

Know Your Municipal Finances (Rev)

Name of Municipality: Needham
Chair of Fiscal Policy Local Study: Karen Price _____ **Name of League:** LWV-Needham
Phone: 617-632-2459 _____ **Email:** karen.price@comcast.net

Question/Data	Answer	Actual Data Sources
GENERAL		
1. Population a. What was your municipality’s population from 2000 to 2005? b. Is the population stable, increasing or decreasing?	a. 2000: 28,911 2001: 28,911 2002: 28,911 2003: 29,197 2004: 29,137 2005: 29,022 b. stable	a. Link to chart with FY00 to 05 population on Department of Revenue website by clicking on the following underlined address: http://www.mass.gov/Ador/docs/dls/mdmstuf/MunicipalActualExpenditures/Schv0005.xls
REVENUE		
2. What is your municipality’s bond rating ?	S & P: AAA Moody’s Aa2 Needham has been AAA for the past several years	.Department of Revenue website for At a Glance report (AAG) at http://www.mass.gov/?pageID=dorterminal&L=3&L0=Home&L1=Local+Officials&L2=Municipal+Data+and+Financial+Management&sid=Ador&b=terminalcontent&f=dls_mdmstuf_aag_aa_gindex&csid=Ador
3. What is the per capita income of residents?	\$44,549 (1999)	At a Glance, only gives 1999 information
4. a. What is municipality’s 2007 “average single family tax bill”? b. What is the “assessed value of single family” home?	a. \$6,377 b. \$682,019	At a Glance Report (as suggested)

Question/Data	Answer	Actual Data Sources										
5. a. How much free cash does your town have on hand? b. How much in the stabilization fund ? c. How much in the overlay reserve ?	a. \$3,266,326 b. \$2,857,071 c. \$1,094,344	At a Glance Report (as suggested)										
6. What percentage of the property tax levy is: a. residential b. open space c. commercial d. industrial e. personal property? f. Are the tax rates the same for all types of property? <p style="text-align: center;">Property Tax Levy Sources FY07</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <caption>Property Tax Levy Sources FY07</caption> <thead> <tr> <th>Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Residential</td> <td>79.6%</td> </tr> <tr> <td>Commercial</td> <td>14.5%</td> </tr> <tr> <td>Industrial</td> <td>3.4%</td> </tr> <tr> <td>Personal</td> <td>2.6%</td> </tr> </tbody> </table>	Category	Percentage	Residential	79.6%	Commercial	14.5%	Industrial	3.4%	Personal	2.6%	a. 79.6% b. 0 c. 14.5% d. 3.4% e. 2.6% f. No. 9.35 Residential and 18.17 other <p style="text-align: center;">SEE CHART AT LEFT</p>	At a Glance Report (as suggested)
Category	Percentage											
Residential	79.6%											
Commercial	14.5%											
Industrial	3.4%											
Personal	2.6%											
7. What percentage of your property is tax-exempt ?	<p style="color: blue;">“In FY 2007 there were 364 exempt properties of which approximately 75% are government owned. On a valuation basis, approximately 7% of the total value of the Town was exempt from property tax during FY 2007”</p>	David Davison, Assistant Town Manager via email July 16.										

<p>8. General overrides</p> <p>a. How many general overrides have been attempted in your municipality since 1983?</p> <p>b. Record year of override election, how much each was for & whether each passed. (You may wish to plot these by year, to compare with economic downturns in 1990 and 2001.)</p>	<p>SEE TABLE 1</p> <p>a. 9 (1988, 1990, 1991, 1996, 1997, 2002, 2003, 2006, 2007)</p> <p>b. 3 (1991, 2003, 2007)</p> <p>Operational overrides tend to pass the year after they fail, and they never pass without a substantial campaign effort. Needham has tried a variety of methods but there is not enough information to draw conclusions, including single question (bundled), questions for each department (menu), school only, municipal only, 3 funding levels (tiered), with state elections, etc.</p>	<p>Local information.</p> <p>For our answer, we have indicated the number of elections (ie the number of budgets that the selectmen thought warranted a vote of additional funds), and if there were multiple questions I counted it a win if >half the requested funds were approved.</p>
<p>9. Debt exclusions</p> <p>a. How many debt exclusions have been attempted since 1982?</p> <p>b. How many passed? (You might want to graph these by year.)</p>	<p>a. 17</p> <p>b. 15 (The two that failed were both for the Newman School renovation in 1994 and Apr 1996, eventually a renovation question passed in Nov 1996. The failure of the Newman questions is generally attributed to the well-publicized problems with the Pollard renovation in the early 1990s.)</p>	<p>The information on the DOR website is simply wrong. They have mixed operational overrides with the debt-exclusion, repeated entries, etc.</p> <p>We have used our own town records.</p>
<p>10. Capital Exclusions (OPTIONAL)</p> <p>a. How many capital exclusions have been attempted in your municipality since 1988?</p> <p>b. Record year of capital exclusion, how much each was for & whether each passed. (You may wish to plot these by year, to compare with economic downturns in 1990 and 2001)</p>	<p>a. 2</p> <p>b. 1</p>	<p>Link to DOR's Capital Exclusions FY88 to present website: http://www.mass.gov/Ador/docs/dls/mdmstuf/Prop2_LevyCap_RefVotes/capital.xls</p> <p>This information is consistent with our town records.</p>
<p>11. Underrides</p> <p>a. How many underrides have been attempted in your municipality?</p>	<p>a. 0</p>	<p>This is a short list!</p>

