

FY2025 ADOPTED BUDGET

JULY 1, 2024 TO JUNE 30, 2025



TOWN OF
DEDHAM
MASSACHUSETTS

This page is intentionally left blank.

Section 1: Budget Overview

- Budget Message Introduction
- Town Manager's Budget Message
- Summary of Changes from Town Manager Recommended Budget to Adopted Budget
- Budget Process and Timeline
- Long-Range Financial Forecast

Section 2: Revenues and Expenditures

- Revenue Source Descriptions
- Expenditure Descriptions

Section 3: Departmental Budgets

- Assessors Office
- Building Department
- Council on Aging (COA)
- Dedham Public Library
- Department of Public Works (DPW)
- Endicott Estate
- Engineering Department
- Facilities and Maintenance Department
- Finance Department
- Fire Department
- Health Department
- Human Resources
- Parks and Recreation Department
- Planning, Zoning, and Natural Resources

Section 3: Departmental Budgets (Continued)

- Police Department
- Town Clerk
- Town Manager
- Veterans Services
- Youth Commission

Section 4: Fund Overview

- Fund Summary

Section 5: Appendices

- Full Time Equivalent Positions
- Organizational Chart
- Glossary of Terms



SECTION 1: BUDGET OVERVIEW

BUDGET MESSAGE INTRODUCTION

The Town Manager's Budget Message is presented every February to the Select Board, and every March to the Finance and Warrant Committee. The Budget Message represents the Town Manager's recommended budget, which is then reviewed and amended by the Finance and Warrant Committee, who provide the final budget recommendation to Town Meeting. Town Meeting approves the final adopted budget each spring.

The following Town Manager's Budget Message was originally presented February 29, 2024. It was then edited to report the most up to date recommendations for presentation to the Finance and Warrant Committee on March 9, 2024. The Town Manager's Budget Message has been amended to reflect the Town's final adopted budget. Previous iterations of the Town Manger's recommended budget can be found on the Town's website, linked below:



[Town Manager Budget Materials](#)

TOWN MANAGER'S BUDGET MESSAGE

Honorable Select Board and Finance and Warrant Committee,

I hereby transmit to you the recommended FY2025 operating and capital budgets. The total FY2025 General Fund Budget including all sources and uses of funds is \$144,060,171, an increase of \$8,374,612 or 6.2% over the total FY2024 budget. Of this amount, the operating portion represents \$137,755,627 an increase of \$6,897,709 or 5.3% over the FY2024 operating budget. Major budget drivers are identified below and will be detailed in the budget presentation.

While it appears that the United States avoided a post-pandemic recession and has largely reined in the historically high inflation that we've dealt with for the past several years, the outlook for FY25 remains somewhat shaky and the impact on our local economy remains unknown. Realizing that the Town of Dedham cannot control the global, national, or even state economy, we are using best practices and budget tools available to local governments to help us successfully navigate the uncertain times we find ourselves in.

To that end, over the past year, Dedham's financial team completed a benchmarking study and a Long-Range Financial Forecast (LRFF) to better position the town to create a sustainable budget. By sustainable, we mean a budget where current revenues match or exceed current expenditures, and where extraordinary or one-time revenues are used for extraordinary or one-time expenses, while still meeting the Town's goals and priorities. Key takeaways from the benchmarking study show that we should explore opportunities to expand revenue from local receipts, review the use of free cash, and create a strategic plan to meet the Town's debt service obligations. Similarly, the LRFF is a tool that enables us to use historical financial data to project where we expect the budget to be in the next five years.

While Dedham remains financially strong, the LRFF shows that Dedham's budget requires structural adjustments in the near term to avoid significant reductions in services that will be otherwise necessary. These structural adjustments include the following:

- Funding the Town's Solid Waste costs with a pay as you throw model. Currently, the Solid Waste budget is fully funded out of the general fund (e.g. supported by all taxpayers), but a pay as you throw model would remove this cost that has been increasing at a dramatic rate and will also incentivize sustainable trash and recycling behavior.
- Reviewing and restructuring Town departmental fees to properly support service provision.
- Seeking a debt exclusion for recently completed capital projects. Annual debt service for the Early Childhood Education Center, Town Hall/Senior Center, and Public Safety Building is anticipated to cost \$5,715,698 in FY25. Excluding this cost from the tax levy will allow the Town to avoid a general budget override and/or significant reductions in services.
- Exploring options to mitigate market-driven increases to specific costs, such as employee health insurance and School Department transportation.

CAPITAL BUDGET

Over the past several years, Dedham has made significant investments in its capital assets. We recently completed the new Town Hall/Senior Center, Early Childhood Education Center (ECEC), and Public Safety Building. The next major building project on the horizon is a replacement for the 120-year-old Oakdale Elementary School, which is currently in the feasibility phase of a multi-year process. As we move forward, it will be increasingly important for the Town to identify significant capital needs that will arise over the next five to ten years and to create a plan to fund the same without further stressing our general fund budget or overburdening our taxpayers.

The Town's newly adopted Financial Policy calls for the allocation of 5% to 7.5% of the operating budget to annual capital debt service. This is exclusive of free cash and dedicated funding sources, such as stabilization funds (i.e., Robin Reyes), enterprise funds, grants, and proposition 2 ½ debt exclusion projects. Our FY24 debt to policy ratio is 7.23% and using the proposed FY25 operating budget, the debt to policy ratio is 6.58%.

In FY25, the total budgeted debt service will be \$13,671,884 which represents a 1.6% increase from last year's budgeted debt service of \$13,455,371. This year, we are using the tools at our disposal to reduce future debt service, and the Town's overall debt obligations. Consistent with our financial policies, we are also proposing to use free cash to fund items from this year's capital requests to ensure the Town maintains a responsible amount of total debt service.

FY25 capital project requests totaled \$10,319,300 and following a review by the Capital Expenditures Committee I am recommending funding \$8,990,400 through the following sources:

Bonding: \$5,064,000 – This figure represents the debt principal which will be issued next spring and will impact the FY2026 budget.

Enterprise Bonding: \$2,000,000 – The Town annually bonds for sewer infrastructure projects through the Sewer Enterprise Fund. The annual debt service is paid directly from the Enterprise Fund and does not affect the Tax Levy.

Operating Capital: \$1,073,400 – We use operating budgets to pay for certain capital expenses to benefit the taxpayer. We avoid the additional costs of bonding, primarily interest payments, by raising and appropriating this funding through the operating budget. Furthermore, the inclusion of operating capital is consistent with our financial management policy and Town bylaws.

Free Cash: \$853,000 – The Town uses free cash for one-time expenses, such as capital projects. We are leveraging free cash for FY25 capital requests to reduce the amount of bonding necessary, and therefore reduce the Town's debt obligations and costs to the taxpayers.

EDUCATION BUDGETS

Based on the recommendation of Superintendent Murphy and the School Committee, I am recommending an appropriation of \$53,051,523 for the Dedham School Department. This represents an increase of \$3,487,367 or 7% over the FY2024 appropriation.

Major budget drivers include transportation, special education, and increased enrollment. For more information, please see the Superintendent's FY2025 Budget Presentation. Additionally, the Blue Hills Regional Technical School and Norfolk County Agricultural School funding (in total) is projected to increase by \$49,688 to \$2,236,344.

FY25 BUDGET DRIVERS

- Salary Reserve (Town) – 414.3%* or \$725,000 increase
- Town Facilities – 20.2% or \$517,839 increase
- Rubbish and Recycling – 11.8% or \$313,116 increase
- Employee Benefits – 7% or \$1,386,107 increase

*Salary reserve increase due to ongoing contract negotiations with eight contracts set to expire on June 30, 2024.

PROPOSED PERSONNEL CHANGES

As part of the budget process each year, all requests for additional personnel are carefully reviewed and only those deemed essential are recommended for addition. Due to budgetary pressures in FY25, we are not adding any positions in Town departments, while on the School side the recommended budget will result in a reduction of School Department personnel. Although there are no added positions in the Town Manager's recommended budget, there were several requests that should be considered in the future. Namely, those positions would include:

- Three (3) additional police officers;
- One (1) new crime analyst position in the Police Department;
- Four (4) additional firefighters; and
- One (1) landscaping position in the Facilities Department.

OTHER BUDGET ITEMS OF NOTE

- This budget fully funds the Dedham Retirement Board's required annual contribution while also allocating \$500,000 toward Other Post-Employment Benefits (OPEB). This addresses the Town's financial policies which direct us to fully fund the agreed payment schedules for the Town's pension and OPEB obligations.
- The FY2025 budget reflects a 10% increase in the Town Clerk's Office to fund operations for the 2024 election.

REVENUES

As of the FY2025 Governor's Local Aid Proposal, state aid is projected to increase 23.13%, due to an increase in both Chapter 70 Education Aid and Unrestricted General Government Aid. We are projecting a slight increase in local receipts as we review and amend Town departmental fees. The changes are not reflected in the initial budget presentation as this effort is still ongoing. Revenues from the Robin Reyes Capital Stabilization Fund will remain stable for FY2025 and will offset 44% of the debt service attributable to major construction projects.

PROPERTY TAX LEVY/UNUSED LEVY CAPACITY

The FY2025 property tax levy represents approximately 80% of all general fund revenues. The FY2025 property tax levy is \$115,062,024, an increase of \$5,413,695 or 4.94% over the FY2024 tax levy. This compares to the \$7,935,665 or 7.80% FY2024 increase over the FY2023 levy. Keeping with recent trends, the FY2025 budget assumes new growth revenue of approximately \$1,100,000.

The tax levy limit is calculated by increasing the FY2024 levy limit, exclusive of debt exclusions, by 2.5% and then adding a component for new growth. New growth is a function of the additional value generated by construction during the preceding year. The additional tax dollar amount for new growth is determined by the value on the January 1 assessment date and is then multiplied by the applicable FY2024 tax rate. The difference between the projected FY2025 property tax levy and the tax levy limit, otherwise known as levy capacity, in FY2025 is \$2,939,517.

The tax levy limit is calculated by increasing the FY2024 levy limit, exclusive of debt exclusions, by 2.5% and then adding a component for new growth. New growth is a function of the additional value generated by construction during the preceding year. The additional tax dollar amount for new growth is determined by the value on the January 1 assessment date and is then multiplied by the applicable FY2024 tax rate. The difference between the projected FY2025 property tax levy and the tax levy limit, otherwise known as levy capacity, in FY2025 is \$2,939,517.

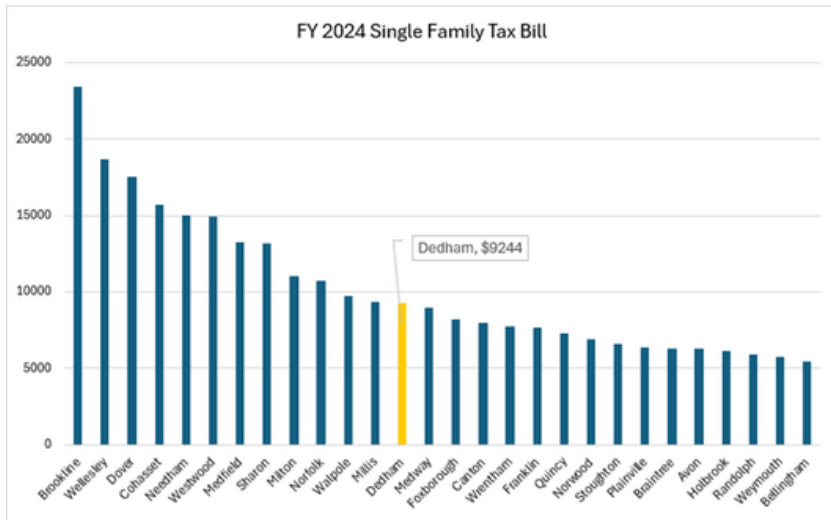
It is clear from the LRFF, benchmarking study, and the downward trend in unused levy capacity that the Town's budget is not sustainable in its current form. Unless actions are taken in the next year to make structural changes such as those identified above, the Town's excess levy capacity will be exhausted with next year's (FY26) budget and we will be required to reduce expenditures by at least \$1,500,000, thus reducing the level of service that our residents have come to expect.

TAX LEVY HISTORY

	FY2021	FY2022	FY2023	FY2024	FY2025 Adopted
PROPERTY TAXES					
Prior Year Levy Limit	\$ 96,531,276	\$100,171,350	\$104,010,191	\$107,928,689	\$112,366,347
2.5% Increase	\$2,413,282	\$2,504,284	\$2,600,255	\$2,698,217	\$2,809,159
New Growth	\$1,226,792	\$1,334,557	\$1,318,243	\$1,739,441	\$1,100,000
Subtotal	\$100,171,350	\$104,010,191	\$107,928,689	\$112,366,347	\$116,275,506
Debt Exclusion	\$2,447,975	\$2,368,872	\$1,939,156	\$1,757,343	\$1,726,035
Current Year Levy Limit	\$102,619,325	\$106,379,063	\$109,867,845	\$114,123,690	\$118,001,541
Levy Capacity (Unused)	\$(9,265,736)	\$(9,280,690)	\$(8,155,181)	\$(4,475,361)	\$(2,939,517)
PROPERTY TAX LEVY	\$93,353,589	\$97,098,373	\$101,712,664	\$109,648,329	\$115,062,024
Actual levy increase	\$3,516,663	\$3,744,784	\$4,614,291	\$7,935,665	\$5,413,695

AVERAGE SINGLE FAMILY HOME TAX BILL

The average single-family home (ASFH) property tax bill for FY2024 in the Town of Dedham was \$9,244. The ASFH tax bill for all communities in Norfolk County for FY2024 was \$10,195. Based on the most current data from the Department of Revenue, Dedham's ASFH property tax bill remains in the middle of communities in Norfolk County, ranked 13th highest out of 28 communities.



