

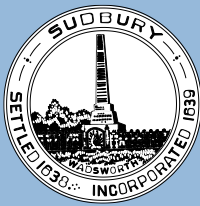
SUDBURY SELECT BOARD  
TUESDAY APRIL 25, 2023  
6:00 PM, ZOOM

Item #	Time	Action	Item
	6:00 PM		CALL TO ORDER
<b>EXECUTIVE SESSION</b>			
1.	6:00 PM	<i>VOTE</i>	Vote to immediately enter Executive Session to discuss strategy with respect to collective bargaining (Civilian Dispatchers and Police Sergeants) if an open meeting may have a detrimental effect on the bargaining position of the public body and the chair so declares pursuant to General Laws chapter 30A, §21(a)(3).
2.		<i>VOTE</i>	Vote to close Executive Session and resume Open Session.
	7:00 PM		Opening remarks by Chair
			Reports from Town Manager
			Reports from Select Board
			Public comments on items not on agenda
<b>MISCELLANEOUS</b>			
3.		<i>VOTE</i>	Interview Conservation Commission associate member Luke Faust. Following interview, vote whether to appoint Mr. Faust as a full member, for a term expiring 5/31/23, to fill the unexpired term of Richard Morse who resigned.
4.		<i>VOTE / SIGN</i>	As the Licensing Authority for the Town of Sudbury, vote to approve a new Common Victualler License for Town Square Pizza (formerly CJ's), 29 Hudson Road, as requested in an application dated April 5, 2023, subject to conditions put forth by the Health Department, Fire Department and Building Department.
5.		<i>VOTE</i>	Discussion/vote on First Parish License. Resident Sherrill Cline to attend.
6.			FY22 Audit Presentation by Renee Davis and Jessica Greene of Powers & Sullivan, LLC.
7.		<i>VOTE</i>	Discussion and vote of Town Counsel services renewal with KP Law
8.		<i>VOTE</i>	Discussion on 2023 Annual Town Meeting articles: consent calendar; positions on articles; other.

*These agenda items are those reasonably anticipated by the Chair which may be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law. Some items may be taken out of order or not be taken up at all. The Chair will strive to honor timed items as best as possible, however, the estimated timing may occasionally be inaccurate.*

<b>Item #</b>	<b>Time</b>	<b>Action</b>	<b>Item</b>
9.			Review ATM Art 14 presentation Go Sudbury. Discussion led by Board Member Carty.
10.			Review ATM Article 15 presentation on Fairbank AV Equipment and Associated Funding. Discussion led by Board Member Kouchakdjian.
11.			Select Board and Town Manager review of the Town Manager onboarding process and discussion of priorities.
12.		<i>VOTE</i>	Vote decision on Sudbury Sundries from meeting of March 21, 2023.
13.			Acknowledge and discuss Open Meeting Law complaint against Select Board Chair Charles Russo dated April 6, 2023, and against the Sudbury Select Board dated April 8, 2023, both filed by resident Manish Sharma; and review and discuss responses to complaints.
14.		<i>VOTE</i>	Vote to review and possibly approve the open session minutes of 10/24/22, 11/12/22 and 11/15/22.
15.			Public Comments (cont)
16.			Upcoming agenda items
<b>CONSENT CALENDAR</b>			
17.		<i>VOTE</i>	On behalf of the Historical Commission, vote to accept return of the 19th Century garden plow originally belonging to the Hosmer family to be utilized by the Commission for continuing educational purposes.
18.		<i>VOTE</i>	Vote to accept a \$200 donation from Middlesex Savings Bank for the purposes of the Sudbury Spring Slam Pickleball Tournament on May 20, 2023, as requested by Tricia Sardagnola, Sudbury Park and Recreation Program Coordinator.
19.		<i>VOTE</i>	Vote to accept a \$500 donation from Roche Bros. Supermarket towards the 2023 Summer Concert Series, as requested by Tricia Sardagnola, Park and Recreation Program Director.
20.		<i>VOTE</i>	Vote to accept a \$15,000 grant from the Sudbury Foundation to the Goodnow Library for the purposes of adding adaptive services offerings to the Library of Things, book collections, and programming, as requested by Esme Green, Library Director.
21.		<i>VOTE</i>	Vote to enter into the Town record and congratulate Ryan Coyne Warzynski of Scout Troop 63 for having achieved the high honor of Eagle Scout.
22.		<i>VOTE</i>	In accordance with Article VII, Section 8 “OBEDIANCE TO ISOLATED STOP SIGNS” of the Town of Sudbury Traffic Rules and Regulations and M.G.L. Chapter 89, Section 9, VOTE to approve the installation of “STOP” signs across the eastbound and westbound King Philip Road approaches, as requested by DPW Director Dan Nason.

*These agenda items are those reasonably anticipated by the Chair which may be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law. Some items may be taken out of order or not be taken up at all. The Chair will strive to honor timed items as best as possible, however, the estimated timing may occasionally be inaccurate.*



SUDBURY SELECT BOARD

Tuesday, April 25, 2023

**EXECUTIVE SESSION**

**1: Exec session dispatchers and police sergeants**

REQUESTOR SECTION

Date of request:

Requestor: 30 min

Formal Title: Vote to immediately enter Executive Session to discuss strategy with respect to collective bargaining (Civilian Dispatchers and Police Sergeants) if an open meeting may have a detrimental effect on the bargaining position of the public body and the chair so declares pursuant to General Laws chapter 30A, §21(a)(3).

Recommendations/Suggested Motion/Vote: Vote to immediately enter Executive Session to discuss strategy with respect to collective bargaining (Civilian Dispatchers and Police Sergeants) if an open meeting may have a detrimental effect on the bargaining position of the public body and the chair so declares pursuant to General Laws chapter 30A, §21(a)(3).

Background Information:

Financial impact expected:

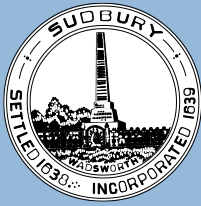
Approximate agenda time requested:

Representative(s) expected to attend meeting:

Review:

Select Board Office	Pending
Town Manager's Office	Pending
Town Counsel	Pending
Select Board	Pending
Select Board	Pending

04/25/2023 6:00 PM



SUDBURY SELECT BOARD  
Tuesday, April 25, 2023

**EXECUTIVE SESSION**

**2: Close Executive Session and resume open session**

REQUESTOR SECTION

Date of request:

Requested by: Patty Golden

Formal Title: Vote to close Executive Session and resume Open Session.

Recommendations/Suggested Motion/Vote:

Background Information:

Financial impact expected:

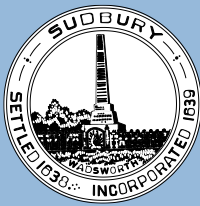
Approximate agenda time requested:

Representative(s) expected to attend meeting:

Review:

Select Board Office	Pending
Town Manager's Office	Pending
Town Counsel	Pending
Select Board	Pending
Select Board	Pending

04/25/2023 6:00 PM



SUDBURY SELECT BOARD  
Tuesday, April 25, 2023

**MISCELLANEOUS (UNTIMED)**

**3: Interview Conservation Commission assoc member**

REQUESTOR SECTION

Date of request:

Requestor: Lori Capone

Formal Title: Interview Conservation Commission associate member Luke Faust. Following interview, vote whether to appoint Mr. Faust as a full member, for a term expiring 5/31/23, to fill the unexpired term of Richard Morse who resigned.

Recommendations/Suggested Motion/Vote: Interview Conservation Commission associate member Luke Faust. Following interview, vote whether to appoint Mr. Faust as a full member, for a term expiring 5/31/23, to fill the unexpired term of Richard Morse who resigned.

Background Information:  
attached memo from Lori Capone, Conservation Coordinator

Financial impact expected:

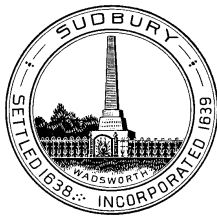
Approximate agenda time requested:

Representative(s) expected to attend meeting:

Review:

Select Board Office	Pending
Town Manager's Office	Pending
Town Counsel	Pending
Select Board	Pending
Select Board	Pending

04/25/2023 6:00 PM



# Town of Sudbury

## CONSERVATION COMMISSION

275 Old Lancaster Rd.  
Sudbury, MA 01776  
Tel: 978-440-5471  
ConCom@sudbury.ma.us

February 28, 2023

Select Board  
Flynn Building  
278 Old Sudbury Road  
Sudbury, MA 01776

Re: Recommendation to Appoint Luke Faust to the Conservation Commission

Dear Select Board,

At their meeting on February 27, 2023, the Conservation Commission voted unanimously to recommend the Select Board consider to appoint Luke Faust as a member of the Conservation Commission to fulfill the unexpired appointment of Richard Morse due to his recent resignation, term to expire May 31, 2023.

Luke Faust has been a committed Associate Member of the Commission since 2021 and is eager to step up to serve Sudbury as a voting member of the Conservation Commission. In his role as Associate Member, he has attended most meetings, has conducted a Mass Audubon Bird Survey at the Davis Farm Conservation Land and has led walks through the Lincoln-Sudbury Adult Education Program, sponsored by the Commission. The Conservation Commission considers Luke to be a great asset to the Commission and highly recommends the Select Board consider him to fill Richard Morse's term.

Please contact me with any questions.

Thank you.

On behalf of the Conservation Commission,

*Lori Capone*

Lori Capone  
Conservation Coordinator

cc: Town Manager  
Conservation Commission

# TOWN OF SUDBURY APPLICATION FOR APPOINTMENT

SELECT BOARD  
278 OLD SUDBURY ROAD  
SUDBURY, MA 01776

FAX: (978) 443-0756  
E-MAIL: selectboard@sudbury.ma.us

Board or Committee Name: Conservation Commission

Name: Luke Faust

Address: 35 Tavern Cir Email Address: \_\_\_\_\_

Home phone: \_\_\_\_\_ Work or Cell phone: \_\_\_\_\_

Years lived in Sudbury: 3

Brief resume of background and pertinent experience:

Served as associate member of the Commission for a year and a half, attending meetings frequently and some site visits. Involved in bird conservation projects locally. Work as financial planning & analysis manager at conservation non-profit.

Municipal experience (if applicable):

Associate member of Conservation Commission for 1.5 years.

Educational background:

MBA from Boston University, BA from Williams College with biology major

Reason for your interest in serving:

Love of the natural world. See local conservation as way to make difference in community.

Times when you would be available (days, evenings, weekends):

Monday evenings

Do you or any member of your family have any business dealings with the Town? If yes, please explain:

No.

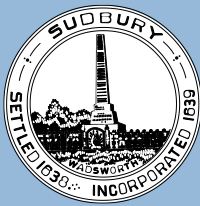
LDF (Initial here that you have read, understand and agree to the following statement)

I agree that if appointed, I will work toward furtherance of the committee's mission statement; and further, I agree that I will conduct my committee activities in a manner which is compliant with all relevant State and Local laws and regulations, including but not limited to the Open Meeting Law, Public Records Law, Conflict of Interest Law, Email Policy and the Code of Conduct for Town Committees.

I hereby submit my application for consideration for appointment to the Board or Committee listed above.

Signature Luke Faust Date 2/10/2023

Attachment3.b: Application-for-Appointment - Luke Faust.redact (5810 : Interview Conservation Commission assoc member)



SUDBURY SELECT BOARD

Tuesday, April 25, 2023

MISCELLANEOUS (UNTIMED)

4: Town Square Pizza Common Victualler License Application

REQUESTOR SECTION

Date of request:

Requestor: Town Square Pizza, Inc.

Formal Title: As the Licensing Authority for the Town of Sudbury, vote to approve a new Common Victualler License for Town Square Pizza (formerly CJ's), 29 Hudson Road, as requested in an application dated April 5, 2023, subject to conditions put forth by the Health Department, Fire Department and Building Department.

Recommendations/Suggested Motion/Vote: As the Licensing Authority for the Town of Sudbury, vote to approve a new Common Victualler License for Town Square Pizza (formerly CJ's), 29 Hudson Road, as requested in an application dated April 5, 2023, subject to conditions put forth by the Health Department, Fire Department and Building Department.

Background Information:

This is a change of owner/manager for CJ's. They will change the restaurant name to Town Square Pizza after their applications are approved.

Please see application and staff feedback attached.

Financial impact expected:\$50 Common Victualler License Fee

Approximate agenda time requested: 10 minutes

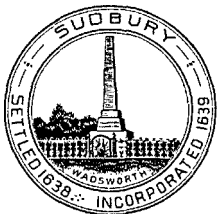
Representative(s) expected to attend meeting: Antonios Vrakas, Owner/Manager

Review:

- Select Board Office Pending
- Town Manager's Office Pending
- Town Counsel Pending
- Select Board Pending
- Select Board Pending

04/25/2023 6:00 PM





# Town of Sudbury

Office of Select Board  
www.sudbury.ma.us

Flynn Building  
278 Old Sudbury Rd  
Sudbury, MA 01776-1843  
978-639-3381  
Fax: 978-443-0756  
Email: sbadmin@sudbury.ma.us

## APPLICATION FOR COMMON VICTUALLER & ENTERTAINMENT LICENSE

Please complete this application form and return to the Select Board's Office, along with all required materials listed below. Please review your plans with the Building Inspector, Health Director and Fire Chief prior to submitting your application. After submitting the completed form and materials, the applicant will be reviewed by Town staff and added to the Select Board's agenda. The applicant will be asked to attend a Select Board meeting to discuss the application – advanced notice of the date will be provided. The processing time for the license is approximately 30 days.

TO THE LICENSING AUTHORITY  
SUDBURY, MASSACHUSETTS

Applicant or Corporate Name: Town Square Pizza INC

Applicant or Corporate Address: 29 Hudson Rd

City: Sudbury State: MA Zip Code: 01776

Applicant Contact Email: \_\_\_\_\_

Applicant Contact Phone: \_\_\_\_\_

Business/Restaurant Name (DBA): C/S Gourmet Pizza & Grill

Business/Restaurant Address: 29 Hudson Rd Sudbury, MA

Business/Restaurant Phone: 978-443-3000

Restaurant Manager Name: Ioannis Mellios

### APPLICATION REQUIREMENTS

- Completed Tax Attestation (form attached)
- Evidence of compliance with the Worker's Compensation Act requirement to provide workers' compensation insurance for employees. (A copy of the policy or a certificate of insurance is satisfactory.)

2023 APR - 5 A.M. 00  
RECEIVED  
BOARD OF SELECTMEN  
SUDBURY, MA



# Town of Sudbury

Office of Select Board  
www.sudbury.ma.us

Flynn Building  
278 Old Sudbury Rd  
Sudbury, MA 01776-1843  
978-639-3381  
Fax: 978-443-0756  
Email: [sbadmin@sudbury.ma.us](mailto:sbadmin@sudbury.ma.us)

- Background information relative to the corporation. If applicable, articles of incorporation, including, names of principals of corporation, number of restaurants owned, etc.
- Floor plan: detailing plan of rooms, their use, restroom locations, exits, seating arrangements, as well as showing cooking and service area (seating capacity must be obtained from the Building Inspector).
- Whether any changes in the premises, structural or expansion, are planned.
- A dated letter from the present business owner stating the effective date of new ownership.
- A copy of the lease agreement between the property owner and the business owner.
- Application Fee:
  - **Common Victualler License: \$50**
  - **Entertainment License (if applicable): \$50**
  - **Provide one check payable to Town of Sudbury with application materials.**

*In accordance with M.G.L. c.140, I hereby request a Common Victualler license, to be presented within the premises herein described.*

04/06/2023  
Date

  
Applicant Signature

**Please submit completed application and materials to:**  
Office of Select Board, 278 Old Sudbury Rd, Sudbury, MA 01776

### CERTIFICATE OF TAXES/TAX ATTESTATION

Pursuant to M.G.L. Chapter 62C, Section 49A, I certify under penalties of perjury that Town Square Pizza INC has/have complied with all laws of the Commonwealth of Massachusetts relating to taxes, reporting of employees and contractors, and withholding and remitting child support.

92-2540812  
Social Security Number, or  
Federal Identification Number

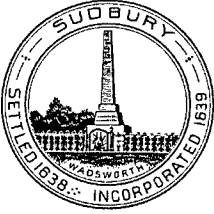
Town Square Pizza INC  
Signature of Individual, or  
Corporation Name

04/06/2023  
Date

By: President  
Corporate Officer & Title (if applicable)

**AFFIX CORPORATE SEAL**

Attachment4.a: CV application complete (5848 : Town Square Pizza Common Victualler License Application)



# Town of Sudbury

Office of Select Board  
www.sudbury.ma.us

Flynn Building  
278 Old Sudbury Rd  
Sudbury, MA 01776-1843  
978-639-3381  
Fax: 978-443-0756  
Email: [sbadmin@sudbury.ma.us](mailto:sbadmin@sudbury.ma.us)

## APPLICATION FOR ENTERTAINMENT LICENSE

Entertainment licenses are required for live entertainment (*not* tv or radio) that occurs Monday – Saturday.

Please note: a separate license is required for entertainment on Sunday.