Table 1. OVERRIDE ELECTIONS

DRAFT - SUBJECT TO FINAL REVIEW

DATE	Q #	TYPE	ITEM	AMOUNT	YES		NO		TOTAL
04-Oct-88	1	O	GENERAL	\$1,595,000	3,458	49.12%	3,582	50.88%	7,040
04-Oct-88	2	D	HIGH SCHOOL & SOLID WASTE TRANSFER S'	\$7,350,000	4,248	60.04%	2,827	39.96%	7,075
04-Oct-88	3	D	POLICE/FIRE HQ & FIRE STATION #2	\$5,100,000	3,773	53.49%	3,280	46.51%	7,053
04-Oct-88	4	D	CONSERVATION LAND - RIDGE HILL EXCLUSI	\$1,263,000	4,021	56.91%	3,045	43.09%	7,066
04-Oct-88	5	D	CONSERVATION LAND - HISTORICAL SOCIET	\$120,000	3,763	53.26%	3,303	46.74%	7,066
15-May-90	1	O	GENERAL	\$2,025,494	4,861	49.78%	4,903	50.22%	9,764
02-Jun-90	1	Recount	GENERAL	\$2,025,494	4,905	49.90%	4,925	50.10%	9,830
08-Apr-91	1	O	SCHOOLS	\$978,000	7,208	65.72%	3,760	34.28%	10,968
08-Apr-91	2	O	LIBRARY	\$487,000	8,196	74.41%	2,819	25.59%	11,015
08-Apr-91	3	O	FIRE & AMBULANCE SERVICES	\$198,115	7,322	66.87%	3,628	33.13%	10,950
08-Apr-91	4	O	POLICE	\$152,113	6,886	63.29%	3,994	36.71%	10,880
08-Apr-91	5	O	COUNCIL ON AGING	\$89,985	7,058	65.26%	3,757	34.74%	10,815
08-Apr-91	6	O	PARKS & RECREATION	\$52,000	6,042	56.46%	4,660	43.54%	10,702
08-Apr-91	7	O	YOUTH COMMISSION	\$28,872	5,991	56.02%	4,704	43.98%	10,695
08-Apr-91	8	C	TOWN RECYCLING	\$50,000	7,021	65.24%	3,741	34.76%	10,762
03-Nov-92	6	D	POLLARD SCHOOL	\$8,995,000	8,362	53.30%	7,326	46.70%	15,688
11-Apr-94	1	D	NEWMAN SCHOOL	\$3,900,000	2,280	47.61%	2,509	52.39%	4,789
08-Apr-96	1	O	BOARD OF HEALTH	\$57,831	3,894	49.61%	3,955	50.39%	7,849
08-Apr-96	2	O	COUNCIL ON AGING	\$40,000	4,393	55.79%	3,481	44.21%	7,874
08-Apr-96	3	O	FIRE	\$107,000	4,139	52.94%	3,679	47.06%	7,818
08-Apr-96	4	O	LIBRARY	\$295,000	5,692	71.19%	2,304	28.81%	7,996
08-Apr-96	5	O	MUNICIPAL BUILDING MAINTENANCE DEPAR'	\$45,000	3,364	43.52%	4,366	56.48%	7,730
08-Apr-96	6	O	PARKS & RECREATION	\$40,500	4,098	52.18%	3,755	47.82%	7,853
08-Apr-96	7	O	POLICE	\$97,851	3,883	49.59%	3,947	50.41%	7,830
08-Apr-96	8	O	PUBLIC WORKS	\$105,805	3,359	43.44%	4,373	56.56%	7,732
08-Apr-96	9	O	SCHOOLS	\$1,489,811	3,908	49.61%	3,969	50.39%	7,877
08-Apr-96	10	O	YOUTH COMMISSION	\$68,431	4,267	54.27%	3,598	45.73%	7,863
08-Apr-96	11	C	CAPITAL EQUIPMENT	\$68,500	3,852	49.45%	3,938	50.55%	7,790
08-Apr-96	12	D	NEWMAN SCHOOL	\$5,500,000	3,756	47.92%	4,082	52.08%	7,838
05-Nov-96	2	D	NEWMAN SCHOOL	\$5,750,000	8,682	56.94%	6,565	43.06%	15,247
14-Apr-97	1	O	SCHOOLS	\$1,500,000	4,012	49.88%	4,031	50.12%	8,043

03-May-97	1	Recount	SCHOOLS	\$1,500,000	4,019	49.69%	4,069	50.31%	8,088
13-Apr-98	1	D	LANDFILL CLOSURE	\$2,500,000	1,574	64.72%	868	35.28%	2,432
10-Apr-00	1	D	ELEMENTARY SCHOOLS	\$31,500,000	5,099	71.13%	2,070	28.87%	7,169
10-Apr-00	2	D	HIGH SCHOOL RENOVATIONS	\$5,350,000	5,313	74.13%	1,854	25.87%	7,167
07-Nov-00	9	D	CONSERVATION LAND - WISWALL PROPERTY	\$2,000,000	8,852	62.14%	5,394	37.86%	14,246
5-Nov-02	4a	O	Highest level	\$8,970,000	4,573	33.28%	9,178	66.74%	13,751
	4b	O	Middle level	\$5,880,000	5,178	37.75%	8,536	62.25%	13,712
	4c	O	Lowest level	\$4,850,000	6,559	47.24%	7,324	52.76%	13,883
14-Apr-03	1	D	Library	\$15,700,000	5,299	54.44%	4,435	45.56%	9,734
	2	O	Schools	\$2,080,000	5,780	59.25%	3,978	40.75%	9,756
	3	O	Public safety	\$300,000	6,088	62.75%	3,814	37.25%	9,702
	4	O	Roads	\$150,000	6,600	67.82%	3,132	32.18%	9,732
5-Nov-03	1	D	HS add/renov	\$51,300,000	5,595	64.55%	3,073	35.45%	8,668
2-Nov-04	1		CPA		8,863	57.41%	6,575	42.59%	15,438
12-Apr-05	1	D	HS extra	\$10,700,000	3,113	64.04%	1,748	35.96%	4,861
11-Apr-06	1	O	Schools	\$1,478,017	3,870	47.14%	4,115	52.86%	7,785
11-Apr-06	1	O	Municipal	\$597,370	4,053	52.10%	3,728	47.90%	7,779
10-Apr-07	1	O	Schools	\$1,128,670	4,680	58.10%	3,375	41.90%	8,055
10-Apr-07	1	D	Middle School	\$21,000,000	4,764	59.43%	3,252	40.57%	8,016