Thank you, and I look forward to working with the Select Board, Finance and Warrant Committee and Town Meeting Members this year and in the years to come to continue building a sustainable financial plan for the future of Dedham.

Sincerely,

Leon I. Goodwin III
Town Manager

SUMMARY OF CHANGES FROM TOWN MANAGER RECOMMENDED BUDGET TO ADOPTED BUDGET

The Town Manager's Recommended Budget was presented to the Select Board on February 29, 2024. The Finance and Warrant Committee began budget hearings on March 9, 2024, and held public meetings from March through May to create a recommended budget for Town Meeting. The Finance and Warrant Committee recommended budget included the following reductions:

Finance and Warrant Committee Operating Budget Reductions			
Department	Line/Item	Reduction Amount	Notes
Employee Benefits	OPEB Contribution	\$ (250,000)	Impact to bond rating
IT	Software and Systems	\$ (19,300)	Engagement HQ will be grant funded
Public Works	Summer Temp Workers	\$ (97,440)	Reduction in Summer work
Debt Service	Debt Service Reduction	\$ (75,000)	Actual versus estimated
Public Works	Vehicle Rental	\$ (9,079)	Reduction in Summer work
Police	Wildlife Removal	\$ (4,000)	Reduced need for service
IT	Operating Capital	\$ (11,600)	Reduced original request
Finance	Tax and Treasury Clerk	\$ (49,575)	Currently vacant
Facilities	Town Custodian - Rover	\$ (68,163)	Currently vacant
PZNR	Senior Planner	\$ -	Currently vacant
DPW	SMEO	\$ (73,362)	Currently vacant
DPW	Foreman	\$ (82,437)	Currently vacant
Youth Commission	Youth Commission Admin	\$ (47,140)	Currently vacant. Added funding for 19 hour/week position
Library	Program Librarian	\$ (66,001)	Currently vacant
Employee Benefits	Health Insurance	\$ (144,000)	Benefits for 6 vacant positions
Facilities	Utilities	\$ (20,000)	May result in Line Item Transfer
Fire	Vehicle Fuel	\$ (10,000)	May result in Line Item Transfer
Public Works	Street lighting	\$ (10,000)	May result in Line Item Transfer
Facilities	Operating Capital	\$ (45,000)	Defer one vehicle
	Total	\$ (1,082,097)	

SECTION 1: BUDGET OVERVIEW

Finance and Warrant Committee Capital Budget Reductions			
Department	Line/Item	Reduction Amount	Notes
Facilities	Facilities Assessment	\$ (200,000)	Will not impact operating budget. Differs from CEC recommendation
Facilities	PZNR Counter	\$ (100,000)	Will not impact operating budget. Differs from CEC recommendation
Public Works	Columbarium Design	\$ (100,000)	Will not impact operating budget. Differs from CEC recommendation
Public Works	F550 and Sander	\$ (240,000)	Will not impact operating budget. Differs from CEC recommendation
Fire	Thermal Imaging Cameras*	\$ (22,000)*	Defer two cameras. Will not impact operating budget. Differs from CEC recommendation
	Total	\$ (662,000)	

*Two Thermal Imaging Cameras, totaling \$22,000, were funded by an amendment on the floor of Spring Town Meeting, reversing this recommended reduction.

BUDGET PROCESS AND TIMELINE

AUG	Select Board votes to set date for Fall Annual Town Meeting and when to close the warrant. Finance Director calls for capital expenditure requests from each Town Department and the School Department.
SEP	Warrant closes for Fall Annual Town Meeting. FWC public meetings begin to review line item transfers and capital requests from each Department.
OCT	FWC public meetings continue. Committee deliberates to take votes on the budget for the final Warrant Book for Fall Annual Town Meeting. The Capital Expenditures Committee begins to review capital budget requests.
NOV	Board of Assessors hold Tax Classification Hearing with the Select Board to present the town-wide valuation. Select Board votes to classify the tax rate and the shift between residential and property taxes. Fall Annual Town Meeting is held and Town Meeting Representatives debate and vote on warrant articles that appropriate funds for the operating budget and capital expenditures budget. A Warrant Review meeting is held one week prior to Town Meeting to answer questions.
DEC	Department Heads and Superintendent prepare and submit their operating budget requests to the Finance Department and Town Manager for review.
JAN	Select Board votes to set date for Spring Annual Town Meeting and when to close the warrant.
FEB	Town Manager presents budget to Select Board and to the FWC. Warrant closes for Spring Annual Town Meeting. School Committee votes on proposed budget.
MAR	FWC hold public hearings to review all line items within the proposed budgets (operating and capital expenditures).
APR	FWC public hearings continue. The Committee deliberates to take votes on the budget to be included in the final Warrant Book for Spring Annual Town Meeting.
MAY	Town Meeting Representatives debate and vote on warrant articles that appropriate funds for the operating budget and capital expenditures budget at Spring Town Meeting. A Warrant Review meeting is held one week prior to Town Meeting to answer questions. Town Meeting is the final approval on the annual Town budget.
JUN-JUL	Close out fiscal year. The new fiscal year begins on July 1.

LONG-RANGE FINANCIAL FORECAST

A Long Range Financial Forecast (LRFF) helps take a holistic view of the Town's finances, anticipate and prepare for any future budgetary challenges, and analyze the financial implications of proposed projects requiring long-term debt or labor negotiations. The LRFF is a tool to analyze how a change in revenue or expenditure will affect the Town's five-year financial outlook.

The LRFF uses data from Town budgets, actual expenditures, and actual receipts to future revenues and expenditures. Many factors in the forecast are updated multiple times a year as the Town receives updated information. Therefore, the summary table presented in this section represents a snapshot in time from when the FY25 operating budget was adopted.

REVENUE TRENDS AND FORECAST

The revenue forecast in the LRFF uses historical data from actual revenue collection to project forward into future years. As part of best practices for public budgeting, revenues are projected conservatively to avoid shortfalls in the operating budget. Any revenues over budgeted will be certified as free cash for use in the following fiscal year.

Key assumptions for revenues are:

- For the purposes of the tax levy, certified new growth is calculated using a historical, five-year average of residential, commercial, and personal property.
- Chapter 70 state aid, unrestricted state aid, and local receipts are projected using conservative estimates, based on historical year over year data.
- To reduce one-time funding for recurring expenses, free cash to support general operations is set to decline in future years.

EXPENDITURE TRENDS AND FORECAST

Similar to revenue forecasting, the Town's LRFF uses current budgetary data, combined with personnel contract increases, expected levels of inflation, and other factors to forecast future years' expenditures. The Massachusetts Department of Revenue's Division of Local Services notes that "a forecast will often show a gap between proposed expenses and available revenues that must be resolved during the annual budget process." Dedham's budget process, which includes Town staff, boards, committees, and Town Meeting, will resolve any gaps and produce a balanced budget every year.

Key assumptions for expenditures are:

- Salaries and wages are projected to increase each year based on the percentages included in each Collective Bargaining Agreement.
- The Town's contribution to Other Postemployment Benefits (OPEB) is set to increase by \$250,000 per year.
- Long-term capital investment is projected using the Town's 5 Year Capital Improvement Plan. More detail on this is included in the Capital Improvements section of this document.

Since the LRFF is a flexible tool, the summary sheet on the following page is presented as a snapshot in time. When factors change, such as revenue estimates, final State Aid amounts, and employee benefit projections, the LRFF summary sheet will change accordingly.

SECTION 1: BUDGET OVERVIEW

REVENUES	ADOPTED	FORECAST				
	FY2025	FY2026	FY2027	FY2028	FY2029	
Property Tax Levy	\$115,062,024	\$119,733,162	\$125,276,794	\$129,328,756	\$133,710,399	
State Aid	\$14,124,822	\$14,262,478	\$14,401,510	\$14,541,933	\$14,683,760	
Local Receipts	\$7,379,784	\$7,434,964	\$7,490,913	\$7,547,645	\$7,605,175	
Major Capital Stabilization	\$2,503,689	\$2,503,689	\$2,503,689	\$2,503,689	\$2,503,689	
Other Available Funds	\$5,383,922	\$2,972,922	\$2,822,922	\$2,922,922	\$2,672,922	
Enterprise Funds	\$12,607,367	\$12,814,091	\$12,814,091	\$12,814,091	\$12,814,091	
Total Revenues	\$157,061,608	\$159,721,306	\$165,309,920	\$169,659,037	\$173,990,037	
APPROPRIATIONS	General Government	\$8,923,100	\$9,155,179	\$9,380,428	\$9,613,946	\$9,856,086
	Public Safety	\$17,263,771	\$18,389,098	\$19,592,366	\$20,151,867	\$20,727,871
	Education	\$60,871,197	\$63,528,030	\$66,611,238	\$69,845,945	\$73,239,629
	Public Works	\$8,217,465	\$8,400,056	\$8,536,775	\$8,676,443	\$8,819,137
	Facilities	\$2,954,906	\$3,013,448	\$3,073,880	\$3,136,280	\$3,200,729
	Human Services	\$1,489,568	\$1,539,405	\$1,599,756	\$1,662,733	\$1,728,455
	Culture & Recreation	\$2,934,035	\$3,042,628	\$3,155,872	\$3,273,976	\$3,397,156
	Debt Service	\$13,671,884	\$13,098,287	\$13,098,207	\$12,685,052	\$11,901,464
	Employee Benefits	\$20,823,770	\$23,023,261	\$24,658,685	\$25,967,292	\$27,173,339
	Total General Fund	\$137,149,697	\$143,189,391	\$149,707,207	\$155,013,536	\$160,043,867
	Enterprise Funds	\$12,607,367	\$12,814,091	\$12,814,091	\$12,814,091	\$12,814,091
	Local Tax and Free Cash for Reserves, OPEB, Capital	\$2,671,000	\$800,000	\$900,000	\$1,000,000	\$1,000,000
	New Capital	\$ -	\$457,120	\$1,108,025	\$1,696,575	\$1,981,700
	Overlay Reserve ^N	\$804,183	\$804,183	\$804,183	\$804,183	\$804,183
State and County Assessments ^N	\$3,829,361	\$4,004,802	\$4,171,255	\$4,345,850	\$4,507,734	
Total Appropriations	\$157,061,608	\$162,069,587	\$169,504,762	\$175,674,235	\$181,151,575	

^N: Non-Appropriated Expenses

Note: The Town's Long Range Financial Forecast summary page as of July 2024.

This page is intentionally left blank.



SECTION 2: REVENUES AND EXPENDITURES

REVENUE SOURCE DESCRIPTIONS

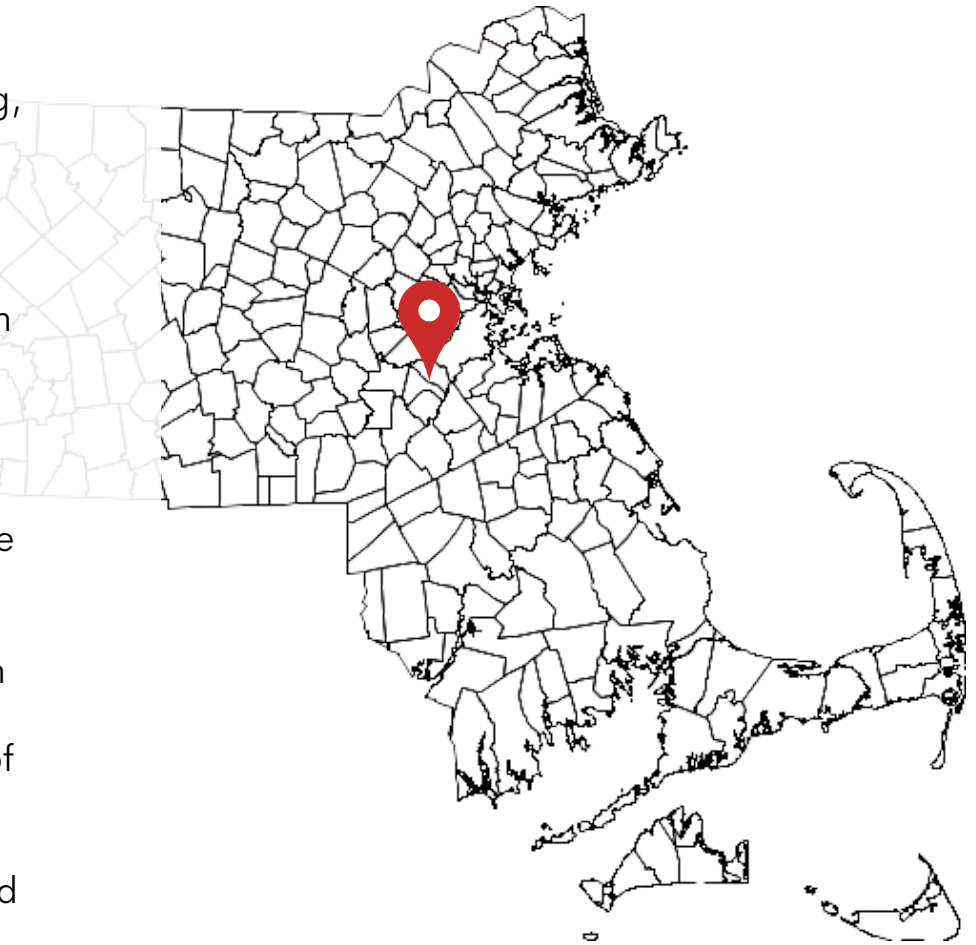
The Town receives revenue from state aid, property taxes, local receipts, and enterprise funds. The Town also uses certified free cash from the previous fiscal year to fund both the operating budget and capital budget.

