Dedham is now ranked 25<sup>th</sup>. This is a significant achievement that required both operating and capital funding but has also served to minimize the impact on Dedham Rate payers.

What follows is the Operating Budget recommended for Sewer activities for FY2014. The Capital component will be added through the Capital Improvement Program and Capital Expenditures Committee.

**Town of Dedham  
Fiscal 2014 Town Administrator's Budget Message**

**REVENUE ESTIMATES**

**Sewer Enterprise Fund**

Revenues:

Sewer Revenues	\$6,138,174
Sewer Mitigation Funds	<u>25,000</u>
Total Revenues	6,163,174

Expenses:

MWRA Assessment	4,950,350
Sewer Mitigation	25,000

Included in Article 3 Budgets:

Selectmen/TA Personnel Services	7,764
Audit	7,500
Dept. of Finance Personnel Services	219,859
Dept. of Finance Purchase of Services	67,803
Central Postage	17,480
DPW Personnel Services	147,400
DPW Overtime	14,448
DPW Purchase of Services & Pump Station	215,000
DPW Supplies	12,000
Infra. Engineering Personnel Services	185,034
Infra. Engineering Purchase of Services	34,689
Infra. Engineering Supplies & Other	14,387
Contributory Pensions	31,734
Employee & Retiree Health	37,539
Medicare Tax	8,217
Debt Service	<u>166,970</u>
	1,187,824
 Total Expenses prior to Capital Improvements	 \$6,163,174

**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**EXPENDITURE RECOMMENDATIONS**

The Operating Expenditure Budget for Fiscal 2014 is **\$87,910,966**, an increase of **\$2,267,051** or **2.65%** over the current fiscal year. This reflects the strategy of attaining a sustainable budget over the long term, but does not reflect all of the proposals by department's requests to better provide services to the Town.

The focus for the Fiscal 2014 Budget was to address several needs and limit tax increases; to be specific:

- Address identified needs through the recent Public Safety Study
- Continue our support and investment in Education
- Establish a Human Resource Function for the Town
- Continue the commitment to a Central Facilities and Maintenance Department
- Restructure the Local Bus Service
- Maintain our commitment to fund long term financial obligations for pensions and retirees health insurance with today's dollars and not pass these costs off to future generations

The Town has started on a path of budgeting – not simply justifying increases in spending (which has had been the past practice) but rather focus now on costing and valuing services. We are identifying what services are mandated, what are required and what services should be performed. The result of this process is a combination of performance base budgeting and zero-based budgeting. We believe that this will yield a better profile of where taxpayer dollars are being spent and to determine if they remain aligned with community priorities. This path is just beginning this year and will require annual input from our Elected Officials, Finance Committee, Town Meeting Members and Taxpayers to further refine the process. Based on this new process, Departments have had to rethink the way they present costs and have identified many areas where they can improve. In the future, we hope to focus on outcomes that include performance measurements relating to service levels. By taking such actions we should be better positioned to determine if we should maintain existing services, reduce the cost of providing existing services or expand services beyond the present level.

**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**EXPENDITURE RECOMMENDATIONS**

The Board of Selectmen and the Finance Committee have had ongoing discussions regarding limiting the growth of budgets and establishing performance based budget models. Following the Summary of each department's budget is a new sheet called the Service Level Budget. This budget format embraces these elements and will help reviewers understand the specific operational program or service and how much it costs.

The Service Level Budget consists of three sections:

1. Mandatory & Minimum Service Levels
2. Continuation of Current Service Levels
3. Funding for Additional Services Requested

These sections prioritize the components of a department's services, which are listed in order with associated costs.

Mandatory & Minimum Service Levels are services a department provides that are required by either federal or state law, Dedham's Home Rule Charter or Town By-Laws, by contract, or by industry standard. Examples include: Chapter 115 of the Massachusetts General Laws requires Dedham to have a Veterans Services Officer; the Town Charter requires that Town Meeting be advertised and recorded; and the National Fire Protection Association standards recommend minimum staffing of 3 firefighters per ladder truck and four per engine. These are the services that provide the minimum funding level below which a department would be unable to meet its imperative mission.

In the Continuation of Current Service Levels are the services a department provides above the bare minimum. For example: the Police Department provides a dedicated School Resource Officer for outreach to schools and community events; and the Council on Aging provides a transportation service for Dedham seniors. These are discretionary services that the Town funds.

**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

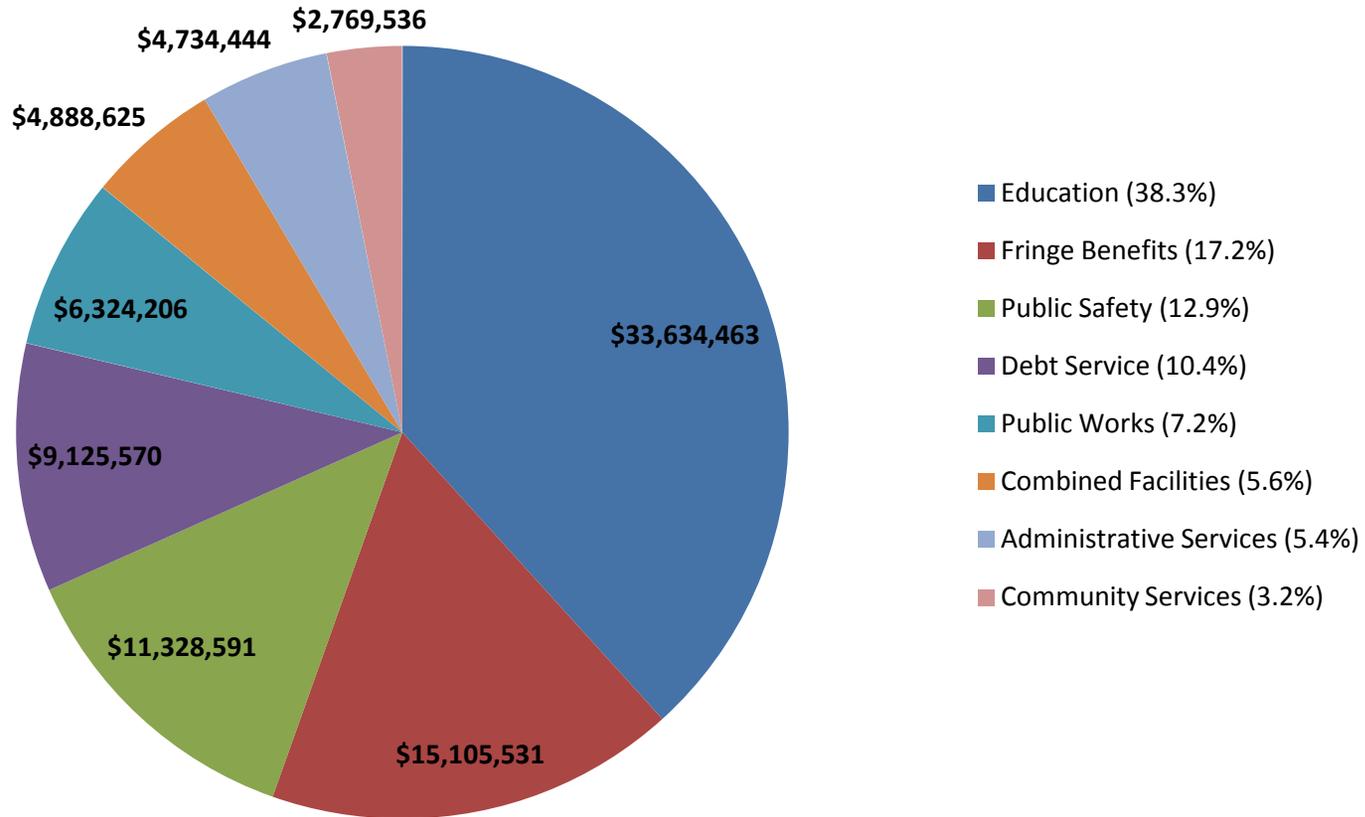
**EXPENDITURE RECOMMENDATIONS**

Funding for Additional Services Requested are services that departments are requesting to add, restore, or enhance. For example: the Public Works Department requested funding to restore past funding reduction to the Tree Program; the Board of Health requested funding for an additional worker to work on environmental inspections; and the Endicott Estate requested funding to develop a décor caretaking program.

This is just the beginning of a new method for our budget process and working with Departments, Boards and Town Meeting we will attempt to continue developing and refining this process to make a more transparent presentation of how budget dollars are and will be expended.

Town of Dedham  
FY2014 Town Administrator's Budget Message

## Expenditures by Function



TOWN OF DEDHAM  
FY2014 TOWN ADMINISTRATOR'S BUDGET MESSAGE

### Budget by Major Function

	<b>FY2013</b>	<b>FY2014</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
Administrative Services	\$4,630,745	\$4,734,444	\$103,699	2.24%
Community Services	\$2,742,787	\$2,769,536	\$26,749	0.98%
Debt Service	\$9,058,000	\$9,125,570	\$67,570	0.75%
Education	\$32,883,971	\$33,634,463	\$750,492	2.28%
Central Facilities	\$4,558,902	\$4,888,625	\$329,724	7.23%
Fringe Benefits	\$14,359,445	\$15,105,531	\$746,086	5.20%
Public Safety Services	\$11,558,007	\$11,328,591	-\$229,416	-1.98%
Public Works Services	\$5,852,059	\$6,324,206	\$472,147	8.07%
<b>TOTAL</b>	<b>\$85,643,916</b>	<b>\$87,910,967</b>	<b>\$2,596,774</b>	<b>2.65%</b>

**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**EXPENDITURE RECOMMENDATIONS**

**Budget By Major Functions**

Budgets in this document are presented by Major Function in the following categories:

- Administrative Services
- Central Facilities Operation & Maintenance
- Public Safety
- Public Works
- Community Services
- Education
- Debt Service
- Fringe Benefits

The following chart represents the major functions. The individual departments that comprise each function are presented in the pages that follow.

A more detailed line item breakdown is also available and presented in the Fiscal 2014 Budget Book provided to the Finance Committee members that will also be listed on the Town's website. We have not only classified expenditures in the traditional Town Meeting presentation: Personnel Services, Purchase of Services, Supplies and Other Charges and Expenditures – but we have also begun to categorize expenditures by service level components – expenses that are mandatory, maintaining current service levels and requests for unmet needs. In addition we have tried to classify these by service type and function. As stated earlier, this is only the beginning of this process. We look forward to suggestions on how to further make the Town's finances more transparent, understandable and sustainable.