<p>12. State aid to your municipality (2007)</p> <p>a. What percentage of your municipality’s revenue comes from state aid, tax levy, local receipts and other sources?</p> <p>b. How much is the Net Cherry Sheet aid for your municipality from 2000 to 2007? (Receipts minus assessments, done for you on website.) . You may want to graph all three – receipts, assessment and net – and look further back to FY90 to FY99.</p> <p>c. What are the Chapter 70 funds, Lottery Aid, and Additional Assistance for your town, FY00 to 07. You may also want to graph FY90 to FY99.</p> <p>Note: FY01 began a fiscal downturn (as did 1990); see what happened to your state aid and how long it took to recover.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Year</th> <th style="text-align: right;">Total</th> <th style="text-align: right;">Ch 70</th> <th style="text-align: right;">Lottery</th> <th style="text-align: right;">Addi</th> </tr> </thead> <tbody> <tr><td>00</td><td style="text-align: right;">5.13</td><td style="text-align: right;">3.41</td><td style="text-align: right;">1.46</td><td style="text-align: right;">0.26</td></tr> <tr><td>01</td><td style="text-align: right;">5.99</td><td style="text-align: right;">4.15</td><td style="text-align: right;">1.58</td><td style="text-align: right;">0.26</td></tr> <tr><td>02</td><td style="text-align: right;">6.43</td><td style="text-align: right;">4.50</td><td style="text-align: right;">1.67</td><td style="text-align: right;">0.26</td></tr> <tr><td>03</td><td style="text-align: right;">6.41</td><td style="text-align: right;">4.50</td><td style="text-align: right;">1.67</td><td style="text-align: right;">0.24</td></tr> <tr><td>04</td><td style="text-align: right;">5.23</td><td style="text-align: right;">3.60</td><td style="text-align: right;">1.42</td><td style="text-align: right;">0.21</td></tr> <tr><td>05</td><td style="text-align: right;">5.23</td><td style="text-align: right;">3.60</td><td style="text-align: right;">1.42</td><td style="text-align: right;">0.21</td></tr> <tr><td>06</td><td style="text-align: right;">5.67</td><td style="text-align: right;">3.84</td><td style="text-align: right;">1.62</td><td style="text-align: right;">0.21</td></tr> <tr><td>07</td><td style="text-align: right;">6.52</td><td style="text-align: right;">4.37</td><td style="text-align: right;">1.94</td><td style="text-align: right;">0.21</td></tr> </tbody> </table> <p>SEE FIGURE 1A, and FIGURE 2A</p>	Year	Total	Ch 70	Lottery	Addi	00	5.13	3.41	1.46	0.26	01	5.99	4.15	1.58	0.26	02	6.43	4.50	1.67	0.26	03	6.41	4.50	1.67	0.24	04	5.23	3.60	1.42	0.21	05	5.23	3.60	1.42	0.21	06	5.67	3.84	1.62	0.21	07	6.52	4.37	1.94	0.21	<p>a. State aid: 7.2% (adjusted to remove bldg reimbursement funds) Tax levy: 78.5% Local receipts: 9.1% Free cash: 4.1% Other sources: 1.1%</p> <p>b. 2000: \$5.96 mill 2001: \$7.03 2002: \$7.43 2003: \$6.03 2004: \$5.27 2005: \$5.65 2006: \$5.65 2007: \$5.76</p> <p>c. See total column at left.</p>	<p>a. Town Manager’s Budget Proposal FY08 (for FY07 numbers adjusted to remove the large reimbursement from the state building assistance program).</p> <p>b. http://www.mass.gov/Ador/docs/dls/mdmstuf/StateAid/Netcsaid0007.xls “Net” is the right-most column.</p> <p>c. http://www.mass.gov/Ador/docs/dls/mdmstuf/StateAid/CSTrend0007.xls Scroll down to your community in the box under “Select a Community Below.”- Use only the data for Chapter 70 (line 9), Lottery (line 28) and Additional Assistance (line 29). Data for FY90 through 99 is at the following site: http://www.mass.gov/Ador/docs/dls/mdmstuf/StateAid/CSTrend9099.xls;</p>
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Figure 1: Three Main Components of Local Aid (State Aid) from 1981 to 2006

(Note: The numbers have been adjusted for inflation.)

From “Local Communities at Risk: Revisiting the fiscal partnership between the Commonwealth and cities and towns,”
Municipal Finance Taskforce, MAPC, Sept 2005 Hamill Report