FORM OF ENTERTAINMENT: \_\_\_\_\_

\_\_\_\_\_

DAYS & HOURS OF ENTERTAINMENT: \_\_\_\_\_

\_\_\_\_\_

EXPECTED # OF ATTENDEES: \_\_\_\_\_

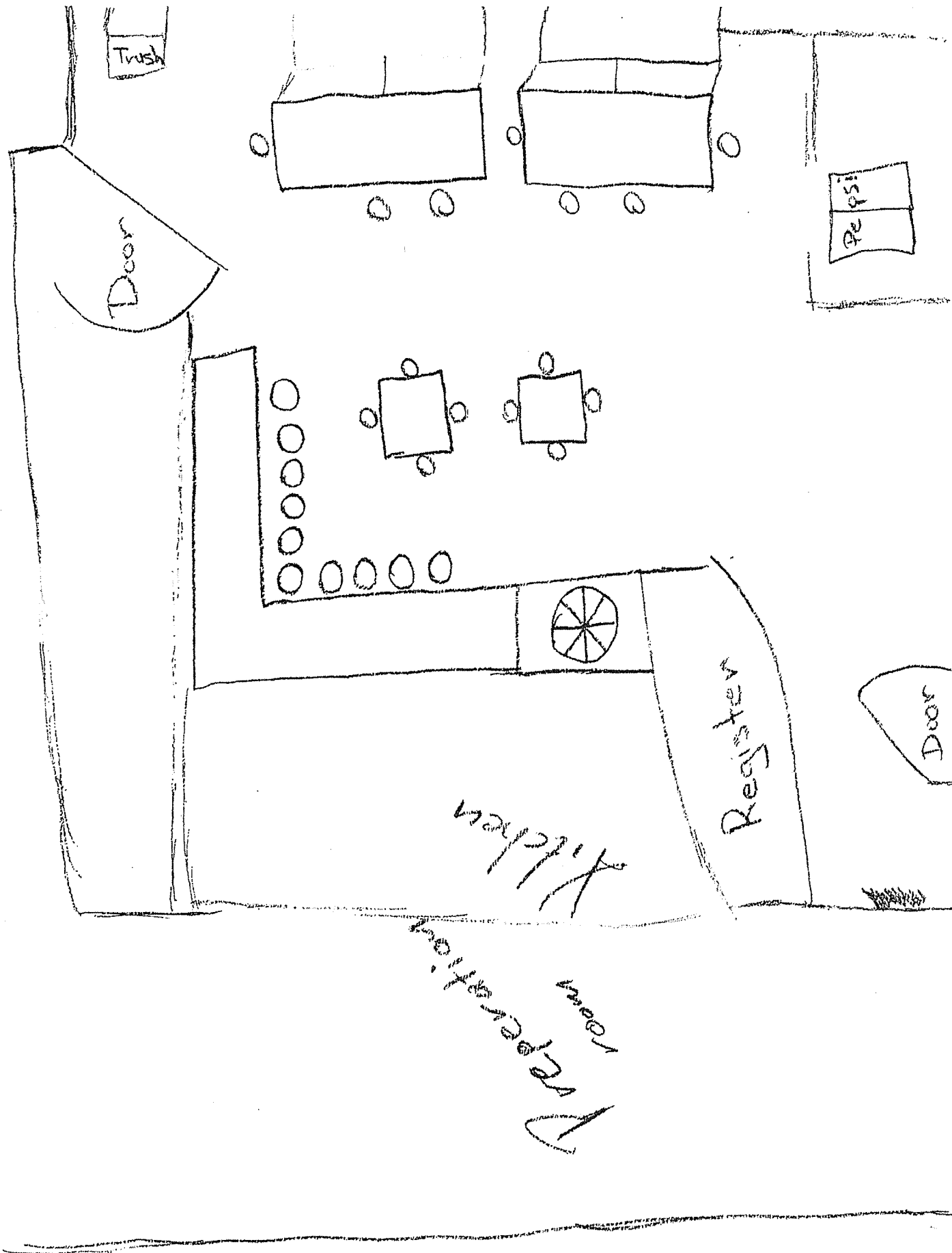
### ADDITIONAL REQUIREMENT

Floor plan showing accessibility: the entrance and at least one table must be handicap-accessible.

-OR-

CHECK HERE  IF ENTERTAINMENT LICENSE IS NOT REQUESTED.

Attachment4.a: CV application complete (5848 : Town Square Pizza Common Victualler License Application)



Attachment4.a: CV application complete (5848 : Town Square Pizza Common Victualler License Application)

**TOWN SQUARE PIZZA, INC.**  
29 HUDSON ROAD | SUDBURY | MA | 01776

April 6, 2023

Town of Sudbury  
278 Old Sudbury Road  
Sudbury, MA 01776

**RE: Application for Common Victualler License**

To Whom It May Concern:

Please be advised that the effective date of new ownership of CJ's Gourmet Pizza and Grill located at 29 Hudson Road, Sudbury, Massachusetts is March 22, 2023.

Thank you.

Sincerely Yours,

Antonios Vrakas, President  
Town Square Pizza, Inc.

LEASE BETWEEN  
29 Hudson Road LLC,  
AND  
CJ's Pizza

FOR SPACE AT

29 Hudson Road, Sudbury, MA

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*[Handwritten initials]*

Attachment4.a: CV application complete (5848 : Town Square Pizza Common Victualler License Application)

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Date of Lease Execution: December \_\_\_\_, 2012 ("Lease Commencement")

REFERENCE DATA

1.1 SUBJECTS REFERRED TO:

Each reference in this Lease to any of the following subjects shall incorporate the data stated for that subject in this Section 1.1.

LANDLORD:	29 Hudson Road
LANDLORD'S ADDRESS	29 Hudson Road Sudbury, Massachusetts 01776
LANDLORD'S REPRESENTATIVE:	Jeffrey Walker
TENANT:	CJ's Pizza
TENANT'S ADDRESS (FOR NOTICE & BILLING):	200 Washington Street, Hudson MA
01749	
TENANT'S REPRESENTATIVE:	Christos Vozikis
BUILDING:	29 Hudson Road, Sudbury, MA
PREMISES:	Suite 100, first floor main building and lower level; also including the right to the use for customer seating of the outdoor areas under the awnings immediately adjacent to the Premises.
SQUARE FOOTAGE	Approximately 2,254 RSF consisting of approximately 1,754 square feet on first floor (Suite 100) and approximately 500 square feet on the lower level
SCHEDULED TERM COMMENCEMENT DATE:	April 1, 2013 provided delivery of Premises to Tenant by January 1, 2013
RENT COMMENCEMENT DATE:	April 1 provided Landlord delivers premises by January 1, 2013
TERM EXPIRATION DATE: Commencement Date	Five (5) years after the Term
INITIAL TERM:	5 years.

3892924v1

Y.H.

Attachment 4.a: CV application complete (5848 : Town Square Pizza Common Victualler License Application)

OPTION TERM(S)

One (5) five year option to renew at the rent set forth in the following schedule of Annual Base Rent- years Six through Ten plus two (2) additional (5) five year option to renew at the then fair market rate. In no event shall the Rent for the Option Term be less than, or in excess of five (105%) percent greater than the Rent of the final year of the immediately preceding Lease year. Tenant shall provide Landlord with twelve (12) months prior written notice of its intent to exercise its option. However, to avoid nonexercise through inadvertence, in the event Tenant has failed to exercise an option, the time for Tenant to exercise shall be extended to a period within thirty (30) days of Tenant's receipt of notice from Landlord indicating Tenant's failure to exercise. Time being of the essence.

ANNUAL BASE RENT:

Period	Annual Rent	Monthly Installment	\$/rsf
Year One	\$34,203.00	\$2,850.25	\$19.50 first, \$0.00 lower
Year Two	\$35,080.00	\$2,923.33	\$20.00 first, \$0.00 lower
Year Three	\$35,957.00	\$2,996.42	\$20.50 first, \$0.00 lower
Year Four	\$36,834.00	\$3,069.50	\$21.00 first, \$0.00 lower
Year Five	\$37,711.00	\$3,142.58	\$21.50 first, \$0.00 lower
Year Six	\$41,088.00	\$3,424.00	\$22.00 first, \$5.00 lower
Year Seven	\$41,965.00	\$3,497.08	\$22.50 first, \$5.00 lower
Year Eight	\$40,342.00	\$3,361.83	\$23.00 first, \$5.00 lower
Year Nine	\$43,342.00	\$3,643.25	\$23.50 first,

Handwritten notes: 390, 540, 410, 220, 330

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Handwritten signature: Y.H.

Period	Annual Rent	Monthly Installment	\$/rsf
			\$5.00 lower
Year Ten	\$44,596.00	\$3,716.33	\$24.00 first, \$5.00 lower

ANNUAL ESTIMATED OPERATING EXPENSES  
AND REAL ESTATE TAXES:

Tenant shall be responsible for its proportionate share of operating expenses and real estate taxes. For the purpose of calculating Tenants proportionate share of operating expenses and real estate taxes, Landlord and Tenant acknowledge that 2.254 RSF represents 4.51% of the total gross space on the premises. No payments shall be due hereunder until the Rent Commencement Date.

UTILITIES:

Tenant is responsible for paying its own utilities (ie electricity, gas etc.), in addition to the above mentioned Annual Rent, to the extent separately metered and in accordance with the provisions set forth in Exhibit C attached hereto.

RIGHT OF FIRST OFFER:

Tenant shall have the right of first refusal to lease provided Tenant shall have exercised all prior existing options to renew.

SECURITY DEPOSIT:

2 months

PERMITTED USES:

Restaurant offering pizza, subs, sandwiches, salads, burgers, dinners, desserts, drinks and other foods and sundry items as may be found in a restaurant, in compliance with zoning for the Premises, and the terms, covenants and conditions contained herein

REAL ESTATE BROKER(S):

Parsons Commercial Group is the only brokers of record in the

transaction and they will be compensated by the Landlord per separate agreement.

SPECIAL PROVISIONS: See Exhibit F attached hereto and made part hereof.

1.2 EXHIBITS

The Exhibits listed below in this Section are incorporated in this Lease by reference and are to be construed as part of this Lease:

- EXHIBIT A Plan Showing Tenant's Space
- EXHIBIT B Specifications of Leasehold Improvements
- EXHIBIT C Building Services
- EXHIBIT D Rules and Regulations
- EXHIBIT E Subordination, Non Disturbance & Attornment
- EXHIBIT F Estoppel Certificate

ARTICLE II

PREMISES AND TERM

2.1 PREMISES

Subject to and with the benefit of the provisions of this Lease [and subject to a Cell Tower Lease encumbering a portion of the rooftop common area.] (the "Lot"), Landlord hereby leases to Tenant and Tenant leases from Landlord, Tenant's Space in the Building on the parcel of land on which the Building is located (the Lot), excluding exterior faces of exterior walls, the common facilities area and building service fixtures and equipment serving exclusively or in common other parts of the Building, as depicted on Exhibit A. Tenant's Space, with such exclusions, is hereinafter referred to as the "Premises."

Tenant shall have, as appurtenant to the Premises, the right to use in common with others entitled thereto, subject to reasonable rules of general applicability to tenants of the Building from time to time made by Landlord of which it is given notice: (a) the common facilities included in the Building or on the Lot, including the parking facility, if any, to the extent from time to time designated by Landlord; and (b) the building service fixtures and equipment serving the Premises. Tenant shall have the right to use its proportionate share of the parking spaces in common with the other tenants. Tenant shall have the right to use the parking area for the parking of automobiles, in common with use by other tenants of the Building, provided, however, that Landlord shall not be obligated to furnish stalls or spaces on the Site specifically designated for Tenant's use, and further provided that the number of parking spaces is generally available for Tenant's use, but Landlord shall have not obligation to police same. Landlord agrees, however, to use commercially reasonable efforts to enforce Tenant's parking rights hereunder. Additionally Landlord shall provide short term parking for the common use of all Tenants at locations of Landlords choosing but proximate to the entrance to the premises to accommodate "take out" customers. Tenant covenants and agrees that it and all persons claiming by, through and under it over whom Tenant has authority (which shall include employees and sub tenants), shall at all times abide by all reasonable rules and regulations of general applicability to tenants of the

*Handwritten initials/signature*

Building promulgated by Landlord with respect to the use of the parking areas on the Site. The parking privileges granted herein are non-transferable except to a permitted assignee or subtenant as provided herein. Further, Landlord assumes no responsibility whatsoever for loss or damage due to fire, theft or otherwise to any automobile(s) parked on the Site or to any personal property therein, except when such damage is due to the gross negligence or willful misconduct of the Landlord, and Tenant covenants and agrees, upon request from Landlord from time to time, to notify its officers, employees, agents and invitees of such limitation of liability. Tenant acknowledges and agrees that a license only is hereby granted, and no bailment is intended or shall be created.

## 2.2 INITIAL TERM AND OPTION TERM

To have and to hold for a period (the "Initial Term") commencing when the Premises are deemed ready for occupancy as provided in Section 3.2 or, if no work is to be performed by Landlord pursuant to Article III, on the Scheduled Term Commencement Date (whichever of said dates is appropriate being hereafter referred to as the "Commencement Date") and continuing until the Expiration Date, unless sooner terminated as provided in Section 3.2 or 7.1,

Tenant shall have the option to extend the Term for Three (3) additional and successive terms of Five (5) years (the "Option Term") on the conditions that (i) there is no existing substantial Event of Default by Tenant at the time of the giving of the Option Notice (as defined below) or at the end of the Original Term, and (ii) Tenant gives at least twelve (12) months prior written notice of its intent to exercise the Option Term (the "Option Notice") to Landlord. However, to avoid nonexercise through inadvertence, in the event Tenant has failed to exercise an option, the time for Tenant to exercise shall be extended to a period within thirty (30) days of Tenant's receipt of notice from Landlord indicating Tenant's failure to exercise. After the expiration of the first Option Term, the first year's annual rent for each of the two (2) remaining Option Terms shall be no less than, or in excess of five (5) percent greater than the final year of the preceding term.

## ARTICLE III CONSTRUCTION

### 3.1 INITIAL CONSTRUCTION

Tenant shall, on or before Tenant's Design Completion Date, provide to Landlord for approval "Complete Plans" which shall consist of:

Complete sets of construction drawings and specifications prepared at Tenant's expense by an architect and engineer reasonably approved by Landlord and Landlord's engineer, which approval shall not be unreasonably withheld, conditioned or delayed, including but not limited to:

- A. Furniture and Equipment Layout Plans
- B. Dimensioned Partition Plans
- C. Dimensioned Electrical and Telephone Outlet Plans
- D. Reflected Ceiling Plan
- E. Door, Frame and Hardware Schedule
- F. Room Finish Schedule including wall finish and colors, carpet, base and floor tile colors and types

- G. Electrical and Mechanical (Plumbing, Fire Sprinkler and HVAC) Engineered Plans
- II. All necessary construction details and specifications necessary to properly complete the work.

Landlord and Tenant shall initial the Complete Plans after the same have been submitted by Tenant and approved by Landlord, which approval shall not be unreasonably withheld, conditioned or delayed. Landlord, through its contractor shall have the right to bid on all work proposed by Tenant.

If no date is indicated for Tenant's Design Completion Date in Section 1.1, Tenant agrees to accept the Premises on the Commencement Date. All of Tenant's construction, installation of furnishings, and later changes or additions shall be coordinated with any work being performed by Landlord in such manner as to maintain harmonious labor relations and not to damage the Building or Lot or interfere with Building operations. Except for installation of furnishings and trade fixtures and the installation of telephone outlets which must be performed by the local telephone company at Tenant's direction and expense, all work described in the Complete Plans (the "Leasehold Improvements") shall be performed by Landlord's general contractor or a general contractor reasonably approved by the Landlord which approval shall not be unreasonably withheld, conditioned or delayed. In the event that Tenant proposes a contractor or general contractor other than Landlord, the Landlord shall have the opportunity to match said contractor or general contractor's bid.

Landlord will not approve any construction, alterations, or additions requiring unusual expense to readapt the Premises to normal restaurant use on lease termination or increasing the cost of construction, insurance, or taxes on the Building or of Landlord's services called for by Section 5.1 unless Tenant first gives assurances acceptable to Landlord that such readaptation will be made prior to such termination without expense to Landlord and makes provisions acceptable to Landlord for payment of such increased cost. Landlord specifically acknowledges and assents that Tenant's build-out of a restaurant shall not result in Landlord's requirement of payment for readaptation for a purpose other than restaurant. Landlord will also disapprove any alterations or additions requested by Tenant which will delay completion of the Premises or the Building. All changes and additions shall be part of the Building, except such items as by writing at the time of approval the parties agree either shall be removed by Tenant on termination of this Lease, or shall be removed or left at Tenant's election.

### 3.2 PREPARATION OF PREMISES FOR OCCUPANCY

With respect to any and all construction work Landlord is obligated to perform pursuant to Exhibit B, Landlord agrees to use reasonable efforts to have the Premises ready for occupancy on or before the Scheduled Term Commencement Date, which shall, however, be extended for a period equal to that of any delays due to Events of Force Majeure, as defined in Section 10.15 herein. The Premises shall be deemed ready for occupancy on the earlier of: (a) the date on which the Tenant opens for business in all or any part of the Premises; or (b) April 1, 2013 provided Tenant is able to begin work inside the premises on January 1, 2013.

Landlord shall permit Tenant access for installing equipment and furnishings in the Premises prior to the Term when it can be done without material interference with remaining work.

In the event of Tenant's unreasonable, repeated and deliberate failure to comply with the provision of Section 3.1 of this Lease to submit information or to deliver construction drawings and

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specifications which meet Landlord's reasonable approval, Landlord may, at Landlord's option, exercisable by notice to Tenant, terminate this Lease on the date specified in said notice to Tenant

3.3 GENERAL PROVISIONS APPLICABLE TO CONSTRUCTION

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3.4 REPRESENTATIVES

Each party authorizes the other to rely in connection with their respective rights and obligations under this Article III upon approval and other actions on the party's behalf by Landlord's Representative in the case of Landlord or Tenant's Representative in the case of Tenant or by any person designated in substitution or addition by notice to the party relying.

ARTICLE IV  
RENT

4.1 RENT

Tenant agrees to pay Rent to Landlord, without any offset or reduction whatever (except as made in accordance with the express provisions of this Lease), Rent equal to 1/12th of the Annual Rent in equal installments in advance on the first day of each calendar month included in the Term; and for any portion of a calendar month at the beginning or end of the Term, at the rate payable for such portion in advance.

4.2 OPERATING EXPENSES AND REAL ESTATE TAXES

Tenant shall pay to Landlord, as additional rent, Operating Expenses for the then calendar year and Real Estate Taxes for the then fiscal year, as defined below, for the Building during any calendar year falling entirely or partly within the Lease Term, multiplied by Tenant's Proportionate Share (4.51%). If a calendar year to which this Section 4.2 applies falls only partly within the Lease Term, then Tenant's liability for Operating Expenses and Real Estate Taxes, as defined below, in that calendar year shall be prorated accordingly.