REVENUE SUMMARY		FY2023 Actual	FY2024 Approved	FY2025 Approved	% Change
SOURCES	State Aid	11,015,311	\$11,471,548	\$14,124,822	23.13%
	Local Receipts for Operations	8,053,207	\$7,740,000	\$7,379,784	-4.65%
	Free Cash (for All Uses)	\$2,180,003	\$2,938,349	\$4,161,000	41.61%
	Major Cap Stabil for Debt Service	\$4,586,682	\$1,849,283	\$2,503,689	35.39%
	Enterprise Funds Indirects	\$905,849	\$1,805,607	\$1,222,922	-32.27%
	Other Available Funds	\$1,000,000	\$1,000,000		100.00%
	Tax Levy	\$101,712,664	\$109,648,329	\$115,062,024	4.94%
	Total General Fund Revenues	\$129,453,716	\$136,453,116	\$144,454,241	5.86%

STATE AID

The Commonwealth of Massachusetts provides state aid, made up of both formula funding and reimbursements for specific programs. Funding for education, otherwise known as Chapter 70 funding, and unrestricted aid make up the majority of State aid. The State budget process begins in the Fall of each year with agency requests, budget hearings, and public testimonies. The Governor submits a budget on the fourth Wednesday of January, which includes a proposal for local aid and education funding. Each Spring, the State House of Representatives and Senate each hold committee hearings and pass a budget bill. The Governor signs, vetoes, or vetoes part of the budget, and the House and Senate then have a final opportunity to override the Governor's veto of particular items. This timeline runs on a parallel timeline to the Town of Dedham's budget process, meaning that the Town must prepare a budget based on estimates of State aid.

The following table provides a summary of State aid by type, which is provided by the Massachusetts Department of Revenue annually.



FY2025 PRELIMINARY CHERRY SHEET ESTIMATED RECEIPTS FOR DEDHAM

Estimated Receipts | Estimated Assessments & Charges

PROGRAM	FY2024 Cherry Sheet Estimate	FY2025 Governor's Local Aid Proposal	FY2025 House Budget	FY2025 Senate Budget	FY2025 Conference Committee
Education Receipts:					
Chapter 70	6,992,697	9,739,000	9,739,513	9,739,513	9,739,513
School Transportation	0	0	0	0	0
Charter Tuition Reimbursement	56,167	148,594	247,940	247,940	247,940
Smart Growth School Reimbursement	0	0	0	0	0
Offset Receipts:					
School Choice Receiving Tuition	0	0	0	0	0
Sub-Total, All Education Items:	7,048,864	9,887,594	9,987,453	9,987,453	9,987,453
General Government:					
Unrestricted Gen Gov't Aid	3,909,311	4,026,590	3,948,404	4,026,590	4,026,590
Local Share of Racing Taxes	0	0	0	0	0
Regional Public Libraries	0	0	0	0	0
Veterans Benefits	39,312	21,447	21,447	21,447	21,447
Exemp: VBS and Elderly	0	135,008	135,008	135,008	159,569
State Owned Land	0	0	0	0	0
Offset Receipts:					
Public Libraries	56,851	54,183	54,183	54,183	61,470
Sub-Total, All General Government:	4,005,474	4,237,228	4,159,042	4,237,228	4,269,076
Total Estimated Receipts:	11,054,338	14,124,822	14,146,495	14,224,681	14,256,529

Table Source: <https://dls.gateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=CherrySheets.CSbyProgMunis.MuniBudgEst>

TAX LEVY

The tax levy is the total amount raised through property taxes, which is the largest source of revenue for the Town of Dedham.

The Select Board sets two tax rates every year: one for residential properties and one for commercial and industrial properties.

Massachusetts General Law dictates that the tax levy can only increase 2.5% each year, with the addition of new growth and debt exclusions. A Tax Levy History table is shown on page 9.

Dedham's FY24 Average Single Family Tax Bill was \$9,244.

The map on the following page shows each of the 351 Massachusetts cities and towns tax bill for FY24. This map is available in an interactive format on the Massachusetts [Division of Local Services website](#).



Massachusetts FY2024 Average Single-Family Tax Bill

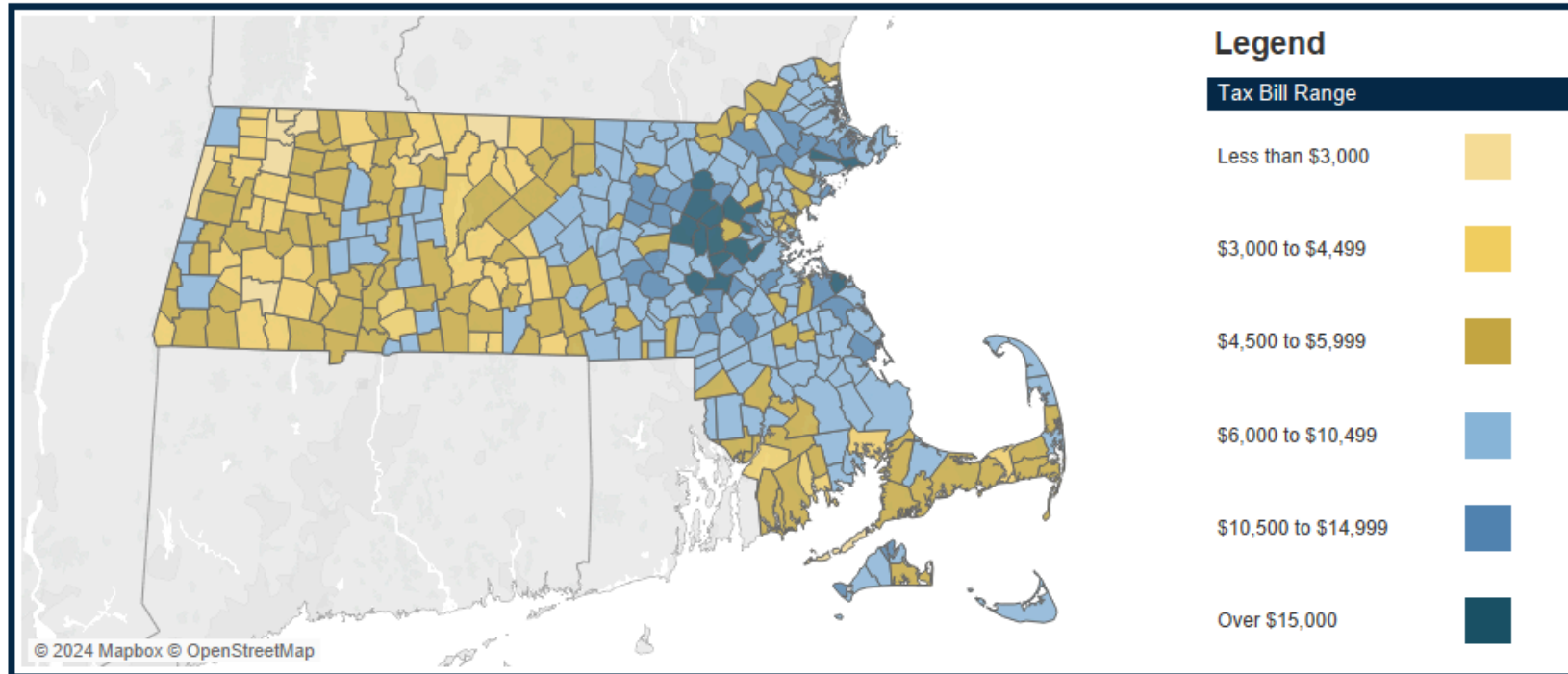


Municipality
No items highlighted

State Average Single-Family Tax Bill	State Average Single-Family Value	State Number of Single-Family Parcels	Number of Cities & Towns Included
\$7,399	\$665,227	1,439,997	351



351
Report



Map Source: <https://www.mass.gov/info-details/massachusetts-average-single-family-tax#fy2024->

HISTORICAL AVERAGE TAXES

The table to the right shows the average tax bill for the last 10 years in Dedham, and the the tax bill as a percentage of income per capita. This data is published annually on the Division of Local Services website for the [Department of Revenue Municipal Financial Dashboard](#).

YEAR	AVERAGE TAX BILL	AVERAGE TAX BILL AS A % OF INCOME
2024	\$9,244	13.53%
2023	\$8,581	14.10%
2022	\$7,980	13.13%
2021	\$7,520	11.53%
2020	\$7,418	13.45%
2019	\$7,074	13.18%
2018	\$6,894	13.63%
2017	\$6,621	14.62%
2016	\$6,509	14.72%
2015	\$6,375	14.79%

LOCAL RECEIPTS

The Town of Dedham receives local receipts from local taxes and fees, including the motor vehicle excise tax, departmental fees, rentals, licenses and permits, and other sources. The Town projects the next year's local receipts using the previous year's actual receipts and a five-year average to account for year over year variances.

The following table shows a summary of the Town's local receipts:

Local Receipts	FY2023 Approved	FY2024 Approved	FY2025 Approved	% Change
Motor Vehicle Excise	\$ 3,937,937	\$ 4,025,000	\$ 3,808,000	-5%
Penalty & Interest On Taxes	\$ 522,486	\$ 450,000	\$ 450,000	0%
Payment In Lieu of Taxes	\$ 105,833	\$ 35,000	\$ 35,000	0%
Fees	\$ 299,838	\$ 290,000	\$ 362,000	25%
Rentals	\$ 380,965	\$ 370,000	\$ 180,000	-51%
Departmental-Cemeteries	\$ 71,351	\$ 70,000	\$ 65,000	-7%
Departmental-Other	\$ 615,000	\$ 500,000	\$ 589,000	18%
Licenses & Permits	\$ 1,294,482	\$ 1,250,000	\$ 1,250,784	0%
Fines & Forfeits	\$ 143,498	\$ 125,000	\$ 90,000	-28%
Investment Income	\$ 469,693	\$ 250,000	\$ 275,000	10%
Medicaid Reimbursement	\$ 290,000	\$ 275,000	\$ 275,000	0%
All Other Misc	\$ 152,535	\$ 100,000	\$ -	-100%
Total Local Receipts	\$ 8,283,617	\$ 7,740,000	\$ 7,379,784	-5%

ENTERPRISE FUND REVENUES

Enterprise Fund revenues come from the Utility Enterprise Fund service fees, which includes Sewer Fees and Stormwater Fees. These revenues are used to finance operations of providing sewer services and stormwater management services to town residents.

Utility Enterprise Summary	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Adopted
Revenues				
Sewer Receipts	\$7,289,499	\$7,421,576	\$8,714,570	\$8,714,570
Stormwater Receipts	-	-	\$4,113,912	\$3,892,797
All other revenues or penalties	-	\$251,901	-	-
Retained Earnings	-	\$48,060	-	-
Total Revenues	\$7,289,499	\$7,721,536	\$12,828,482	\$12,607,367
Personal Services	\$96,589	\$117,380	\$256,778	\$249,190
MWRA Assessment	\$6,076,744	\$6,153,063	\$6,487,689	\$6,360,670
Purchased Services-MS4 Permitting	-	-	\$3,966,690	\$1,700,000
Purchase Services - Other	\$183,421	\$203,793	\$61,718	\$468,956
I/I Maintenance	\$116,741	-	\$250,000	\$250,000
Stormwater Operating Capital				\$2,355,630
Direct Operating	\$6,473,495	\$6,474,236	\$11,022,875	\$11,384,446
Indirect Expenditures	\$925,000	\$905,849	\$1,343,124	\$800,923
Capital Outlay (debt)	\$303,769	\$362,719	\$462,483	\$421,999
Indirect Expenditures	\$1,228,769	\$1,268,568	\$1,805,607	\$1,222,922
Total Enterprise Expenditures	\$7,702,264	\$7,742,804	\$12,828,482	\$12,607,368

FREE CASH

Free cash is created when departments spend less than their allocated budget or when the Town receives more revenue than projected. If the Town has uncollected property tax or other deficits, this amount is subtracted from free cash.

The Massachusetts Department of Revenue Division of Local Services (DLS) annually "certifies," or approves, the Town's calculation of free cash, which ensures that the Town has an accurate understanding of the amount available for allocation. The DLS recommends maintaining a free cash ratio of 3-5% of a municipality's annual budget.

Free cash is a non-recurring revenue source, and, per best practices in budgeting, should only be used for non-recurring expenses. Therefore, the Town's financial policies direct that free cash is used to fund one-time expenditures such as capital improvements, capital equipment, and unexpected or extraordinary expenses such as unbudgeted snow and ice removal expenses.

Fiscal Year	Certified Free Cash	Percentage of Budget
2020	\$6,027,596	5.27%
2021	\$4,376,828	3.77%
2022	\$5,928,690	5.04%
2023	\$9,122,206	7.43%
2024	\$7,185,616	5.58%

EXPENDITURE DESCRIPTIONS

The Town’s main expenditures are for Departmental budgets, which are shown in the table below in the Town and Schools lines. This table format is identical to how the budget is presented in the Sources & Uses table in the annual Spring Town Meeting Warrant. Other major categories of expenditures are employee benefits, debt service, operating capital, other charges, and other expenditures. A summary of each category is in the following pages.