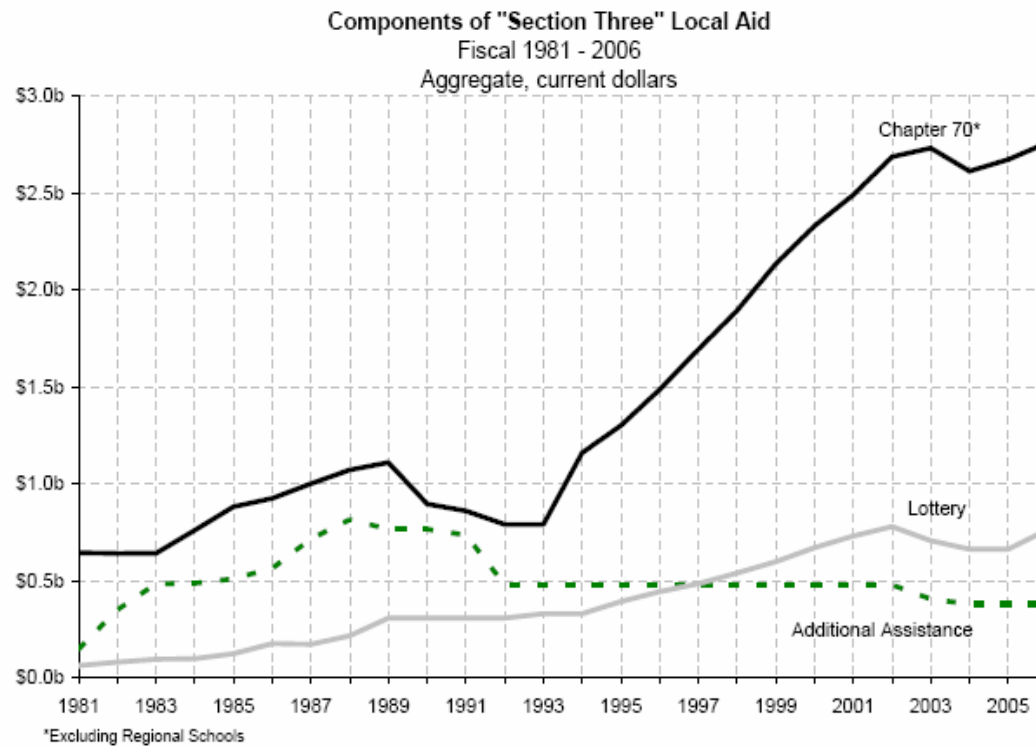


Figure 1A

Three Main Components of Local Aid (State Aid) from 1990 to 2007 NEEDHAM

Adjusted for inflation, all years in 2007 (through June 30) dollars

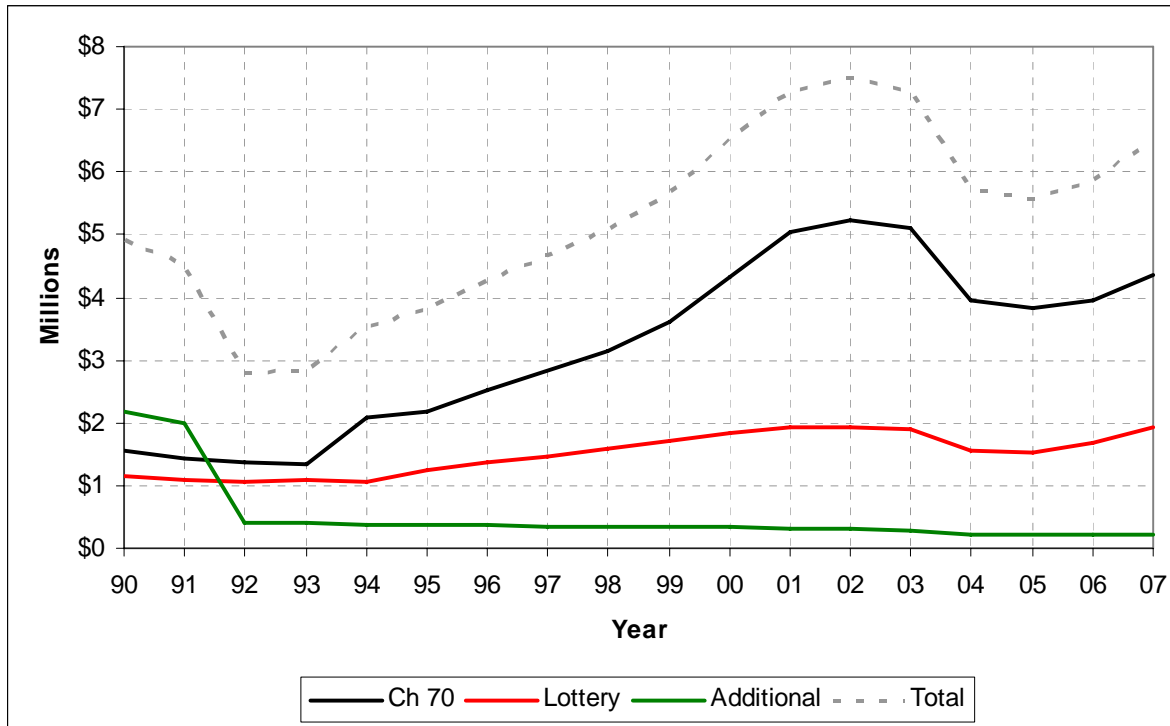


Figure 2: Massachusetts Municipal Revenue Sources Fiscal Year 2004, constant dollars, per capita

From Municipal Finance Taskforce, Local Communities At Risk, J.Hamill et al.; Graph converted to Black and White by K.E.L.

Note: Local Aid is State Aid; Gross means before assessments have been subtracted.

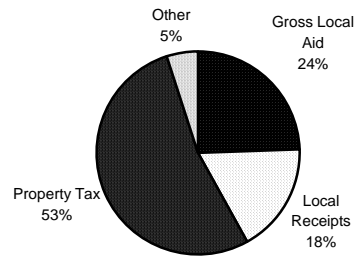
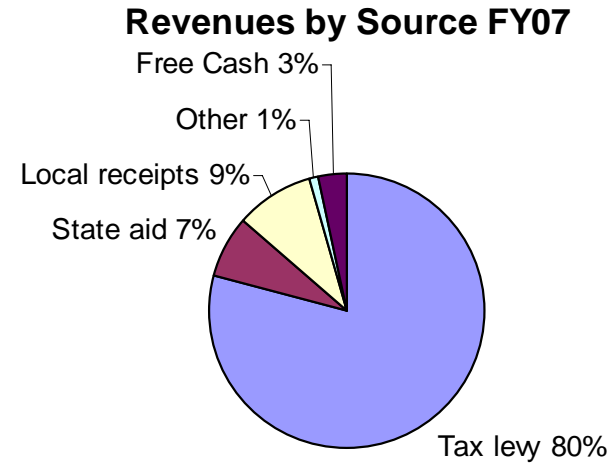


Figure 2A Needham Revenue Sources FY07 (adjusted to remove building assistance reimbursement from state)



<p>13. How have your municipality's municipal employee health insurance expenses changed since 2001? You may wish to graph these percentage changes. Compare the increase from 2005 to 2006 with the allowed 2½% increase in property taxes plus projected new growth increase in property tax for 2007.</p> <p>SEE TABLE 2</p>	<p>2001: \$4.97 mill 2002: \$5.59 12.34% 2003: \$6.27 12.15% 2004: \$7.29 16.35% 2005: \$7.69 5.48% 2006: \$8.73 13.6%</p>	<p>Link to DOR website: http://www.mass.gov/Ador/docs/dls/mdmstuf/MunicipalActualExpenditures/insurancegic0106.xls</p> <p>To get 2006 new growth plus 2½% increase in property taxes, ask your Finance Director or Assessor.</p>
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Table 2 (from Source: Needham FY08 Budget Report from town website)