Landlord shall notify Tenant prior to the beginning of each calendar year of Landlord's estimate of the amount of Operating Expenses and Real Estate Taxes (the "*Estimated Operating Expenses and Real Estate Taxes*") that Landlord likely will incur for the Building during the coming calendar year, and Landlord shall advise Tenant of the amount of its Estimated Payments (as defined below) for the coming calendar year. This estimation shall only serve for convenience for Tenant while only payment of all actual end of year numbers will be considered fulfilling Tenant's obligations herein.

Landlord estimates that the Operating Expenses /Real Estate Taxes for the first year of this Lease shall be \$3.50 per RSF, and thereafter throughout the Term and any exercised option periods of this Lease, notwithstanding any provisions in contravention herewith, Tenant shall not be responsible for payment of controllable Operating Expenses which are billed at more than five (5%) percent over those of the preceding year.

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Tenant shall pay to Landlord, as additional rent, an amount equal to 1/12th of Tenant's Proportionate Share of the Estimated Operating Expenses and Real Estate Taxes (collectively, the "Estimated Payments") as calculated above. Tenant shall make its Estimated Payments on the first day of each calendar month. Tenant shall pay the amount of the Estimated Payments based upon Landlord's reasonable determination of the Estimated Operating Expenses and Real Estate Taxes for the applicable calendar year, as such may be adjusted by Landlord from time to time. Landlord shall not adjust the amount of estimated payments more than three times per year, excluding any adjustments made effective January 1 of any calendar year.

The term "Operating Expenses" means all costs and expenses, but not capital costs, incurred by Landlord in owning, managing/management company operating expenses and fees (Fees shall not exceed more than 5% of the total annual operating expenses), operating, maintaining, servicing, insuring and repairing the building, the Lot, (but not resurfacing) and other exterior appurtenances, including but not limited to the following: installments and interest on assessments for public betterments or public improvements; expenses of any proceedings for abatement of taxes and assessments with respect to any Fiscal Year; premiums for building and liability insurance in commercially reasonable amounts; compensation and all fringe benefits, workmen's compensation, insurance premiums and payroll taxes paid by Landlord to, for or with respect to all persons engaged in the operating, maintaining, or cleaning of the Building and Lot; steam, water, sewer, electric, gas, telephone, and other utility charges not billed directly to tenants by Landlord or the utility and not for the exclusive use of any tenant(s); costs of building and cleaning supplies and equipment (including rental); cost of maintenance, cleaning and repairs; cost of snow plowing or removal, or both, and care of landscaping; payments to independent contractors under service contracts for cleaning, operating, managing, maintaining and repairing the Building and Lot (which payments may be to affiliates of Landlord provided the same are at reasonable rates consistent with the type of occupancy and the services rendered); the cost of providing any amenities to the Building; and all other reasonable and necessary expenses paid in connection with the operation, cleaning, maintenance, and repair of the Building and Lot, or either, and properly chargeable against income.

The term "Real Estate Taxes" as used above shall mean all taxes of every kind and nature assessed by any governmental authority on the Lot, the Building and improvements, or both, which the Landlord shall become obligated to pay because of or in connection with the ownership, leasing and operation of the Lot, the Building and improvements, or both, subject to the following: there shall be excluded from such taxes all income taxes, excess profits taxes, excise taxes, franchise taxes, estate succession, inheritance and transfer taxes, provided, however, that if at any time during the Term the present system of ad valorem taxation of real property shall be changed so that in lieu of the whole or any part of the ad valorem tax on real property, there shall be assessed on Landlord a capital levy or other tax on the gross rents received with respect to the Lot, Building and improvements, or both, or a federal, state, county, municipal, or other local income, franchise, excise, or similar tax, assessment, levy or charge (distinct from any now in effect) measured by or based, in whole or in part, upon any such gross rent, then any and all of such taxes, assessments, levies or charges to the extent so measured or based, shall be deemed to be included within the term "Real Estate Taxes." If the Lot shall not be separately assessed for Tax purposes, Landlord shall allocate the real estate taxes attributable to the Lot on a per square foot basis.

Notwithstanding any other provision of this Section 4.2, if the Term expires or is terminated as of a date other than the last day of a calendar year at the end of the Term, Tenant's last payment to



Landlord under this Section 4.2 shall be made on the basis of Landlord's reasonable estimate of the of the amount owing from Tenant.

Notwithstanding Tenant's making of Estimated Payments to Landlord, in the event the actual Operating Expenses and Real Estate Taxes for a calendar year, as determined by Landlord following the end of a calendar year, exceed the Estimated Operating Expenses and Real Estate Taxes paid by Tenant for such year, subject to the limitation on Tenant's obligation to pay increases as set forth herein, then Tenant shall be obligated to reimburse Landlord within 30 days following a receipt by Tenant of a statement from Landlord to that effect, for the difference between the Estimated Payments made by Tenant during such year and the sum of the actual Operating Expenses and actual Real Estate taxes for such year, multiplied by Tenant's Proportionate Share. Any excess funds shall, at Tenant's election be reimbursed to Tenant within 30 days or be applied toward future charges.

At reasonable times, for reasonable periods (within 45 days of presentation by landlord) and at the offices where books and records are normally kept, Tenant may audit expenses and billings for Operating Expenses and Real Estate Taxes and if the same are deemed unreasonable or in error, may object in writing to Landlord, and thereafter if Tenant's objections remain unresolved, Tenant may pursue Tenant's rights under this Lease or pursuant to law.

#### 4.3 PAYMENTS

All payments of Annual Rent and additional rent shall be made to Landlord, or to such other person as Landlord may from time to time designate. If any installment of Annual Rent or additional rent or on account of leasehold improvements is paid more than 15 days after the due date thereof and after 10 days prior notice to Tenant, at Landlord's election, then Tenant shall pay to Landlord a late charge equal to 10% of such overdue amount, plus any costs (including interest and bank fees of all kinds) and reasonable attorney's fees incurred by Landlord by reason of Tenant's failure to pay Rent and/or other charges when due hereunder. Landlord's acceptance of such late charges represents a fair and reasonable estimate of the cost that Landlord will incur by reason of Tenant's late payment and shall not be construed as a penalty. Landlord's acceptance of such late charges shall not constitute a waiver of Tenant's default with respect to such overdue amount or stop Landlord from exercising any of the other rights and remedies granted under this lease.

#### 4.4 INDEPENDENT COVENANTS

Each provision of this Lease constitutes an independent covenant, enforceable separately from each other covenant hereof. To the extent any provision hereof or any application of any provision hereof may be declared unenforceable, such provision or application shall not affect any other provision hereof or other application of such provision. Tenant acknowledges and agrees that Tenant's obligation to pay Annual Rent, Operating Expenses and Real Estate Taxes, additional rent, and other charges is independent of any and all obligations of Landlord hereunder, with the result that Tenant's sole remedy for any alleged breach by Landlord of its obligations hereunder shall be to commence a judicial proceeding against Landlord seeking specific performance, and not to deduct or set off Annual Rent, Operating Expenses and Real Estate Taxes, additional rent, or other charges or to terminate this Lease.

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**ARTICLE V  
LANDLORD'S COVENANTS**

**5.1 LANDLORD'S COVENANTS DURING THE TERM**

Landlord covenants during the Term:

- 5.1.1 Building Services - To furnish, through Landlord's employees or independent contractors, the services listed in Exhibit C;
- 5.1.2 Additional Building Services - To furnish, through Landlord's employees or independent contractors, reasonable additional Building operation services upon reasonable advance request of Tenant at equitable rates from time to time established by Landlord to be paid by Tenant;
- 5.1.3 Repairs - Except as otherwise provided in Article VII, to make such repairs to the roof, exterior walls, floor slabs, and exterior common facilities of the Building as may be necessary to keep them in good order, repair and serviceable condition consistent with other similar office buildings in the vicinity; and
- 5.1.4 Quiet Enjoyment - That Landlord has the right to make this Lease and that Tenant, on paying the Rent and performing its obligations hereunder, shall peacefully and quietly have, hold and enjoy the Premises throughout the Term without any manner of hindrance or molestation from Landlord or anyone claiming under Landlord, subject however, to all the terms and provisions hereof.
- 5.1.5 Insurance - During the Term, Landlord shall keep the Building containing the Premises insured against loss or damage by fire, with All Risks of Physical Loss and such other insurance as from time to time the then holder of the first mortgage which includes the Premises shall require or Landlord otherwise shall deem advisable as consistent with other similar properties in the area but specifically excluding any property or improvements installed by or belonging to Tenant.
- 5.1.6 Access and Peaceful Enjoyment - Landlord shall provide Tenant with unfettered access to the Premises 24 hours per day, seven days per week during the Term and Tenant shall, and may peacefully have, hold, and enjoy the Premises, subject to section 5.2, 6.1.10 and any other terms hereof, provided that Tenant pays the Rent and other sums herein recited to be paid by Tenant and timely performs all of Tenant's covenants and agreements herein contained.
- 5.1.7 Exclusivity. Provided that Tenant operates the Premises in accordance with all of the terms, provisions and conditions of this Lease, Landlord agrees that, during the Term, Landlord will not enter into any new lease for space in the Building where the primary permitted use thereunder is a pizza, or submarine sandwich shop. It is understood and shall not be considered a violation of this exclusivity paragraph that other restaurants may sell submarine sandwiches or pizza as part of its menu, provided that either pizza, or submarine sandwiches do not constitute more than 10% of available menu items. And provided further that no

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so called "fast food" provider shall serve pizza, or submarine sandwiches. Landlord's violation of the provisions of this Section 5.1.7 shall be defined as an "Exclusive Violation Condition". Upon the condition that the Tenant is not substantial in default of any material term or provision of this Lease, Tenant's sole remedy for an Exclusive Violation Condition shall be that, commencing on the date that is thirty (30) days following the date of Tenant's written notice (the "Special Notice") to Landlord that Tenant believes an Exclusive Violation exists and continuing until the same shall cease, Tenant's Rent payment pursuant to Section 4 hereof shall be reduced by fifty (50%) percent thereof and Tenant shall thereafter have no obligation to pay Operating Expenses and Real Estate Taxes, such reduced payments being hereinafter referred to as "Reduced Rent", or in the alternative, Tenant may elect to terminate this Lease upon written notice to Landlord. If Tenant shall exercise said termination right, then the Term of this Lease shall terminate on the sixtieth (60th) day following the date of said termination notice, provided that Landlord has not cured said violation, in which case normal rent shall resume.

5.2 INTERRUPTIONS

Landlord shall not be liable to Tenant for any compensation or reduction of Rent by reason of inconvenience or annoyance or for loss of business arising from power losses or shortages or from the necessity of Landlord's entering the Premises for any of the purposes in this Lease authorized, or for repairing the Premises or any portion of the Building or improvements or the Lot unless resulting from Landlord's negligence. For causes not resulting from Landlord's negligence, in case Landlord is prevented or delayed from making any repairs, alterations or improvements, or furnishing any service or performing any other covenant or duty to be performed on Landlord's part, by reason of any cause reasonably beyond Landlord's control, Landlord shall not be liable to Tenant therefor, nor, except as expressly otherwise provided in Article VII, shall Tenant be entitled to any abatement or reduction of Rent by reason thereof, nor shall the same give rise to a claim in Tenant's favor that such failure constitutes actual or constructive, total or partial, eviction from the Premises.

Landlord reserves the right to stop any service or utility system when necessary by reason of accident or emergency or until necessary repairs have been completed. Except in case of emergency repairs, Landlord will give Tenant reasonable advance notice of any contemplated stoppage and will use reasonable efforts to avoid unnecessary inconvenience to Tenant by reason thereof.

**ARTICLE VI  
TENANT'S COVENANTS**

6.1 TENANT'S COVENANTS DURING THE TERM

Tenant covenants during the Term and such further time as Tenant occupies any part of the Premises:

- 6.1.1 Tenant's Payments - To pay when due (a) all Annual Rent and additional rent, (b) all taxes which may be imposed on Tenant's personal property in the Premises

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(including, without limitation, Tenant's fixtures and equipment) regardless of whomever assessed, (c) all charges by public utilities for telephone and other utility services (including service inspections therefor) rendered to the Premises not otherwise required hereunder to be furnished by Landlord without charge and not consumed in connection with any services required to be furnished by Landlord without charge, and (d) as additional rent, all charges of Landlord for services rendered pursuant to Section 5.1.2 hereof;

- 6.1.2 Repairs and Yielding Up - Except as otherwise provided in Article VII, and Section 5.1.3, to keep the Premises in good order, repair and condition, reasonable wear only excepted, and at the expiration or termination of this Lease peaceably to yield up the Premises and all changes and additions therein in such order, repair and condition, damage by fire or other casualty excepted,\* first removing all goods and effects of Tenant and any items, the removal of which is required by agreement or specified therein to be removed at Tenant's election and which Tenant elects to remove, and repairing all damage caused by such removal and restoring the Premises and leaving them clean and neat; any property not so removed shall be deemed abandoned and may be removed and disposed of by Landlord, in such manner as Landlord shall determine, and Tenant shall pay Landlord the entire cost and expense incurred by it by effecting such removal and disposition and in making any incidental repairs and replacements to the Premises for use and occupancy during the period after the expiration of the Term; it being agreed that the acceptance of reasonable use and wear shall not apply so as to permit Tenant to keep the Premises in anything less than suitable, tenant-like and usable condition, considering the nature of the Premises and the use reasonably made thereof, or in less than good and tenant-like repair;
- 6.1.3 Occupancy and Use - Continuously from the Commencement Date, to use and occupy the Premises only for the Permitted Uses; and not to injure or deface the Premises, Building or Lot; and not to permit in the Premises any auction sale, nuisance, or the emission from the Premises of any objectionable noise or odor; nor any use thereof which is improper, offensive, contrary to law or ordinance, or liable to invalidate or increase the premiums for any insurance on the Building or its contents or liable to render necessary any alteration or addition to the Building. Notwithstanding the preceding, Landlord specifically assents to the use of the premises as a restaurant.
- 6.1.4 Rules and Regulations - To comply with the Rules and Regulations set forth in Exhibit D and all other reasonable Rules and Regulations hereafter made by Landlord, of which Tenant has been given notice, for the care and use of the Building and Lot and their facilities and approaches, it being understood that Landlord shall not be liable to Tenant for the failure of other tenants of the Building to conform to such Rules and Regulations provided Landlord makes reasonable attempts to enforce the same;
- 6.1.5 Safety Appliances - To keep the Premises equipped with all safety appliances required by law or ordinance or any other regulation of any public authority because of any use made by Tenant and to procure all licenses and permits so

required because of such use and, if requested by Landlord, to do any work so required because of such use, it being understood that the foregoing provisions shall not be construed to broaden in any way Tenant's Permitted Uses;

- (a) 6.1.6 Assignment and Subletting - Not without prior written consent of Landlord which consent shall not be unreasonably withheld, conditioned or delayed, to assign this Lease, to make any sublease, or to permit occupancy of the Premises or any part thereof by anyone other than Tenant, voluntarily or by operation of law; and as additional rent, to reimburse Landlord promptly for reasonable legal and other expenses incurred by Landlord in connection with any request by Tenant for consent to assignment or subletting; no assignment or subletting shall affect the continuing primary liability of Tenant which shall not extend beyond the lease Term or last exercised option period (which, following assignment, shall be joint and several with the assignee); no consent to any of the foregoing in a specific instance shall operate as waiver in any subsequent instance. Any rental received by Tenant from a sub-tenant must be remitted to Landlord. Anything contained in the foregoing provisions of this section to the contrary notwithstanding, neither Tenant nor any other person having interest in the possession, use, occupancy or utilization of the Premises shall enter into any lease, sublease, license, concession or other agreement for use, occupancy or utilization of space in the Premises which provides for rental or other payment for such use, occupancy or utilization based, in whole or in part, on the net income or profits derived by any person from the Premises leased, used, occupied or utilized, and any such purported lease, sublease, license, concession or other agreement shall be absolutely void and ineffective as a conveyance of any right or interest in the possession use, occupancy or utilization of any part of the Premises. In the event that the Tenant becomes disabled or decides to sell the restaurant at any time during the Term or exercised options of this Lease, Tenant shall have the right, subject to the prior written approval of the Landlord which approval shall not unreasonably be withheld, conditioned or delayed to assign this Lease. It is understood and agreed amongst the parties of this Lease, that the Landlord shall require financial information on the prospective tenant prior to granting its assent. In the event that Tenant assigns, sublets, leases or permits occupancy of the Premises in whole or in part to anyone other than the Tenant on terms more favorable than Landlord and Tenant have under the terms of this Lease, the parties shall divide any and all profits equally (50-50%).
- (b) 6.1.7 Indemnity - to defend, with counsel reasonably acceptable to Landlord, save harmless, and indemnify Landlord from any liability for injury, loss, accident or damage to any person or property and from any claims, actions, proceedings and expenses and costs in connection therewith (including, without limitation, reasonable counsel fees): (i) arising from the omission, fault, willful act, negligence or other misconduct of Tenant or from any use made or thing done or occurring on the Premises not due to the omission, fault, willful act, negligence or other misconduct of Landlord, or (ii) resulting from the failure of Tenant to perform and discharge its covenants and obligations under this Lease;
- 6.1.8 Tenant's Liability Insurance - To maintain public liability insurance in the Premises in amounts which shall, at the beginning of the Term, be at least equal to \$1,000,000 per occurrence and \$2,000,000 aggregate for both bodily injury