**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**BUDGET BY MAJOR FUNCTION**

**Administrative Services**

The Board of Selectmen/Town Administrator, Finance, Finance Committee, Central Purchasing, Assessors, Legal, proposed Human Resources, Town Clerk, Planning and Economic Development Departments are included in this function. In addition, included in the Departmental Budgets are the expenditures for Insurance (other than health), a contribution to SNARC, the Reserve Fund, Overtime, Postage, Supplies and Non-Capital Equipment for other Town Functions that are not otherwise allocated. For example, the Insurance covers all buildings and liability coverage, the Reserve Fund can be accessed by any Town department and postage and supplies are accessed by Community Services, Public Safety.

The Fiscal 2014 recommended budget for Administrative Services **\$4,734,444**. Overall, the Fiscal 2014 increased from Fiscal 2013 by \$103,699 or 2.24%. This budget includes the newly created Office of Human Resources. The new position of Director of Human Resources was created by not filling a current vacant position in the Finance Department. The Administrative Services function contains 32 Full Time Equivalent positions (FTEs). The FTE count is reduced by one, since a Finance Department position was reassigned to create an additional mechanic position in DPW to take on the Fire Department's mechanical needs. The Fire Department staffing needs and the required overtime needed to balance those staffing needs in 2013 has been very challenging.

The recommendation listed by Department for Fiscal 2014 is presented with the Fiscal 2013 Budget and actual expenditure amounts for Fiscal 2012, 2011 and 2010. Because of the consolidation of the Facilities, Maintenance and Operations Departments – not all of the data is comparable. We have restated information when feasible. A more detailed line item breakdown is also available in the Fiscal 2014 Budget book provided to the Finance Committee members that will also be listed on the Town's website.

DESCRIPTION	FY2012 ACTUAL	FY2013 BUDGET	FY2014 REQUEST	FY2014 TA REC.	DOLLAR CHANGE	PERCENT CHANGE
<b>BOARD OF SELECTMEN</b>						
Personnel Services	\$355,559.03	\$361,000.00	\$359,376.19	\$359,378.00	-\$1,622.00	-0.45%
Purchase of Services	\$26,468.61	\$27,100.00	\$56,945.00	\$55,345.00	\$28,245.00	104.23%
Supplies	\$2,084.08	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
Other Charges & Expenses	\$23,960.75	\$23,800.00	\$27,106.00	\$27,106.00	\$3,306.00	13.89%
Bus Service Contract	\$75,000.00	\$99,740.00	\$0.00	\$0.00	-\$99,740.00	-100.00%
Annual Audit	\$60,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	0.00%
SNARC	\$5,750.00	\$5,750.00	\$5,750.00	\$5,750.00	\$0.00	0.00%
Liability & Property Insurance	\$604,671.23	\$688,200.00	\$742,761.00	\$742,761.00	\$54,561.00	7.93%
<b>SUBTOTAL</b>	<b>\$1,153,493.70</b>	<b>\$1,281,190.00</b>	<b>\$1,267,538.19</b>	<b>\$1,265,940.00</b>	<b>-\$15,250.00</b>	<b>-1.19%</b>
<b>FINANCE DEPARTMENT</b>						
Personnel Services	\$996,829.27	\$1,055,000.00	\$1,102,372.50	\$957,223.00	-\$97,777.00	-9.27%
Purchase of Services	\$332,818.26	\$411,900.00	\$489,410.00	\$489,410.00	\$77,510.00	18.82%
Supplies	\$36,480.42	\$37,566.00	\$31,900.00	\$31,900.00	-\$5,666.00	-15.08%
Other Charges & Expenses	\$3,522.11	\$13,000.00	\$17,630.00	\$17,630.00	\$4,630.00	35.62%
<b>SUBTOTAL</b>	<b>\$1,369,650.06</b>	<b>\$1,517,466.00</b>	<b>\$1,641,312.50</b>	<b>\$1,496,163.00</b>	<b>-\$21,303.00</b>	<b>-1.40%</b>
<b>FINANCE COMMITTEE</b>						
Personnel Services	\$40,631.07	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Purchase of Services	\$4,324.00	\$5,500.00	\$4,500.00	\$4,500.00	-\$1,000.00	-18.18%
Supplies	\$272.92	\$150.00	\$150.00	\$150.00	\$0.00	0.00%
Other Charges & Expenses	\$641.19	\$750.00	\$673.00	\$673.00	-\$77.00	-10.27%
Reserve Fund	\$0.00	\$436,987.00	\$436,953.00	\$436,953.00	-\$34.00	-0.01%
<b>SUBTOTAL</b>	<b>\$45,869.18</b>	<b>\$443,387.00</b>	<b>\$442,276.00</b>	<b>\$442,276.00</b>	<b>-\$1,111.00</b>	<b>-0.25%</b>
<b>CENTRAL PURCHASING</b>						
Centralized Overtime & Sick Leave	\$71,417.24	\$74,500.00	\$73,970.00	\$73,970.00	-\$530.00	-0.71%
Central Postage	\$96,017.40	\$105,000.00	\$107,394.00	\$107,394.00	\$2,394.00	2.28%
Purchase of Services	\$439,172.93	\$0.00	\$14,500.00	\$14,500.00	\$14,500.00	0.00%
Supplies	\$1,367.40	\$26,000.00	\$20,033.00	\$20,033.00	-\$5,967.00	-22.95%
Non-Capital Equipment	\$43,883.75	\$79,652.00	\$100,000.00	\$100,000.00	\$20,348.00	25.55%
<b>SUBTOTAL</b>	<b>\$651,858.72</b>	<b>\$285,152.00</b>	<b>\$315,897.00</b>	<b>\$315,897.00</b>	<b>\$30,745.00</b>	<b>10.78%</b>
<b>BOARD OF ASSESSORS</b>						
Personnel Services	\$298,338.74	\$306,400.00	\$310,890.87	\$310,893.00	\$4,493.00	1.47%
Substitutes	\$6,525.10	\$15,000.00	\$4,986.00	\$4,986.00	-\$10,014.00	-66.76%
Purchase of Services	\$1,066.20	\$2,575.00	\$2,600.00	\$1,400.00	-\$1,175.00	-45.63%
Supplies	\$2,339.17	\$300.00	\$150.00	\$0.00	-\$300.00	-100.00%
Other Charges & Expenses	\$4,865.93	\$10,625.00	\$12,698.00	\$10,198.00	-\$427.00	-4.02%
<b>SUBTOTAL</b>	<b>\$313,135.14</b>	<b>\$334,900.00</b>	<b>\$331,324.87</b>	<b>\$327,477.00</b>	<b>-\$7,423.00</b>	<b>-2.22%</b>
<b>LEGAL</b>						
Purchase of Services	\$172,657.63	\$190,000.00	\$190,000.00	\$190,000.00	\$0.00	0.00%
Litigation & Damages	\$5,151.31	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	0.00%
<b>SUBTOTAL</b>	<b>\$177,808.94</b>	<b>\$220,000.00</b>	<b>\$220,000.00</b>	<b>\$220,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>HUMAN RESOURCES</b>						
Personnel Services	\$0.00	\$0.00	\$142,751.40	\$142,752.00	\$142,752.00	0.00%
Purchase of Services	\$0.00	\$0.00	\$12,350.00	\$12,350.00	\$12,350.00	0.00%
Other Charges & Expenses	\$0.00	\$0.00	\$1,810.00	\$1,810.00	\$1,810.00	0.00%
<b>SUBTOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$156,911.40</b>	<b>\$156,912.00</b>	<b>\$156,912.00</b>	<b>0.00%</b>
<b>TOWN CLERK</b>						
Personnel Services	\$226,783.22	\$232,500.00	\$228,051.44	\$228,054.00	-\$4,446.00	-1.91%
Purchase of Services	\$49,935.85	\$66,550.00	\$35,888.00	\$35,888.00	-\$30,662.00	-46.07%
Supplies	\$2,392.83	\$500.00	\$750.00	\$750.00	\$250.00	50.00%
Other Charges & Expenses	\$1,064.89	\$1,600.00	\$1,445.00	\$1,445.00	-\$155.00	-9.69%
<b>SUBTOTAL</b>	<b>\$280,176.79</b>	<b>\$301,150.00</b>	<b>\$266,134.44</b>	<b>\$266,137.00</b>	<b>-\$35,013.00</b>	<b>-11.63%</b>
<b>PLANNING BOARD</b>						
Personnel Services	\$117,203.04	\$121,500.00	\$125,508.77	\$125,511.00	\$4,011.00	3.30%
Purchase of Services	\$13,771.40	\$10,500.00	\$41,000.00	\$11,000.00	\$500.00	4.76%
Supplies	\$1,334.97	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Other Charges & Expenses	\$675.60	\$950.00	\$1,277.00	\$1,277.00	\$327.00	34.42%
<b>SUBTOTAL</b>	<b>\$132,985.01</b>	<b>\$132,950.00</b>	<b>\$167,785.77</b>	<b>\$137,788.00</b>	<b>\$4,838.00</b>	<b>3.64%</b>
<b>ECONOMIC DEVELOPMENT</b>						
Personnel Services	\$74,148.01	\$77,000.00	\$76,853.72	\$76,854.00	-\$146.00	-0.19%
Purchase of Services	\$0.00	\$0.00	\$5,300.00	\$300.00	\$300.00	0.00%
Other Charges & Expenses	\$7,893.02	\$8,700.00	\$8,700.00	\$8,700.00	\$0.00	0.00%
<b>SUBTOTAL</b>	<b>\$82,041.03</b>	<b>\$85,700.00</b>	<b>\$90,853.72</b>	<b>\$85,854.00</b>	<b>\$154.00</b>	<b>0.18%</b>
<b>CENTRAL ADMINISTRATION BUILDING</b>						
Purchase of Services	\$14,602.00	\$18,350.00	\$0.00	\$0.00	-\$18,350.00	-100.00%
Supplies	\$11,280.00	\$500.00	\$0.00	\$0.00	-\$500.00	-100.00%
Other Charges & Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>SUBTOTAL</b>	<b>\$25,882.00</b>	<b>\$18,850.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$18,850.00</b>	<b>-100.00%</b>
<b>BUILDING, PLANNING &amp; CONSTRUCTION COMMITTEE</b>						
Purchase of Services	\$2,118.00	\$10,000.00	\$20,000.00	\$20,000.00	\$10,000.00	100.00%
<b>SUBTOTAL</b>	<b>\$2,118.00</b>	<b>\$10,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$10,000.00</b>	<b>100.00%</b>
<b>ADMINISTRATIVE SERVICES</b>	<b>\$4,235,018.57</b>	<b>\$4,630,745.00</b>	<b>\$4,920,033.89</b>	<b>\$4,734,444.00</b>	<b>\$103,699.00</b>	<b>2.24%</b>

**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**BUDGET BY MAJOR FUNCTION**

**Facilities Maintenance & Operations**

The Facilities & Maintenance Department was established in the fall of 2011 through the collaborative efforts of the Town and School Departments as well as many Committees and Boards. It was clear to all that the deferred maintenance of buildings and the assigning of responsibility to Department Heads, who were merely tenants in the buildings, were costing more in the long run and we needed to preserve and maintain the ongoing capital investments that were being made in town. The complexities of operating the new Middle School, the ESCO project and the new Avery Elementary School demonstrated the need to have skilled professional management in our buildings. The ECSO project highlighted the level of deferred maintenance that had accumulated over the years and it was important to correct that practice and to maintain warranties on our new investments.