Health Insurance Enrollment
FY1997 - 2007

Fiscal Year	Town	School	Total Actives	Retirees	Total Active & Retired
FY95	251	350	601	664	1,339
FY96	249	364	613	700	1,377
FY97	241	370	611	661	1,272
FY98	243	404	647	646	1,293
FY99	276	389	665	660	1,325
FY00	282	406	688	649	1,337
FY01	286	422	708	673	1,381
FY02	293	426	708	665	1,373
FY03	292	439	731	704	1,435
FY04	285	474	759	716	1,475
FY05	305	491	796	750	1,546
FY06	298	507	805	759	1,564
FY07	304	492	796	771	1,567
Total Change FY97-FY07	26%	33%	30%	17%	23%

<p>14. a. How has the number of municipal employees categorized “by function” changed over the last 10 years?</p> <p>b. What happened in 2002, after the 2001 economic downturn?</p> <p>SEE TABLE 3</p>	<p>a. We have data from FY01 to FY07. Overall a .4% reduction in municipal FTEs and 7% increase in school FTEs since FY01. The largest municipal reductions were in public facilities (bldg maintenance) social services, and finance dept. The largest municipal increases are in library and building department.</p> <p>The School budget has increased, but not quite enough to keep up with inflation and enrollment increases. (SEE FIGURE 3)</p> <p>b. The economic downturn may have begun nationwide in 2001, but its impact is reflected in FY03 and FY04 budgets. A small override for the municipal budget kept police and fire stable, but DPW and public facilities were each reduced by 4 FTEs and the Finance Dept lost 2. Overall the municipal side lost 10.9 FTEs.</p>	<p>Needham FY08 Budget Report from town website.</p>
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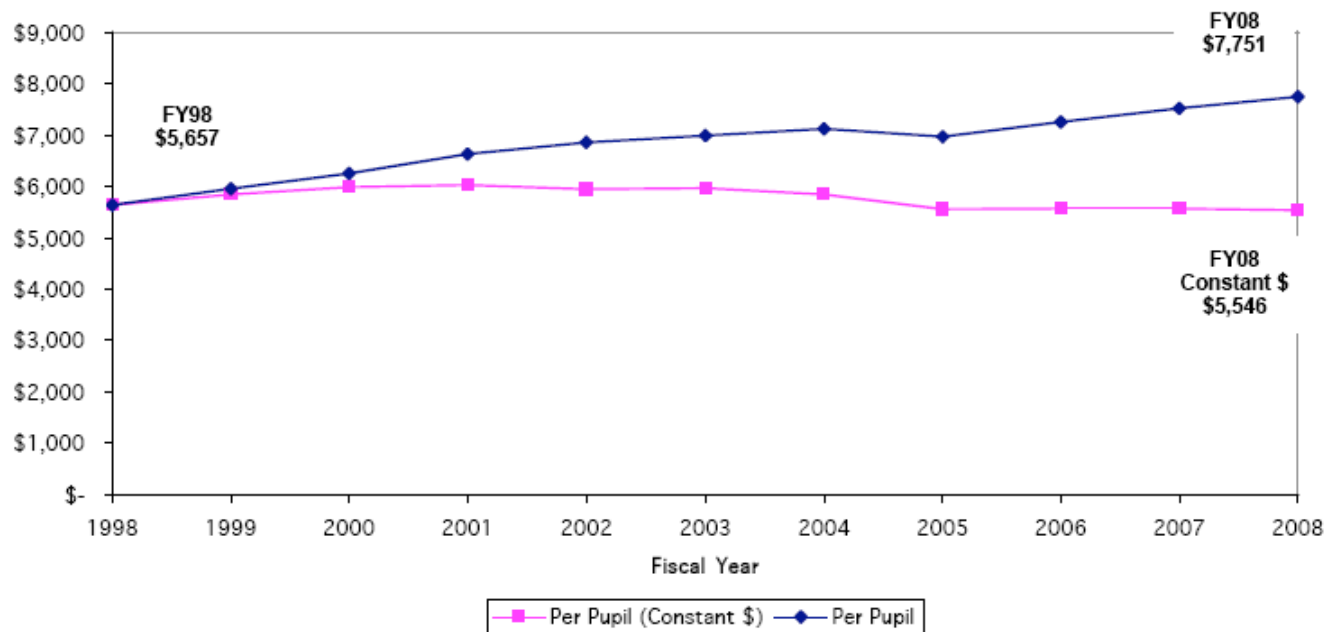
Table 3 (from Source: Needham FY08 Budget Report from town website)

**Full-time Equivalent Employees
FY01 to FY07**

	Funded FY01	Funded FY02	Funded FY03	Funded FY04	Funded FY05	Funded FY06	Funded FY07	FY01-07 % Change
BOS/TM	6.8	6.8	6.8	6.8	6.8	6.8	6.7	-1%
Town Clerk	4.4	4.4	4.4	4.4	4.4	4.4	4.4	0%
Finance	22.9	22.9	22.8	20.7	20.7	20.7	21.7	-5%
Finance Committee	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0%
Police	58.0	58.0	58.0	58.0	58.0	58.0	58.0	0%
Fire	75.0	75.0	75.0	75.0	75.0	74.0	74.0	-1%
Building	6.3	5.9	5.9	5.9	5.9	7.2	7.2	15%
DPW	85.0	88.0	88.0	84.0	85.0	85.0	87.0	2%
Public Facilities	54.1	52.1	56.1	52.1	53.7	50.5	50.5	-7%
Health	5.4	5.5	5.5	5.5	5.5	5.5	5.5	2%
Div. Comm. Social Serv.	9.5	9.5	9.5	9.4	9.4	9.4	8.9	-6%
Planning	2.0	2.0	2.0	2.0	2.0	2.0	2.4	20%
Board of Appeals	0.3	0.3	0.3	0.3	0.6	0.6	0.6	100%
Conservation	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0%
Library	18.6	18.6	18.6	18.0	18.0	20.0	20.0	7%
Park and Recreation	4.0	4.0	4.0	4.0	4.0	4.0	4.0	0%
Total	353.5	354.2	358.1	347.2	350.1	349.3	352.1	-0.4%
Needham Public Schools FY03 - FY07 Change			509.0	519.4	531.7	548.1	542.7	7%

Figure 3 (from Needham Public Schools FY08 Budget Book, NPS website)

FY98-08 Needham Budgeted Per Pupil Expenditures



15. a. What were your municipality’s General Fund expenditures, by percent, for FY00 to 06? FY96? You may want to graph this. Data is also given as per capita, if you wish to look at this.

b. What trends do you see?

a. **SEE FIGURE 4A and 5A**

b. As a percent of the total budget, education, public safety, and fixed costs increased, and public works decreased, and debt service and other did not change.