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- and property damage, and, from time to time during the Term, shall be for such higher limits, if any, as are customarily carried in the area in which the Premises are located on property similar to the Premises and used for similar purposes and to furnish Landlord with the certificates thereof naming Landlord as named insured provided further that such insurance shall provide that it may not be cancelled or terminated without thirty (30) days prior written notice to Landlord;
- 6.1.9 Tenant's Workmen's Compensation Insurance - To keep all Tenant's employees working in the Premises covered by workmen's compensation insurance in statutory amounts and to furnish Landlord with certificates thereof provided further that such insurance shall provide that it may not be cancelled or terminated without thirty (30) days prior written notice.
- 6.1.10 Landlord's Right of Entry - To permit Landlord and Landlord's agents entry to examine the Premises at reasonable times and, if Landlord shall so elect, to make repairs or replacements; to remove, at Tenant's expense, any changes, additions, signs, curtains, blinds, shades, awnings, aerals, flagpoles, or the like not consented to in writing; and to show the Premises to prospective tenants during the 12 months preceding expiration of the Term and to prospective purchasers and mortgagees at all reasonable times;
- 6.1.11 Loading - Not to place a load upon the Premises which exceed the design specifications for the Building; and not to move any safe, vault, or other heavy equipment in, about or out of the Premises except in such a manner and at such times as Landlord shall in each instance approve; Tenant's business machines and mechanical equipment which cause vibration or noise that may be transmitted to the Building structure or to any other leased space in the Building shall be placed and maintained by Tenant in settings of cork, rubber, spring, or other types of vibration or noise eliminators sufficient to eliminate such vibration or noise;
- 6.1.12 Landlord's Costs - In case Landlord shall, without any fault on its part, be made party to any litigation commenced by or against Tenant or by or against any parties in possession of the Premises or any part thereof claiming under Tenant, to pay, as additional rent, all reasonable costs including, without implied limitation, reasonable counsel fees incurred by or imposed upon Landlord in connection with such litigation and, as additional rent, also to pay all such reasonable costs and fees incurred by Landlord in connection with the successful enforcement by Landlord of any obligations of Tenant under this Lease;
- 6.1.13 Tenant's Property - All the furnishings, fixtures, equipment, effects and property of every kind, nature and description of Tenant and of all persons claiming by, through or under Tenant which, during the continuance of this Lease or any occupancy of the Premises by Tenant or anyone claiming under Tenant, may be on the Premises or elsewhere in the Building or on the Lot shall be at the sole risk and hazard of Tenant, and if the whole or any part thereof shall be destroyed or damaged by fire, water, or otherwise, or by the leakage or bursting of water pipes, steam pipes, or other pipes, by theft, or from any other cause, no part of

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said loss or damage is to be charged to or to be borne by Landlord unless due to Landlord's negligence;

- 6.1.14 Labor and Materialmen's Liens - To pay promptly when due the entire cost of any work done on the Premises by Tenant, its agents, employees or independent contractors; not to cause or permit any liens for labor or materials performed or furnished in connection therewith to attach to the Premises; and within 30 days' notice discharge any such liens which may so attach;
- 6.1.15 Changes or Additions - Not to make any changes or additions to the Premises, including but not limited to any changes to the telephone, conduit and wiring or other systems or services to or within the Premises, without Landlord's prior written consent, which consent will not be unreasonably withheld, conditioned or delayed;
- 6.1.16 Holdover - To pay to Landlord twice the total of the Annual Rent and any additional rent then applicable for each month or portion thereof Tenant shall retain possession of the Premises or any part thereof after the termination of this Lease, whether by lapse of time or otherwise, and also to pay all reasonable damages sustained by Landlord on account thereof; the provisions of this subsection shall not operate as a waiver by Landlord of any right of re-entry provided in this Lease.
- 6.1.17 Operations by Tenant - In regard to the use and occupancy of the Premises, Tenant will at its expense: (a) keep the inside and the outside of all glass in the doors and windows of the Premises clean; in the event of Tenant's failure, Landlord, at its option, may require all outside glass, including Tenant signage, be cleaned at the same time through Landlord's contractor as to establish uniformity of all cleanliness, all costs to be borne by Tenant; (b) keep all exterior store surfaces (but not the sidewalks except for areas used for customer seating) of the Premises clean; (c) replace promptly at Tenant's expense any cracked or broken glass of the Premises with glass or like kind and quality; (d) maintain the Premises in a clean, orderly and sanitary condition and free of insects, rodents, vermin and other pests; (e) keep any garbage, trash, rubbish or other refuse in vermin-proof containers within the interior of the Premises until removed; (f) have such garbage, trash, rubbish, and refuse removed on a daily basis; (g) keep all mechanical apparatus free of vibration and noise which may be transmitted beyond the Premises or which may cause any damage to the Premises, and maintain all mechanical equipment on a regular basis to ensure proper operation.

In regard to the use and occupancy of the Premises, Tenant will not: (l) place or maintain any merchandise, trash, refuse, or other articles in entry of the Premises, on the foot walks or corridors adjacent thereto or elsewhere on the exterior of the Premises; (m) use or permit the use of any advertising medium such as, without limitation, loudspeakers, phonographs, public address systems, sound amplifiers, reception of radio or television broadcasts which is in any manner audible or visible outside the Premises; (o) cause or permit objectionable odors to emanate or to be dispelled from the Premises other than those normally emanating from a

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restaurant; (p) solicit business in the common areas or distribute handbills or other advertising matter in the common areas; (q) receive or ship articles of any kind outside the designated loading areas for the Premises; (r) conduct or permit to be conducted any auction, fire, going out of business, bankruptcy, or other similar type sale in or in connection with the Premises; (s) commit, or suffer to be committed, any waste upon the Premises or any public or private nuisance or other act or thing which may disturb the quiet enjoyment of any other tenant or occupant of the Building or park, or use or permit the use of any portion of the Premises for any unlawful purpose or for activity of a type which is reasonably determined by the Landlord to be not appropriate for first class office centers conducted in accordance with good and generally accepted standards of operations; (t) place a load upon any floor which exceeds the floor load which the floor was designed to carry; (u) operate its heating or air conditioning in such a manner as to draw off or drain heat or air conditioning from the common areas or from the premises of any other tenant or other occupant of the Building or park; or (v) conduct business in the Premises under any name other than the Tenant Trade Name, without Landlord's prior written consent, which consent shall not be unreasonably withheld, conditioned or delayed.

6.1.18 Signs and Advertising -

Tenant may install an identifying sign on the entrance door to the Premises in keeping with the Landlord's sign policy and building standards, and applicable municipal regulation and Landlord shall provide and install one (1) identification sign on the park entrance placecard monument sign, the cost therefore to be paid by Tenant. During the build-out period, Tenant may also install temporary signage (c.g., "Coming Soon") subject to the Landlord's prior approval, in a location determined by Landlord and compliant with any and all approvals of the Town of Sudbury. Other than the foregoing, Tenant shall have no right to place or erect any signs on the Premises, Building, Landlord's property, or the park. Tenant shall not, without the prior written consent of Landlord: (a) paint or place any signs on the Premises, or anywhere on the exterior of the building except in accordance with the foregoing provisions, or (b) place any , awnings or flagpoles, or the like, in the Premises or anywhere on or in the Building visible from outside the Premises. Landlord reserves the right to disapprove of the design or type of signs and awnings Tenant proposes to install, such approval, however, not to be unreasonably withheld, conditioned or delayed. Tenant shall pay the expenses involved in the erection of any sign and obtaining of permits therefore. Tenant warrants that it shall obtain all necessary permits prior to erecting any such signs, and Tenant shall remove said signs upon the termination of this Lease.

6.1.19 Hazardous Materials - Tenant shall not (either with or without negligence) cause or permit the escape, disposal or release of any biologically or chemically, medical waste, active or other hazardous substances, or materials onto or in the vicinity of the Premises. Tenant shall not allow the storage or use of such substances or materials in any manner not sanctioned by law or by the highest standards prevailing in the industry for the storage and use of such substances or



materials, nor allow to be brought into the Premises any such materials or substances except to use in the ordinary course of Tenant's business, and for unusual substances only after written notice is given to Landlord of the identity of such substances or materials. Without limitation, hazardous substances and materials shall include those described in the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended, 42 U.S.C. Section 9601 et seq., the Resource Conservation and Recovery Act, as amended, 42 U.S.C. Section 6901 et seq., the Massachusetts Hazardous Waste Management Act, as amended, M.G.L. c.21C, the Massachusetts Oil and Hazardous Material Release Prevention and Response Act, as amended, M.G.L. c.21E, any applicable local ordinance or bylaw, and the regulations adopted under these acts, (collectively, the "Hazardous Waste Laws"). If Tenant receives from any federal, state or local governmental agency any notice of violation or alleged violation of any Hazardous Waste Law, or if Tenant is obligated to give any notice under any Hazardous Waste Law, Tenant agrees to forward to Landlord a copy of any such notice within three (3) days of Tenant's receipt or transmittal thereof. In addition, Tenant shall execute affidavits, representations and the like from time to time at Landlord's request concerning Tenant's best knowledge of belief regarding the presence of hazardous substances or materials on the Premises. In all events, Tenant shall indemnify Landlord in the manner elsewhere provided in this lease from any release of hazardous materials on the Premises occurring while Tenant is in possession or elsewhere if caused by Tenant or persons acting under Tenant. Landlord retains the right to inspect the Premises at all reasonable times, upon reasonable notice to Tenant, to ensure compliance with this paragraph. The within covenants shall survive the expiration or earlier termination of the lease term.

## ARTICLE VII CASUALTY AND TAKING

### 7.1 CASUALTY AND TAKING

In case during the Term or remaining options all or any substantial part of the Premises, the Building, or Lot or any one or more of them, are damaged materially by fire or any other cause or by action of public or other authority in consequence thereof or are taken by eminent domain and thereafter rendered essentially unusable and reasonable unable to be rebuilt within one hundred twenty (120) days; or Landlord receives compensable damage by reason of anything lawfully done in pursuance of public or other authority, this Lease shall terminate at Landlord's election, which may be made, notwithstanding that Landlord's entire interest may have been divested, by notice given to Tenant within thirty (30) days after the occurrence of the event giving rise to the election to terminate, which notice shall specify the effective date of termination which shall not be less than 30 nor more than 60, days after the date of notice of such termination. If in any such case the Premises are rendered unfit for use and occupation and the Lease is not so terminated, Landlord shall use due diligence to put the Premises, or, in case of taking, what may remain thereof (excluding any items installed or paid for by Tenant which Tenant may be required or permitted to remove) into proper condition for use and occupation to the extent permitted by the net award of insurance or damages, and a just proportion of the Annual Rent and additional rent according to the nature and extent of the injury shall be abated until the Premises or such remainder shall have been

put by Landlord in such condition; and in case of a taking which permanently reduces the area of the Premises, a just proportion of the Annual Rent and additional rent shall be abated for the remainder of the Term and options and an appropriate adjustment shall be made to the Estimated Operating Expenses and Real Estate Taxes. In the event of casualty which cannot reasonably be repaired within One hundred twenty (120) days, or taking leaving the remainder of the Premises substantially unusable for Tenant's purposes, Tenant may terminate this lease upon thirty (30) days notice to Landlord.

#### 7.2 RESERVATION OF AWARD

Landlord reserves to itself any and all rights to receive awards made for damages to the Premises, Building or Lot and the leasehold hereby created, or any one or more of them, accruing by reason of exercise of eminent domain or by reason of anything lawfully done in pursuance of public or other authority. Tenant hereby releases and assigns to Landlord all Tenant's rights to such awards, and covenants to deliver such further assignments and assurances thereof as Landlord may from time to time request, hereby irrevocably designating and appointing Landlord as its attorney-in-fact to execute and deliver in Tenant's name and behalf all such further assignments thereof. It is agreed and understood, however, that Landlord does not reserve to itself, and Tenant does not assign to Landlord, any damages payable for (i) movable trade fixtures installed by Tenant or anybody claiming under Tenant, at its own expense, or (ii) improvements made by Tenant which are the obligation of Tenant to remove at the time of Yield-up of the Premises, or (iii) relocation expenses recoverable by Tenant from such authority in a separate action.

### ARTICLE VIII RIGHTS OF MORTGAGEES

#### 8.1 PRIORITY OF LEASE

Landlord shall have the option to subordinate this Lease to any mortgagee or deed of trust of the Lot or Building, or both ("the mortgaged premises"), provided that the holder thereof enters into an agreement with Tenant by the terms of which the holder will agree to recognize the rights of Tenant under this Lease and to accept Tenant as tenant of the Premises under the terms and conditions of this Lease in the event of acquisition of title by such holder through foreclosure proceedings or otherwise and Tenant will agree to recognize the holder of such mortgage as Landlord in such event, which agreement shall be made to expressly bind and inure to the benefit of the successors and assigns of Tenant and of the holder and upon anyone purchasing the Mortgaged Premises at any foreclosure sale. Any such mortgage to which this Lease shall be subordinated may contain such terms, provisions, and conditions as the holder deems usual or customary. Unless Landlord exercises such option, this Lease shall be superior to and shall not be subordinated to any mortgage or other voluntary lien or other encumbrance on the Mortgaged Premises.

#### 8.2 LIMITATION ON MORTGAGEE'S LIABILITY

Upon entry and taking possession of the Mortgaged Premises for any purpose other than foreclosure, the holder of a mortgage shall have all rights of Landlord, and during the period of such possession, the duty to perform all Landlord's obligations hereunder. Except during such period of possession, no such holder shall be liable, either as mortgagee or as holder of a collateral assignment of

this Lease, to perform, or be liable in damages for failure to perform, any of the obligations of Landlord unless and until such holder shall enter and take possession of the Mortgaged Premises for the purpose of foreclosing a mortgage. Upon entry for the purpose of foreclosing a mortgage, such holder shall be liable to perform all of the obligations of Landlord, subject to the provisions of Section 8.3 provided that a discontinuance of any foreclosure proceeding shall be deemed a conveyance under the provisions of Section 10.5 to the Owner of the equity of the mortgaged premises.

### 8.3 MORTGAGEE'S ELECTION

Notwithstanding any other provision to the contrary contained in this Lease, if prior to the substantial completion of Landlord's obligations under Article III, any holder of a first mortgage on the Mortgaged Premises enters and takes possession thereof for the purpose of foreclosing the mortgage, such holder may elect, by written notice given to Tenant and Landlord at any time within ninety (90) days after such entry and taking of possession, not to perform Landlord's obligations under Article III, and in such event such holder and all persons claiming under it shall be relieved of all obligations to perform, and all liability for failure to perform, said Landlord's obligations under Article III, and Tenant may terminate this Lease and all its obligations hereunder by written notice to Landlord and such holder given within thirty (30) days after the day on which such holder shall have given its notice as aforesaid.

### 8.4 NO PREPAYMENT OR MODIFICATION, ETC

No Annual Rent, additional rent, or any other charge shall be paid more than ten (10) days prior to the due dates thereof and payments made in violation of this provision shall (except to the extent that such payments are actually received by a mortgagee in possession or in the process of foreclosing its mortgage) be a nullity as against such mortgagee, and Tenant shall be liable for the amount of such payments to such mortgagee. No assignment of this Lease and no agreement to make or accept any surrender, termination or cancellation of this Lease and no agreement to modify so as to reduce the rent, change the Term, or otherwise materially change the rights of Landlord under this Lease, or relieve Tenant of any obligations or liability under this Lease, shall be valid unless consented to in writing by Landlord's mortgagees of record and of whom Tenant has actual notice, if any.

### 8.5 NO RELEASE OR TERMINATION

No act or failure to act on the part of Landlord which would entitle Tenant under the terms of this Lease, or by law, to be relieved of Tenant's obligations hereunder or to terminate this Lease, shall result in a release or termination of such obligations or a termination of this Lease unless (i) Tenant shall have first given written notice of Landlord's act or failure to act to Landlord's mortgagees of record and of whom Tenant has actual notice, if any, specifying the act or failure to act on the part of Landlord which could or would give basis to Tenant's rights, and (ii) such mortgagees, after receipt of such notice, have failed or refused to correct or cure the condition complained of within a reasonable time thereafter, but nothing contained in this Section 8.5 shall be deemed to impose any obligation on any such mortgagee to correct or cure any such condition.

### 8.6 INTENTIONALLY OMITTED

### 8.7 INTENTIONALLY OMITTED

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**ARTICLE IX  
DEFAULT**

9.1 EVENTS OF DEFAULT

If any default by Tenant continues after notice, in case of Annual Rent or additional rent for more than ten (10) days, or in any other case for more than thirty (30) days and such additional time, if any, as is reasonably necessary to cure the default if the default is of such a nature that it cannot reasonably be cured in thirty (30) days; or if Tenant makes any assignment for the benefit of creditors, or files a petition under any bankruptcy or insolvency law; or if such a petition is filed against Tenant and is not dismissed within sixty (60) days; or if a receiver or similar officer becomes entitled to Tenant's leasehold hereunder and it is not returned to Tenant within ninety (90) days, or if such leasehold is taken on execution or other process of law in any action against Tenant then, and in any such cases, Landlord and the agents and servants of Landlord, may, in addition to and not in derogation of any remedies for any preceding breach of covenant, immediately or at any time thereafter while such default continues and without further notice and with or without process of law enter into and upon the Premises or any part thereof in the name of the whole or mail a notice of termination addressed to Tenant at the Premises and repossess the same as of Landlord's former estate and expel Tenant and those claiming through or under Tenant and remove its and their effects (forcibly, if necessary) without being deemed guilty of any manner of trespass and without prejudice to any remedies which might otherwise be used for arrears of rent or prior breach of covenant, and upon such entry or mailing as aforesaid, this Lease shall terminate, but Tenant shall remain liable as hereinafter provided. Tenant hereby waives all statutory rights (including, without limitation, rights of redemption, if any) to the extent such rights may be lawfully waived, and Landlord, without notice to Tenant, may store Tenant's effects and those of any person claiming through or under Tenant at the expense and risk of Tenant and, if Landlord so elects, may sell such effects at public auction or private sale and apply the net proceeds to the payment of all sums due to Landlord from Tenant, if any, and pay over the balance, if any, to Tenant.