	EXPENDITURE SUMMARY	FY2023 Actual	FY2024 Approved	FY2025 Approved	% Change
USES	Town	38,748,517	39,765,999	40,799,876	2.6%
	Schools	55,410,281	56,360,331	60,386,697	7.1%
	Employee Benefits	17,790,621	19,831,663	20,823,770	5.0%
	Debt Service	13,545,357	13,454,666	13,671,884	1.6%
	Operating Capital (Town and Schools)	332,095	445,260	1,073,400	141.1%
	Other Charges to be Raised	4,358,123	4,461,139	5,791,544	29.8%
	Other Expenditures	1,447,500	1,366,501	1,513,000	10.7%
	Total Uses	\$129,525,046	\$136,453,116	\$144,454,241	6.2%

EMPLOYEE BENEFITS

The employee benefits category is made up of Unemployment Insurance, Medicare Tax, Health Insurance, Other Post Employment Benefits (OPEB), Pensions, Life Insurance, and 111F Claims (public safety injured on duty claims).

DEBT SERVICE

The Town's debt service payment is the annual payment on bonded debt, which is used to finance large scale improvements to buildings and equipment that cost more than \$250,000. More details on the Town's debt and debt service can be found in the Capital Improvement Plan.

OPERATING CAPITAL

Operating capital is a subset of a department's budget, and is used to fund recurring purchases of capital items that cost at least \$10,000 and have a useful life of at least three years. Examples include department vehicles, recurring repairs to buildings, or recurring replacements to technology.

OTHER CHARGES

The category of other charges includes state charges and offsets, which are described on the following page, the abatement overlay, and any other deficits to be raised. The Town's abatement overlay is determined by the Board of Assessors and is used to fund abatements and exemptions of personal property taxes.

OTHER EXPENDITURES

The category of other expenditures includes free cash for capital purchases, the transfer to general stabilization fund, the snow and ice deficit, and any other articles funded by Town Meeting.

SUMMARY OF STATE CHARGES AND OFFSETS

The Town’s operating budget is allocated by Town Meeting every Spring, but there are other expenses mandated by the Commonwealth that the Town must fund.

State charges and Cherry Sheet offsets are mandated expenses, determined by the Massachusetts Department of Revenue.

An itemized list of charges appears on the following page.

STATE CHARGES AND OFFSETS	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Approved
State Charges	3,690,042	3,558,992	3,654,288	3,829,361
Cherry Sheet Offsets	36,888	49,131	56,851	54,183

FY2025 PRELIMINARY CHERRY SHEET ESTIMATED ASSESSMENTS AND CHARGES FOR THE TOWN OF DEDHAM

PROGRAM	FY2024 Cherry Sheet Estimate	FY2025 Governor's Local Aid Proposal	FY2025 House Budget	FY2025 Senate Budget	FY2025 Conference Committee
County Assessments:					
County Tax	249,955	256,820	256,820	256,820	256,820
Suffolk County Retirement	0	0	0	0	0
Sub-Total, County Assessments:	249,955	256,820	256,820	256,820	256,820
State Assessments and Charges:					
Retired Employees Health Insurance	0	0	0	0	0
Retired Teachers Health Insurance	1,619,851	1,771,257	1,771,257	1,771,257	1,771,257
Mosquito Control Projects	86,729	88,702	88,717	86,530	88,681
Air Pollution Districts	10,113	10,365	10,321	10,321	10,321
Metropolitan Area Planning Council	14,284	14,641	14,504	14,504	14,504
Old Colony Planning Council	0	0	0	0	0
RMV Non-Renewal Surcharge	28,320	27,040	27,040	27,040	27,040
Sub-Total, State Assessments:	1,759,297	1,912,005	1,911,839	1,909,652	1,911,803
Transportation Authorities:					
MBTA	612,157	622,960	622,960	622,960	622,960
Boston Metro. Transit District	0	0	0	0	0
Regional Transit	0	0	0	0	0
Sub-Total, Transp Authorities:	612,157	622,960	622,960	622,960	622,960
Annual Charges Against Receipts:					
Multi-Year Repayment Program	0	0	0	0	0
Special Education	14,619	13,735	13,735	13,911	13,911
Sub-Total, Annual Charges:	14,619	13,735	13,735	13,911	13,911
Tuition Assessments:					
School Choice Sending Tuition	99,651	91,478	92,518	92,518	99,302
Charter School Sending Tuition	788,852	932,363	1,032,248	1,032,248	1,032,248
Sub-Total, Tuition Assessments:	888,503	1,023,841	1,124,766	1,124,766	1,131,550
Total All Estimated Charges:	3,524,531	3,829,361	3,930,120	3,928,109	3,937,044



SECTION 3: DEPARTMENTAL BUDGETS

Department Heads submit their proposed budget in January to the Town Manager's Office. This budget includes multiple layers:

1. "Level service" funding, or, how much it will cost to maintain the same level of service as the prior fiscal year. Due to fluctuating costs and changing requirements from the state and federal governments, a "level service" budget is not always the same dollar amount as the prior fiscal year. Personnel costs and Cost of Living Adjustments affect Departmental Budgets as well.
2. "New Initiative" funding, which includes any new initiatives the Department would like to pursue.

Along with their budget request, Department Heads submit the prior fiscal year's accomplishments and the next fiscal year's goals.

Departmental Budgets:

- Assessors Office
- Building Department
- Council on Aging
- Dedham Public Library
- Department of Public Works (DPW)
- Endicott Estate
- Engineering Department
- Facilities and Maintenance
- Finance Department
- Fire Department
- Health Department
- Human Resources
- Parks and Recreation Department
- Planning, Zoning, and Natural Resources
- Police Department
- Town Clerk
- Town Manager
- Veterans Services
- Youth Commission

ASSESSORS OFFICE

Department Head: Kevin Doyle, Director of Assessing

DEPARTMENT SERVICES:

- The primary responsibility of the Assessing Office is to determine the “full and fair cash value” of real and personal property within the Town of Dedham for the purposes of levying the property tax as of January 1st each year.
- Other responsibilities include:
 - Administer motor vehicle excise, exemption and abatement programs.
 - Address concerns of the public by exhibiting the highest level of competence and professionalism while complying with the regulations established by the Department of Revenue and in accordance with the laws of the Commonwealth of Massachusetts.
- Work with the Board of Assessors, an elected Board that oversees the annual valuation of real estate and personal property within Dedham for taxation purposes.

FY24 ACCOMPLISHMENTS:

- Processed:
 - 9,400+ quarterly real estate and personal property tax bills and 25,000+ excise tax bills generating almost \$110 million for tax levy (about 73% of Town Budget).
 - 240+ exemptions providing over \$430,000 in property tax relief through Property Tax Exemptions for blind, widow, elderly, veterans, etc.
- Provided:
 - Over \$11,000 in property tax relief for almost 30 residents through Tax Aid Fund.
 - Property tax relief to 19 residents in Senior and Veterans Tax Work Off Program totaling over \$18,000.
 - Full property tax exemptions for 17 residents who are surviving spouses of military personnel who died from injury or illness sustained or contracted during active duty service
 - Funds are 100% reimbursed by State.
 - Very high level of service to taxpayers while fully explaining tax assessments and tax bills to residents during these difficult economic and financial times.
- Prepared and presented detailed reports to Town Manager, Select Board, Finance & Warrant Committee, Council on Aging, and others about property taxes and history in Dedham, including comparisons in Norfolk County.

ASSESSORS OFFICE

Department Head: Kevin Doyle, Director of Assessing

FY25 GOALS:

- Continue to provide a high level of service while handling taxpayer questions.
- Continue to present detailed information regarding property taxes and help taxpayers understand their assessments and tax bills.
- Continue to educate taxpayers, Town employees, and elected officials on property taxes and how they relate to the Town Budget.
- Find more alternatives to provide additional tax relief to seniors to help reduce their taxes and keep them in their home.

ASSESSORS OFFICE

Department Head: Kevin Doyle, Director of Assessing

Assessors Office	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted
Personal Services	349,082	388,937	406,360	419,615
Purchase of Service	42,800	42,739	46,750	48,250
Supplies & Materials			500	500
Other Charges & Expenses	2,303	1,837	3,500	3,500
TOTAL	394,185	433,512	457,110	471,865

BUILDING DEPARTMENT

Department Head: Kenneth Cimeno, Building Commissioner

DEPARTMENT SERVICES:

- Our mission is to serve the residents, business owners and property owners by providing and promoting public safety inspections and zoning enforcement to improve the quality of life in a fair, transparent and equitable manner and working to coordinate and support all parties in the permitting and inspection process.
- Responsibilities include:
 - Ensuring construction, renovation, and repairs of buildings meet Town and State codes for the health, safety, and welfare of inhabitants.
 - Issuing all building, electrical, plumbing and gas-fitting permits.
 - Conducting inspections and issuing certificates of occupancy.
- Building Commissioner works with the Commission on Disability to advocate for and improve access for persons with disabilities in commercial and public buildings, playgrounds, and schools. The Commission on Disability also raises awareness of disability issues among the entire community.

FY24 ACCOMPLISHMENTS:

- Reviewed and Issued:
 - Building, plumbing, electrical, mechanical, sign, tent, trench, sheet metal, and gas-fitting permits.
 - Performed inspections in conjunction with those permits.
 - Certificate of Inspections and performed public safety inspections for Places of Assembly, Churches, Schools Restaurants, Health clubs, Theaters, Daycare Centers and Multi-Family Dwellings.
- Fulfilled public records requests
- Investigated Building Code, Zoning, and Town Bylaw complaints related to buildings, structures, and uses throughout Dedham.
- Provided outreach and support to residents, business owners, property owners, and prospective property owners on proposed new uses and changes to properties in Dedham.
- Implemented OpenGov permitting software to provide for online permitting.

FY25 GOALS:

- Continue to improve use of OpenGov permitting software.
- Formulate transition of paper archive of records to digital format.
- Improve information on Building Department website to assist permit applicants.
- Improve coordination with other permitting, inspection, and licensing departments.

BUILDING DEPARTMENT

Department Head: Kenneth Cimeno, Building Commissioner

Building Department	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted
Personal Services	546,459	558,891	581,487	593,131
Purchase of Service	6,150	16,428		
Supplies & Materials	675		1,500	2,000
Other Charges & Expenses	375	933	1,500	1,500
TOTAL	553,659	576,252	584,487	596,631

COUNCIL ON AGING (COA)

Department Head: Courtney Daly, Director

DEPARTMENT SERVICES:

- The mission of the Council on Aging (COA) is to serve the citizens of Dedham aged 55 and over as follows:
 - Assess and respond to their needs, issues, interests, and preferences.
 - Design and implement programs and services that promote independence, well-being, safety, and dignity.
 - Provide information and referrals about available resources and assist seniors to benefit from such resources.
 - Educate the community at large about the issues unique to older adults.
- Provide transportation to Dedham seniors and residents with disabilities to:
 - local medical appointments;
 - local grocery shopping;
 - local errands; and
 - local food pantry.
- Council on Aging Advisory Board is an appointed board comprised of up to 15 members to address the concerns and meet the needs of aging residents.

FY24 ACCOMPLISHMENTS:

- Nearly doubled the number of seniors coming into the Senior Center.
 - Significant increase is a testament to the Department's ongoing efforts to engage with the community and provide services and programs they want and need.
- Successfully secured five grants.
- Continue to strengthen partnerships and increase collaborations with other Town departments and community organizations.

FY25 GOALS:

- Consistently increase daily participation numbers.
- Enhance and maximize our transportation services.
- Broaden our communication efforts across the Town, ensuring that the community is well-informed about the myriad benefits offered by the Senior Center.

COUNCIL ON AGING (COA)

Department Head: Courtney Daly, Director

Council on Aging	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted
Personal Services	309,769	353,123	324,171	333,894
Purchase of Service	14,983	12,933	30,000	30,000
Supplies & Materials	18,407	22,954	36,500	38,500
Other Charges & Expenses	2,251	3,000	4,500	4,500
TOTAL	345,409	392,010	395,171	406,894

DEDHAM PUBLIC LIBRARY

Department Head: Amber Moroney, Library Director

DEPARTMENT SERVICES:

- As the heart of the community, the Dedham Public Library fosters an inclusive and inviting environment, supports lifelong reading, learning, and cultural enhancement, and provides innovative programs and services to meet the needs of the Dedham community.
- The Dedham Public Library Values:
 - Inclusion and Access
 - Intellectual Freedom
 - Lifelong Learning
 - Innovation
 - Respect and Integrity
 - Excellence
- Operates two locations in Dedham:
 - Main Library: 43 Church Street
 - Endicott Branch: 257 Mt. Vernon Street
- Library Director manages and supervises the libraries, staff, and daily operations.
- Board of Library Trustees is a five-member elected board which serves as the chief policy making entity for the Library.

FY24 ACCOMPLISHMENTS:

- Offered 723 **programs** with an attendance of **16,878**.
 - In FY24, physical circulation dropped 2.1%, but the circulation of digital material increased by 11%, creating an increase of 4.6% for total circulation.
- We estimate* that so far this fiscal year, the Library has saved patrons approximately \$2.4 million with access to physical material, \$650,000 with digital material, and \$84,000 with programs. This fiscal year, the Library has provided at least \$3,123,610 in savings to its patrons.
- Hired the Ivy Group (Sept. 2023) to conduct a community needs assessment and prepare a building program which will be used to apply for the Massachusetts Public Library Construction Program (MPLCP) grant.
 - Launched community survey October to November 2023 with 550+ responses;
 - Focus groups and a community meeting were also held in November 2023 to seek input and feedback from the community.

*Applied an estimated average cost to our physical and digital material (\$15 and \$10 per item) and programs (\$5 per attendee).