Link to General Fund Expend as % of Total FY00-05
<http://www.mass.gov/Ador/docs/dls/mdmstuf/MunicipalActualExpenditures/GeneralFundExpenditures0005.xls>

Link to General Fund Expend as % of Total 2006:
<http://www.mass.gov/Ador/docs/dls/mdmstuf/MunicipalActualExpenditures/expfn06.xls>

Link to FY96:
<http://www.mass.gov/Ador/docs/dls/mdmstuf/MunicipalActualExpenditures/Expfn96.xls>

SCHOOLS		
16. a. Do you have a Charter School in your community? b. How much money goes to Charter School Sending Tuition ? c. How much does your community receive in Charter School tuition reimbursement ? (You may wish to graph FY04 to 06.)	a. No b. \$73,192 c. \$65,233	a. http://www.masscharterschools.org/schools/ b & c. Link to DOR’s Cherry Sheet Assessments website: http://www.mass.gov/?pageID=dorsubtopic&L=4&L0=Home&L1=Local+Officials&L2=Municipal+Data+and+Financial+Management&L3=Cherry+Sheets&sid=Ador Charter School Sending Tuition is line E2; Tuition Reimbursement is Cherry Sheet Receipts line A4
17. a. What is your current student enrollment? b. What is your long-term school enrollment trend? SEE TABLE 4	a. 4,979 Needham enrollment has increased 21% since 1996. b. Enrollments are projected to increase another 12% by FY17, with no projected decrease.	Needham Future School Needs Report Oct 2006 (NPS website)
18. a. What is the Foundation Budget for your school district in FY07? b. What is your required local contribution for FY07? c. How much Chapter 70 aid does your district receive for FY07? d. Does your district spend above or below required net school spending (FY07)? e. By what percentage? f. Has this changed over time (FY98 to FY07)? g. What is the “Chapter 70 Aid as Percent of Actual Net School Spending (NSS)” for FY07? SEE FIGURE 6	a. \$37,003,281 b. \$33,919,990 c. \$4,366,273 d. above e. 33.9% f. increase since FY03 g. 8.5%	Link to Department of Education (DOE) website: http://finance1.doe.mass.edu/schfin/Chapter70/profile.aspx Scroll down to your community in the box and click “go.”

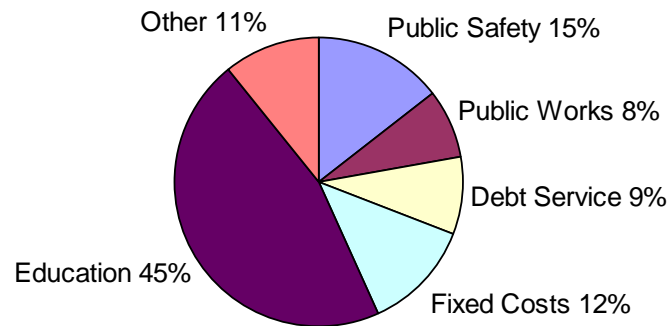
<p>19. What is the amount spent on Special Education as a percentage of school budget since 1997? (You may wish to compare to state total, same website.)</p> <p>SEE FIGURE 7 for state and local funding of SpEd</p>	<p>1997: 14.5 1998: 16.0 1999: 15.0 2000: 15.6 2001: 17.3 2002: 16.8 2003: 16.4 2004: 16.6 2005: 17.4 2006: 19.0</p>	<p>Link to DOE website: http://finance1.doe.mass.edu/SchFin/sped/sped_exp_budget.aspx?</p>
<p>20. a. Using General Fund numbers, what percentage of the town budget was made up of the school budget for FY00-06? SEE FIGURE 4A and 5A</p> <p>b. How does this compare to the state total (graph both)?</p> <p>NOTE: Needham includes several large-cost items in the non-school (public facilities) budget, including custodians/custodial services and utilities for the school buildings. The Town Manager indicates that the proportion of the budget spent on school-related costs is 65%.</p>	<p>a.</p> <p>2000: 46.46 2001: 44.03 2002: 44.26 2003: 45.40 2004: 43.14 2005: 48.91 2006: 48.69</p> <p>b. Comparison is not valid as noted at left and right.</p>	<p>a. At a Glance report for FY06: See link for question 2. Note from personal communication with Town Manager.</p> <p>For info on FY00-05, link to: http://www.mass.gov/Ador/docs/dls/mdmstuf/MunicipalActualExpenditures/Schv0005.xls</p> <p>b. Note: The At A Glance reports' numbers do not include Special Revenue, Capital Projects, Enterprise Funds and Trust Funds; there are a variety of ways to calculate the percent of the budget that is dedicated to schools, and your individual community may do it differently for different purposes. The web data provide a uniform method to track trends.</p>
<p>21. What percentage of your 2006 school district enrollment were low- income students?</p>	<p>4.2%</p>	<p>Link to Massachusetts Taxpayers Foundation website: http://www.masstaxpayers.org/data/pdf/reports/mtf36t~1.pdf</p>

Figure 4:

Needham includes several large-cost items in the non-school (public facilities) budget, including custodians/custodial services and utilities for school buildings. Comparisons to state or other municipalities are not valid and therefore not included (actual proportion of the budget spent on school-related costs is 65%).

Figure 4A Needham expenditures as percent of total, by category, FY96 ad FY0. Comparisons between the two years are valid, comparisons to the state average or other municipalities are not.