9.2 TENANT'S OBLIGATIONS AFTER TERMINATION

(a) If an Event of Default Occurs, Landlord's remedies may include but are not limited to:

(1) Landlord may immediately or at any time thereafter, and without demand or notice, enter into and upon the Premises or any part thereof in the name of the whole and repossess the same as of Landlord's former estate, and expel Tenant and those claiming through or under Tenant and remove its or their effects (forcibly, if necessary) without being guilty of any manner of trespass, and without prejudice to any remedies which might otherwise be used for arrears of rent or preceding breach of covenant, and, upon entry as aforesaid, Landlord shall have the right, by suitable notice to Tenant, forthwith to terminate this Lease; and Tenant covenants and agrees, notwithstanding any entry or re-entry by Landlord, whether by summary proceedings, termination, or otherwise, to pay and be liable for, on the days originally fixed herein for the payment thereof, amounts equal to the several installments of rent and other charges reserved as they would, under the terms of this Lease, become due if this Lease had not been terminated or if Landlord had not entered or re-entered, as aforesaid, and whether the Premises be relet or remain vacant, in whole or in part, or for a period less than the remainder of the term, and for the whole thereof, but, in the event the Premises be relet by Landlord, Tenant shall be entitled to a credit in the net amount of rent and other charges received by Landlord in reletting, after deduction of all reasonable expenses incurred in reletting the Premises (including, without limitation, remodeling

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costs, brokerage fees, reasonable attorney's fees and the like), and in collecting the rent in connection therewith, in the following manner.

Amounts received by Landlord after reletting shall first be applied against such Landlord's expenses, until the same are recovered, and until such recovery, Tenant shall pay, as of each day when a payment would fall due under this Lease, the amount which Tenant is obligated to pay under the term of this Lease (Tenant's liability prior to any such reletting and such recovery not in any way to be diminished as a result of the fact that such reletting might be for a rent higher than the rent provided for in this Lease); when and if such expenses have been completely recovered, the amounts received from reletting by Landlord as have not previously been applied shall be credited against Tenant's obligations as of each day when a payment would fall due under this Lease, and only the net amount thereof shall be payable by Tenant. Further, amounts received by Landlord from such reletting for any period shall be credited only against obligations of Tenant allocable to such period, and shall not be credited against obligations of Tenant hereunder accruing subsequent or prior to such period; nor shall any credit of any kind be due for any period after the date when the term of this Lease is scheduled to expire according to its terms.

To induce the Landlord to enter into this Lease, (i) the Tenant confirms and agrees that this transaction is a commercial and not a consumer transaction, and (ii) the Tenant hereby waives any right to trial by jury in any action, proceeding or counterclaim brought by the Landlord against the Tenant on any matters whatsoever arising out of or in any way connected with this lease, the relationship of the Landlord and the Tenant, the Tenant's use or occupancy of the demised premises, and/or any claim of injury or damage.

Without limiting the generality of the foregoing, following any Event of Default pursuant to this Section, Landlord may at any time or times thereafter commence one or more lawsuits against Tenant, or amend any lawsuit then pending, in order to enforce the rights and remedies provided herein or available at law or in equity, and specifically to enforce Tenant's obligations to pay liquidated damages and/or to indemnify Landlord against loss of rental and other payments for the unexpired Term.

Without limiting any of Landlord's rights and remedies hereunder, and in addition to all other amounts Tenant is otherwise obligated to pay, it is expressly agreed that Landlord shall be entitled to recover from Tenant all reasonable costs and expenses, including reasonable attorneys' fees, incurred by Landlord in enforcing this Lease from and after Tenant's default.

(b) Tenant hereby expressly waives any and all common law and statutory notices to quit, and expressly agrees that the notice provisions contained herein shall be in lieu thereof. Upon an Event of Default, Landlord may, but shall not be obligated to, serve upon Tenant a notice of lease termination which shall terminate the Lease upon service to Tenant.

(c) If an Event of Default occurs then, in addition to any other remedy Landlord may have at law or equity, Landlord may, at its sole option, (i) apply the Security Deposit, if any, toward the satisfaction of such Event of Default without waiving any of Landlord's other rights hereunder, (ii) cure Tenant's Event of Default at Tenant's cost and expense, and/or (iii) lawfully enter the Premises or any part thereof in the name of the whole or mail or deliver a notice of termination addressed to Tenant at the Premises, and upon entering or mailing as aforesaid repossess the same as the former estate of

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Landlord and expel Tenant and those claiming by, through, or under Tenant without being deemed guilty of any manner of trespass and without prejudice to any other remedies which Landlord may have for arrears of Rent or Additional Rent or preceding breach of covenant.

**ARTICLE X  
MISCELLANEOUS**

10.1 TITLES

The titles of the Articles are for convenience and are not to be considered in construing this Lease.

10.2 NOTICE OF LEASE

Upon request of either party, both parties shall execute and deliver, after the Term begins, a short form of this Lease in a form appropriate for recording or registration, and if this Lease is terminated before the Term expires, an instrument in such form acknowledging the date of termination.

10.3 INTENTIONALLY DELETED

10.4 NOTICE FROM ONE PARTY TO THE OTHER

No notice, approval, consent requested, or election required or permitted to be given or made pursuant to this Lease shall be effective unless the same is in writing. Communications shall be addressed, if to Landlord at Landlord's Address or at such other address as may have been specified by prior notice to Tenant and, if to Tenant, at Tenant's Address or at such other place as may have been specified by prior notice to Landlord. Any communication so addressed shall be deemed duly served if mailed by registered or certified mail, return receipt requested, delivered by hand, or by overnight express service by a carrier providing a receipt of delivery.

10.5 BIND AND INURE; LIMITATION OF LANDLORD'S LIABILITY

The obligations of this Lease shall run with the land, and this Lease shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns, except that the Landlord named herein and each successive owner of the Premises shall be liable only for the obligations accruing during the period of its ownership. No party named herein nor any successor owner of the Premises or successor Tenant, whether an individual, trust, a corporation or otherwise, nor any partner (general or limited), associate, participant, principal (disclosed or undisclosed), agent, employee, trustee, or other fiduciary, beneficiary, officer, or other person or entity in, or of, any partnership, association, joint venture, corporation or other entity, trust, or estate, from time to time shall ever be personally liable for any such judgment, or for the payment of any monetary obligation to the other (it being agreed that such exoneration from personal liability is and shall be absolute and complete with no exception whatsoever).

10.6 NO SURRENDER

The delivery of keys to any employees of Landlord or to Landlord's agent or any employee thereof shall not operate as a termination of this Lease or a surrender of the Premises.

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10.7 NO WAIVER, ETC.

The failure of Landlord or of Tenant to seek redress for violation of, or to insist upon the strict performance of any covenant or condition of this Lease, or, with respect to such failure of Landlord, any of the Rules and Regulations referred to in Section 6.1.4, whether heretofore, or hereafter adopted by Landlord, shall not be deemed a waiver of such violation nor prevent a subsequent act, which would have originally constituted a violation, from having all the force and effect of an original violation, nor shall the failure of Landlord to enforce any of said Rules and Regulations against any other tenant in the Building be deemed a waiver of any such Rules and Regulations. The receipt by Landlord of Annual Rent or additional rent with knowledge of the breach of any covenant of this Lease shall not be deemed a waiver of such breach by Landlord, unless such waiver is in writing, signed by Landlord. No consent or waiver, express or implied, by Landlord or Tenant to or of any breach of any agreement or duty shall be construed as a waiver or consent to or of any other breach of the same or any other agreement or duty.

10.8 NO ACCORD AND SATISFACTION

No acceptance by Landlord of a lesser sum than the Annual Rent and additional rent then due shall be deemed to be other than on account of the earliest installment of such rent due, nor shall any endorsement or statement on any check or any letter accompanying any check or payment as rent be deemed as accord and satisfaction, and Landlord may accept such check or payment without prejudice to Landlord's right to recover the balance of such installment or pursue any other remedy in this Lease provided.

10.9 CUMULATIVE REMEDIES

The specific remedies to which Landlord may resort under the terms of this Lease are cumulative and are not intended to be exclusive of any other remedies or means of redress to which it may be lawfully entitled in case of any breach or threatened breach by Tenant of any provisions of this Lease. In addition to the other remedies provided in this Lease Landlord shall be entitled to the restraint by injunction of the violation or attempted or threatened violation of any of the covenants, conditions or provisions of this Lease or to a decree compelling specific performance of any such covenants, conditions, or provisions.

10.10 PARTIAL INVALIDITY

If any term of this Lease, or the application thereof to any person or circumstances shall to any extent be invalid or unenforceable, the remainder of this Lease, or the application of such term to persons or circumstances other than those as to which it is invalid or unenforceable, shall not be affected thereby, and each term of this Lease shall be valid and enforceable to the fullest extent permitted by law.

10.11 LANDLORD'S RIGHT TO CURE

If Tenant shall at any time default in the performance of any obligation under this Lease, after notice as provided for in this lease, Landlord shall have the right, but shall not be obligated, to enter upon the Premises and to perform such obligation, notwithstanding the fact that no specific provision for such substituted performance by Landlord is made in this Lease with respect to such default. In performing such obligation, Landlord may make any payment of money or perform any other act. All

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sums so paid by Landlord (together with interest at the rate of 4% per annum in excess of the then prime rate of interest being charged by a majority of the national banks in Boston), and all reasonable and necessary incidental costs and expenses in connection with the performance of any such act by Landlord, shall be deemed to be additional rent under this Lease and shall be payable to Landlord immediately on demand. Landlord may exercise the foregoing rights without waiving any other of its rights or releasing Tenant from any of its obligations under this Lease.

#### 10.12 ESTOPPEL CERTIFICATE

Tenant agrees on the Commencement Date, and from time to time thereafter, upon not less than ten (10) business days' prior written request by Landlord, to execute, acknowledge and deliver to Landlord a statement in writing in the form attached hereto as Exhibit F, certifying that this Lease is unmodified and in full force and effect; that Tenant has no defenses, offsets or counterclaims against its obligations to pay the Annual Rent and additional rent and to perform its other covenants under this Lease; that there are no uncured defaults of Landlord or Tenant under this Lease (or, if there are any defenses, offsets, counterclaims, or defaults, setting them forth in reasonable detail); and the dates to which the Annual Rent, additional rent and other charges have been paid. Any such statements delivered pursuant to this Section 10.12 may be relied upon by any prospective purchaser or mortgagee of premises which include the Premises or any prospective assignee of any such mortgagee. Landlord agrees to provide similar Estoppel Certificates at the request of Tenant.

#### 10.13 WAIVER OF SUBROGATION

Any insurance carried by either party with respect to the Premises and property therein or occurrences thereon, shall if the other party so requests and it can be so written without additional premium or with an additional premium which the other party agrees to pay, include a clause or endorsement denying to the insurer rights of subrogation against the other party to the extent rights have been waived by the insured prior to occurrence of injury or loss. Each party, notwithstanding any provisions of this Lease to the contrary, hereby waives any rights of recovery against the other for injury or loss due to hazards covered by insurance containing such clause or endorsement to the extent of the indemnification received thereunder.

#### 10.14 BROKERAGE

Tenant represents and warrants that it has dealt with no broker in connection with this transaction other than those listed in Section 1.1, and agrees to defend, indemnify and save Landlord harmless from and against any and all claims for a commission arising out of this Lease made by anyone other than those listed in Section 1.1.

#### 10.15 FORCE MAJEURE

With respect to any services to be furnished, or obligations to be performed by Landlord or Tenant to the other, neither party shall ever be liable for failure to furnish or perform the same when prevented from doing so by strike, lockout, breakdown, accident, order or regulation of or by any governmental authority, or failure of supply, or inability by the exercise of reasonable diligence to obtain supplies, parts or employees necessary to furnish such services, or because of war, or other emergency, or for any cause beyond reasonable control, or for any cause due to any act or omission of

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the other or their invitees, customers, servants, agents, employees, licensees, or any person claiming by, through, or under the other (collectively "Events of Force Majeure").

ARTICLE XI

SECURITY DEPOSIT

Landlord acknowledges receipt from Tenant of the Security Deposit to be held by Landlord, as security without interest, for and during the Term, which deposit shall be returned to Tenant within five (5) business days after the termination of this Lease, provided there exists no breach of any undertaking of Tenant. If all or any part of the Security Deposit is applied to an obligation of Tenant hereunder, Tenant shall immediately, upon request by Landlord, restore the Security Deposit to its original amount. Tenant shall not have the right to call upon Landlord to apply all or any part of the Security Deposit to cure any default or fulfill any obligation of Tenant, but such use shall be solely in the discretion of Landlord. Upon any conveyance by Landlord of its interest under this Lease, the Security Deposit may be delivered by Landlord to Landlord's grantee or transferee. Upon any such delivery, Tenant hereby releases Landlord herein named of any and all liability with respect to the Security Deposit, its application and return, and Tenant agrees to look solely to such grantee or transferee. Tenant acknowledges that the Security Deposit may be increased by Landlord from time to time proportionate with increases in the then monthly rent. In the event that Landlord notifies Tenant of a Security Deposit increase, Tenant shall provide said supplemental deposit within 30 days of receipt of said notice. It is further understood that this provision shall also apply to subsequent grantees and transferees.

11.1 LICENSES AND PERMITS

Tenant may terminate this lease in the event Tenant is unable, despite Tenant's diligent efforts, to secure licenses, permits or approvals necessary for the operation of Tenant's business in the Premises upon notice to Lessor by 2/28/13, whereupon this lease shall be terminated, all obligations of the parties shall cease and neither party shall thereafter be obligated to the other.

EXECUTED as a sealed instrument in two or more counterparts on the day and year first above written.

TENANT:

LANDLORD:

CJ's Pizza? (MAY BE NEW ENTITY)  
Road LLC

29 Hudson Road LLC

By: [Signature]  
Name: Chris Wozniak  
Title: president

By: [Signature]  
Name: William [unclear]  
Title: Manager

By: YAIR HADAN [Signature]  
Name: [unclear]  
Title: MANAGER

Attachment4.a: CV application complete (5848 : Town Square Pizza Common Victualler License Application)

EXHIBIT "A"  
PLAN SHOWING PREMISES  
*Intentionally left blank*

Attachment4.a: CV application complete (5848 : Town Square Pizza Common Victualler License Application)

**EXHIBIT "B"**  
**SPECIFICATIONS OF LEASEHOLD IMPROVEMENTS**

**Landlords Work**

Landlord will deliver the space in a "vanilla box" condition.

The term "vanilla box" for the purpose of this agreement shall include:

200 amp 3 phase electrical service.

Drywall the walls on the perimeter of the space.

Sprinkler will be distributed as upright.

Fire Alarm will be brought to space.

Entrance door will be a 3070 door with glass insert. Lower level door does not include a glass insert.

411

**EXHIBIT "C"**  
**BUILDING SERVICES**

(With respect to those performed by Landlord, Landlord shall be reimbursed for in accordance with Sections 4.2 and 4.3 of the Lease.)

I. HEATING, VENTILATING AND AIR CONDITIONING

1. Landlord shall perform standard Preventative Maintenance functions on the roof top equipment servicing Tenants premises as part of standard operating cost. Any additional equipment required by the Tenant shall be its responsibility. All repairs and maintenance to the additional equipment shall be bill directly to the Tenant.

II. WATER

1. Landlord is responsible for providing water for standard water use. If the Tenant water use is above the standard restaurant use, Landlord, at Landlords option may install a water meter and bill Tenant directly for the addition water use.

III. ELECTRICITY

1. Tenant shall pay for all electricity consumed in Tenant's space. The consumption shall be measured by a separate meter to be installed by Landlord in Tenant's name, and Tenant shall pay for such consumption directly to the electrical utility company. To ensure that such capacity is not exceeded and to avert possible adverse effects upon the Building's electrical system, Tenant shall not, without prior notice to Landlord in each instance, connect to the Building electric distribution system any fixtures, appliances or equipment which operates on a voltage in excess of 120 volts nominal or make any alteration or addition to the electric system of the Tenant's space. Unless Landlord shall reasonably object

YH

to the connection of any fixture, appliance or equipment, all additional risers and other equipment required therefore, shall be provided by Landlord and the cost thereto shall be paid by Tenant upon Landlord's demand.

IV. TRASH REMOVAL

Landlord shall provide Common dumpsters which will accommodate Tenants normal and reasonable restaurant use.

V. GLASS REPLACEMENT

1. Tenant is responsible for maintenance, and replacement if needed, of all glass in its premises. Replacement glass must be in accordance with Landlord specifications.

VI. EXTERIOR AND COMMON AREA MAINTENANCE

1. Landlord shall maintain the Lot and Common Areas of this Building which include the following:
  - \* Snow removal on drives, lots, and the exterior walkways;
  - \* Sanding of drives, lots, and the exterior walkways;
  - \* Maintenance and repair of Building exterior (excluding glass) (see Item V. Glass Replacement);
  - \* Maintenance and repair of parking lots;
  - \* Maintenance and repair of detention or site drainage facilities;
  - \* Maintenance and repair of fire or sprinkler mains, fire hydrant(s) and central fire alarm system;
  - \* Maintenance and repair of common area electrical equipment, including parking lot lighting;
  - \* Maintenance and repair of roof;
  - \* Maintenance of all landscaping, including fertilization, mowing, and any replacement of flowers, shrubs or lawn; and
  - \* Maintenance and repair of lawn irrigation system.
  - \* Maintain the whole of the property in a neat, clean and first class condition, reasonably free of rubbish and debris at all times.

The above services shall include all workmen's compensation, fringe benefits, insurance premiums and payroll taxes paid by the Landlord on behalf of services provided.

