

Reader's Guide to the Fiscal Year 2008 Budget

This budget document is intended to be accessible to readers with significant, little, or no experience with municipal finance. Presented in seven distinct sections, this budget document will provide both general and specific data, from philosophical discourse on the nature of the fiscal partnership between branches of government, to line-by-line department spending requests for items such as office supplies and gasoline. The sections include:

- The **Town Manager's Budget Message** (pp. 1 - 12) contains the overall philosophy upon which the budget was developed, and provides an explanation of the budget process, and any significant changes to the budget as compared to previous years.
- The budget itself is contained in the **Budget Highlights and Summaries** Section 2. This segment provides analysis and overview of historical and proposed revenue and expenditure categories, as well as the balanced budget proposal.
- Sections 3 and 4 contain the **Department Descriptions for the General Fund, Enterprise Fund, and Community Preservation Fund**. These are detailed descriptions, identifying the general purpose of each department and the operational considerations that impact each budget.
- Section 5 contains actual **Departmental Spending Requests** (forms DSR2, DSR3, and DSR4) for General Fund and Enterprise Fund departments and the Community Preservation Fund.
- Section 6 contains the **Executive Summary of the FY08 – 12 Capital Improvement Plan**, published as a separate document on January 2, 2007.
- A **Glossary of Terms** that may prove useful in reviewing this budget is included in Section 7.

~ Community Profile ~

The Town of Needham is located on rocky uplands within a loop of the Charles River in Eastern Massachusetts. The Town is bordered by Wellesley on the west and northwest, Newton on the north and northeast, the West Roxbury section of Boston on the east, Dedham on the southeast and south, and Westwood and Dover on the south. Needham is ten miles southwest of Boston, twenty-nine miles east of Worcester, and about 208 miles from New York City. The Town has a total area of 12.70 square miles and a total land area of 12.61 square miles.

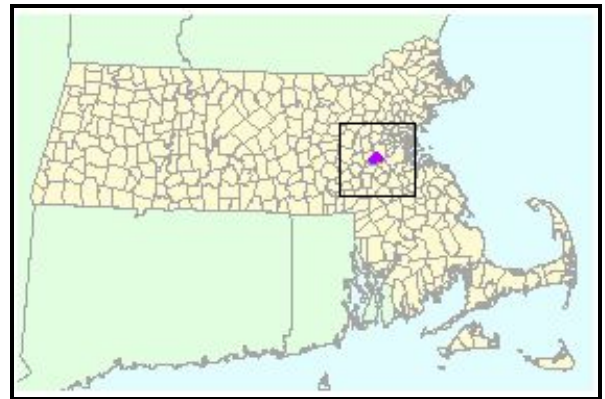


Figure 1: Needham, Massachusetts

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

Needham was incorporated in 1711 and has experienced numerous changes over its history. Early settlers relied primarily on agriculture and grazing plus some winter lumbering with orchards and tanneries as supplements in the 1700s. Saw and gristmills were opened along the Charles through the 18th century. Extension of the rail and land speculation encouraged settlement, and the town experienced growth in industrial employment and production during the mid-19th century. Needham manufacturers made knit goods, underwear, hats, shoes and silk, although attempts to cultivate silk worms were short-lived.

Land speculation, housing development and knitted underwear continued to be the foundation of Needham's economy into the 20th century, with the famous William Carter Corporation prominent in the children's knitwear industry. The construction of Route 128 in 1931 opened portions of the Town to development as part of the high-tech highway in the post-World War II electronic industrial boom. The creation of one of the nation's first industrial parks in 1950, the later addition of high technology firms, the improvement of access to Route 128 and Boston, and Needham's fine schools and public services have contributed to the Town's emergence as one of the more desirable suburbs of Boston.

While Needham has developed over the years, population figures have remained relatively stable since the 1970s, ranging from 29,748 in 1970 to 27,901 in 1980 to 27,557 in 1990 to 28,911 in 2000 (source: U.S. Census). The Town's total assessed valuation for fiscal year 2007 totals \$7,120,813,393, of which 88% is residential and 12% is commercial/industrial/personal property. The average assessed value for a single-family home is \$682,019, resulting in an average residential property tax bill of \$6,376.

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