In 2012, the Director of Facilities and Maintenance was hired by the Town Administrator and School Superintendent. In addition, an HVAC/R Technician and an Electrician were also hired. These positions were created through a combination of Town and School funding sources and through vacant positions within the organization. The established mission of the Department is: (1) Safety, (2) Cleanliness and (3) Comfort with Efficiency.

The first task was to compile a building and asset inventory and to develop a comprehensive "Building Assessment and State of Repair" report for each location. Interim steps have been taken in the current Police Station, while at the same time efforts have been made to assist in the planning for a new facility. The Energy Services Contract (ESCO) was managed through construction and is now in the process of converting to the Measurement and Verification stage of the project. The increase in this budget is largely due to the cost of properly maintaining and servicing the new equipment so that the Town will achieve the anticipated savings prescribed by the project. In addition the Department has managed the building of a new Gazebo at the Endicott Estate and it has built offices at the High School for the Town's IT Division. A new automated system has been implemented to track Preventive Maintenance and Utility costs for each facility.

DESCRIPTION	FY2012 ACTUAL	FY2013 BUDGET	FY2014 REQUEST	FY2014 TA REC.	DOLLAR CHANGE	PERCENT CHANGE
<b>CENTRAL FACILITIES</b>						
<b>TOWN FACILITIES</b>						
Personnel Services	\$0.00	\$247,242.00	\$215,485.64	\$215,489.00	-\$31,753.00	-12.84%
Substitutes	\$0.00	\$0.00	\$63,040.00	\$31,648.00	\$31,648.00	0.00%
Central Utilities	\$0.00	\$650,000.00	\$709,656.00	\$742,902.00	\$92,902.00	14.29%
Central Telephone	\$0.00	\$120,000.00	\$127,200.00	\$127,200.00	\$7,200.00	6.00%
Purchase of Services	\$0.00	\$187,000.00	\$354,490.00	\$354,490.00	\$167,490.00	89.57%
Supplies	\$0.00	\$38,100.00	\$81,345.00	\$81,345.00	\$43,245.00	113.50%
Other Charges & Expenses	\$0.00	\$0.00	\$2,100.00	\$2,100.00	\$2,100.00	0.00%
<b>SUBTOTAL</b>	<b>\$0.00</b>	<b>\$1,242,342.00</b>	<b>\$1,553,316.64</b>	<b>\$1,555,174.00</b>	<b>\$312,832.00</b>	<b>25.18%</b>
<b>SCHOOL FACILITIES</b>						
Personnel Services	\$0.00	\$1,530,643.72	\$1,533,360.11	\$1,533,360.11	\$2,716.39	0.18%
Overtime & Substitutes	\$0.00	\$66,516.03	\$69,991.25	\$69,991.25	\$3,475.22	5.22%
Utilities	\$1,179,000.00	\$1,258,000.00	\$1,269,000.00	\$1,269,000.00	\$11,000.00	0.87%
Telephone	\$42,800.00	\$42,800.00	\$42,800.00	\$42,800.00	\$0.00	0.00%
Purchase of Services	\$242,000.00	\$227,000.00	\$232,000.00	\$232,000.00	\$5,000.00	2.20%
Supplies	\$186,000.00	\$189,600.00	\$180,700.00	\$180,700.00	-\$8,900.00	-4.69%
Other Charges & Expenses	\$2,000.00	\$2,000.00	\$7,400.00	\$5,600.00	\$3,600.00	180.00%
<b>SUBTOTAL</b>	<b>\$1,651,800.00</b>	<b>\$3,316,559.75</b>	<b>\$3,335,251.36</b>	<b>\$3,333,451.36</b>	<b>\$16,891.61</b>	<b>0.51%</b>
	0	0	0	0	0	0
<b>CENTRAL FACILITIES</b>	<b>\$1,651,800.00</b>	<b>\$4,558,901.75</b>	<b>\$4,888,568.00</b>	<b>\$4,888,625.36</b>	<b>\$329,723.61</b>	<b>7.23%</b>

**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**BUDGET BY MAJOR FUNCTION**

**Public Safety**

The Police Department, Fire Department, Central Dispatch Center, Building Department, Sealer of Weights & Measures, Civil Preparedness, Conservation Commission and Environmental Coordinator make up the Public Safety Services function.

The Fiscal 2014 recommendation for Public Safety Services is **\$11,328,591**. Overall the Fiscal 2014 Recommendation decreases the cost of this function by **\$229,416** or **(1.98%)**. This reduction is largely due to the significant amount of Reserve Fund Transfers for Overtime in the Fire Department that we do not anticipate will reoccur in FY14. We have assumed that new Firefighters will be replaced and the cost of overtime will incur at a more normalized pace.

A recent Public Safety Study was completed for both Departments and the implementation of the studies recommendations is now ongoing.

One proposal in the budget is to convert a vacant Police Officer position to a Police Detective that will be assigned to the Federal Drug Enforcement Task Force. This responds to a new community priority by aiding in the strategy against substance abuse problems. Funds were made available for this position through several retirements of police officers paid at higher levels based on the now defunct Quinn Bill Education Incentive Program.

In addition, the budget assumes the Canine Control Department will be folded into the Police Department. Recent Legislative changes now require Canine Control Officers to become Animal Control Officers and we are contemplating combining this function with the Parking Meter Control in the newly designed Dedham Square. Steps are being taken now to determine the viability of this possible change.

Three Firefighter positions and one Firefighter-Mechanic are recommended for conversion to Lieutenants. This action satisfies an operational need identified in the recent Public Safety Study. Another proposal is to have Public Works hire a Motor Equipment Repairman/ EVT (Emergency Vehicle Technician) to work on the Fire Trucks. The Firefighter-Mechanic, who currently maintains Fire Trucks, does not have adequate mechanic facilities to service Fire Trucks. In addition, this individual has a first responsibility as an on duty firefighter. This regularly limits

**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**BUDGET BY MAJOR FUNCTION**

**Public Safety**

the amount of repair work that can be performed on fire vehicles. A significant amount of this work is performed on overtime or the trucks are sent to an outside vendor. The combination of these factors has resulted in this proposed operational change. Certain details will have to be worked out during the transition from the Fire Department to the DPW and there may be further budget adjustments required to complete this change. This is one additional step toward a larger strategy of establishing a central mechanic function for all Town and School vehicles.

The Public Safety Services budgets contain 146.1 FTEs. Certain positions remain unfilled due to budget constraints. Although we have not filled all positions, we have not eliminated the positions from our workforce. As budget funds allow, some of these vacancies may be eventually refilled.

The recommendation by Department for Fiscal 2014 is presented with the Fiscal 2013 Budget and actual expenditure amounts for Fiscal 2012, 2011 and 2010. Because of the consolidation of the Facilities, Maintenance and Operations Departments – not all of the data are comparable. A more detailed line item breakdown is also available and presented in the Fiscal 2014 Budget book provided to the Finance Committee members and will also be available on the Town's website.