**EXHIBIT "D"**  
**RULES AND REGULATIONS**

1. The entrance, lobbies, passages, corridors, elevators, and stairways, shall not be obstructed by Tenant, Tenant's agents, servants, employees, licensees, and visitors, nor be used by them for any purpose other than for ingress and egress, to and from the premises. The moving in or out of all safes, freight, furniture, or bulky matter of any description must take place during the hours which Landlord may determine from time to time. Landlord reserves the right to inspect all freight and bulky matter to be brought into the Building and to exclude from the Building all freight and bulky matter which violates any of these Rules and Regulations or the Lease of which these Rules and Regulations are a part.
2. No signs, other than those furnished by Landlord shall be attached to, hung in, or used in connection with any window or door of the premises, without the prior written consent of the Landlord, which consent shall not be unreasonably withheld, conditioned or delayed.
3. No additional locks or bolts of any kind shall be placed upon the exterior doors or windows by Tenant, nor, without the prior written consent of Landlord (which consent shall not be unreasonably withheld, conditioned or delayed). Nor shall any changes be made to existing locks (or the mechanism thereof) serving exterior doors.
4. Canvassing, soliciting and peddling in the building or on the lot are prohibited, and Tenant shall cooperate to prevent the same.
5. The use of parking spaces, other than those specifically assigned to the Tenant, shall be prohibited. Vehicles shall be removed from the parking area and relocated during the process of snowplowing, sanding, sweeping, or other maintenance operations. Vehicles such as campers, storage trailers, mobile homes, shall not be left on the premises, or occupied for any purposes while on the premises.
6. No signs, placards, balloons, lighting systems, or other forms of advertising, or promotional systems, shall be employed or installed on the premises, without expressed consent, in writing, by the Landlord.
7. The use of the premises, or surrounding areas, shall not be utilized for sporting events, outings, picnics, parties or gatherings, or any functions, which might interfere with the normal use and operations of the other tenants on the premises

8. Tenant will closely monitor its trash removal procedures to make sure that employees place all trash inside the assigned or rented compactor/dumpster. Under no circumstances is any trash to be left on the ground and if dropped, Tenant will immediately clean up the spillage and place it inside the receptacle.

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EXHIBIT "E"  
SUBORDINATION, NON DISTURBANCE & ATTORNMENT

Attachment4.a: CV application complete (5848 : Town Square Pizza Common Victualler License Application)

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EXHIBIT "F"  
ESTOPPEL CERTIFICATE

Attachment4.a: CV application complete (5848 : Town Square Pizza Common Victualler License Application)

FIRST AMENDMENT TO LEASE

This First Amendment is made this \_\_\_ day of July , 2014 (signed May 15 2017) by and between **29 HUDSON ROAD, LLC**, ("Landlord") and **CJ's Pizza**, c/o Chris Vozikis ("Tenant").

RECITALS

A. Landlord and Tenant entered into a Lease dated December 20, 2012 pursuant to which Tenant leased from Landlord approximately 2,254 rentable square feet of space on the first floor and basement of Landlord's building located at 29 Hudson Road, Sudbury, Massachusetts.

B. Landlord and Tenant agree that the tenant shall not lease the lower level consisting of approximately 500 rentable square feet and will expand its lease on the first floor to 1829 rentable square feet as shown on the revised plan.

C. Landlord and tenant decided to amend some of their commitments towards each other.

D. Capitalized terms used but not defined herein shall have the meaning set forth in the Lease.

NOW THEREFORE, in consideration of the mutual covenants herein contained, the receipt and legal sufficiency of which are hereby acknowledged, the parties agree to amend the Lease as follows:

1. Section 1.1, Subjects Referred To, shall be amended as follows:

SQUARE FOOTAGE	1,829 RSF on the first floor
TERM COMMENCEMENT DATE:	June 1, 2013
RENT COMMENCEMENT DATE:	September 1, 2013
TERM EXPIRATION DATE:	May 31, 2018
ANNUAL BASE RENT:	

Period	Annual Rent	Monthly Installment	\$/rsf
Year One	\$35,665.50	\$2,972.13	\$19.50 first
Year Two	\$36,580.00	\$3,048.33	\$20.00 first
Year Three	\$37,494.50	\$3,124.54	\$20.50 first
Year Four	\$38,409.00	\$3,200.75	\$21.00 first
Year Five	\$39,323.50	\$3,276.96	\$21.50 first

Annual Estimate Operating Expenses:

Tenant shall be responsible for its proportionate share of operating expenses. For the purpose of calculating Tenants proportionate share of operating expenses/ real estate taxes, Landlord and Tenant acknowledge that 1829 RSF represent 3.61% of the total gross space on the premises

2. Tenant had installed a ventilation unit at the side of the Building on expected landscaping ground. Although installation was not done with appropriate prior approval by Landlord as demands by the lease , Landlord Has agreed to leave said ventilation in place under the below terms :

- (a) Tenant shall be responsible to eliminate immediately at the first demand by landlord or town noise and / or smell disturbances if such will occur.
- (b) Tenant shall reposition stairs and upper plate allowing access to the basement as shown in the attached Appendix A. The landing platform shall be of red bricks matching existing walls; the stairs shall be allocated according to code and tenant shall be responsible to obtain permit if needed.
- (c) Tenant shall fence all areas surrounding the ventilation systems in a way according to code / requests of the fire department of Sudbury. The fencing shall be at least 8" high and shall be covered with colored wood panels matching the building in style and color. In areas that the 18" security distance cannot be met the inner side of the fence shall be made of a fire resisting material.
- (d) Landlord and tenant agrees to mutually wave any credits or invoices not paid that are dated July 2014 or earlier and all of Landlords commitments to Tenant as they regard to build outs and/ or reimbursements as set in the lease shall be considered fulfilled and done .

### 3. Miscellaneous.

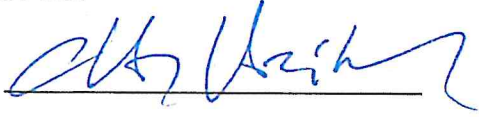
- (a) Except as modified hereby, all other terms and conditions of the Lease shall remain unchanged and in full force and effect and are hereby ratified and confirmed by the parties hereto.
- (b) The submission of this First Amendment shall not constitute an offer, and this First Amendment shall not be effective and binding unless and until fully executed and delivered by each of the parties hereto. It is mutually agreed that all covenants, conditions and agreements set forth in the Lease (as hereby amended) shall remain binding upon the parties and inure to the benefit of the parties hereto and their respective successors and assigns.
- (c) Time is of the essence with respect to each and every obligation of both parties under this First Amendment.
- (d) This First Amendment may be executed in multiple counterparts, each of which shall be an original, but all of which shall constitute one and the same First Amendment. Additionally, telecopied signatures may be used in place of original signatures on this First Amendment. Landlord and Tenant intend to be bound by the signatures on the telecopied document, are aware that the other party will rely on the telecopied signatures, and hereby waive any defenses to the enforcement of the terms of this First Amendment based on the form of signature.
- (e) Any inconsistencies or conflicts between the terms and provisions of the Lease and the terms and provisions of this First Amendment shall be resolved in favor of the terms and provisions of this First Amendment.
- (f) Tenant and Landlord each represent and warranty to the other that all requisite organizational action has been taken in connection with this First Amendment, and that the individuals signing on behalf of Tenant and Landlord, respectively, represent and warrant that they have been duly authorized to bind such applicable party by their signature.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year first above written.

Landlord:  
29 HUDSON ROAD, LLC  
By Hudson Management LLC, its sole Member

By: \_\_\_\_\_  
Hudson management LLC  
its Manager

Tenant:  
CJ's Pizza

By:   
Its  
Hereunto duly authorized

Attachment4.a: CV application complete (5848 : Town Square Pizza Common Victualler License Application)

**SECOND AMENDMENT TO LEASE**

This second Amendment is made this \_\_\_ day of December, 2022 by and between **29 HUDSON ROAD, LLC**, ("Landlord") and **CSJE ENTERPRISES INC. D/B/A CJ'S GOURMET PIZZA & GRILL** ("Tenant").

**RECITALS**

A. Landlord and Tenant entered into a Lease dated December 20, 2012, pursuant to which Tenant leased from Landlord approximately 2,254 rentable square feet of space on the first floor and basement of Landlord's building located at 29 Hudson Road, Sudbury, Massachusetts.

B. Landlord and Tenant signed a first amendment to the lease on May 15<sup>th</sup>, 2017, with the lease corrected to 1,829 RSF on the first floor replacing any other premises in the lease.

C. current lease extended term shall end on May 31<sup>st</sup>, 2023, and tenant wishes to extend the lease with all rights and obligations as detailed in this second amendment.

D. Capitalized terms used but not defined herein shall have the meaning set forth in the Lease and or the first amendment.

NOW THEREFORE, in consideration of the mutual covenants herein contained, the receipt and legal sufficiency of which are hereby acknowledged, the parties agree to amend the Lease as follows:

1. Section 1.1, Subjects Referred To, shall be amended as follows:

- CURRENT OPTION END OF TERM: MAY 31<sup>st</sup>, 2023
- NEW LEASE EXTENTION TERM: TEN (10) YEARS
- NEW LEASE EXTENTION EXPIRATION DATE: MAY 31<sup>ST</sup> 2033
- ANNUAL BASE RENT:

Period	Annual Rent	Monthly Installment	\$/rsf
Year Eleven	\$44,810.50	\$3,734.21	\$24.50 first
Year Twelve	\$45,725.00	\$3,810.42	\$25.00 first
Year Thirteen	\$46,639.50	\$3,886.63	\$25.50 first
Year Fourteen	\$47,554.00	\$3,962.83	\$26.00 first
Year Fifteen	\$48,468.50	\$4,039.04	\$26.50 first
Year Sixteen	\$49,383.00	\$4,115.25	\$27.00 first
Year Seventeen	\$50,297.50	\$4,191.46	\$27.50 first
Year Eighteen	\$51,212.00	\$4,267.67	\$28.00 first
Year Nineteen	\$52,126.50	\$4,343.88	\$28.50 first
Year Twenty	\$53,041.00	\$4,420.08	\$29.00 first

Annual Estimate Operating Expenses:

Tenant shall be responsible for its proportionate share of operating expenses and real estate tax. For the purpose of calculating Tenants proportionate share of operating expenses/ real estate taxes, Landlord and Tenant acknowledge that 1829 RSF represent 3.61% of the total gross space on the premises

2. While calculating tenant's proportionate share of the operating costs, the landlord shall not include the costs related to the operation of the elevator and the cleaning of the office building common areas (cleaning of the retail common areas will be included).

3. Intentionally left blank

Attachment4.a: CV application complete (5848 : Town Square Pizza Common Victualler License Application)

4. Tenant shall have two consecutive options to extend the lease ( in this amendment – the second extension term and the third extension term ) , each by 60 month , starting at the end of the new lease extended term at 95% of the then current rent subject to a written notice given by Tenant of executing each extended term that will be received by Landlord no later than 9 month prior to the end of the new extended term and the second extended term.

5. Miscellaneous.

(a) Except as modified hereby, all other terms and conditions of the Lease and amendments thereof shall remain unchanged and in full force and effect and are hereby ratified and confirmed by the parties hereto.

(b) The submission of this second Amendment shall not constitute an offer, and this second Amendment shall not be effective and binding unless and until fully executed and delivered by each of the parties hereto. It is mutually agreed that all covenants, conditions, and agreements set forth in the Lease (as hereby amended) shall remain binding upon the parties and inure to the benefit of the parties hereto and their respective successors and assigns.

(c) Time is of the essence with respect to each and every obligation of both parties under this second Amendment.

(d) This second Amendment may be executed in multiple counterparts, each of which shall be an original, but all of which shall constitute one and the same second Amendment. Additionally, telecopied signatures may be used in place of original signatures on this second Amendment. Landlord and Tenant intend to be bound by the signatures on the telecopied document, are aware that the other party will rely on the telecopied signatures, and hereby waive any defenses to the enforcement of the terms of this second Amendment based on the form of signature.

(e) Any inconsistencies or conflicts between the terms and provisions of the Lease and the terms and provisions of this second Amendment shall be resolved in favor of the terms and provisions of this second Amendment.

(f) Tenant and Landlord each represent and warranty to the other that all requisite organizational action has been taken in connection with this second Amendment, and that the individuals signing on behalf of Tenant and Landlord, respectively, represent and warrant that they have been duly authorized to bind such applicable party by their signature.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year above written.

Landlord:  
**29 HUDSON ROAD, LLC**  
By Hudson Management LLC, its sole Member

By: \_\_\_\_\_  
Hudson management LLC  
its Manager

Tenant:  
**CSJE ENTERPRISES INC. D/B/A CJ'S GOURMET PIZZA & GRILL**

By: \_\_\_\_\_  
Its: \_\_\_\_\_  
Hereunto duly authorized

Attachment4.a: CV application complete (5848 : Town Square Pizza Common Victualler License Application)



The Commonwealth of Massachusetts  
William Francis Galvin

Minimum Fee: \$250.00

Secretary of the Commonwealth, Corporations Division  
One Ashburton Place, 17th floor  
Boston, MA 02108-1512  
Telephone: (617) 727-9640

**Articles of Organization**  
(General Laws, Chapter 156D, Section 2.02; 950 CMR 113.16)

Identification Number: 001639506

**ARTICLE I**

The exact name of the corporation is:

TOWN SQUARE PIZZA, INC.

**ARTICLE II**

Unless the articles of organization otherwise provide, all corporations formed pursuant to G.L. C156D have the purpose of engaging in any lawful business. Please specify if you want a more limited purpose:

THE PURPOSE OF THIS CORPORATION IS TO ENGAGE IN THE OWNERSHIP, OPERATION, AND MANAGEMENT OF A PIZZA RESTAURANT AND TO PREPARE AND SELL FOOD TO THE GENERAL PUBLIC. THIS CORPORATION MAY ALSO PURCHASE, OWN, LEASE, SELL, MANUFACTURE, OR OTHERWISE ACQUIRE, HOLD AND DISPOSE OF OR DEAL IN, EITHER FOR ITS OWN ACCOUNT OR FOR THE ACCOUNT OF OTHERS, GOODS, WARES, MERCHANDISE, FIXTURES, EQUIPMENT, MACHINERY AND OTHER PERSONAL PROPERTY OF EVERY CLASS AND DESCRIPTION; TO PURCHASE, OWN, LEASE, SELL, MORTGAGE, OR OTHERWISE, HOLD AND DISPOSE OF ANY REAL ESTATE OR INTERESTS THEREIN IN CONNECTION WITH THE CONDUCT OF THE BUSINESS OF THE CORPORATION; TO BORROW MONEY, TO MAKE AND ISSUE PROMISSORY NOTES, BILLS OF EXCHANGE, BONDS, DEBENTURES, AND OBLIGATIONS AND EVIDENCES OF INDEBTEDNESS OF ALL KINDS, WHETHER SECURED BY MORTGAGE, PLEDGE OR OTHERWISE, WITHOUT LIMIT AS TO AMOUNT, AND TO SECURE THE SAME BY MORTGAGE, PLEDGE OR OTHERWISE; TO ACQUIRE THE GOODWILL, RIGHTS, PROPERTY AND ASSETS OF ALL KINDS, AND TO UNDERTAKE THE WHOLE OR ANY PART OF THE LIABILITIES OF ANY PERSON, FIRM, ASSOCIATION OR CORPORATION, AND TO PAY FOR THE SAME IN CASH, STOCK, BONDS, DEBENTURES, OR OTHER SECURITIES OF THIS CORPORATION OR OTHERWISE; TO BUY OR OTHERWISE ACQUIRE, HOLD, SELL ASSIGN, MORTGAGE, LEASE, LICENSE, OR OTHERWISE DISPOSE OF AND DEAL IN AND WITH TRADE-MARKS, TRADE NAMES, DISTINCTIVE MARKS, FRANCHISES, IMPROVEMENTS, PROCESSES, INVENTIONS AND LETTERS PATENT OF THE UNITED STATES OR ANY OTHER GOVERNMENT; TO CARRY ON IN FURTHERANCE OF THESE PURPOSES ANY ACTIVITY TO THE SAME EXTENT AND AS FULLY AS NATURAL PERSONS MIGHT OR COULD DO AS PRINCIPALS, AGENTS, CONTRACTORS OR OTHERWISE. TO HAVE AND EXERCISE ALL THE POWERS CONFERRED BY THE LAWS OF MASSACHUSETTS UPON BUSINESS CORPORATIONS; TO DO ANY OR ALL OTHER THINGS NECESSARY AND PERTINENT TO ACCOMPLISH THESE AND ALL OF THE PURPOSES HEREIN SET FORTH AS WELL AS ALL OTHER LAWFUL PURPOSES PERMITTED BY LAW.

**ARTICLE III**

State the total number of shares and par value, if any, of each class of stock that the corporation is authorized to issue. All corporations must authorize stock. If only one class or series is authorized, it is not necessary to sp

Attachment4.a: CV application complete (5848 : Town Square Pizza Common Victualler License Application)

any particular designation.

Class of Stock	Par Value Per Share Enter 0 if no Par	Total Authorized by Articles of Organization or Amendments		Total Issued and Outstanding Num of Shares
		<i>Num of Shares</i>	<i>Total Par Value</i>	
CNP	\$0.00000	275,000	\$0.00	5,000

G.L. C156D eliminates the concept of par value, however a corporation may specify par value in Article III. See G.L. C156D Section 6.21 and the comments thereto.

#### ARTICLE IV

If more than one class of stock is authorized, state a distinguishing designation for each class. Prior to the issuance of any shares of a class, if shares of another class are outstanding, the Business Entity must provide a description of the preferences, voting powers, qualifications, and special or relative rights or privileges of that class and of each other class of which shares are outstanding and of each series then established within any class.