DEDHAM PUBLIC LIBRARY

Department Head: Amber Moroney, Library Director

FY24 ACCOMPLISHMENTS (CONTINUED)

- Library was in the process of developing a marketing plan when survey results were released.
 - Using survey feedback, the Library increased the frequency of the newsletter from monthly to bi-weekly.
 - We will use this opportunity to promote library resources and services beyond programs.
 - Other changes that were implemented based on feedback from the survey include an increase in digital material and the addition of a speed read collection.
- Throughout FY24, staff attended a variety of in-person and online courses and meetings.
 - Four librarians attended a 12-week ALA Continuing Education and San Jose State University iSchool eCourse on serving adult populations;
 - Eight staff took a 5-week technology course focusing on library technologies and common tech problems librarians may encounter;
 - Youth librarians attended a "Mother Goose on the Loose" training to incorporate new elements to story times.

- Staff have also attended regular meetings through the Minuteman Library Network and other regional library organizations.

FY25 GOALS:

- Increase outreach opportunities to increase number of residents who are active library cardholders from 21% in FY24 to 25%.
- Provide patrons with an improved library experience, including additional wayfinding signs and diversify seating options, while also implementing ways to provide privacy during programs that are more sensitive in nature.
- Monitor new marketing plan (Jan. 2024) and update as needed.
- New genre email blasts and track for success (such as subscriptions, clicks, and use of library databases, museum passes, programs, and services).
- Increase newsletter subscribers by 20%.
- If awarded MPLCP grant (October 2024), begin planning and design phase in months following through December 2025.

DEDHAM PUBLIC LIBRARY

Department Head: Amber Moroney, Library
Director

Dedham Public Library	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted
Personal Services	1,006,555	1,136,414	1,244,361	1,199,814
Overtime	11,244	7,855	10,000	10,000
Purchase of Service	105,376	110,816	112,764	100,950
Supplies & Materials	228,486	233,706	267,951	267,944
Other Charges & Expenses	8,605	5,361	8,700	8,700
TOTAL	1,360,265	1,494,153	1,643,776	1,587,408

DEPARTMENT OF PUBLIC WORKS (DPW)

Department Head: Joseph Flanagan, Director

DEPARTMENT SERVICES:

- The Department of Public Works (DPW) is responsible for the maintenance and work on all public ways and sidewalks in the Town of Dedham.
- The DPW responsibilities also include:
 - Oversee recycling and solid waste disposal;
 - Development and implementation of the Pavement Management Program, including paving, line painting, and traffic markings;
 - Public shade trees and beautification projects;
 - Streetlights and traffic signal maintenance;
 - Sewer line flushing and pump station maintenance;
 - Stormwater catch basin cleaning;
 - Street opening permits;
 - Brookdale Cemetery and Historic Village Cemetery maintenance; and
 - Coordination with utility companies and other agencies performing work on Dedham roadways.

FY24 ACCOMPLISHMENTS:

- Completed fifteenth year of Pavement Management Program and increased pavement condition index to a score of 85 (started at 70).
- Successfully changed all streetlights to LED (light emitting diode).
- Installed more Rapid Reflective Flashing Beacon (RRFB) at the Town's busiest crosswalks and have plans to install more.
- Continued to use DPW staff and equipment to complete projects and work around Town to reduce overall costs and maximize approved budgets to provide more services to residents.

FY25 GOALS:

- Update Town's tree inventory.
- Plant more trees and improve our tree canopy.
- Educate the community of the importance of trees and the resources provided by a healthy tree canopy.
- Educate and work with Town and residents on our recycling program.
- Include composting and organic waste.
- Host Hazardous Waste Day in partnership with the Health Department.
- Research alternative curbside collection options for residents.
- Increase walkability for residents with sidewalk and ramp repairs.
- Continue stormwater repairs, and work to identify and resolve problem areas.

DEPARTMENT OF PUBLIC WORKS (DPW)

Department Head: Joseph Flanagan, Director

DPW	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted
Personal Services	1,746,542	1,851,023	2,032,254	1,807,963
Overtime	147,014	112,532	189,000	189,000
Purchase of Service	1,533,695*	1,340,640*	1,621,400	1,542,190
Supplies & Materials	323,442	352,260	397,000	397,000
Other Charges & Expenses	4,522	6,567	14,000	14,000
TOTAL	2,221,520	3,656,021	4,253,654	3,950,153

* Includes budget for cemeteries

ENDICOTT ESTATE

Department Head: Erin Perron, Director

DEPARTMENT SERVICES:

- The mission of the Endicott Estate is to promote, protect and preserve the historic heritage, character and architecture of the Estate by efficient management of community use and revenue generating events while striving to become financially strong and remain a constant reminder of the rich heritage and historic grandeur of the Town of Dedham.
- The Director of the Endicott Estate works with the Endicott Estate Commission to promote, protect and preserve the land and historic buildings on the Estate.

FY24 ACCOMPLISHMENTS:

- Hosted over 120 private, revenue generating events including, but not limited to weddings, private corporate meetings, movie filming, documentary filming, anniversary and birthday parties, celebrations of life, and other social and public events.
- The Endicott Estate was used to host to over 275 civic meetings and events including but not limited to Civic Pride, Police Department, youth soccer, girl scouts, book clubs, Council on Aging, Engineering Department, Dedham Junior Women's Club, Retired Men's Club, Ladies Senior Social, Dedham Art Association, Fairbanks Garden Club, Olde Colony Civil War, and many more.
- Endicott Estate roof was replaced, and the property was well maintained.

FY25 GOALS:

- Continued operations as a financially self-supporting property while respecting the on-going civic use and ensuring the Endicott Estate is being maintained and utilized most productively and effectively.

ENDICOTT ESTATE

Department Head: Erin Perron, Director

Endicott Estate	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted
Personal Services	148,371	175,714	184,096	188,409
Purchase of Service	13,753	13,260	21,650	21,350
Supplies & Materials	4,378	2,841	5,000	5,000
Other Charges & Expenses		59	1,900	1,900
TOTAL	166,502	191,874	212,646	216,659

ENGINEERING DEPARTMENT

Department Head: Jason Mammone, P.E.,
Director

DEPARTMENT SERVICES:

- Provides technical support regarding roads, bridges, sewers, and drainage.
- Reviews and inspects sewers, drainage structures, dams, roads, and bridges.
- Maintains Geographic Information Systems (GIS) data and produces online services and printed maps.

The Geographic Information Systems (GIS) Division of the Engineering Department maintains data and services related to geographic information for the Town of Dedham. Our goal is to make geographic information readily available in order to improve the efficiency of town services.

The Director of Engineering, Jason Mammone, sits on the Transportation Advisory Committee (TAC) as a non-voting member. TAC is responsible for reviewing Traffic Calming Request Forms to determine if they are eligible for potential traffic calming measures as based upon the requirement set forth in the adopted Traffic Calming Policy.

FY24 ACCOMPLISHMENTS:

- Completed Projects:
 - 2023 Inflow/Infiltration (I/I) Inspection Project and Rehabilitation Project
 - Newcourt Lane Inflow Source Removal
 - Washington Street Restriping
 - FY23 Municipal Vulnerability Preparedness (MVP) Program Action Grant
 - Greenodge Street Corridor Improvements Project
- Ongoing Projects, including but not limited to:
 - Inflow and Infiltration Project
 - Anthony Lane Inflow Removal
 - Transportation Improvement Project (TIP)
 - Sewer Fats, Oils, and Grease (FOG) Issues
 - NPDES Phase II MS4 Permit
 - Town Green Project
 - Condon Park Splash Pad
 - Lowder Street Neighborhood Traffic Study
 - Needham Street Lane Narrowing Study
 - Local Roads Safety Plan (LRSP)

FY25 GOALS:

- Continue to:
 - Remove I/I from Town's sewer system.
 - Identify locations throughout Town where stormwater BMPs can be installed to remove phosphorous (MS4 permit)
 - Develop public GIS applications
 - Apply for grants for the design/rehabilitation/replacement of aging right-of-way infrastructure

ENGINEERING DEPARTMENT

Department Head: Jason Mammone, P.E.,
Director

Engineering Department	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted
Personal Services	520,425	435,941	568,819	513,448
Purchase of Service	83,469	51,087	121,955	88,850
Supplies & Materials	3,859	4,666	16,950	16,950
Other Charges & Expenses	4,988	2,585	11,020	11,020
TOTAL	612,741	494,279	718,744	630,268

FACILITIES AND MAINTENANCE DEPARTMENT

Department Head: Matt Haffner, Director

DEPARTMENT SERVICES:

- Maintains and oversees repairs to all municipal and school buildings.
- Responsible for snow removal and landscaping at municipal and school building entrances only.
- Monitors energy usage and compliance with building codes other regulatory requirements.
- Produces an annual capital improvement program (CIP) to assist in the Town's evaluation of potential projects and purchases.

FY24 ACCOMPLISHMENTS:

- Town hired a new director.
- Team worked tirelessly to support the Public Safety Building project and will continue to work on ensuring the citizens of Dedham receive a well-operating and supported facility.
- Fully support and manage Dedham's various energy management systems. Better oversight equals lower utility costs, extended equipment life, and more comfortable, efficient buildings.
- Successful completion of small capital projects.

FY25 GOALS:

- Conduct a facilities assessment/master plan for all Dedham properties (Town and Schools)
- Have "shovel ready" capital projects and present actual costs with funding requests.
- Continue to keep the buildings as safe and efficient as possible.
- Work to build budgets geared towards preventative maintenance.
- Work with department employees to promote safety, health, and personal growth initiatives.
- Provide workplace training for staff. Training topics will include job-specific techniques, various OSHA/DLS safety topics, and many others.
- Build trust through quantifiable results for the community members to see improvements.
- Always a top goal - Never stop trying to improve!

FACILITIES AND MAINTENANCE DEPARTMENT

Department Head: Matt Haffner, Director

Facilities Department	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted
Personal Services	662,700	739,146	795,404	766,854
Overtime	35,661	27,547	41,520	61,520
Purchase of Service	553,951	502,884	588,374	689,677
Supplies & Materials	167,528	138,235	234,568	271,491
Utilities	518,823	682,282	907,438	887,438
Other Charges & Expenses	2,926	1,467	2,926	2,926
Operating Capital		49,544		275,000
TOTAL	1,941,589	2,141,105	2,570,230	2,954,906

FINANCE DEPARTMENT

Department Head: Brady Winsten, Interim Director

DEPARTMENT SERVICES:

- Provides high quality financial, accounting, and administrative services.
- Enables Town departments to perform their missions more efficiently, effectively, and innovatively.
- Includes the Accounting Office and the Treasurer/Collector's Office:
 - Town Accountant:
 - Maintains all the financial records for the Town.
 - Processes payroll and accounts payable for all Town and Dedham Public Schools departments.
 - Treasurer/Collector:
 - Collects all monies due to the Town including real estate, personal property and motor vehicle excise taxes.
 - Oversees receipt, short-term investment, and disbursement of all Town funds.

FY24 ACCOMPLISHMENTS:

- The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement of Excellence in Financial Reporting to the Town of Dedham for its annual comprehensive financial report (ACFR) for the year ended June 30, 2022.
 - We have submitted FY23 Financial Statements and expect to receive the award for our FY23 statements.
- Standard & Poor's (S&P) Global, a credit rating agency, provided the town the highest credit score of AAA stating specifically, "Good financial policies and practices under our Financial Management Assessment (FMA) methodology, and a strong institutional framework score."
- Supported the review and amendment of the Town's financial policies.

FY25 GOALS:

- Prepare a sustainable operating and capital budget for the Town.
- Create a Financial Trend Monitoring System.
- Implement all items in the Town's Collective Bargaining Agreements.
- Continue to use strong financial controls and administrative systems.

FINANCE DEPARTMENT

Department Head: Brady Winsten, Interim
Director

Finance Department	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted
Personal Services	984,126	797,549	836,887	802,550
Purchase of Service	856,776	152,248	172,250	187,250
Supplies & Materials	10,328	11	3,000	3,000
Other Charges & Expenses	11,703	12,049	12,000	12,000
TOTAL	1,862,933	961,857	1,024,137	1,004,800

FIRE DEPARTMENT

Department Head: William Spillane, Fire Chief

DEPARTMENT SERVICES:

- The Dedham Fire Department is committed to serving the community by protecting life, property, and the environment.
- Our mission is to provide the highest level of prevention, education, emergency medical and fire services to all those who live, work, and visit the Town of Dedham.
- Operations are run from two Fire Stations in Dedham to serve the entire community:
 - Headquarters - Public Safety Building
 - Opened May 2023
 - Located at 26 Bryant Street
 - East Dedham Fire Station
 - Located at 230 Bussey Street
- Fire Department responsibilities include:
 - Fire and emergency medical services to all those who live, work, and visit Dedham.
 - Fire prevention and education.
 - Oversee code enforcement and review plans for new construction and renovation of residential and commercial buildings.
 - Inspections and permitting for residential smoke detectors, underground storage tanks, hotels, schools, and oil tank trucks.

FY24 ACCOMPLISHMENTS:

- Responded to a total of 5,793 incidents:
 - Including 17 building fires and approximately 3,900 medical-related emergencies.
- Fire Prevention Office conducted approximately 1,300 inspections and other services.
- Fire Safety and Education visits to all preschool and elementary schools.
- Awarded \$11,345 Firefighter Safety Equipment Grant and \$6,500 Emergency Management Planning Grant.

FY25 GOALS:

- Maintaining the same level of high-quality service while facing a projected 5%-8% increase in call volume.
- Apply for available grants to offset the expense of equipment and staffing needs.
- Increase Firefighter Wellness Training in an effort to reduce long term injuries and illness.
- Increase community outreach programs, providing fire safety and basic medical training programs to the public.