Expenditures by Category 1996



Expenditures by Category 2006

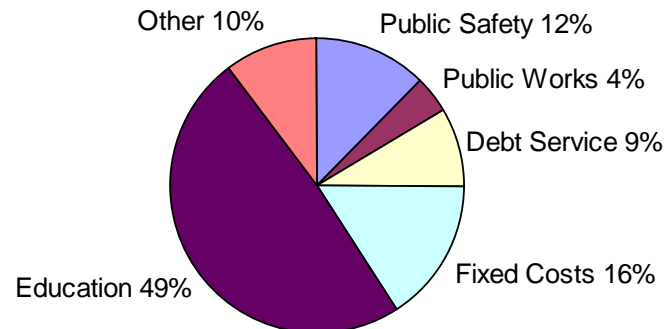


Figure 5A Needham Expenditures 1996 and 2006 (not valid for comparison with state or other municipalities)

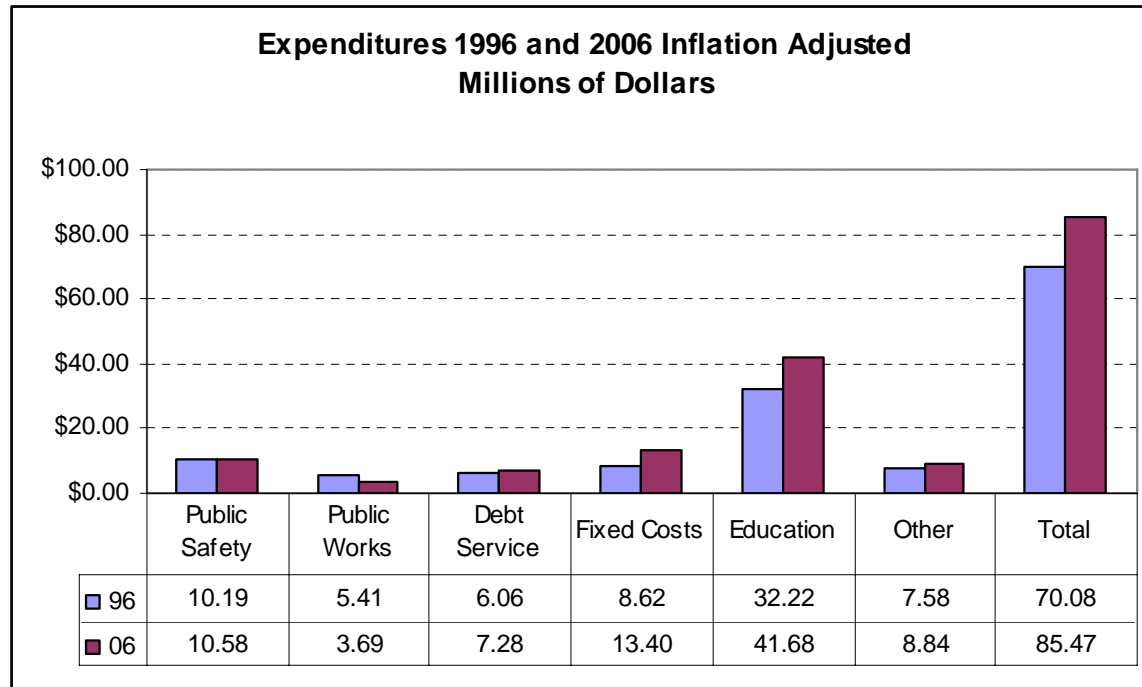


Table 4 (Source: Needham FY08 Budget Report from town website)

Needham Public Schools Enrollment
1996/1997 - 2006/2007

	<u>Enrollment</u>	<u>Percentage Change</u>
1996/1997	4,110	
1997/1998	4,281	4.2%
1998/1999	4,303	0.5%
1999/2000	4,334	0.7%
2000/2001	4,374	0.9%
2001/2002	4,439	1.5%
2002/2003	4,565	2.8%
2003/2004	4,667	2.2%
2004/2005	4,838	3.7%
2005/2006	4,915	1.6%
2006/2007	4,979	1.3%

1996/1997 - 2006/2007 Increase:	21.1%
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Source: Future School Needs Committee Annual Reports

Figure 6 from Needham Public School FY08 Budget Book (NPS website)