#### ARTICLE V

The restrictions, if any, imposed by the Articles of Organization upon the transfer of shares of stock of any class are:

ANY STOCKHOLDER, INCLUDING THE HEIRS, ASSIGNS, EXECUTORS OR ADMINISTRATORS OF A DECEASED STOCKHOLDER, DESIRING TO SELL OR TRANSFER SUCH STOCK OWNED BY HIM OR THEM OR STOCK TO BE TRANSFERRED BY OPERATION OF LAW, SHALL FIRST OFFER IT TO THE CORPORATION THROUGH THE BOARD OF DIRECTORS IN THE MANNER FOLLOWING: HE OR SHE SHALL NOTIFY THE DIRECTORS OF HIS OR HER DESIRE TO SELL OR TRANSFER BY NOTICE IN WRITING, WHICH NOTICE SHALL CONTAIN THE PRICE AT WHICH HE OR SHE IS WILLING TO SELL OR TRANSFER AND THE NAME OF ONE ARBITRATOR. THE DIRECTORS SHALL WITHIN THIRTY DAYS THEREAFTER EITHER ACCEPT THE OFFER, OR BY NOTICE TO HIM IN WRITING NAME A SECOND ARBITRATOR, AND THESE TWO SHALL NAME A THIRD. IT SHALL THEN BE THE DUTY OF THE ARBITRATORS TO ASCERTAIN THE VALUE OF THE STOCK, AND IF ANY ARBITRATOR SHALL NEGLECT OR REFUSE TO APPEAR AT ANY MEETING APPOINTED BY THE ARBITRATORS, A MAJORITY MAY ACT IN THE ABSENCE OF SUCH ARBITRATOR. AFTER THE ACCEPTANCE OF THE OFFER, OR THE REPORT OF THE ARBITRATORS AS TO THE VALUE OF THE STOCK, THE DIRECTORS SHALL HAVE THIRTY DAYS WITHIN WHICH TO PURCHASE THE SAME AT SUCH VALUATION, BUT IF AT THE EXPIRATION OF THIRTY DAYS, THE CORPORATION SHALL NOT HAVE EXERCISED THE RIGHT SO TO PURCHASE, THE OWNER OF THE STOCK SHALL BE AT LIBERTY TO DISPOSE OF THE SAME IN ANY MANNER HE OR SHE MAY SEE FIT. NO SHARES OF STOCK SHALL BE SOLD OR TRANSFERRED ON THE BOOKS OF THE CORPORATION UNTIL THESE PROVISIONS HAVE BEEN COMPLIED WITH, BUT THE BOARD OF DIRECTORS MAY IN ANY PARTICULAR INSTANCE WAIVE THE REQUIREMENT.

#### ARTICLE VI

Other lawful provisions, and if there are no provisions, this article may be left blank.

(A) THE DIRECTORS MAY MAKE, AMEND, OR REPEAL THE BYLAWS IN WHOLE OR IN PART, EXCEPT WITH RESPECT TO ANY PROVISION OF SUCH BYLAWS WHICH BY LAW OR THESE ARTICLES OR THE BYLAWS REQUIRES ACTION BY THE STOCKHOLDERS. (B) MEETINGS OF THE STOCKHOLDERS OF THE CORPORATION MAY BE HELD ANYWHERE IN THE UNITED STATES. (C) THE CORPORATION SHALL HAVE THE POWER TO BE A PARTNER IN ANY BUSINESS ENTERPRISE WHICH THIS CORPORATION WOULD HAVE THE POWER TO CONDUCT BY ITSELF. (D) A DIRECTOR OF THIS CORPORATION SHALL NOT BE PERSONALLY LIABLE TO



CORPORATION OR ITS STOCKHOLDERS FOR MONETARY DAMAGES FOR BREACH OF FIDUCIARY DUTY AS A DIRECTOR, NOTWITHSTANDING ANY PROVISION OF LAWS IMPOSING SUCH LIABILITY, EXCEPT FOR LIABILITY (I) FOR ANY BREACH OF THE DIRECTOR'S DUTY OF LOYALTY TO THE CORPORATION OR STOCKHOLDERS, (II) FOR ACTS OR OMISSIONS NOT IN GOOD FAITH OR WHICH INVOLVE INTENTIONAL MISCONDUCT OR A KNOWING VIOLATION OF LAW, (III) FOR IMPROPER DISTRIBUTIONS UNDER SECTION 6.40 OR ANY SUCCESSOR PROVISION OF THE MASSACHUSETTS BUSINESS CORPORATION ACT, OR (IV) FOR ANY TRANSACTION FROM WHICH THE DIRECTOR DERIVED AN IMPROPER PERSONAL BENEFIT. (E) IN THE ABSENCE OF BAD FAITH, NO CONTRACT OR TRANSACTION BY THIS CORPORATION SHALL BE VOID, VOIDABLE, OR IN ANY WAY AFFECTED BY REASON OF THE FACT THAT IT IS WITH AN INTERESTED PERSON. (F) FOR THE PURPOSES OF THIS ARTICLE "INTERESTED PERSON" SHALL MEAN ANY PERSON OR ORGANIZATION IN ANY WAY INTERESTED IN THE CORPORATION, WHETHER AS AN OFFICER, DIRECTOR, STOCKHOLDER, EMPLOYEE OR OTHERWISE, AND ANY OTHER ENTITY IN WHICH ANY SUCH PERSON OR ORGANIZATION IS ANY WAY INTERESTED. (G) IN THE ABSENCE OF BAD FAITH, NO INTERESTED PERSON BECAUSE OF SUCH INTEREST SHALL BE LIABLE TO THIS CORPORATION OR TO ANY OTHER PERSON OR ORGANIZATION FOR ANY LOSS OR EXPENSE INCURRED BY REASON OF SUCH CONTRACT OR TRANSACTION OR SHALL BE ACCOUNTABLE FOR ANY GAIN OR PROFIT REALIZED FROM SUCH CONTRACT OR TRANSACTION. (H) THE PROVISIONS OF THIS ARTICLE SHALL BE OPERATIVE NOTWITHSTANDING THE FACT THAT THE PRESENCE OF AN INTERESTED PERSON WAS NECESSARY TO CONSTITUTE A QUORUM AT A MEETING OF DIRECTORS OR STOCKHOLDERS OF THIS CORPORATION AT WHICH SUCH CONTRACT OR TRANSACTION WAS AUTHORIZED OR THAT THE VOTE OF AN INTERESTED PERSON WAS NECESSARY FOR THE AUTHORIZATION OF SUCH CONTRACT OR TRANSACTION.

Note: The preceding six (6) articles are considered to be permanent and may be changed only by filing appropriate articles of amendment.

#### ARTICLE VII

The effective date of organization and time the articles were received for filing if the articles are not rejected within the time prescribed by law. If a *later* effective date is desired, specify such date, which may not be later than the *90th day* after the articles are received for filing.

Later Effective Date: Time:

#### ARTICLE VIII

The information contained in Article VIII is not a permanent part of the Articles of Organization.

a,b. The street address of the initial registered office of the corporation in the commonwealth and the name of the initial registered agent at the registered office:

Name: ANTONIOS VRAKAS  
 No. and Street: 29 HUDSON ROAD  
 City or Town: SUDBURY State: MA Zip: 01776 Country: USA

c. The names and street addresses of the individuals who will serve as the initial directors, president, treasurer and secretary of the corporation (an address need not be specified if the business address of the officer or director is the same as the principal office location):

Title	Individual Name First, Middle, Last, Suffix	Address (no PO Box) Address, City or Town, State, Zip Code
PRESIDENT	ANTONIOS VRAKAS	56 CHERRY STREET

TREASURER	ANTONIOS VRAKAS	ASHLAND, MA 01721 USA 56 CHERRY STREET ASHLAND, MA 01721 USA
SECRETARY	ANTONIOS VRAKAS	56 CHERRY STREET ASHLAND, MA 01721 USA
DIRECTOR	ANTONIOS VRAKAS	56 CHERRY STREET ASHLAND, MA 01721 USA

**d. The fiscal year end (i.e., tax year) of the corporation:**  
December

**e. A brief description of the type of business in which the corporation intends to engage:**  
TO OWN AND OPERATE A PIZZA RESTAURANT

**f. The street address (post office boxes are not acceptable) of the principal office of the corporation:**  
No. and Street: 29 HUDSON ROAD  
City or Town: SUDBURY State: MA Zip: 01776 Country: USA

**g. Street address where the records of the corporation required to be kept in the Commonwealth are located (post office boxes are not acceptable):**  
No. and Street: 29 HUDSON ROAD  
City or Town: SUDBURY State: MA Zip: 01776 Country: USA  
which is  
 its principal office  an office of its transfer agent  
 an office of its secretary/assistant secretary  its registered office

**Signed this 24 Day of February, 2023 at 2:21:19 PM by the incorporator(s).** (If an existing corporation is acting as incorporator, type in the exact name of the business entity, the state or other jurisdiction where it was incorporated, the name of the person signing on behalf of said business entity and the title he/she holds or other authority by which such action is taken.)  
/S/ ANTONIOS VRAKAS, INCORPORATOR

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All Rights Reserved

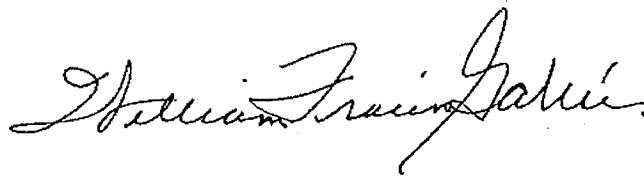
MA SOC Filing Number: 202378307790 Date: 2/24/2023 2:19:00 PM

THE COMMONWEALTH OF MASSACHUSETTS

I hereby certify that, upon examination of this document, duly submitted to me, it appears that the provisions of the General Laws relative to corporations have been complied with, and I hereby approve said articles; and the filing fee having been paid, said articles are

deemed to have been filed with me on:

February 24, 2023 02:19 PM



WILLIAM FRANCIS GALVIN

*Secretary of the Commonwealth*

WORKERS COMPENSATION AND EMPLOYERS' LIABILITY INSURANCE POLICY --- INFORMATION PAGE

INSURER:  
NORFOLK & DEDHAM MUTUAL FIRE INSURANCE COMPANY  
222 AMES STREET  
DEDHAM, MA 02026

POLICY NO: WE234371A  
NEW BUSINESS  
NCCI Company No: 21059  
Account No:  
FEIN: 92-2540812

ITEM 1. NAMED INSURED AND MAILING ADDRESS:  
TOWN SQUARE PIZZA INC  
29 HUDSON ROAD  
SUDBURY, MA 01776

AGENT NAME AND ADDRESS:  
NUMBER ONE INS AGCY, INC  
C/O PELLA INSURANCE  
AGENCY INC.  
585 WASHINGTON ST.  
BRIGHTON, MA 02135

AGENT NO.: 20001PEL

LEGAL ENTITY: CORPORATION

OTHER WORKPLACES NOT SHOWN ABOVE: (See Workers Compensation Classification Schedule)

ITEM 2. POLICY PERIOD: From: 03/22/2023 To: 03/22/2024

Effective 12:01 A.M. Standard Time at the Insured's mailing address.

ITEM 3. COVERAGE:

A. Workers Compensation Insurance: Part One of the policy applies to the Workers Compensation Law of the states listed here:

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B. Employers' Liability Insurance: Part Two of the policy applies to work in each state listed in Item 3.A. The limits of liability under Part Two are:

Bodily Injury by Accident:	\$	500,000	each accident
Bodily Injury by Disease:	\$	500,000	policy limit
Bodily Injury by Disease:	\$	500,000	each employee

C. Other States Insurance: Part Three of the policy applies to the states, if any, listed here:  
SEE ENDORSEMENT WC 20 03 06 B

D. This Policy includes these Endorsements and Schedules:  
See Schedule of Forms and Endorsements.

ITEM 4. PREMIUM: The premium for this Policy will be determined by our Manuals of Rules, Classifications, Rates and Rating Plans. All information required on the Workers Compensation Classification Schedule is subject to verification and change by audit.

Minimum Premium: \$	209	Total Estimated	Annual Premium: \$	2,456
Audit Period: ANNUAL		Additional / Return Premium:		
		Comments :		

Issued At:

Date: 03/27/2023

Countersigned by \_\_\_\_\_

Attachment4.a: CV application complete (5848 : Town Square Pizza Common Victualler License Application)

## BILL OF SALE

IN CONSIDERATION for the sum of Four Hundred Thousand (\$400,000.00) Dollars, inclusive of all sales taxes, paid by bank check and by a promissory note, the receipt of which consideration is hereby acknowledged, CSJE ENTERPRISES, INC., a Massachusetts corporation, which carries on the business of a dine-in and take-out pizza and sub shop under the operating name of CJ's GOURMET PIZZARIA, located at 29 Hudson Road, Sudbury, Massachusetts (hereinafter referred to as the "Seller"), does hereby grant, transfer, give and convey unto ANTONIO VRAKAS, an individual doing business as CJ's GOURMET PIZZARIA, 29 Hudson Road, Sudbury, Massachusetts (the "Buyer"), substantially all the assets of CJ's GOURMET PIZZARIA (the "Business"), including:

- i. all equipment, furniture, fixtures and machinery used in carrying on the Business as specifically set forth in Exhibit "A" attached hereto and made a part hereof;
- ii. the goodwill of the Business including the Business' name (CJ's Gourmet Pizzeria);
- iii. all recipes of the Business;
- iv. all business records, books and data in the possession of or used by Seller relating to the Business;
- v. the telephone and facsimile numbers of the Business;
- vi. social media, including Facebook pages, website, domain names with respective passwords; and
- vii. trademarks and service marks, if any.

The Seller warrants that: (1) the Seller is the legal owner of the assets and equipment; (2) the assets and equipment are free from all liens and encumbrances; (3) the Seller is the sole and lawful owner of said assets and has full right and authority to sell and transfer the assets; and (4) the Seller will warrant and defend the title of the assets and equipment against any and all claims and demands of all persons.

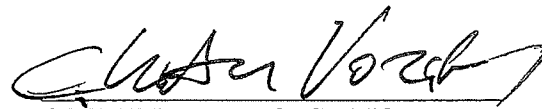
The Seller further warrants that said assets are free and clear of all debts, liabilities, obligations and encumbrances and there are no judgements against CJ's GOURMET PIZZARIA, in any court and there are no replevins, attachments, executions or other writs of processes issued against CJ's GOURMET PIZZARIA, or with respect to the said assets; and CJ's GOURMET

PIZZARIA has not filed any petition in bankruptcy, and CJ's GOURMET PIZZARIA has not been adjudicated a bankrupt, nor has a Receiver been appointed nor an assignment for the Benefit of Creditors made.

The equipment is in good working order and being sold in an "as is" condition and the Seller expressly disclaims all warranties, whether expressed or implied, including but not limited to, any implied warranty of merchantability or fitness for a particular purpose. Further, the Seller disclaims any warranty as to the condition of the equipment. The Seller does not assume or authorize any other person to assume, on the behalf of the Seller, any liability in connection with the sale of the equipment. The Seller's above disclaimer of warranties does not, in any way, affect the terms of any applicable warranties from the manufacturer of the equipment.

The Buyer has been given the opportunity to inspect the equipment or to have it inspected and the Buyer has accepted the equipment in its existing condition. This Bill of Sale will be construed in accordance with and governed by the laws of the Commonwealth of Massachusetts.


WITNESS my hand and seal this 22<sup>nd</sup> day of March, 2023, by its Manager duly authorized.

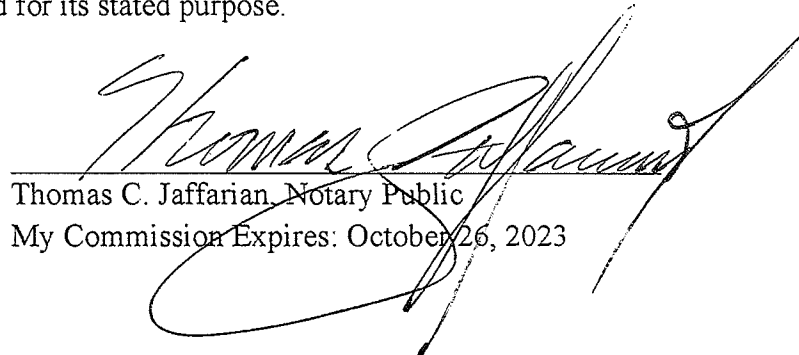
  
CSJE ENTERPRISES, INC.  
By: Christos Vozikis, Its President  
(Seller)

**COMMONWEALTH OF MASSACHUSETTS**

County of Middlesex

On this 22<sup>nd</sup> day of March, 2023, before me, the undersigned Notary Public, personally appeared, CHRISTOS VOZIKIS, who proved to me through satisfactory evidence of identification, which was a Massachusetts Driver's License to be the person whose name is signed on the preceding or attached document and acknowledged to me that he signed the foregoing instrument as his free act and deed for its stated purpose.

 **THOMAS C. JAFFARIAN**  
NOTARY PUBLIC  
Commonwealth of Massachusetts  
My Commission Expires  
October 26, 2023

  
Thomas C. Jaffarian, Notary Public  
My Commission Expires: October 26, 2023

Attachment4.a: CV application complete (5848 : Town Square Pizza Common Victualler License Application)

**EXHIBIT "A"**

1. 2 conveyer pizza ovens Edge
2. 2 hood systems with return makeup air
3. 2 HVAC systems (roof top and back kitchen)
4. 1 walk in cooler 10x10 with shelving
5. 2 upright freezers
6. 1 dough roller Somerset
7. 1 stainless steel sink with three compartments
8. 1 vegetable sink stainless steel
9. 1 grease trap
10. 1 hand wash sink stainless steel
11. 3 refrigerators by Coca Cola
12. 1 pizza prep unit 60 inch
13. 1 sandwich prep unit 60 inch
14. 1 undercounter freezer 60 inches
15. 2 gas Pitco fryolator
16. 1 panini press
17. 1 Star grill 36 inch
18. 1 24-inch charbroiler
19. 1 gas oven with 6 burners
20. 1 undercounter refrigerator 60 inches
21. 1 Hobart 60-quart dough mixer
22. 1 Hobart slicer
23. 1 microwave with shelve unit
24. 1 display deli case refrigerator
25. 3 POS FoodTech systems and printers
26. 1 pizza warmer display
27. 6 tables with chairs
28. 1 TV
29. 4 TV menu displays
30. Pizza pans, pots and cooking utensils
31. Outdoor tables and chairs

## PURCHASE AND SALE AGREEMENT CJ'S GOURMET PIZZA & GRILL

THIS PURCHASE AND SALE AGREEMENT (this "Agreement") is made and entered into this 22<sup>nd</sup> day of March, 2023 (the "Execution Date"), by and between **CSJE ENTERPRISES, INC.**, a Massachusetts corporation having a principal place of business at 29 Hudson Road, Sudbury, County of Middlesex, Massachusetts 01776 (hereinafter referred to as the "Seller") and **TOWN SQUARE PIZZA, INC.**, a Massachusetts corporation with a principal place of business at 29 Hudson Road, Sudbury, County of Middlesex, Massachusetts 01776 (hereinafter referred to as the "Buyer") (sometimes referred to individually hereinafter as a "Party" and collectively as the "Parties").