DESCRIPTION	FY2012 ACTUAL	FY2013 BUDGET	FY2014 REQUEST	FY2014 TA REC.	DOLLAR CHANGE	PERCENT CHANGE
<b>POLICE</b>						
Personnel Services	\$4,417,612.90	\$4,550,425.00	\$4,598,707.94	\$4,598,710.00	\$48,285.00	1.06%
Overtime & Substitutes	\$489,443.82	\$642,000.00	\$564,623.00	\$564,623.00	-\$77,377.00	-12.05%
Purchase of Services	\$100,361.35	\$73,575.00	\$80,583.00	\$80,583.00	\$7,008.00	9.52%
Supplies	\$227,215.65	\$217,500.00	\$224,008.00	\$224,238.00	\$6,738.00	3.10%
Other Charges & Expenses	\$25,379.12	\$27,620.00	\$28,837.00	\$28,837.00	\$1,217.00	4.41%
<b>SUBTOTAL</b>	<b>\$5,260,012.84</b>	<b>\$5,511,120.00</b>	<b>\$5,496,758.94</b>	<b>\$5,496,991.00</b>	<b>-\$14,129.00</b>	<b>-0.26%</b>
<b>FIRE</b>						
Personnel Services	\$4,078,144.54	\$4,049,600.00	\$4,231,651.86	\$4,167,111.00	\$117,511.00	2.90%
Overtime & Substitutes	\$562,462.41	\$582,500.00	\$355,719.00	\$355,186.00	-\$227,314.00	-39.02%
Addl. anticipated cost	\$0.00	\$117,500.00	\$0.00	\$0.00	-\$117,500.00	-100.00%
Purchase of Services	\$72,709.23	\$25,820.00	\$65,120.00	\$52,720.00	\$26,900.00	104.18%
Supplies	\$109,448.76	\$107,450.00	\$164,035.00	\$101,235.00	-\$6,215.00	-5.78%
Other Charges & Expenses	\$5,941.56	\$5,200.00	\$7,060.00	\$7,060.00	\$1,860.00	35.77%
<b>SUBTOTAL</b>	<b>\$4,828,706.50</b>	<b>\$4,888,070.00</b>	<b>\$4,823,585.86</b>	<b>\$4,683,312.00</b>	<b>-\$204,758.00</b>	<b>-4.19%</b>
<b>CENTRAL DISPATCH</b>						
Personnel Services	\$461,591.44	\$462,500.00	\$463,934.00	\$463,935.00	\$1,435.00	0.31%
Overtime & Substitutes	\$69,000.00	\$69,000.00	\$68,537.00	\$68,537.00	-\$463.00	-0.67%
Purchase of Services	\$5,750.00	\$6,125.00	\$22,600.00	\$22,600.00	\$16,475.00	268.98%
Supplies	\$4,818.90	\$5,150.00	\$4,500.00	\$4,500.00	-\$650.00	-12.62%
Other Charges & Expenses	\$75.00	\$0.00	\$75.00	\$75.00	\$75.00	0.00%
<b>SUBTOTAL</b>	<b>\$541,235.34</b>	<b>\$542,775.00</b>	<b>\$559,646.00</b>	<b>\$559,647.00</b>	<b>\$16,872.00</b>	<b>3.11%</b>
<b>BUILDING</b>						
Personnel Services	\$363,212.56	\$369,500.00	\$373,604.90	\$373,608.00	\$4,108.00	1.11%
Overtime & Substitutes	\$3,020.00	\$3,100.00	\$3,100.00	\$3,100.00	\$0.00	0.00%
Supplies	\$977.15	\$1,000.00	\$1,600.00	\$1,600.00	\$600.00	60.00%
Other Charges & Expenses	\$23,745.00	\$24,425.00	\$24,410.00	\$24,410.00	-\$15.00	-0.06%
<b>SUBTOTAL</b>	<b>\$390,954.71</b>	<b>\$398,025.00</b>	<b>\$402,714.90</b>	<b>\$402,718.00</b>	<b>\$4,693.00</b>	<b>1.18%</b>
<b>SEALER OF WEIGHTS &amp; MEASURES</b>						
Personnel Services	\$0.00	\$5,000.00	\$10,000.00	\$10,000.00	\$5,000.00	100.00%
Purchase of Services	\$14,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Other Charges & Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>SUBTOTAL</b>	<b>\$14,000.00</b>	<b>\$5,000.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$5,000.00</b>	<b>100.00%</b>
<b>CIVIL PREPAREDNESS AGENCY</b>						
Personnel Services	\$1,313.50	\$1,465.00	\$1,395.00	\$1,395.00	-\$70.00	-4.78%
Supplies	\$2,582.21	\$2,802.00	\$2,760.00	\$2,760.00	-\$42.00	-1.50%
Other Charges & Expenses	\$0.00	\$225.00	\$200.00	\$200.00	-\$25.00	-11.11%
<b>SUBTOTAL</b>	<b>\$3,895.71</b>	<b>\$4,492.00</b>	<b>\$4,355.00</b>	<b>\$4,355.00</b>	<b>-\$137.00</b>	<b>-3.05%</b>
<b>CANINE CONTROL</b>						
Personnel Services	\$46,020.00	\$46,000.00	\$0.00	\$0.00	-\$46,000.00	-100.00%
Overtime & Substitutes	\$0.00	\$5,000.00	\$0.00	\$0.00	-\$5,000.00	-100.00%
Purchase of Services	\$6,250.00	\$6,250.00	\$0.00	\$0.00	-\$6,250.00	-100.00%
Supplies	\$2,560.00	\$1,960.00	\$0.00	\$0.00	-\$1,960.00	-100.00%
Other Charges & Expenses	\$50.00	\$50.00	\$0.00	\$0.00	-\$50.00	-100.00%
<b>SUBTOTAL</b>	<b>\$54,880.00</b>	<b>\$59,260.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$59,260.00</b>	<b>-100.00%</b>
<b>CONSERVATION COMMISSION</b>						
Personnel Services	\$32,860.36	\$41,265.00	\$46,647.23	\$46,648.00	\$5,383.00	13.04%
Purchase of Services	\$24,122.08	\$28,910.00	\$41,133.00	\$31,133.00	\$2,223.00	7.69%
Supplies	\$748.93	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Other Charges & Expenses	\$874.00	\$1,185.00	\$4,944.00	\$2,016.00	\$831.00	70.13%
<b>SUBTOTAL</b>	<b>\$58,605.37</b>	<b>\$71,360.00</b>	<b>\$92,724.23</b>	<b>\$79,797.00</b>	<b>\$8,437.00</b>	<b>11.82%</b>
<b>ENVIRONMENTAL</b>						
Personnel Services	\$71,678.43	\$74,300.00	\$78,533.72	\$78,534.00	\$4,234.00	5.70%
Purchase of Services	\$610.33	\$1,655.00	\$31,460.00	\$11,460.00	\$9,805.00	592.45%
Supplies	\$360.44	\$350.00	\$878.00	\$0.00	-\$350.00	-100.00%
Other Charges & Expenses	\$1,811.20	\$1,600.00	\$1,777.00	\$1,777.00	\$177.00	11.06%
<b>SUBTOTAL</b>	<b>\$74,460.40</b>	<b>\$77,905.00</b>	<b>\$112,648.72</b>	<b>\$91,771.00</b>	<b>\$13,866.00</b>	<b>17.80%</b>
	0	0	0	0	0	0.00%
<b>PUBLIC SAFETY</b>	<b>\$11,226,750.87</b>	<b>\$11,558,007.00</b>	<b>\$11,502,433.65</b>	<b>\$11,328,591.00</b>	<b>-\$229,416.00</b>	<b>-1.98%</b>

**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**BUDGET BY MAJOR FUNCTION**

**Public Works**

Public Works Services consist of the Department of Public Works Operations, Snow & Ice Control, Infrastructure Engineering, Rubbish & Recycling and Street Lighting.

The Fiscal 2014 recommendation for Public Works Services is **\$6,324,206**. Overall the Fiscal 2014 Recommendation **increases** this function by **\$472,147** or 8.07%. The Rubbish and Recycling operations have undergone major changes in FY2010 with the automated collection system and single stream recycling; this budget category has remained virtually level funded since that time and budget amounts have been reverted. Although we have been able to avoid the increases due to the single stream recycling, between the increase in the cost per ton, contractor increases based upon CPI as well as a fuel surcharge as needed, we are projecting an increase to this line item. In FY2009 the Town purchased the Street Lights to achieve budget savings and improve services. FY2013 was the last year of the Lease payments; however we are redirecting some of these savings into converting Street Lights with LED lights. It is my intention to have the maintenance of Street Lights remain under the direction of the Public Works Department but to have the utility cost billing come under the direction of Central Facilities. The Public Works Services organization contains 28 FTEs, with the proposed addition of one additional Mechanic/EVT to service Fire Department vehicles and other departments as the situation permits.

The recommendation by Department for Fiscal 2014 is presented with the Fiscal 2013 Budget and actual expenditure amounts for Fiscal 2012, 2011 and 2010. Because of the consolidation of the Facilities, Maintenance and Operations Departments – not all of the data are comparable. A more detailed line item breakdown is also available and presented in the Fiscal 2014 Budget book provided to the Finance Committee members and will be on the Town's website.

DESCRIPTION	FY2012 ACTUAL	FY2013 BUDGET	FY2014 REQUEST	FY2014 TA REC.	DOLLAR CHANGE	PERCENT CHANGE
<b>INFRASTRUCTURE ENGINEERING</b>						
Personnel Services	\$382,923.54	\$413,934.00	\$411,184.03	\$411,186.00	-\$2,748.00	-0.66%
Purchase of Services	\$72,503.61	\$70,000.00	\$82,087.00	\$77,087.00	\$7,087.00	10.12%
Supplies	\$11,405.37	\$25,000.00	\$26,060.00	\$25,860.00	\$860.00	3.44%
Other Charges & Expenses	\$1,635.56	\$3,500.00	\$6,110.00	\$6,110.00	\$2,610.00	74.57%
<b>SUBTOTAL</b>	<b>\$468,468.08</b>	<b>\$512,434.00</b>	<b>\$525,441.03</b>	<b>\$520,243.00</b>	<b>\$7,809.00</b>	<b>1.52%</b>
<b>PUBLIC WORKS</b>						
Personnel Services	\$1,387,627.93	\$1,422,225.00	\$1,605,985.37	\$1,500,880.00	\$78,655.00	5.53%
Overtime	\$157,900.99	\$169,000.00	\$160,000.00	\$160,000.00	-\$9,000.00	-5.33%
Purchase of Services	\$470,454.80	\$503,800.00	\$695,000.00	\$695,000.00	\$191,200.00	37.95%
Supplies	\$205,159.44	\$253,600.00	\$322,501.00	\$344,351.00	\$90,751.00	35.79%
Other Charges & Expenses	\$3,586.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	0.00%
<b>SUBTOTAL</b>	<b>\$2,224,729.16</b>	<b>\$2,352,125.00</b>	<b>\$2,786,986.37</b>	<b>\$2,703,731.00</b>	<b>\$351,606.00</b>	<b>14.95%</b>
<b>SEWER ENTERPRISE FUNDING</b>						
Personnel Services (Sewer)	\$90,300.00	\$90,300.00	\$147,399.10	\$147,399.45	\$57,099.45	63.23%
Purchase of Services (Sewer)	\$130,000.00	\$130,000.00	\$205,000.00	\$205,000.00	\$75,000.00	57.69%
Supplies (Sewer)	\$12,000.00	\$12,000.00	\$27,000.00	\$14,000.00	\$2,000.00	16.67%
	<b>\$232,300.00</b>	<b>\$232,300.00</b>	<b>\$379,399.10</b>	<b>\$366,399.45</b>	<b>\$134,099.45</b>	<b>57.73%</b>
	<b>\$1,992,429.16</b>	<b>\$2,119,825.00</b>	<b>\$2,407,587.27</b>	<b>\$2,337,331.55</b>	<b>\$217,506.55</b>	<b>10.26%</b>
<b>SNOW &amp; ICE</b>						
Snow & Ice Removal	\$340,000.00	\$550,000.00	\$600,000.00	\$600,000.00	\$50,000.00	9.09%
<b>SUBTOTAL</b>	<b>\$340,000.00</b>	<b>\$550,000.00</b>	<b>\$600,000.00</b>	<b>\$600,000.00</b>	<b>\$50,000.00</b>	<b>9.09%</b>
<b>STREET LIGHTING</b>						
Street Lighting	\$232,476.83	\$277,500.00	\$285,000.00	\$275,000.00	-\$2,500.00	-0.90%
<b>SUBTOTAL</b>	<b>\$232,476.83</b>	<b>\$277,500.00</b>	<b>\$285,000.00</b>	<b>\$275,000.00</b>	<b>-\$2,500.00</b>	<b>-0.90%</b>
<b>RUBBISH &amp; RECYCLING</b>						
Rubbish & Recycling Contract	\$2,038,146.39	\$2,150,000.00	\$2,204,454.00	\$2,204,454.00	\$54,454.00	2.53%
Supplies	\$4,163.00	\$5,000.00	\$15,778.00	\$15,778.00	\$10,778.00	215.56%
Overtime	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
<b>SUBTOTAL</b>	<b>\$2,042,309.39</b>	<b>\$2,160,000.00</b>	<b>\$2,225,232.00</b>	<b>\$2,225,232.00</b>	<b>\$65,232.00</b>	<b>3.02%</b>
<b>PUBLIC WORKS</b>	<b>\$5,307,983.46</b>	<b>\$5,852,059.00</b>	<b>\$6,422,659.40</b>	<b>\$6,324,206.00</b>	<b>\$472,147.00</b>	<b>8.07%</b>

**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**BUDGET BY MAJOR FUNCTION**

**Community Services**

The Public Health Board, Council on Aging, Youth Commission, Veterans Services/Procurement, Public Libraries, Recreation Department, Parks & Playgrounds, Endicott Estate Commission, Civic Pride and Cultural Council make up the Community Services Function. The Fiscal 2014 recommended budget for Community Services is **\$2,769,536**. This represents only a 1% increase. This Community Services function has 44 FTEs. Certain positions remain unfilled due to budget constraints. Although we have not filled positions, we have not eliminated these positions. Departments are hoping that at some point in the future when funding is available, these positions can be filled.