FIRE DEPARTMENT

Department Head: William Spillane, Fire Chief

Fire Department	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted
Personal Services	5,983,208	6,143,424	6,739,743	6,641,912
Overtime	848,503	755,676	656,193	700,378
Purchase of Service	107,499	104,251	254,160	291,915
Supplies & Materials	131,559	121,356	261,290	287,210
Other Charges & Expenses	8,623	9,328	14,435	14,685
TOTAL	7,079,392	7,134,034	7,925,821	7,936,100

HEALTH DEPARTMENT

Department Head: Kylee Foley, Director

DEPARTMENT SERVICES:

- The Health Department's mission is to serve Dedham's residents and businesses by promoting community wellness, health equity, safety, and overall quality of life in a transparent and collaborative manner.
- The Health Department permits and inspects food establishments, tobacco retailers, recreational camps for children, public/semi-public pools, dumpsters, domestic animals, Title 5/septic systems, cryogenic chamber therapy establishments, and more.
- The Health Department enforces various state regulations including the State Sanitary Code Minimum Standards of Fitness for Human Habitation.
- The Public Health Nurse runs immunization programs, blood pressure clinics, school programs, and home visits as well as sharps recycling. Dedham residents can drop off sharps at the Health Department during normal Town Hall operating hours.
- Works with the Board of Health and Dedham Organization for Substance Awareness (DOSA)

FY24 ACCOMPLISHMENTS:

- Inspectional services for food safety, domestic animals, septic/Title 5, tobacco retailers, public/semi-public pools, saunas/steam rooms, tanning facilities, summer camps, cryogenic chamber therapy, body art, and public health nuisances.
- Permit renewals for food establishments, dumpsters, domestic animals, septic/Title 5, tobacco retailers, public/semi-public pools, saunas/steam rooms, tanning facilities, summer camps, cryogenic chamber therapy facilities, body art facilities, burials, and funeral directors.
- Receipt of the following grants:
 - MAPC Technical Assistance Grant
 - BID Needham Community Benefits Grant
 - AFDO Retail Food Standards Assessment Grant
 - ARPA funding vaccination clinic tents
- Involvement in the following community health topics: opioid settlement funding, emergency shelters assistance, utility assistance, flu vaccination clinics, and Household Hazardous Waste Day.

HEALTH DEPARTMENT

Department Head: Kylee Foley, Director

FY25 GOALS:

- Opioid settlement funding program development through continued engagement with community members to determine programming needs and the creation of a task force.
- Proficient utilization of OpenGov for permitting and inspectional services.
- Continued compliance with enforcement requirements, including the completion of mandated inspections, relevant follow up work, and permitting while maintaining an "education first" approach to public health regulation enforcement.

HEALTH DEPARTMENT

Department Head: Kylee Foley, Director

Health Department	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted
Personal Services	409,241	454,619	456,122	481,784
Purchase of Service	8,704	5,147	11,895	11,895
Supplies & Materials	507	642	1,850	1,850
Other Charges & Expenses	21,248	23,778	32,700	32,700
Operating Capital				8,000
TOTAL	439,700	484,186	502,567	536,229

HUMAN RESOURCES

Department Head: Gayle McCracken, Director

DEPARTMENT SERVICES:

- Serves the public and Town employees through outreach and recruitment; hiring and retaining of employees, planning and administering of personnel programs, wellness initiatives and professional development programs along with benefits, including healthcare insurance.
- Ensures that the Town has a skilled, competent and diverse workforce that will work to meet the Town's goals.
- Supports employees and managers by implementing policies and procedures, ensuring that fair labor practices are followed and developing programs to enhance employees' work life.
- Dedham is committed to America's Veterans by providing opportunities for them to continue contributing after service to our nation.
- We also work to provide reasonable accommodations to individuals with disabilities.

FY24 ACCOMPLISHMENTS:

- Developed an employee safety manual, trained staff, and conducted drills.
 - Installed surveillance signs in all Town buildings.
- Human Resources Team now administers Workers Compensation.
 - Hired Beth Israel Deaconess as our occupational health provider enabling smoother administration of workers' compensation claims and DOT physicals.
- Implemented a professional development committee and surveyed the staff to assess professional development needs.
- Worked with UMass Boston through diversity grant to launch an employee survey and host focus groups to solicit information that will enable training focused on diversity, equity, and inclusion.
- Hired 12% staff of color over the past year and increased the overall diversity of our staff from 5.5% to 5.9%
- Developed Human Resources Procedures.
- Chaired the Town Hall AFSCME Job Descriptions Committee.
- Programmed and administered the Top Places to Work survey and obtained valuable data from the survey that will help us increase employee/labor relations in the future.
- Hired or promoted 102 full-time, part-time or seasonal workers in calendar year 2023.

HUMAN RESOURCES

Department Head: Gayle McCracken, Director

FY25 GOALS:

- Develop a detailed onboarding process based on training needs for specific job descriptions.
- Negotiate nine (9) bargaining unit contracts.
- Implement human resources procedures.
- Implement a more efficient human resources workflow by utilizing the Personnel Action Form (PAF) system and recruitment module of Munis.
- Continue to work with UMASS Boston to develop and implement diversity, equity, and inclusion training.
- Continue to increase the diversity of our staff.
- Work with the professional development committee to offer ongoing in-depth training related to specific jobs.

HUMAN RESOURCES

Department Head: Gayle McCracken, Director

Human Resources Department	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted
Personal Services	263,057	279,077	304,572	321,426
Purchase of Service	39,991	33,438	97,075	95,275
Other Charges & Expenses	2,198	901	2,600	4,400
TOTAL	305,246	313,416	404,247	421,101

PARKS AND RECREATION DEPARTMENT

Department Head: Robert Stanley, Director

DEPARTMENT SERVICES:

Located at the Dolan Recreation Center, the Parks and Recreation Department:

- Administers recreation programs for the Town.
- Assists with the facilitation of annual events such as the annual Flag Day Parade, Dedham Day, and the Bike Rodeo.
- Responsible for the care, coordination and maintenance of most of the parks and fields in Town.

FY24 ACCOMPLISHMENTS:

- Significant increase in program participation and revenue;
- Introduced new program offerings;
- Increase in field usage;
- New kayak rental kiosk system and expanded kayak storage space available for rent; and
- Successfully hosted or partnered to host Flag Day Parade, Dedham Day, and Dedham Dog Day at the Dog Park.

FY25 GOALS:

- Moving from the Dolan Center to the Capen School:
 - The Capen School is a more central location that will better serve residents and provide more space, including a full-size gym and dance studio.
- Develop more community partners who can help to provide or expand existing program offerings to the community.
- Enhance planning and execution of community-wide events, such as Dedham Day and Flag Day Parade, to increase participation and attendance.

PARKS AND RECREATION DEPARTMENT

Department Head: Robert Stanley, Director

Parks and Recreation Department	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted
Personal Services	756,417	833,936	829,649	854,118
Overtime	11,757	11,155	12,000	12,000
Purchase of Service	89,887	55,598	71,000	72,000
Supplies & Materials	151,313	152,024	154,000	159,000
Utilities	574	1,379	2,250	2,250
Other Charges & Expenses		360	600	600
TOTAL	1,009,948	1,054,453	1,069,499	1,099,968

PLANNING, ZONING, AND NATURAL RESOURCES*

Department Head: Jeremy Rosenberger,
Director

DEPARTMENT SERVICES:

- Divisions: Planning and Zoning; Conservation; and Stormwater
- Performs long-term planning for land use, open space, economic development, and transportation in collaboration with several Boards, Committees, community groups, professionals, and residents.
- Provides administrative and technical support on the design and permitting of residential and commercial projects.
- Addresses regional planning issues with the Metropolitan Area Planning Council and neighboring cities and towns.
- Works to protect Dedham's natural resources.
- Provides guidance about environmental regulations, wetland resources, and stormwater management.
- Administers the Massachusetts Wetlands Protection Act and Town of Dedham Wetlands and Stormwater bylaws.

*New department name following vote to change Town Bylaw and reorganize the structure of the department at [2023 Fall Annual Town Meeting \(Article 14\)](#).

FY24 ACCOMPLISHMENTS:

• PLANNING AND ZONING DIVISION

- Hosted 64 meetings (Board, committee, and community meetings).
- **Started:**
 - Transfer Station Reuse Community Process to study reuse of site
 - Awarded \$30k state grant
 - District Improvement Financing (DIF) Phase 2 community process (\$45k grant)
 - Accessory Dwelling Unit regulation update and community process (\$50k grant)
- **Completed:**
 - Wigwam Pond Access Plan; Planning Board endorsement October 2023
 - Bridge Street Corridor Design Guidelines & Zoning Recommendations
 - MBTA Communities Compliance with State of Massachusetts Requirements
 - Formation of Affordable Housing Trust
 - Department Rename/Restructure to the Planning, Zoning, and Natural Resources Department
 - Zoning Board of Appeals & Design Review Advisory Board Rules & Regulations Updates
 - Designing Dedham 2030 Master Plan

PLANNING, ZONING, AND NATURAL RESOURCES

Department Head: Jeremy Rosenberger,
Director

FY24 ACCOMPLISHMENTS:

- **CONSERVATION DIVISION**

- **Issued:**
 - 7 Wetlands Orders of Conditions
 - 6 Determinations of Applicability
 - Several Notices of Violations for work done without a permit or found to be not in compliance with existing permit(s)
- **Expect to Issue:**
 - Approximately 7 additional Order of Conditions
 - Approximately 5 additional Determinations of Applicability
- **Other:**
 - Provided support to the following bylaw amendments:
 - Chapter 246 (Stormwater Management) - Approved at 2023 Fall Annual Town Meeting
 - Chapter 12 (Board, Commissions and Committees) - Approved at 2023 Fall Annual Town Meeting

FY24 ACCOMPLISHMENTS:

- **STORMWATER DIVISION**

- **Completed:**
 - Designation Agreement to shift Stormwater Management Permitting responsibilities from the Conservation Commission to the Stormwater Manager
 - New administrative process in Stormwater Management Bylaw authorized by the Designation Agreement
 - Revised Stormwater Management Rules and Regulations to support the new administrative process and the Town's efforts to address the removal of phosphorus from stormwater.
 - Created database to track private commercial properties with ongoing maintenance reporting requirements to better support the Town's MS4 compliance efforts.
 - Online permitting module in OpenGov
 - Rollout of the Stormwater Utility Fee by providing central, high-level management and organization of 132 Stormwater Utility Fee Abatement Requests and informational responses to numerous phone calls and emails.

PLANNING, ZONING, AND NATURAL RESOURCES

Department Head: Jeremy Rosenberger,
Director

FY24 ACCOMPLISHMENTS:

- **STORMWATER DIVISION (CONTINUED)**
 - **Permitting:**
 - Considered 10 Major Stormwater Management Permit applications (as of 12/12/23).
 - As of 12/12/23, 14 total applications have been considered between Conservation Commission and Stormwater Division Process – on pace for 33 by the end of the year, which would be the most since 2018 (34).
 - **Other:**
 - Worked with Northeastern University students on a stormwater-focused capstone project

FY25 GOALS:

- **PLANNING AND ZONING DIVISION**
 - Zoning Amendments per Bridge Street Corridor Zoning Recommendations adopted by Town Meeting
 - Completion of District Improvement Financing (DIF) Phase 2 and Final Report
 - Begin updating historic inventory/forms for over 103 historic assets within the National Register District and the Franklin Square-Court Street Local Historic District (\$30k)
 - Begin/Complete Accessory Dwelling Unit community process
 - Institute online permitting for Planning Board, Zoning Board of Appeals, and Design Review Advisory Board
 - Develop/Update Planning Board Rules and Regulations
 - Secure funding to begin 25% design of Marine Rotary
 - Secure funding to implement the VFW Parkway/Providence Highway Recreational Access Plan
 - Continued communication and transparency
 - Utilize new Town communications applications for efficiency and to increase community participation

PLANNING, ZONING, AND NATURAL RESOURCES

Department Head: Jeremy Rosenberger,
Director

FY25 GOALS:

- **CONSERVATION DIVISION**

- With the approval of Article 12 at Fall Town Meeting, we hope to successfully transition the management of the Town's Open Space resources to the Conservation Commission, with the continuing support of the Open Space and Recreation Plan Sub-Committee.
- We currently have a job posting for an Environmental Specialist to join our department. This individual will support the Conservation Agent and Stormwater Manager and provide staff assistance to the Sustainability Committee and the Open Space and Recreation Plan Sub-Committee. We look forward to training and mentoring this individual and increasing our Department's bandwidth and support for new initiatives.
- The Department will continue to support the Engineering Department with Municipal Separate Storm Sewer System (MS4) Permit compliance.

FY25 GOALS:

- **STORMWATER DIVISION**

- Gather greater information on phosphorus removal for past commercial projects to support the Town's MS4 efforts.
- Propose a revision to the Stormwater Management Rules & Regulations addressing or clarifying several items that have been realized since the transition to the administrative permitting process.
- Enhance pursuit of adequate BMP maintenance reports from commercial properties who are required to submit them per a past permit.
- Improve recordkeeping for Operations and Maintenance Plans that were approved as part of past permits.
- Develop a more thorough way to track completed inspections of permitted projects and associated observations.