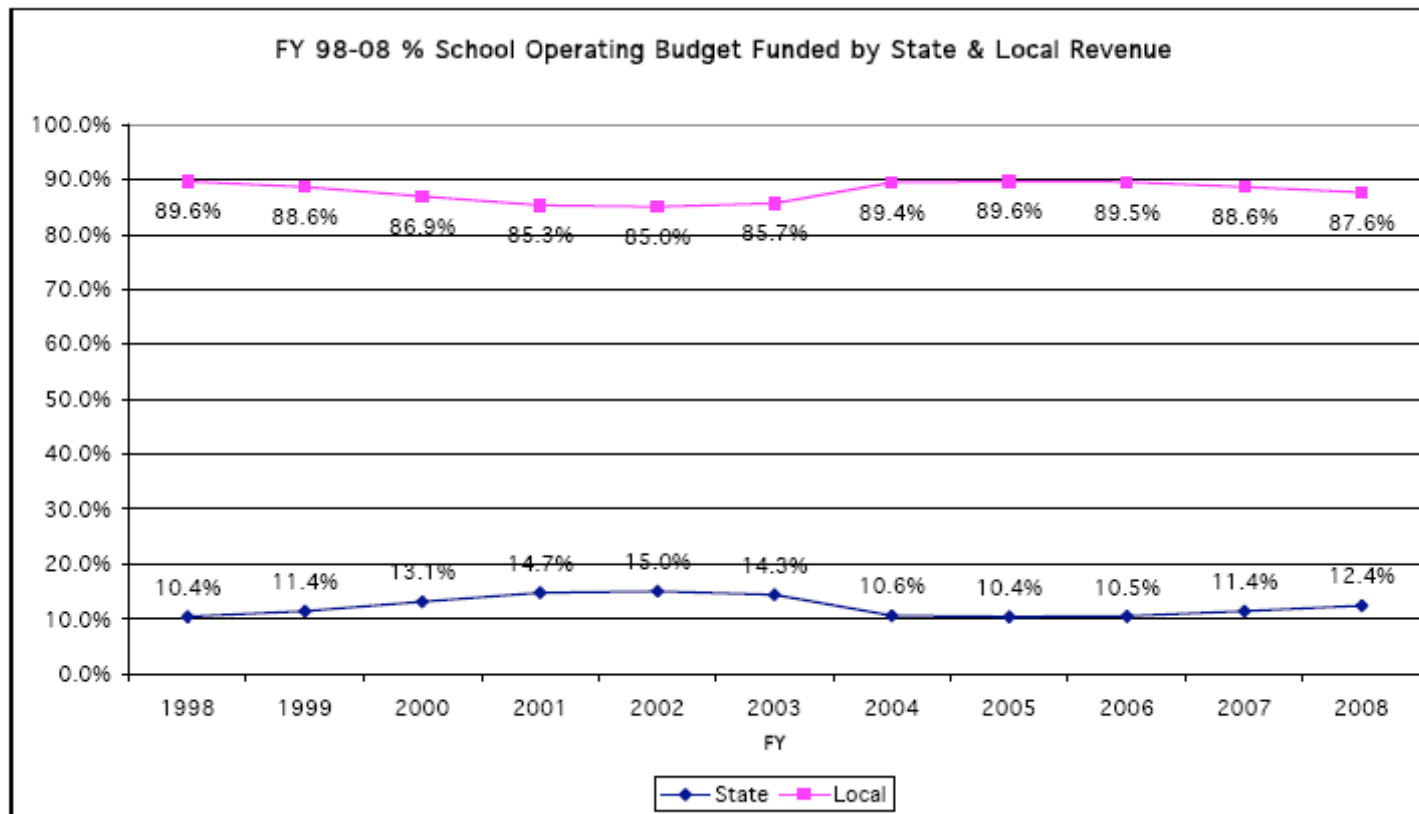
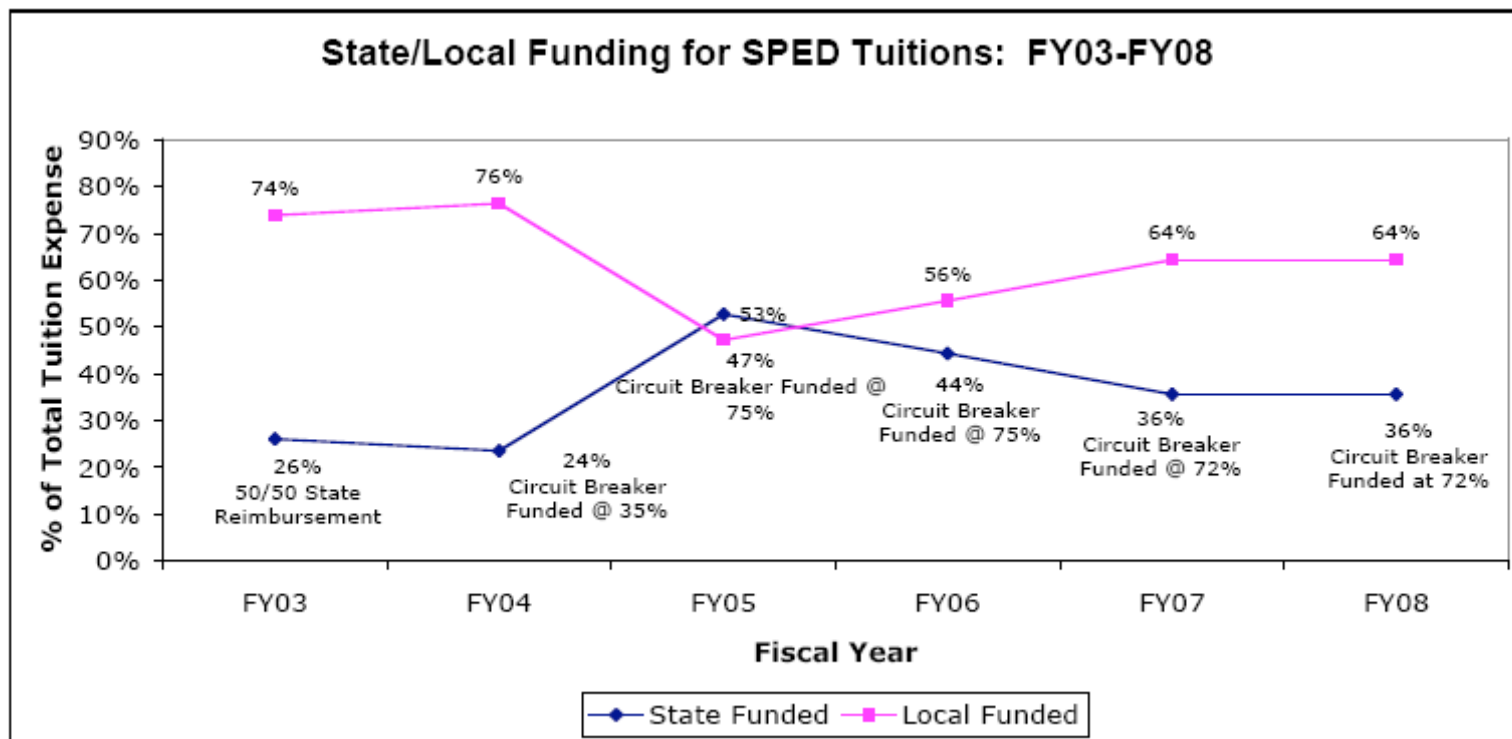


Figure 7 from Needham Public School FY08 Budget Book (NPS website)



School Budget from Needham Public Schools Website: http://district.needham.k12.ma.us/finances_pdf/FY08BudgetBook2.pdf

Town Budget from Town of Needham Website:

<http://www.town.needham.ma.us/Selectmen/Documents/BOSFY08TownManagersProposedAnnualBudgetSection1b.pdf>