Working with the Library Commissioners and the new Library Director the Library's budget recommendation is intended to include sufficient funds to meet all State MAR requirements.

The Parks and Recreation Budget have been consolidated, and certain costs are being reallocated to Central Facilities. In addition, the budget includes partial funding for an Assistant Program Director for Recreation. The intention is that this position will eventually be self-supporting, through the program revenues generated by expanding the services at the Recreation Department. Before the budget will be presented to Town Meeting, we expect a report from a professional company to make recommendations on how Endicott Estate Operations could become more self-sufficient.

The recommendation by Department for Fiscal 2014 is presented with the Fiscal 2013 Budget and actual expenditure amounts for Fiscal 2011, 2010 and 2009. Because of the consolidation of the Facilities, Maintenance and Operations Departments – not all of the data are comparable. For this reason a restatement of the prior years is included in the Expenditure by Function Section. We have used the restated data for the Summary Purposes – but not on the departmental level – to avoid confusion with other published reports. A more detailed line item breakdown is also available and presented in the Fiscal 2014 Budget book provided to the Finance Committee members and will be on the Town's website.

DESCRIPTION	FY2012 ACTUAL	FY2013 BUDGET	FY2014 REQUEST	FY2014 TA REC.	DOLLAR CHANGE	PERCENT CHANGE
<b>BOARD OF HEALTH</b>						
Personnel Services	\$208,684.58	\$215,500.00	\$289,441.02	\$218,597.00	\$3,097.00	1.44%
Purchase of Services	\$976.37	\$1,600.00	\$3,600.00	\$3,600.00	\$2,000.00	125.00%
Supplies	\$1,521.91	\$1,060.00	\$2,190.00	\$1,690.00	\$630.00	59.43%
Other Charges & Expenses	\$10,479.07	\$13,500.00	\$17,769.00	\$13,125.00	-\$375.00	-2.78%
Hazardous Waste Collection	\$5,836.00	\$9,000.00	\$9,043.00	\$9,043.00	\$43.00	0.48%
<b>SUBTOTAL</b>	<b>\$227,497.93</b>	<b>\$240,660.00</b>	<b>\$322,043.02</b>	<b>\$246,055.00</b>	<b>\$5,395.00</b>	<b>2.24%</b>
<b>COUNCIL ON AGING</b>						
Personnel Services	\$200,464.62	\$206,200.00	\$237,137.54	\$237,140.00	\$30,940.00	15.00%
Overtime & Substitutes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Purchase of Services	\$933.23	\$1,150.00	\$1,865.00	\$1,865.00	\$715.00	62.17%
Supplies	\$5,906.45	\$6,255.00	\$10,198.00	\$10,198.00	\$3,943.00	63.04%
Other Charges & Expenses	\$275.00	\$1,305.00	\$1,217.00	\$1,217.00	-\$88.00	-6.74%
<b>SUBTOTAL</b>	<b>\$207,579.30</b>	<b>\$214,910.00</b>	<b>\$250,417.54</b>	<b>\$250,420.00</b>	<b>\$35,510.00</b>	<b>16.52%</b>
<b>YOUTH COMMISSION</b>						
Personnel Services	\$194,103.57	\$235,500.00	\$240,486.07	\$240,488.00	\$4,988.00	2.12%
Purchase of Services	\$2,171.28	\$2,200.00	\$2,975.00	\$2,975.00	\$775.00	35.23%
Supplies	\$1,070.21	\$1,900.00	\$1,381.00	\$1,221.00	-\$679.00	-35.74%
Other Charges & Expenses	\$5,697.13	\$7,500.00	\$6,660.00	\$6,660.00	-\$840.00	-11.20%
<b>SUBTOTAL</b>	<b>\$203,042.19</b>	<b>\$247,100.00</b>	<b>\$251,502.07</b>	<b>\$251,344.00</b>	<b>\$4,244.00</b>	<b>1.72%</b>
<b>VETERANS SERVICES</b>						
Personnel Services	\$84,995.65	\$95,000.00	\$96,537.57	\$96,539.00	\$1,539.00	1.62%
Memorial Day Program	\$5,494.27	\$5,500.00	\$5,350.00	\$5,350.00	-\$150.00	-2.73%
Purchase of Services	\$1,411.28	\$4,000.00	\$5,000.00	\$5,000.00	\$1,000.00	25.00%
Supplies	\$1,008.70	\$300.00	\$300.00	\$300.00	\$0.00	0.00%
Other Charges & Expenses	\$297.17	\$3,000.00	\$2,183.00	\$2,183.00	-\$817.00	-27.23%
Veterans Benefits	\$65,558.45	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	0.00%
<b>SUBTOTAL</b>	<b>\$158,765.52</b>	<b>\$187,800.00</b>	<b>\$189,370.57</b>	<b>\$189,372.00</b>	<b>\$1,572.00</b>	<b>0.84%</b>
<b>LIBRARY</b>						
Personnel Services	\$757,905.19	\$763,750.00	\$783,348.25	\$783,352.00	\$19,602.00	2.57%
Overtime & Substitutes	\$3,183.36	\$11,000.00	\$11,000.00	\$11,000.00	\$0.00	0.00%
Books, Periodicals & Bindings	\$133,907.68	\$154,274.00	\$156,905.00	\$156,905.00	\$2,631.00	1.71%
Purchase of Services	\$53,559.35	\$66,568.00	\$66,569.00	\$66,569.00	\$1.00	0.00%
Supplies	\$17,524.27	\$21,800.00	\$16,865.00	\$16,865.00	-\$4,935.00	-22.64%
Other Charges & Expenses	\$8,390.49	\$11,100.00	\$11,100.00	\$11,100.00	\$0.00	0.00%
<b>SUBTOTAL</b>	<b>\$974,470.34</b>	<b>\$1,028,492.00</b>	<b>\$1,045,787.25</b>	<b>\$1,045,791.00</b>	<b>\$17,299.00</b>	<b>1.68%</b>
<b>PARKS &amp; RECREATION</b>						
Personnel Services	\$512,272.15	\$523,100.00	\$510,251.14	\$510,254.00	-\$12,846.00	-2.46%
Overtime & Substitutes	\$8,787.43	\$9,500.00	\$9,496.00	\$9,496.00	-\$4.00	-0.04%
Purchase of Services	\$45,130.33	\$38,900.00	\$35,500.00	\$35,500.00	-\$3,400.00	-8.74%
Supplies	\$93,070.09	\$96,100.00	\$97,288.00	\$97,288.00	\$1,188.00	1.24%
Other Charges & Expenses	\$4,500.00	\$4,650.00	\$4,870.00	\$4,870.00	\$220.00	4.73%
<b>SUBTOTAL</b>	<b>\$663,760.00</b>	<b>\$672,250.00</b>	<b>\$657,405.14</b>	<b>\$657,408.00</b>	<b>-\$14,842.00</b>	<b>-2.21%</b>
<b>ENDICOTT ESTATE</b>						
Personnel Services	\$168,048.05	\$127,300.00	\$96,305.24	\$96,307.00	-\$30,993.00	-24.35%
Overtime & Substitutes	\$5,000.00	\$5,000.00	\$0.00	\$0.00	-\$5,000.00	-100.00%
Purchase of Services	\$26,814.49	\$6,900.00	\$11,380.00	\$11,380.00	\$4,480.00	64.93%
Supplies	\$11,438.32	\$850.00	\$3,465.00	\$3,465.00	\$2,615.00	307.65%
Other Charges & Expenses	\$377.00	\$500.00	\$1,694.00	\$1,694.00	\$1,194.00	238.80%
<b>SUBTOTAL</b>	<b>\$211,677.86</b>	<b>\$140,550.00</b>	<b>\$112,844.24</b>	<b>\$112,846.00</b>	<b>-\$27,704.00</b>	<b>-19.71%</b>
<b>CIVIC PRIDE</b>						
Other Charges & Expenses	\$4,725.00	\$4,725.00	\$5,000.00	\$10,000.00	\$5,275.00	111.64%
<b>SUBTOTAL</b>	<b>\$4,725.00</b>	<b>\$4,725.00</b>	<b>\$5,000.00</b>	<b>\$10,000.00</b>	<b>\$5,275.00</b>	<b>111.64%</b>
<b>CULTURAL COUNCIL</b>						
Community Grants Revolving Fund	\$6,300.00	\$6,300.00	\$6,300.00	\$6,300.00	\$0.00	0.00%
<b>SUBTOTAL</b>	<b>\$6,300.00</b>	<b>\$6,300.00</b>	<b>\$6,300.00</b>	<b>\$6,300.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	0	0	0	0	0	0
<b>COMMUNITY SERVICES</b>	<b>\$2,657,818.14</b>	<b>\$2,742,787.00</b>	<b>\$2,840,669.83</b>	<b>\$2,769,536.00</b>	<b>\$26,749.00</b>	<b>0.98%</b>

**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**BUDGET BY MAJOR FUNCTION**

**Education**

The Dedham Public Schools Operations, Transportation Subsidy, Blue Hills Regional School District Assessment and Norfolk County Agricultural School comprise the Education Function. The Fiscal 2014 recommendation for all Education is **\$33,634,463**. Overall, the Education Function is increasing by **\$750,492** or **2.3%**. This year we are attempting to break out facilities costs from operating costs. Various presentations will be made that have Central Facilities and Maintenance broken out separately. However, since the School Committee voted on both operating and facilities, we have left the facilities function in the Dedham Public Schools Budget presentation. The PowerPoint presentation for the entire Town Budget will break these costs out separately. We are proposing to consolidate Facilities in one Department Budget for maximum accountability and flexibility.

Education is a top priority in Dedham. Exclusive of fringe benefits and debt service, the budget represents 53% of the town's operating expenditures. As pointed out previously in the State Aid Revenue section, Dedham supports its public schools by \$3,841,257 in excess of the amount required by the State's Foundation Aid Formula.

The School Department's FY2014 request is proposed to be fully funded at **\$35,926,525**. Overall this represents a 1.97% increase over the present year budget. Certain costs increases such as the commitment to increasing energy cost funding at 3% to offset the debt service costs of the ESCO project as well as providing for ongoing maintenance and support of the new equipment were not contemplated in the School Department request. However, we have adjusted the Central Facilities and Maintenance Department to incorporate the cost of these expenditures in this proposed budget.

The Blue Hills Regional School Assessment is projected to increase to \$973,390 or by \$63,014 or 6.92% based upon their initial analysis. The budget summary prepared by BHRS follows. Recently, the Norfolk Agricultural School has instituted a process of charging tuition for students and we have included \$68,000 for this line item. This cost has not been budgeted in the past.