PLANNING, ZONING, AND NATURAL RESOURCES

Department Head: Jeremy Rosenberger,
Director

Planning, Zoning, and Natural Resources	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted*
Personal Services	220,682	265,348	323,361	477,923
Purchase of Service	24,738	86,666	65,750	121,450
Supplies & Materials		2,494	2,550	4,850
Other Charges & Expenses	8,219			
TOTAL	253,639	354,508	391,661	604,223

*Please Note: The FY2025 Adopted budget represents a consolidation of the Planning Department and Conservation Department, which were previously budgeted for separately.

POLICE DEPARTMENT

Department Head: Michael d'Entremont,
Police Chief

DEPARTMENT SERVICES:

- The Mission of the Dedham Police Department is to protect and serve the citizens of Dedham through collaboration, preventative programs and the judicious enforcement of the laws of the Commonwealth of Massachusetts and the bylaws of the Town of Dedham.
- Provides for the safety and security of Dedham residents and businesses, protects property, and preserves the public peace.
- Works to improve public safety in emergency and non-emergency situations through preventative programs and judicious enforcement.
- Partners with neighborhood organizations and local businesses to reduce crime.
- Core Values: Communication and Cooperation; Community Service; Concern for Employees; Partnerships; Problem Solving; Professionalism; Respect for all Citizens; Training; and Visibility

FY24 Accomplishments:

- The Department was awarded re-accreditation through the Massachusetts Police Accreditation Commission.
- Officer wellness was enhanced through the offering of cardiac/metabolic screening correlating known risk factors, genetics, and occupational stressors that are characteristic of law-enforcement for 1/3 of sworn full time officers.
- An electric vehicle was ordered for use by the Department's Traffic Unit. Vehicle fuel consumption continues to decrease with the acquisition of more hybrid vehicles. FY23 vehicle consumption decreased 2.2% as compared to FY22.
- Grant funding to increase staffing for a Law Enforcement Clinician from half-time to full-time was obtained.
- A Department-wide leadership training presentation has been scheduled.
- Acquired a handheld narcotics analyzer tool to make the field testing of seized drugs safer and eliminate the need to purchase individual drug test kits going forward.

Continued on next page

POLICE DEPARTMENT

Department Head: Michael d'Entremont,
Police Chief

FY25 GOALS:

- Continue to support enhanced officer wellness by offering cardiac/metabolic screening for an additional 1/3 of sworn full time officers.
- Continue to support Department member participation in training areas designed to mitigate risk, improve Departmental operations, and develop personnel to assume further responsibilities and advanced roles, including but not limited to command training, leadership, domestic violence, field training, crime analysis, accreditation, use of force, drug enforcement, and dispatch/records management software.
- Work on migration of accreditation compliance processing from use of hard copy documents to electronic file construction using "PowerStandards". This mandated change is anticipated to improve efficiency and accuracy for future assessments.



Top Left to Bottom Right: Dedham Police Department receives Accreditation Certificate in 2024; Officer Cronin at 2023 Bike Rodeo; Community Resource Dog Ruby with Pink Patches; participants in Citizens Police Academy

POLICE DEPARTMENT

Department Head: Michael d'Entremont,
Police Chief

Police Department	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted
Personal Services	5,834,339	5,850,292	6,265,662	6,252,562
Overtime	633,028	755,109	705,830	724,912
Purchase of Service	187,326	343,685	267,814	243,228
Supplies & Materials	132,689	144,933	159,922	150,575
Other Charges & Expenses	18,965	16,374	23,755	27,271
Operating Capital		148,639	290,000	292,500
TOTAL	6,806,347	7,259,033	7,712,983	7,691,048

TOWN CLERK

Department Head: Paul Munchbach, Town Clerk

DEPARTMENT SERVICES:

- Serves as the Town's Chief Election Official, overseeing candidate nominations, voter registration, petitions, ballots, polling places, and voting equipment.
- Conducts the annual Town census and records and preserves all vital statistics on births, deaths, and marriages.
- Administers the Oath of Office to all elected and appointed members of Town committees and boards.
- Issues business certificates, dog licenses, fuel storage permits, and licenses for raffles and bazaars.
- Records State Tax Liens and Uniform Commercial Code filings.
- The Town Clerk staffs Town Meeting, taking down the official minutes and vote count. The Clerk also works with the Finance and Warrant Committee, which oversees and makes recommendations on all municipal financial matters.

FY24 ACCOMPLISHMENTS:

- Worked with the Dedham Public Library and the Dedham Museum & Archive (Dedham Historical Society) to inventory our historic records.
- Successfully used electronic voting at Town Meeting.
- Provided election training for State, Local and Federal elections.
- Purchased 5 election Poll Pads and a designated ballot box for the upcoming 2024 election cycle.
- Secured over \$9,000 in State reimbursement from for unmandated election costs.

FY25 GOALS:

- To continue to fulfill the mandates of local, state, and federal governments as well as the needs of the general public.
- Efficiently and effectively hold three elections and two Town Meetings.
- Continue to use technology to help streamline licensing and general services while striving to be fiscally accountable.
- Update Five-Year Capital Plan for the department, which will include digitizing records.

TOWN CLERK

Department Head: Paul Munchbach, Town Clerk

Town Clerk	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted
Personal Services	308,014	359,635	354,780	388,735
Purchase of Service	45,231	62,608	62,950	74,200
Supplies & Materials	456	733	4,200	1,200
Other Charges & Expenses	1,005	1,455	1,450	1,450
TOTAL	354,707	424,431	423,380	465,585

TOWN MANAGER

Department Head: Leon I. Goodwin III, Town Manager

DEPARTMENT SERVICES:

- Serves as the Town's chief administrative officer, reporting to the five elected members of the Select Board.
- Manages Townwide procurement.
- Administers the Town personnel system, appoints most department heads, and negotiates collective bargaining agreements with Town employee unions.
- Prepares and presents the Town's annual operating budget and proposed capital outlay program.
- The Town Manager's Office budget includes the Town's insurance premium, including general and property, liability, and workers' compensation.
- The Town Manager's Office budget also includes the Salary Reserve for all Town departments.

FY24 ACCOMPLISHMENTS:

- Began implementation of "OpenGov" online permitting portal for the Building Department, Stormwater Management, and the Health Department.
- Completed a review of Town Financial Policies.
- Developed a strategy for municipal fleet modernization.
- Broke ground on the Town Green project.
- Implemented a strategic plan for American Rescue Plan Act funds.
- Held a Town Hall Open House for residents.

FY25 GOALS:

- Implement a strategy to control the cost of solid waste management.
- Complete the implementation of "OpenGov" online permitting portal.
- Develop policies and procedures to recruit a diverse Town workforce.
- Continue to improve communication and transparency, modern governance practices, financial health and stability, and improve community facilities, resources, and amenities.

TOWN MANAGER

Department Head: Leon I. Goodwin III, Town Manager

Town Manager's Office	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted
Personal Services	584,811	657,582	848,889	1,653,170
Purchase of Service	119,343	39,097	49,000	49,000
Supplies & Materials				
Other Charges & Expenses	1,007,599	1,021,851	1,413,948	1,413,948
TOTAL	1,711,753	1,718,529	2,311,837	3,116,118

VETERANS SERVICES

Department Head: Joseph Hamilton, Veterans Services Officer

DEPARTMENT SERVICES:

- The Dedham Veterans Services Team advocates on behalf of veterans and their families, and offers assistance to those who have served in the United States Armed Forces who may also be entitled to receive benefits from federal, state, or local agencies. The department helps to process applications, connect veterans with local resources, and answer questions about potential benefits available programs.
- Additional responsibilities include:
 - Counsels Veterans and/or their dependents regarding assistance and benefit opportunities.
 - Provide information and guidance on applications, forms, documentation, and eligibility.
 - Process veteran's benefit applications, administers various veteran's benefits, and assists veterans with employment searches.
 - Coordinates Veterans Day and Memorial Day Ceremonies and events.

FY24 ACCOMPLISHMENTS:

- Partner with the Council on Aging, the Youth Commission, The Health Department, The Brookdale Cemetery, and the Assessor's office to help provide information and benefits to veterans and their families. Working with Assessing Director Kevin Doyle, The Town of Dedham now participates in a state funded DIC pension program (Dependency and Indemnity Compensation) that waives homeowners property tax that are receiving a DIC pension. Dedham currently has 19 homeowners receiving a DIC pension. In past practice a DIC recipient homeowner would receive a \$2,000 tax exemption on each year's property tax. This new program waives the property tax, and the state fully reimburses the town for each DIC homeowner.
- Over 100 Federal Veterans Affairs claims.

FY25 GOALS:

- Increase public awareness and education about the programs available to residents and how to get in touch with the Veterans Services Office for support and guidance.
- Increase attendance at community events held in honor and memory of Veterans.
- Advocate for more Veterans, Dedham and beyond, to explore all possible benefit programs available to help alleviate the burden felt by many brought on by increasing costs of living.

VETERANS SERVICES

Department Head: Joseph Hamilton, Veterans Services Officer

Veterans Services	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted
Personal Services	85,575	90,324	94,360	98,890
Purchase of Service			500	500
Supplies & Materials			300	300
Other Charges & Expenses	63,610	48,519	110,650	110,650
TOTAL	149,185	138,843	205,810	210,340

YOUTH COMMISSION

Department Head: Becky Lavelly, Director

DEPARTMENT SERVICES:

The Dedham Youth Commission (DYC):

- is dedicated to providing educational, socioemotional, recreational and health programs and services to the young people of Dedham;
- provides support, information and direction to youth on issues such as family, social, peer, stress, loss, alcohol, drug and other teens related concerns; and
- offers a referral service for youth related situations.

Clinical services offered by the DYC include individual and group counseling to youth and their families. The DYC staff provide support, information and direction to youth on issues such as family, social, peer, stress, loss, alcohol, drug and other teens related concerns.

The Dedham Youth Commission works collaboratively with the Youth Commission Board that provides valuable feedback, ideas, and support to DYC staff to serve the youth and families of Dedham.

FY24 ACCOMPLISHMENTS:

- Under the direction of the DYC Department Coordinator, the team successfully maintained the holiday gift program and ensure that all who asked for support received it.
- About \$40k in gift cards were distributed to community families and the DYC received toy, gift card, and diaper donations from surrounding businesses and Dedham residents.
- Hired new Director and Youth Counselor.

FY25 GOALS:

- Build on momentum from FY24 and rebuild the DYC team and offerings.
- Provide favorite past programming, such as but not limited to, RISE, College Bound, and more.
- Offer clinical and developmental programming supporting youth of all ages in more Dedham Public School buildings.
- Plan for a DYC Birthday Gala (50 Years) to generate additional funding that will support programming for all initiatives.
- FY25 is a rebuilding year, taking in needs assessments, building programming and creating new and fostering longstanding partnerships. Our goal is to build a stronger program base and service schedule for the community.

YOUTH COMMISSION

Department Head: Becky Lavelly, Director

Youth Commission	FY2022 Actual	FY2023 Actual	FY2024 Original	FY2025 Adopted
Personal Services	321,350	320,609	364,878	314,605
Purchase of Service			5,000	15,000
Supplies & Materials	70	1,005	1,750	5,500
Other Charges & Expenses	1,875	1,350	1,900	1,000
TOTAL	323,295	322,964	373,528	336,105



SECTION 4: FUND OVERVIEW

FUND SUMMARY

The General Fund accounts for the Town's major revenues and expenditures. Dedham uses other funds to account for capital projects, qualifying programs, trust funds, and utility programs, the types and uses of which are outlined in Massachusetts General Law and the Town's bylaws. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. The Town has Governmental Funds, Fiduciary Funds, and Proprietary Funds, which are each defined below.

Governmental Funds are generally used to account for tax-supported activities. There are five different types of governmental funds: general, special revenue, capital project, debt service, and permanent. Dedham has a General Fund, special revenue funds, capital projects funds, and permanent funds.

Proprietary Funds are used for the Town's business-type activities, including enterprise funds. These funds account for revenues and expenses to provide a service and cannot include any costs not related to the service. Dedham operates the Utility Enterprise Fund for Sewer and Stormwater programs.

Fiduciary Funds are used to account for assets held in a trustee capacity and cannot be used to support the governmental programs. Dedham has a Pension and Other Employee Benefit (OPEB) Trust Fund and a Private-Purpose Trust Fund to account for educational scholarships and citizen benefit funds.

MAJOR FUNDS

The Town's major funds are:

- **General Fund:** Primary operating fund, used to account for all financial resources, except those that are required to be accounted for in another fund.
- **Building and Improvements Fund:** Used to account for the building acquisition and construction activities that are funded through the issuance of long-term debt or other available funds.

- **Special Revenue Fund:** Used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than permanent funds or capital projects.
- **Capital Projects Fund:** Used to account for and report financial resources that are restricted or committed to expenditures for capital projects, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.

BASIS OF BUDGETING AND ACCOUNTING

The Town's Annual Comprehensive Financial Report outlines the basis of accounting for each fund and [can be found on the Town's website](#).

FUND ORGANIZATION

The Town's operating budget, and therefore every department budget, is accounted for within the General Fund. Each capital budget item is accounted for in a capital project fund, managed by the department making the capital purchase or improvement. Certain departments have other types of funds, as outlined in Massachusetts General Law and the Town bylaws, to conduct specific programs or purchases.

A list of departments and the types of funds utilized is available on the next page.