DESCRIPTION	FY2012 ACTUAL	FY2013 BUDGET	FY2014 REQUEST	FY2014 TA REC.	DOLLAR CHANGE	PERCENT CHANGE
<b>DEDHAM PUBLIC SCHOOLS</b>						
School Operations	\$33,537,670.00	\$35,207,155.00	\$35,901,524.60	\$35,901,524.60	\$694,369.60	1.97%
Transportation Subsidy	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	0.00%
Less Facilities O&M Costs	-\$1,651,800.00	-\$3,316,559.75	-\$3,335,251.36	-\$3,333,451.36	-\$16,891.61	0.51%
<b>SUBTOTAL</b>	<b>\$31,910,870.00</b>	<b>\$31,915,595.25</b>	<b>\$32,591,273.24</b>	<b>\$32,593,073.24</b>	<b>\$677,477.99</b>	<b>2.12%</b>
<b>BLUE HILLS REGIONAL</b>						
Blue Hills Regional	\$842,650.00	\$910,376.00	\$973,390.00	\$973,390.00	\$63,014.00	6.92%
<b>SUBTOTAL</b>	<b>\$842,650.00</b>	<b>\$910,376.00</b>	<b>\$973,390.00</b>	<b>\$973,390.00</b>	<b>\$63,014.00</b>	<b>6.92%</b>
<b>NORFOLK COUNTY AGRICULTURAL</b>						
Norfolk County Agricultural HS	\$0.00	\$58,000.00	\$68,000.00	\$68,000.00	\$10,000.00	17.24%
<b>SUBTOTAL</b>	<b>\$0.00</b>	<b>\$58,000.00</b>	<b>\$68,000.00</b>	<b>\$68,000.00</b>	<b>\$10,000.00</b>	<b>17.24%</b>
<b>EDUCATION</b>	<b>\$32,753,520.00</b>	<b>\$32,883,971.25</b>	<b>\$33,632,663.24</b>	<b>\$33,634,463.24</b>	<b>\$750,491.99</b>	<b>2.28%</b>

**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**BUDGET BY MAJOR FUNCTION**

**Debt Service**

The FY2014 budget is **\$9,125,570** million or an increase of **\$67,570** or less than 1%. This is consistent with our goal to maintain a level debt service burden on our budget and fund projects as other debt matures. This includes a scheduled bond issue in the spring of nearly \$7 million.

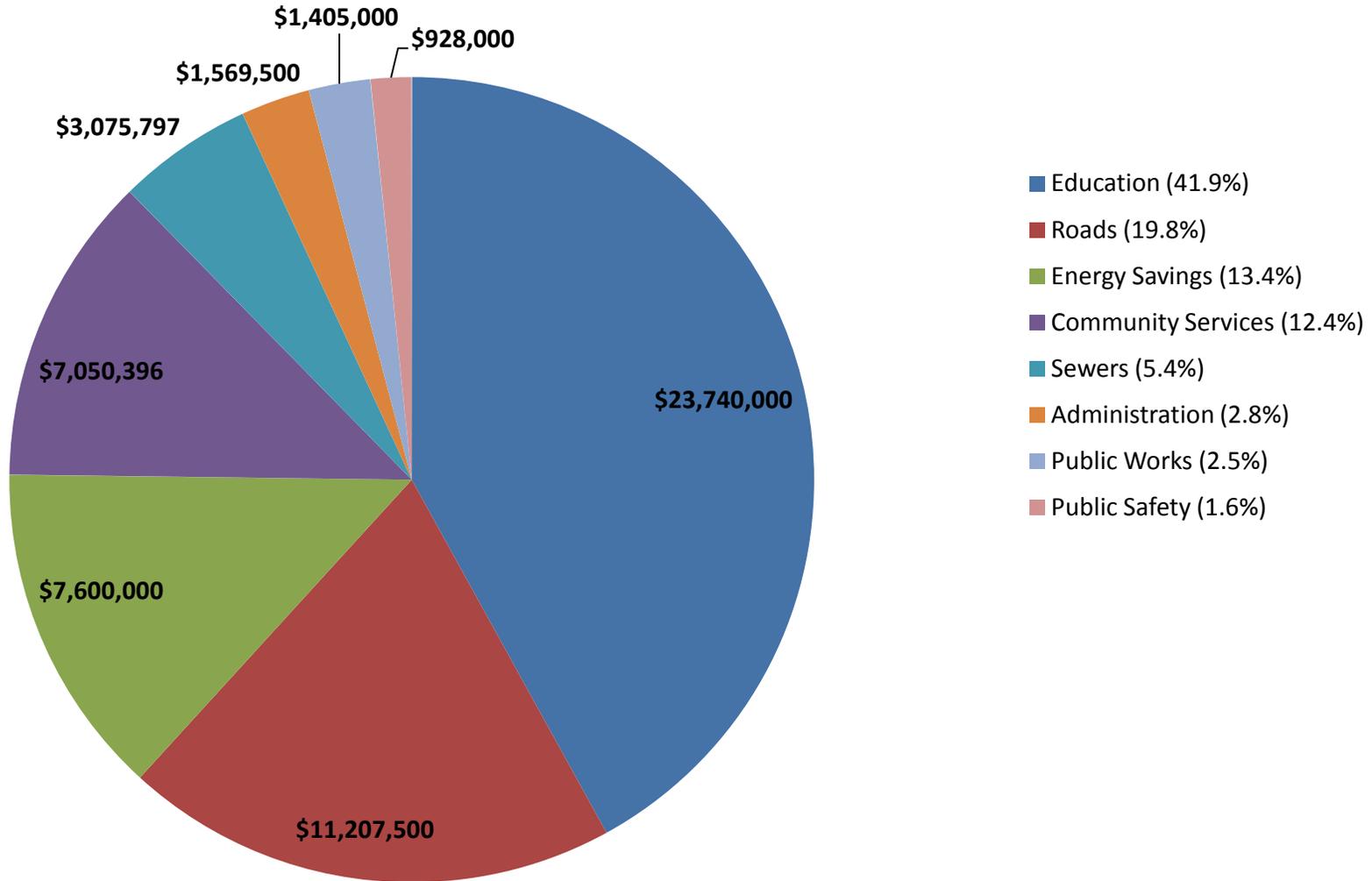
A detailed debt schedule by maturity and two graphs presenting Debt by Purpose & Exempt/Non-Exempt Debt are presented in the pages that follow. This appropriation is payment against the Town's permanent debt. The debt service budget also includes amounts for payments on short term debt and interest on abatements. Not all authorized and unissued debt is expected to be issued.

**Town of Dedham  
FY2014 Town Administrator's Budget Message**

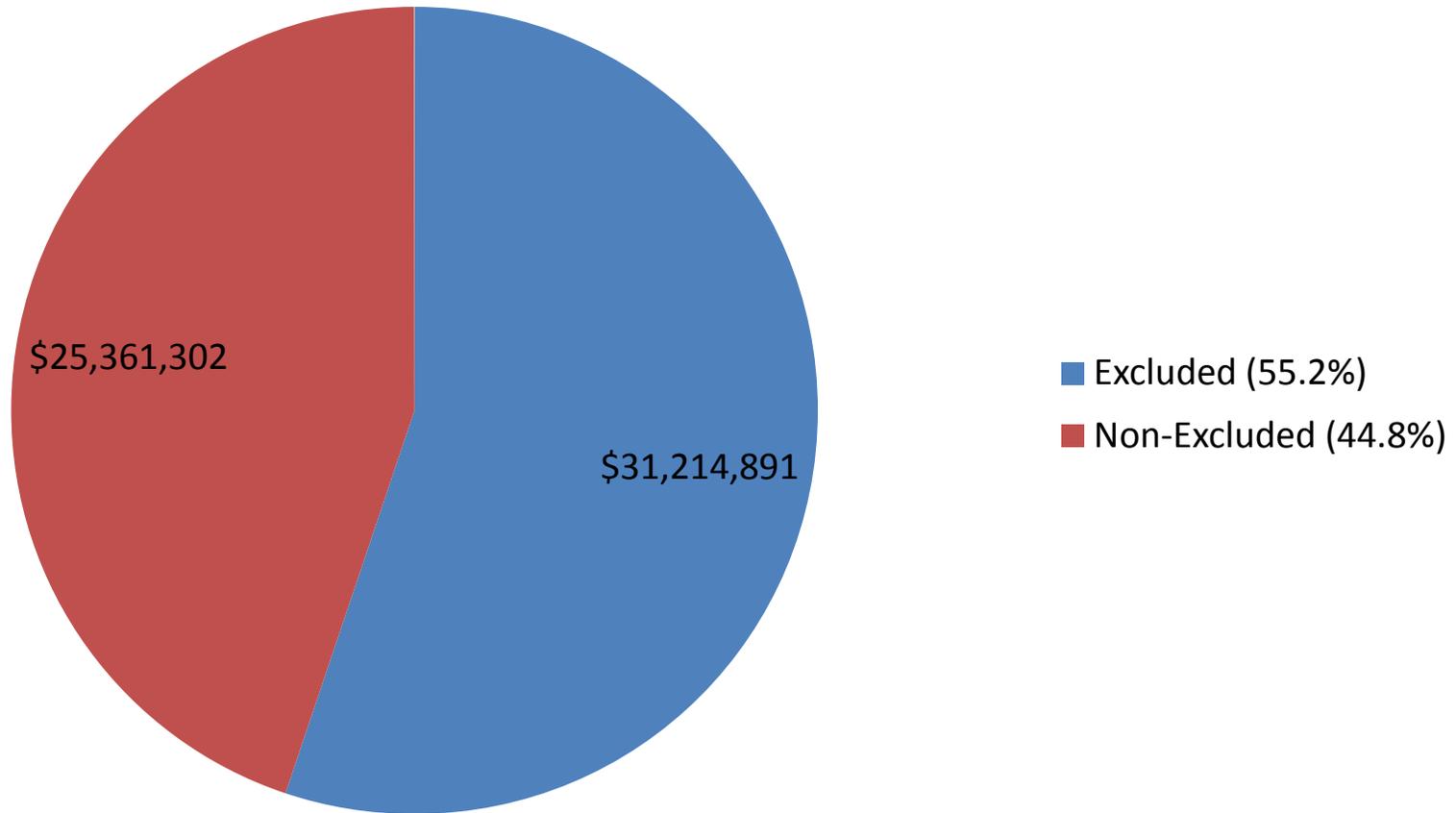
	2013	2014	2015	2016	2017	Thereafter	Total
<b><u>Non-Excluded Debt</u></b>							
Administration	294,500	274,500	274,500	199,500	194,500	332000	1,569,500
Public Safety	248,000	243,000	198,000	113,000	53,000	73000	928,000
Public Works	385,000	310,000	180,000	180,000	180,000	170000	1,405,000
Education	505,000	450,000	380,000	250,000	245,000	580000	2,410,000
Community Services	275,396	75,000	60,000	60,000	55,000	200000	725,396
Roads	1,987,500	1,607,500	1,557,500	1,357,500	917,500	2630000	10,057,500
Sewers	192,420	107,951	108,199	53,528	53,432	150376	665,906
Energy Savings	400,000	400,000	400,000	400,000	400,000	5600000	7,600,000
Subtotal	4,287,816	3,467,951	3,158,199	2,613,528	2,098,432	9,735,376	25,361,302
<b><u>Excluded Debt</u></b>							
Education	1,325,000	1,325,000	1,325,000	1,325,000	1,325,000	14705000	21,330,000
Community Services	525,000	525,000	525,000	525,000	525,000	3700000	6,325,000
Roads	450,000	450,000	250,000				1,150,000
Sewers	299,400	330,709	336,054	340,187	228,939	874602	2,409,891
Subtotal	2,599,400	2,630,709	2,436,054	2,190,187	2,078,939	19,279,602	31,214,891
Total	6,887,216	6,098,660	5,594,253	4,803,715	4,177,371	29,014,978	56,576,193

Note: We intend to issue \$6.9 million in authorized and unissued debt in May of 2013 that will offset the change in the maturity requirements fro FY2014 and thereafter.

# Debt by Purpose



# Excluded / Non-Excluded Debt



***Debt Outstanding as of June 30, 2012 \$56,576,193***

DESCRIPTION	FY2012 ACTUAL	FY2013 BUDGET	FY2014 REQUEST	FY2014 TA REC.	DOLLAR CHANGE	PERCENT CHANGE
<b>DEBT SERVICE</b>						
Principal & Interest On Debt	\$8,698,762.66	\$9,058,000.00	\$9,125,570.00	\$9,125,570.00	\$67,570.00	0.75%
<b>SUBTOTAL</b>	<b>\$8,698,762.66</b>	<b>\$9,058,000.00</b>	<b>\$9,125,570.00</b>	<b>\$9,125,570.00</b>	<b>\$67,570.00</b>	<b>0.75%</b>
<b>DEBT SERVICE</b>	<b>\$8,698,762.66</b>	<b>\$9,058,000.00</b>	<b>\$9,125,570.00</b>	<b>\$9,125,570.00</b>	<b>\$67,570.00</b>	<b>0.75%</b>

**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**BUDGET BY MAJOR FUNCTION**

**Fringe Benefits**

Contributory Pensions, Non-Contributory Pensions, Unemployment Insurance, Health Insurance, Health Insurance Offsets, Medicare, FICA Taxes, and Reserve for Salary Increase make up the Fringe Benefit function. The Fiscal 2014 recommendation is **\$15,105,531** or an overall increase of **\$746,086** or **5.20%**.

Health Insurance rates are projected to increase by 4% based upon an increased in approved rates for the new Rate Saver Plans we have implemented in FY2013. The Health Insurance Reform legislation was adopted by the Town and cooperatively implemented with the unions and retirees and resulted in a \$1.7 million savings to the town. As a result a of the agreement and as required a mitigation account was established, a Health Care Reimbursement Account (HRA) was established for \$485,000 to pay for certain increases in out of pocket hospital costs and offset extraordinary health care expenditures. The remainder of the savings was dedicated to our unfunded retiree health care liability known as Other Post Employment Benefit (OPEB) costs. The Board of Selectmen has adopted a policy of funding our OPEB liability, since it is a long term contractual obligation of the Town. The Governor has filed legislation, which if passed by the legislature, might reduce the increase in our liability. We will continue to monitor this legislation closely.

The Pension line items have increased by approximately \$500,000 or 14.2% which is a result of the Stock Market losses finally being folded into the actuarial valuation. Even with this increase we were required to extend our funding schedule to 2035, five years below the statutory maximum.

There are no FTE's in the Fringe Benefit Section.

The recommendation by Department for Fiscal 2014 is presented with the Fiscal 2013 Budget and actual expenditure amounts for Fiscal 2012, 2011 and 2010. A more detailed line item breakdown is also available and presented in the Fiscal 2014 Budget book provided to the Finance Committee members and will be on the Town's website.

DESCRIPTION	FY2012 ACTUAL	FY2013 BUDGET	FY2014 REQUEST	FY2014 TA REC.	DOLLAR CHANGE	PERCENT CHANGE
<b>EMPLOYEE BENEFITS</b>						
Pensions - Contributory	\$3,351,191.00	\$3,460,000.00	\$3,951,350.00	\$3,951,350.00	\$491,350.00	14.20%
Pensions - Non-Contributory (DPW)	\$12,772.92	\$13,000.00	\$15,000.00	\$15,000.00	\$2,000.00	15.38%
Pensions - Non-Contributory (School)	\$11,910.86	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Unemployment Payments	\$42,332.94	\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	0.00%
Insurance & Hospitalization	\$9,760,044.81	\$9,508,055.00	\$9,916,380.00	\$9,916,380.00	\$408,325.00	4.29%
Medicare Tax	\$577,099.28	\$624,000.00	\$650,000.00	\$650,000.00	\$26,000.00	4.17%
Healthcare Mitigation	\$0.00	\$484,445.00	\$0.00	\$0.00	-\$484,445.00	-100.00%
Reserve For Salary Increase	\$0.00	\$194,945.00	\$497,801.00	\$497,801.00	\$302,856.00	155.35%
<b>SUBTOTAL</b>	<b>\$13,755,351.81</b>	<b>\$14,359,445.00</b>	<b>\$15,105,531.00</b>	<b>\$15,105,531.00</b>	<b>\$746,086.00</b>	<b>5.20%</b>
<b>FRINGE BENEFITS</b>	<b>\$13,755,351.81</b>	<b>\$14,359,445.00</b>	<b>\$15,105,531.00</b>	<b>\$15,105,531.00</b>	<b>\$746,086.00</b>	<b>5.20%</b>

DEPARTMENT	FY10	FY11	FY12	FY13	FY14
<b>BOARD OF SELECTMEN/TOWN ADMINISTRATOR</b>					
Town Administrator	1	1	1	1	1
Assistant Town Administrator	1	1	1	1	1
Assistant to Administration	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
<b>Department Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>FINANCE COMMITTEE</b>					
Finance & Budget Assistant	1	1	1	0	0
<b>Department Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>FINANCE DEPARTMENT</b>					
Director of Finance	1	1	1	1	1
Deputy Director of Finance	1	1	1	1	1
Assistant Director of Finance	1	1	1	1	1
Asst Director - Accounting & Reporting	0	0	0	0	1
Asst Director - Budget & Management	0	0	0	0	1
Director of Technology	1	1	1	1	1
Assistant Director of Technology	1	1	1	1	1
Financial Analyst	0	0	0	1	0
Accounting Supervisor	1	1	1	1	0
Assistant Treasurer	1	1	1	1	1
Senior Administrative Clerk	1	1	1	1	0
Benefits Coordinator (Transferred to Human Resources)	1	1	1	1	0
Payroll Administrator	1	1	1	1	1
Senior Tax Clerk	4	4	4	4	3
Senior Accounting Clerk	2	2	2	2	2
<b>Department Total</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>17</b>	<b>14</b>
<b>BOARD OF ASSESORS</b>					
Director of Assessing	1	1	1	1	1
Assistant Director of Assessing	1	1	1	1	1
Assessing Specialist	3	3	3	3	3
<b>Department Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>HUMAN RESOURCES</b>					
Human Resources Director	0	0	0	0	1
Benefits Coordinator (Transferred from Finance)	0	0	0	0	1
<b>Department Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>TOWN CLERK</b>					
Town Clerk	1	1	1	1	1
Assistant Town Clerk	1	1	1	1	1
Administrative Assistant II	2	2	2	2	2
<b>Department Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>ECONOMIC DEVELOPMENT</b>					
Economic Development Director	1	1	1	1	1
<b>Department Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PLANNING BOARD</b>					
Town Planner	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1
<b>Department Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CENTRAL ADMINISTRATION BUILDING (Transferred to Central Facilities)</b>					
Facilities Manager	0.5	0.5	0.5	0	0
Custodian	1	1	1	0	0
Assistant Custodian	0.5	0.5	0.5	0	0
<b>Department Total</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>0</b>	<b>0</b>
<b>CENTRAL FACILITIES</b>					
Facilities Director	0	0	0	1	1
Custodian	0	0	0	3	3
Assistant Custodian	0	0	0	1.0	1.0
<b>Department Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4.5</b>	<b>4.5</b>

<b>DEPARTMENT</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>
<b>POLICE DEPARTMENT</b>					
Chief	1	1	1	1	1
Lieutenant	4	4	4	4	4
Sergeant	9	9	9	9	9
Patrolman	46	46	46	46	46
Animal Control Officer / Meter Attendant	0	0	0	0	1
Administrative Assistant I	2	2	2	2	2
Custodian	1	1	1	0	0
Assistant Custodian	0.5	0.5	0.5	0	0
<b>Department Total</b>	<b>63.5</b>	<b>63.5</b>	<b>63.5</b>	<b>62.0</b>	<b>63.0</b>
<b>FIRE DEPARTMENT</b>					
Chief	1	1	1	1	1
Deputy Chief	4	4	4	4	4
Lieutenant	9	9	9	9	13
Firefighter / Mechanic	1	1	1	1	0
Firefighter	49	49	49	49	46
Administrative Assistant I	1	1	1	1	1
<b>Department Total</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>
<b>DISPATCH CENTER</b>					
Dispatch Supervisor	1	1	1	1	1
Civilian Dispatcher	8	8	8	8	8
<b>Department Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>BUILDING DEPARTMENT</b>					
Building Commissioner	1	1	1	1	1
Assistant Building Inspector	1	1	1	1	1
Building Inspector / Code Enforcement	1	1	1	1	1
Electrical Inspector	1	1	1	1	1
Plumbing / Gas Inspector	1	1	1	1	1
Senior Clerk	0	0	0	1	1
Administrative Assistant I	1	1	1	0	0
<b>Department Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>CANINE CONTROL (Transferred to Police Department)</b>					
Canine Controller	1	1	1	1	0
<b>Department Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>CONSERVATION COMMISSION</b>					
Administrative Assistant II	0.76	0.76	0.76	1	0
Administrative & Social Media Coordinator	0	0	0	0	1
<b>Department Total</b>	<b>0.76</b>	<b>0.76</b>	<b>0.76</b>	<b>1</b>	<b>1</b>
<b>ENVIRONMENTAL</b>					
Environmental Coordinator	1	1	1	1	1
<b>Department Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PUBLIC WORKS</b>					
Director of Public Works	1	1	1	1	1
Highway Superintendent	1	1	1	1	1
Cemetery Superintendent	1	1	1	1	1
Public Works Foreman	4	5	5	5	5
Special Motor Equipment Operator	13	12	12	12	12
Motor Equipment Repairman	1	1	1	1	2
DPW Administrative Assistant I	1	1	1	1	1
<b>Department Total</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>23</b>
<b>INFRASTRUCTURE ENGINEERING</b>					
Director of Infrastructure Engineering	1	1	1	1	1
Infrastructure Engineer	1	1	1	1	1
Field Engineer	1	1	1	1	1
GIS Manager	1	1	1	1	1
DPW Administrative Assistant I	1	1	1	1	1
<b>Department Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>BOARD OF HEALTH</b>					
Health Director	1	1	1	1	1
Assistant Health Director	1	1	1	1	1
Public Health Nurse	0.6	0.6	0.6	0.6	0.6
Administrative Assistant II	1	1	1	1	1
<b>Department Total</b>	<b>3.6</b>	<b>3.6</b>	<b>3.6</b>	<b>3.6</b>	<b>3.6</b>