DEPARTMENTS (alphabetical order)			
	RF	EF	GF
Assessors			✓
Building & Code Enforcement			✓
Council on Aging	✓		✓
Endicott Estate			✓
Engineering		✓	✓
Facilities			✓
Finance			✓
Fire			✓
Health	✓		✓
Human Resources			✓
Library			✓
Parks and Recreation	✓		✓
Planning, Zoning, and Natural Resources	✓		✓
Police	✓		✓
Public Works	✓	✓	✓
Schools	✓		✓
Town Clerk			✓
Town Manager	✓		✓
Veterans Services			✓
Youth Commission	✓		✓

- **GF:** General Fund
- **EF:** Enterprise Fund
- **RF:** Revolving Fund



SECTION 5: APPENDICES



FULL TIME EQUIVALENT (FTE) POSITIONS

As provided at the May 20, 2024
Spring Annual Town Meeting as
Additional Information (last page).

	FY2021 Actual	FY2022 Actual*	FY2023 Actual	FY2024 Actual	FY2025 Request
Town Personnel					
Administration	34.0	38.0	36.6	38.6	38.6
Public Safety	136.0	137.0	137.0	137.0	137.0
Public Works	29.4	28.4	28.4	28.4	28.4
Town Facilities	12.1	12.0	12.0	12.0	12.0
Health & Human Services	14.9	15.1	16.1	16.1	16.1
Culture & Recreation	4.0	4.0	4.0	4.0	4.0
Enterprise	1.6	1.6	1.6	3.1	3.1
Town Total	232.1	236.1	235.8	239.3	239.3
Change		4.1	(0.4)	3.5	-
Education Personnel¹					
Education	476.4	472.8	477.8	477.7	464.2
School Facilities	29.4	29.5	29.5	29.5	27.5
Education Total	505.8	502.3	507.3	507.2	491.7
Change		(3.5)	5.0	(0.1)	(15.5)
Total FTE (Overall)	737.9	738.4	743.1	746.5	731.0
Changes in FTE's		0.6	4.6	3.4	(15.5)

1: Personnel numbers from FY2025 School Budget Book (March 2024)

*Internal review of total town employees by FTE non-grant funded

"-" represents a ZERO value

Voters



Additional Information:
 Reports to the Town Manager and the Asst. Superintendent of Schools
 *
 ** Appointments made by multiple boards



ORGANIZATIONAL CHART

AS OF FEBRUARY 2024

Note: This chart will be periodically reviewed and updated, as needed.



GLOSSARY OF TERMS

A

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Agency Fund: One of the four types of fiduciary funds. It is used to report resources in a purely custodial capacity by a governmental unit. Agency funds generally involve only the receipt, temporary investment, and periodic transfer of money to fulfill legal obligations to individuals, private organizations, or other governments. For example, certain employee payroll withholdings typically accumulate in an agency fund until due and subsequently forwarded to the federal government, health care provider, and so forth.

Appropriation: An authorization granted by a town meeting, city council or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor) resulting in a report on the fairness of financial statements and local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluating a community's fiscal performance.

Available Funds: Balances in the various fund types that represent nonrecurring revenue sources. As a matter of sound practice, they are frequently appropriated for unforeseen expenses, capital expenditures, or other one-time costs. Examples of available funds include free cash, stabilization funds, overlay surplus, water surplus, and retained earnings.

B

Bank Qualified: When a municipality issues \$10,000,000 or less in bonds or notes in a calendar year, these issuances are designated as "bank qualified." The bank that purchases the security receives a tax deduction (80% of the interest cost) for this type of purchase. This deduction makes bank qualified bonds and notes attractive purchases.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond Anticipation Note (BAN): Short-term debt instrument used to generate cash for initial project costs with the expectation the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be reissued for up to 10 years, provided principal repayment begins after two years (MGL c. 44 § 17).

Bond Authorization – The action of town meeting or a city council authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer upon the signature of the mayor or the Select Board. (See Bond Issue)

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard & Poor's, use rating systems that designate a letter or a combination of letters and numerals, where AAA is the highest rating and C1 is very low.

B

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes but must be rescinded by town meeting or the city council to be removed from community's books.

C

Capital Asset: Any tangible property used in the operation of government that is not easily converted into cash and that has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure, such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and minimum initial cost.

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements.

Among other information, a capital budget should identify the method to finance each recommended expenditure (e.g., tax levy or rates) and identify those items that were not recommended.

Capital Improvement Program: A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital plan. It coordinates community planning, fiscal capacity, and physical development. While all the community's needs should be identified in the program, there is a set of criteria that prioritize the expenditures.

Capital Outlay Expenditure Exclusion: A temporary increase in the tax levy to fund a capital project or to make a capital acquisition. Such an exclusion requires a two-thirds vote of the selectmen or city council (sometimes with the mayor's approval) and a majority vote in a communitywide referendum. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

C

Code of Ethics: The provisions and requirements of MGL c. 286A pertaining to the standards of behavior and conduct to which all public officials and employees are held. (See State Ethics Commission)

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union.

Contingent Appropriation: An appropriation that authorizes spending for a particular purpose only if subsequently approved in a voter referendum. Under MGL c. 59 § 21C (m), towns may make appropriations from the tax levy, available funds, or borrowing contingent on the subsequent passage of a Proposition 2½ override or exclusion question for the same purpose. If initially approved at an annual town meeting, voter approval of the contingent appropriation must occur by September 15. Otherwise, the referendum vote must occur within 90 days after the town meeting dissolves.

The question may be placed before the voters at more than one election, but if the appropriation is not approved by the applicable deadline, it is null and void. If contingent appropriations are funded through property taxes, DLS cannot approve the tax rate until the related override or exclusion question is resolved or the deadline passes, whichever occurs first.

Contingent Debt: Debt that is not in the first instance payable as a direct obligation of the governmental unit but has been guaranteed by a pledge of its faith and credit. The obligation to pay by the guarantor arises upon the default of the borrower. An industrial revenue bond guaranteed by a municipality would constitute contingent debt.

D

Debt Authorization: Formal approval by a two-thirds vote of town meeting or city council to incur debt, in accordance with procedures stated in MGL c. 44 §§ 1, 2, 3, 4a, 6-15.

D

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (e.g., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Exclusion: An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy but outside of the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

Debt Limit: The maximum amount of debt a municipality may authorize for qualified purposes under state law. Under MGL c. 44 § 10, debt limits are set at 5 percent of EQV. By petition to the Municipal Finance Oversight Board, a community can receive approval to increase its debt limit to 10 percent of EQV.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Deficit: The excess of expenditures over revenues during an accounting period. Also refers to the excess of the liabilities of a fund over its assets.

Department of Elementary and Secondary Education (DESE): State department providing resources to school administrators, teachers, students and parents in Massachusetts. The DESE Finance section deals with a wide range of school finance issues and takes a major role in determining state aid to municipalities for education via the Local Aid projects that make up the Cherry Sheet process.

E

Enterprise Fund: Authorized by MGL c. 44 § 53F½, an enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of a service's total costs recovered through user charges and the portion subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital --are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus," or retained earnings, generated by the enterprise operation rather than closing this out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): An estimate of the full and fair cash value (FFCV) of all property in the state as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and in

determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL c. 58 § 10C, is charged with the responsibility of biennially determining an equalized valuation for each city and town in the state.

Excess Levy Capacity: The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the select board or city council must be informed of excess levy capacity and their acknowledgment must be submitted to DLS when setting the tax rate.

F

Fiscal Year (FY): Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. Since 1976, the federal government fiscal year has begun on October 1 and ended September 30. In each case, the designation of the fiscal year is that of the calendar year in which the fiscal year ends.

F

Fixed Costs: Costs legally or contractually mandated, such as retirement, FICA/Social Security, insurance, debt service, or interest on loans.

Free Cash: Remaining, unrestricted funds from operations of the previous fiscal year, including unexpended free cash from the previous year, actual receipts in excess of revenue estimated on the tax recapitulation sheet, and unspent amounts in budget line items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash.

Full and Fair Cash Value: The Massachusetts Supreme Judicial Court defines fair cash value as the "fair market value, which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at the time, and cannot exceed the sum that the owner after reasonable effort could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value.

The fair cash value is the value the property would have on January 1 of any taxable year in the hands of any owner, including the present owner." (Boston Gas Co. v. Assessors of Boston, 334 Mass. 549, 566 (1956))

Fund Balance: The difference between assets and liabilities reported in a governmental fund. Also known as fund equity.

G

General Fund: The fund used to account for most financial resources and activities governed by the normal town meeting or city council appropriation process.

General Obligation Bonds: Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.

H

Home Rule Charter: An alternative, under MGL c. 43B, to create a charter commission by which cities and towns may create, adopt, revise and amend local charters.

I

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

L

Levy: The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is reestablished every year in accordance with Proposition 2½ provisions.

Levy Ceiling: A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL c. 59 § 21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, debt exclusion, or special exclusion.

Levy Limit: A levy limit is one of two types of levy (tax) restrictions imposed by MGL c. 59 § 21C (Proposition 2½).

It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

Long-Term Debt: Community borrowing, or outstanding balance at any given time, involving loans with a maturity date of 12 months or more. (See Permanent Debt)

M

Major Capital Stabilization Fund (Robin Reyes Fund): Used solely for the major renovation of existing buildings, the construction of new buildings or purchasing an existing building that meets the Town's needs.

Massachusetts Municipal Depository Trust (MMDT): An investment program, founded in 1977 under the supervision of the State Treasurer, in which municipalities may pool excess cash for investment.

M

Municipal Bond Insurance: An insurance policy that guarantees the interest and principal on a bond issue will be paid as scheduled. The municipal bond insurer will pay the debt whether or not the default was caused by an economic crisis or a natural disaster.

N

New Growth: The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or revaluations.

Nonrecurring Revenue Source: A one-time source of money available to a city or town. By its nature, a nonrecurring revenue source cannot be relied upon in future years, and therefore, such funds should not be used for operating or other expenses that continue from year to year.

O

OPEB (Other Postemployment Benefits): Many public employees earn benefits over their years of service that they do not receive until after their government employment ends. While pensions are the most common of these, other postemployment benefits generally include combinations of health, dental, vision, and life insurances. These are provided to eligible retirees and sometime to their beneficiaries, and as a group, are referred to as OPEB.

Operating Budget: The plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Outside Debt: Municipal borrowing for purposes enumerated in MGL c. 44, § 8. Since this debt is not measured against a community's debt limit per c. 10, the borrowing is outside the debt limit and therefore referred to as outside debt. (See Inside Debt)

Override: A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling.

O

The override question on the election ballot must state a purpose for the override and the dollar amount.

Override Capacity: The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Other Available Funds: Prior special article appropriation balances, such as, receipts reserved for appropriation, FEMA/MEMA reimbursements, insurance proceeds and other items authorized by law to be specifically used to fund appropriations.

P

Payment in Lieu of Taxes (PILOT): An agreement between a municipality and an entity not subject to taxation, such as a charitable or educational organization, whereby the organization agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.

P

Proposition 2½: A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

R

Recurring Revenue Source: A source of money used to support municipal expenditures, which by its nature can be relied on, at some level, in future years. (See Nonrecurring Revenue Source)

Reserve Fund: An amount (not to exceed 5 percent of the tax levy for the preceding year) set aside annually within a community's budget to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.

R

Retained Earnings: Refer to the enterprise funds residual cash balance in which revenues exceeded expenditures. The retained balance may not be commingled with general operating and can only be used for the purpose of the enterprise fund. The surplus may be used for appropriation to capital projects associated with enterprise fund operations much like free cash may be used for general operating capital expenses.

Revenue Anticipation Borrowing: Cities, towns, and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year's tax levy, the net amount collected in motor vehicle and trailer excise in the prior year, and payments made by the state in lieu of taxes in the prior year. According to MGL c. 44 § 4, cities, towns, and districts may borrow for up to one year in anticipation of such revenue.

Revolving Fund: A fund that allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

S

Short-term Debt: The outstanding balance, at any given time, on amounts borrowed with maturity dates of 12 months or less. (See Note)

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL c. 40 § 5B). Communities may establish one or more stabilization funds for different purposes and may appropriate any amounts into them. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money from a stabilization fund. A majority vote of town meeting or city council is required to appropriate money into a stabilization fund.

Surety Bond: A performance bond that protects a municipality against financial loss arising from a breach of public trust by an employee who collects money on its behalf.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

T

Tax Anticipation Notes (TAN): A short-term note issued to provide cash to cover operating expenses in anticipation of tax proceeds.

Tax Increment Financing Exemption (TIF): In accordance with MGL c. 59 § 5(51), a property tax exemption negotiated between a community and a private developer, typically implemented over a period up to 20 years, and intended to encourage industrial/commercial development.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds, or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

U

Unfunded OPEB Liability: This is the difference between the value assigned to the benefits (other than retirement) already earned by a municipality's employees and the assets the local government will have on hand to meet these obligations. (See OPEB)

Unfunded Pension Liability: This is the difference between the value assigned to the retirement benefits already earned by a municipality's employees and the assets the local retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is redetermined every three years and driven by assumptions about the interest rates at which a retirement system's assets will grow and the rate of the pensioners' future costs of living increases. (See Pension Plan)

W

Warrant: – An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amounts and from the persons listed.

This page is intentionally left blank.

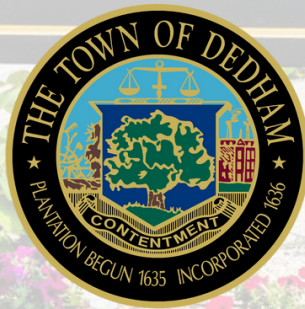


TOWN OF DEDHAM

INCORPORATED 1636

TOWN HALL & SENIOR CENTER

450 WASHINGTON STREET



TOWN OF
DEDHAM
MASSACHUSETTS

450 Washington Street
Dedham, MA 02026
781-751-9100

DEDHAM-MA.GOV