<b>DEPARTMENT</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>
<b>COUNCIL ON AGING</b>					
COA Director	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
COA Social Worker	1	1	1	1	1
Van Driver	0.9	0.9	0.9	0.9	1.7
<b>Department Total</b>	<b>3.9</b>	<b>3.9</b>	<b>3.9</b>	<b>3.9</b>	<b>4.7</b>
<b>YOUTH COMMISSION</b>					
Youth Commission Director	1	1	1	1	1
Youth Coordinator	2	2	2	2	2
Administrative Assistant II	1	1	1	1	1
<b>Department Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>VETERANS AGENT</b>					
Veteran's Agent / Procurement Officer	1	1	1	0	0
Veteran's Agent	0	0	0	1	1
Administrative Assistant II	1	1	1	1	1
<b>Department Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>LIBRARY</b>					
Library Director	1	1	1	1	1
Circulation Supervisor	1	1	1	1	1
Reference Librarian	1	1	1	2	2
Technical Service Librarian	1	1	1	1	1
Adult Services Librarian	1	1	1	0	0
Children's Librarian	1	1	1	1	1
Children's / Branch Librarian	0	0	0	0	1
Library Assistants	6.6	6.1	6.1	6.1	6.1
Librarian (for Sunday)	0.2	0.2	0.2	0.2	0
Library Page	3.2	2.0	2.0	2.0	1.2
Administrative Assistant I	1	1	1	1	1
Custodian	1	1	1	1	1
Assistant Custodian	1	1	1	1	1
<b>Department Total</b>	<b>19.0</b>	<b>17.3</b>	<b>17.3</b>	<b>17.3</b>	<b>17.3</b>
<b>PARKS &amp; RECREATION</b>					
Parks & Recreation Director	1	1	1	1	1
Assistant Parks & Recreation Director	1	1	0.5	1	1
Swimming Pool Director	1	1	1	1	1
Working Foreman	1	1	1	1	1
Special Motor Equipment Operator	3	3	3	3	3
Administrative Assistant I	1	1	1	1	1
<b>Department Total</b>	<b>8</b>	<b>8</b>	<b>7.5</b>	<b>8</b>	<b>8</b>
<b>ENDICOTT ESTATE COMMISSION</b>					
Endicott Estate Director	0	0	0	0	1
Endicott Estate Manager	1	1	1	1	0
Event Coordinator	0	0	0	0	0.2
Caretaker	1.3	1	1	0	0
Security Guard	1.2	1.2	1.2	1.2	0
<b>Department Total</b>	<b>3.5</b>	<b>3.2</b>	<b>3.2</b>	<b>2.2</b>	<b>1.2</b>
<b>GRAND TOTAL</b>	<b>252.3</b>	<b>250.3</b>	<b>249.8</b>	<b>250.5</b>	<b>250.3</b>

**Town of Dedham**  
**Fiscal 2014 Town Administrator's Budget Message**

**FULL-TIME EQUIVALENTS**

The following table describes the proposed changes in department staffing levels for FY2014:

Position	FY2013	FY2014	
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**FINANCE DEPARTMENT**

Assistant Director - Accounting & Reporting	0	1	Accounting Supervisor position upgraded following retirement
Accounting Supervisor	1	0	
Assistant Director - Budget & Management	0	1	Financial Analyst position upgraded to include contract management and performance management functions
Financial Analyst	1	0	
Senior Administrative Clerk	1	0	Position unfilled following retirement, vacancy used to create new Human Resources Director position
Senior Tax Clerk	1	0	Position unfilled following retirement, vacancy used to create two part-time Van Driver positions in Council On Aging

**HUMAN RESOURCES**

Human Resources Director	0	1	Position created using vacancy in Senior Administrative Clerk
Benefits Coordinator	1	1	Transferred from Finance to Human Resources Department

**POLICE DEPARTMENT**

Animal Control Officer / Meter Attendant	0	1	Transferred Canine Control Department to Police Department
Canine Controller	1	0	

**Town of Dedham  
Fiscal 2014 Town Administrator's Budget Message**

**FULL-TIME EQUIVALENTS**

Position	FY2013	FY2014	
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**FIRE DEPARTMENT**

Lieutenants	9	13	Four new Lieutenant positions established, transferred from three Firefighter positions and Firefighter/Mechanic position
Firefighter / Mechanic	1	0	
Firefighters	49	46	

**CONSERVATION COMMISSION**

Admin Assistant II	1	0	Upgraded Admin Assistant position to Administrative & Social Media Coordinator
Administrative & Social Media Coordinator	0	1	

**PUBLIC WORKS**

Motor Equipment Repairman	1	2	Position transferred from vacancy in Endicott Estate Security Guard to cover Fire Department's mechanical function
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**COUNCIL ON AGING**

Van Driver	0.9	1.7	Two part-time positions created using vacancy in Senior Tax Clerk, to support in-sourced Bus Program service
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**ENDICOTT ESTATE**

Endicott Estate Director	0	1	Upgraded Endicott Estate Manager to Director following retirement
Endicott Estate Manager	1	0	
Security Guard	1.2	0	Positions unfilled following retirement, vacancy used for additional DPW Motor Equipment Repairman

TOWN OF DEDHAM  
FY 2014 TOWN ADMINISTRATOR'S BUDGET MESSAGE

**MUNICIPAL DATA COMPARISON**

**Population**

Shrewsbury	35,608
Natick	33,006
Needham	28,886
Norwood	28,602
North Andover	28,352
Saugus	26,628
Marshfield	25,132
Wakefield	24,932
<b>Dedham</b>	<b>24,729</b>
Walpole	24,070
Stoneham	21,437
Westwood	14,618

**Per Capita Income**

Needham	44,549
Westwood	41,553
Natick	36,358
North Andover	34,335
Walpole	32,117
Shrewsbury	31,570
Wakefield	30,369
Marshfield	28,768
<b>Dedham</b>	<b>28,199</b>
Norwood	27,720
Stoneham	27,599
Saugus	25,524

**EQV Per Capita**

	2010	2009	% Chg
Needham	267,619	266,227	-0.5%
Westwood	263,032	268,318	2.0%
Natick	215,776	220,233	2.0%
Marshfield	186,175	188,000	1.0%
<b>Dedham</b>	<b>177,988</b>	<b>177,299</b>	<b>-0.4%</b>
Walpole	168,195	172,561	2.5%
Norwood	165,444	166,275	0.5%
Wakefield	161,580	159,868	-1.1%
North Andover	157,320	160,681	2.1%
Stoneham	153,420	152,545	-0.6%
Saugus	150,358	143,267	-4.9%
Shrewsbury	142,223	149,068	4.6%

**FY12 Levy**

Needham	96,246,451
Natick	86,455,318
<b>Dedham</b>	<b>74,481,698</b>
North Andover	60,626,358
Norwood	57,489,721
Westwood	56,060,374
Wakefield	53,029,210
Shrewsbury	53,008,985
Walpole	52,602,379
Saugus	51,195,431
Marshfield	49,468,854
Stoneham	39,842,835

**FY12 New Growth**

Norwood	1,784,669
Needham	1,649,930
<b>Dedham</b>	<b>955,587</b>
Natick	846,384
Wakefield	752,781
North Andover	737,583
Walpole	607,341
Shrewsbury	603,407
Saugus	495,976
Marshfield	495,141
Westwood	453,976
Stoneham	279,658

**Levy as % of Revenues**

	FY11	FY10	% Chg
Westwood	77.54	76.89	0.8%
<b>Dedham</b>	<b>76.00</b>	<b>75.05</b>	<b>1.3%</b>
Needham	70.40	69.92	0.7%
North Andover	67.00	65.29	2.6%
Natick	65.98	66.72	-1.1%
Wakefield	65.55	65.30	0.4%
Walpole	65.35	65.91	-0.9%
Saugus	64.76	64.13	1.0%
Stoneham	59.61	60.61	-1.6%
Marshfield	58.44	56.50	3.4%
Shrewsbury	50.79	51.35	-1.1%
Norwood	37.23	35.29	5.5%

**Most Recent Free Cash**

Natick	5,899,906
Shrewsbury	5,845,970
Needham	3,380,269
Walpole	2,692,668
<b>Dedham</b>	<b>2,372,866</b>
Wakefield	1,623,667
Marshfield	1,223,910
Norwood	1,078,711
Westwood	985,616
North Andover	690,952
Stoneham	241,028
Saugus	(416,666)

**Most Recent Stabilization**

Needham	4,665,095
<b>Dedham</b>	<b>4,193,528</b>
Norwood	4,016,459
Natick	2,730,062
North Andover	2,222,033
Marshfield	1,990,645
Stoneham	1,741,890
Walpole	1,349,897
Wakefield	1,246,525
Westwood	1,216,019
Saugus	521,311
Shrewsbury	182,966

**Net State Aid**

	FY12	FY11	% Chg
Shrewsbury	19,691,506	19,918,207	-1.1%
Marshfield	15,205,573	15,252,829	-0.3%
Natick	9,434,111	9,439,615	-0.1%
Walpole	8,492,885	8,491,390	0.0%
Norwood	7,948,496	8,003,305	-0.7%
Needham	7,028,769	7,146,702	-1.7%
Wakefield	6,640,461	6,752,884	-1.7%
North Andover	6,464,260	6,276,829	3.0%
Stoneham	5,617,782	5,720,891	-1.8%
Saugus	5,589,781	5,714,644	-2.2%
<b>Dedham</b>	<b>4,391,595</b>	<b>4,298,154</b>	<b>2.2%</b>
Westwood	4,021,118	4,027,016	-0.1%