### BACKGROUND

- A. The Seller is the owner of CJ's Gourmet Pizzeria, Inc. of 29 Hudson Road, Sudbury, Massachusetts (hereinafter the "Business"), which carries on the business of a take-out and dine-in pizza and sub shop operating under the name of CJ's Pizza & Grill, located at 29 Hudson Road, Sudbury, Massachusetts.
- B. The Seller owns the assets of the Business and desires to sell certain assets (hereinafter the "Assets"), to the Buyer, subject to any exclusions set out in this Agreement and the Buyer desires to buy the Assets.

In consideration of the provisions contained in this Agreement and for other good and valuable consideration, the receipt and sufficiency of which consideration is acknowledged, the Parties agree as follows:

#### 1. Definitions

The following definitions apply in the Agreement:

- a. The "Assets" to be included in this Agreement consist of the following:
- i. all equipment in good working order, furniture, fixtures, and machinery used in carrying on the Business as specifically set forth in Exhibit "A" attached hereto and made a part hereof. Exhibit "A" also may include a list of Excluded Assets;
  - ii. to the extent assignable, all equipment leases, lease purchase agreements, assignable licenses, trade names and trademarks (including those from the Commonwealth of Massachusetts) and third-party agreements, if any, as identified on the Transferred Contracts List. Additionally, all documents and records in possession of Seller relating to the ownership, use, maintenance or repair of the Equipment;

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- iii. the goodwill of the Business including the Business' name (CJ's Gourmet Pizza & Grill);
  - iv. all recipes of the Business;
  - v. all business records, books and data in the possession of or used by Seller relating to the Business, including, without limitation, customer files, correspondence with customers, vendors and account histories, sales literature and promotional or other material pertaining to the products and services provided for and by the Business, material relating to the purchase of materials, supplies and services, research and commercial data, credit information, catalogs, brochures, and training and other manuals provided, however, that the Seller may retain copies of any or all of such records;
  - vi. all supplies of the Business;
  - vii. the telephone and facsimile numbers of the Business;
  - viii. social media, including Facebook pages, website, domain names with respective passwords;
  - ix. trademarks and service marks, if any; and
  - x. all right, title, and interest in and to the inventory of Seller relating to the Business (the "Inventory") the value of which shall be determined prior to the Closing as agreed upon by Buyer and Seller and shall be paid in a separate check, payable to the Seller at the Closing.
- b. The "Excluded Assets" from this purchase and sale consist of the Seller's accounts receivable, cash, notes receivable and prepaid accounts. Also excluded are any liabilities of the Seller as Buyer is not assuming any liabilities of the Sellers, Business or Assets in conjunction with this transfer. Furthermore, all commitments, claims, liabilities, mortgages, pledges, encumbrances, charges, recoupment liability, and obligations of Seller with respect to the Business and Assets of every kind or nature whatever, whether known or unknown, liquidated or unliquidated, fixed or contingent are excluded assets and shall remain the commitments, liabilities and obligations of Seller.
- c. "Closing" means the completion of the purchase and sale of the Assets as described in this Agreement by the payment of agreed consideration and the transfer of title to the Assets.

## 2. Purchase of Assets

Subject to the terms and conditions of this Agreement, and in reliance on the representations, warranties, and conditions set out in this Agreement, the Seller agrees to sell the Assets to the Buyer and the Buyer agrees to purchase the Assets from the Seller.

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### 3. Purchase Price and Allocation of Purchase Price

The Parties agree that the Purchase Price for the Assets will be Four Hundred Thousand (\$400,000.00) Dollars. The Parties agree that the Purchase Price for the Assets will be allocated among the Assets as follows subject to required adjustments that are agreed upon by the Parties:

Business Equipment	\$200,000.00
Furniture and Fixtures	\$75,000.00
Covenant Not to Compete	\$50,000.00
Goodwill	\$75,000.00
Sub-Total	\$400,000.00
MA Sales Tax (6.25%)	N/A
Purchase Price	\$400,000.00

### 4. Closing

The Closing of the transaction hereunder shall occur on March 22, 2023. The date of Closing (the "Closing Date") may be extended as mutually agreed to by the Parties. The Closing shall be held at CJ's Gourmet Pizza & Grill, Sudbury, Massachusetts or at such other place as the Parties shall agree within the County of Middlesex. The Buyer understands that time is of the essence and the Buyer will submit a complete and conforming Application for a Common Victualler's License to the Town of Sudbury.

At Closing and upon the Buyer paying the balance of the Purchase Price in full to the Seller, the Seller will deliver the Assets to the Buyer. The Seller will deliver to the Buyer possession of the Assets, free and clear of any liens, charges, rights of third parties, or any other encumbrances, except those attached as a result of the Buyer's actions.

The Seller shall also provide the Buyer with duly executed forms and documents evidencing transfer of the Assets, where required including, but not limited to a Bill of Sale, assignments, assurances, and consents. The Seller will also cooperate with the Buyer, as needed, in order to effect the required registration, recording, and filing with public authorities for the transfer of ownership of the Assets to the Buyer.

### 5. Payment of Purchase Price

The Buyer shall pay a total of Four Hundred Thousand (\$400,000.00) Dollars. Seller hereby acknowledges receipt of Ten Thousand (\$10,000.00) Dollars as an Initial Deposit. The balance of \$390,000.00 US Dollars (the "Balance Amount") shall be paid by the Buyer as set forth below.

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\$10,000.00	Initial Deposit to bind the Offer.
\$30,000.00	To be paid as an additional deposit upon the execution of the Purchase & Sale Agreement.
\$160,000.00	To be paid at the time of Closing by certified, cashier's, treasurer's or bank check drawn on a Massachusetts bank.
\$200,000.00	To be paid in the form of a promissory note (the "Promissory Note"), in the principal amount of \$200,000.00 amortized over four (4) years together with interest at the rate of five (5%) percent per annum with monthly payments of principal and interest in the amount of \$4,605.86. Said Promissory Note will be secured by a UCC filing covering the Assets. No prepayment penalty will apply.
\$400,000.00	Total Purchase Price

#### 6. Closing Adjustments

At the Closing, all items normally adjusted upon the purchase of a restaurant business shall be accounted and adjusted for as of the date of the Closing, including but not limited to utility charges and deposits, if any, paid in advance.

#### 7. Taxes

Each Party is responsible for paying its own taxes in connection with this Agreement. The Buyer is responsible for paying all applicable taxes, including federal sales tax, state sales tax, duties, and any other taxes or charges payable (specifically excluding any capital gains, income taxes and personal property taxes of the Business up to the Closing Date, which are Seller's responsibility) that are necessary to give effect to the transfer of the Assets from the Seller to the Purchaser.

#### 8. Deposit and Failure to Close

If Buyer shall fail to fulfill the Buyer's agreements herein, the Initial Deposit (\$10,000.00) made hereunder shall be retained by both the Broker and the Seller as Liquidated damages and this shall be the Broker's and Seller's sole and exclusive remedy at law and in equity for any default by Buyer.

The Initial Deposit made hereunder shall be held in escrow by James Pappas Real Estate & Business Brokers as escrow agent subject to the terms of this Agreement and shall be duly accounted for at the time for performance of this Agreement. In the event of any disagreement

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between the Parties, the escrow agent shall retain all deposits made under this Agreement pending written instructions mutually given by the Seller and the Buyer or a final order from a court with competent jurisdiction or by final decision of mutually entered-into arbitration.

**9. Investigation**

The Buyer acknowledges that the Buyer has not been influenced to enter into this transaction nor has the Buyer relied upon any warranties or representations not set forth specifically in writing in this Agreement. In addition, the Buyer has had opportunity to inspect, observe and investigate the Business and Assets and conduct any due diligence in regard to this transaction. Having so been afforded of said opportunity, the Buyer is satisfied with same and is purchasing the Business and Assets in "as-is" condition, without any warranty or representation, either express or implied, other than as specifically stated herein, with regard to same.

**10. Insurance**

The Seller shall, up to the Closing, maintain in force all insurance presently in force on the Assets or in respect to the Business. The Buyer acknowledges and agrees that Buyer will be responsible to maintain its own insurance with respect to the Assets and Business at Closing.

**11. Representations and Warranties of the Seller**

The Seller represents and warrants to the Buyer that the following are true and correct as of the date hereof and will be at the Closing Date:

- a. The Seller has full legal authority to enter into and exercise its obligations under this Agreement and has complied with all laws, rules, and regulations of the city, state and federal governments respecting the Business.
- b. The Seller is the absolute sole beneficial and lawful owner of the Assets, with good and marketable title, free and clear of any liens, charges, encumbrances, security interests, pledges, or rights of others; and, upon transfer of the Assets to Buyer, Buyer shall acquire title to such property free and clear of all liens and encumbrances of any and all third parties. The Seller is exclusively entitled to possess and dispose of the Assets.
- c. To the best knowledge of the Seller there are no pending judgments, liens, actions or anticipated actions or claim against the Seller, Seller's Assets or against the Seller's ownership or title in the Assets or against the Seller's right to dispose of the Assets before any court or governmental agency, authority or body pending, or, to Seller's knowledge, threatened against, or affecting Seller or the Assets, either directly or indirectly or proceeding is pending or the Seller's knowledge threatened against or by Seller involving the Business or against the Assets, and no claim has been asserted or to Seller's knowledge, threatened against or by Seller involving the Business or against the Assets.

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- d. No third-party contract, mortgage, or security interest is outstanding that could result in a claim against or affecting the Business or Assets in whole or in part either now or in the future.
- e. The Business does not have any outstanding contracts, agreements, or commitments of any kind, written or oral, with any third-party regarding the Assets, except for the material contracts described in, and attached to this Agreement. The seller represents and warrants that no default or breach exists with regard to any presently outstanding material contract.
- f. Execution of this Agreement will not hinder or unfairly disadvantage any pre-existing creditor.
- g. Seller will indemnify the Buyer, hold him harmless against all claims against the Buyer made by creditors of the Seller for any obligations incurred by the Seller up to the time of Closing.
- h. The Seller is not and will not be a non-resident entity within the meaning of the Internal Revenue Code of 1986, as amended.
- i. The Business has withheld all amounts required to be withheld under income tax legislation and has paid all amounts owing to the proper authorities.
- j. The Business is not bound by any written or oral pension plan or collective bargaining agreement or obligated to make any contributions under any retirement income plan, deferred profit-sharing plan or similar plan.
- k. The Business will not hire any new employees, or substantially change the role or title of any existing employees, provide unscheduled or irregular increases in salary or benefits to employees, or institute any significant changes to the terms of any employees' employment, after signing this Agreement, unless the Buyer provides written consent.
- l. There are no claims threatened or pending against the Business by any current or past employee relating to any matter arising from or relating to the employment of the employee.
- m. The Assets, while owned by the Seller and up to the Closing Date, have been maintained at all times in accordance with standard industry practice and all manufacturer recommendations. The Seller further warrants that all tangible assets are in good working order and are adequate for the use for which they are intended. The Buyer has had ample opportunity to inspect the Assets and is purchasing the Assets "as-is." The Business premises will be in substantially the same condition it is now and in compliance with Massachusetts and local building and health code requirements.

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- n. The Seller is a corporation, duly organized and validly existing under the laws of the Commonwealth of Massachusetts.
- o. Seller holds any and all required permit(s) and license(s) issued by the Town of Sudbury and the Commonwealth of Massachusetts, allowing Seller to operate the Business; is in compliance with all requirements of said permit(s) and license(s); has complied with all Town of Sudbury, Commonwealth of Massachusetts, and federal laws, rules, and regulations in the conduct and affairs of the Business; and Seller shall comply with all applicable city, state, and federal laws, rules, and regulations up to the Closing Date.
- p. The Business owns or is licensed to use all necessary software and it can continue to use any and all computerized records, files, and programs into the foreseeable future in the same manner as before the Closing Date.
- q. Seller has filed and paid all required federal, state, county, local income, excise, property, unemployment, social security, withholding, meals and other tax returns before the date hereof, and shall pay all taxes due through the Closing Date. All tax claims have been paid and Seller is not undergoing any tax audits. The Seller shall defend, indemnify and hold the Buyer and its stockholders, officers, directors, members and employees harmless from and against any and all losses, costs, expenses, claims, obligations, liabilities and damages, including reasonable attorneys' fees, resulting from or arising out of any failure or inability of the Seller to satisfy any and all of the Seller's tax obligations thereof, whether federal, state or local, existing as of the Closing or arising on account of the consummation of this transaction, except amounts that are being properly contested by the Seller, the details of this contest having been provided to the Buyer.
- r. This Agreement has been duly executed and delivered by the Seller and constitutes a legal and binding obligation of the Seller, enforceable in accordance with its terms, except as enforcement may be limited by bankruptcy and insolvency, by other laws affecting the rights of creditors generally, and by equitable remedies granted by a court of competent jurisdiction.
- s. Seller is not obligated to pay any benefits to any employee which will become the liability of the Buyer.
- t. Seller has not, and does not, maintain or participate in any pension or retirement plan for the benefit of any present or former employees.
- u. Up until the Closing Date, the Business shall be conducted the same as it has in the past.
- v. Seller is not in default with respect to any order, writ, injunction, decree or demand of any court or federal, state, municipal or other governmental agency, commission or instrumentality; there is no litigation, proceeding or governmental investigation pending or threatened against or relating to Seller or its properties, business or the

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transactions contemplated by this Agreement or their employees in reference to actions taken by them in such capacities; nor is there any basis known to Seller for any such litigation, proceeding or investigation.

- w. Neither this Agreement, nor any other document, certificate or statement furnished to Buyer by or on behalf of Seller in connection with the transaction contemplated hereby contains any untrue statement or a material fact or omits to state a material factor necessary in order to make the statements contained herein not misleading.
- x. Compliance with the provisions of this Agreement by Seller will not violate any provision of law, and will not conflict with, or result in any breach of any of the terms, conditions or provisions of, or constitute a default under, or result in the creation of any lien, charge or encumbrance upon the Assets of the Practice pursuant to any mortgage, lease, agreement, contract or other instrument to which Seller is a party or to which he is bound

The representations and warranties given in this Agreement are the only representations and warranties. No other representation or warranty, either expressed or implied, has been given by the Seller to the Buyer, including, without limitation, any representations, or warranties regarding the merchantability of the Assets or their fitness for a particular purpose.

The Seller warrants to the Buyer that each of the representations and warranties made by it is accurate and to the best of Seller's knowledge and not misleading at the Closing. The Seller acknowledges that the Buyer is entering into this Agreement in reliance on each warranty and representation and not upon any warranties or representations not set forth specifically in writing in this Agreement.

Where the Buyer has a claim against the Seller relating to one or more representations or warranties made by the Seller, the Seller will have no liability to the Buyer unless the Buyer provides notice in writing to the Seller containing full details of the claim on or before the first anniversary of the Closing.

Where the Buyer has a claim against the Seller relating to one or more representations or warranties made by the Seller, and the Buyer is entitled to recover damages from a third-party then the amount of the claim against the Seller will be reduced by the recovered or recoverable amount less all reasonable costs incurred by the Buyer in recovering the amount from the third-party.

## 12. Buyer's Representations and Warranties

The Buyer represents and warrants to the Seller the following:

- a. The Buyer has full legal authority to enter into and exercise its obligations under this Agreement.
- b. The Buyer has funds available to pay the full Purchase Price and any expenses accumulated by the Buyer in connection with this Agreement and the Buyer has not incurred any obligation, commitment, restriction, or liability of any kind, absolute

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or contingent, present or future, which would adversely affect its ability to perform its obligations under this Agreement.

- c. The Buyer has not committed any act or omission that would give rise to any valid claim relating to a brokerage commission, finder's fee, or other similar payment.
- d. The Buyer is not and will not be a non-resident entity within the meaning of the Internal Revenue Code of 1986, as amended.
- e. This Agreement has been duly executed by the Buyer and constitutes a legal and binding obligation of the Buyer, enforceable in accordance with its terms, except as enforcement may be limited by bankruptcy and insolvency, by other laws affecting the rights of creditors generally, and by equitable remedies granted by a court of competent jurisdiction.
- f. The Buyer has no knowledge that any representation or warranty given by the Seller in this Agreement is inaccurate or false.

The representations and warranties given in this Agreement are the only representations and warranties. The Buyer has given no other representation or warranty, either expressed or implied, to the Seller.

The Buyer warrants to the Seller that each of the representations and warranties made by it is accurate and not misleading on the Closing Date. The Buyer acknowledges that the Seller is entering into this Agreement in reliance on each warranty and representation.

Where the Seller has a claim against the Buyer relating to one or more representations or warranties made by the Buyer, the Buyer will have no liability to the Seller unless the Seller provides notice in writing to the Buyer containing full details of the claim on or before the first anniversary of the Closing Date.

Where the Seller has a claim against the Buyer relating to one or more representations or warranties made by the Buyer, and the Seller is entitled to recover damages from a third-party then the amount of the claim against the Buyer will be reduced by the recovered or recoverable amount less all reasonable costs incurred by the Seller in recovering the amount from the third-party.

With respect to any creditor claim deemed valid, the Buyer shall notify the Seller within ten (10) days of receipt of said claim. If Seller is unresponsive, then Buyer may recover its claim by offsetting an obligation owed to the Seller. By way of example, the Buyer receives an outstanding invoice from Polar Beverages for soda purchased during the Seller's operation of the Business. Buyer then notifies Seller of the invoice. If Seller chooses not to pay the Buyer's claim, the Buyer may reduce his lease or note payment, whichever is applicable, by the amount claimed.

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### 13. Conditions Precedent to Seller's Obligation

The obligation of the Seller to complete the sale of the Assets under this Agreement is subject to the satisfaction of the following conditions precedent by the Buyer, on or before the Closing, each of which is acknowledged to be for the exclusive benefit of the Seller and may be waived by the Seller entirely or in part:

- a. All of the representations and warranties made by the Buyer in this Agreement shall be true and accurate in all material respects on the Closing Date.
- b. The Buyer will obtain or complete all forms, documents, consents, approvals, registrations, declarations, orders, and authorizations from any person or any governmental or public body, required of the Buyer in connection with the execution of this Agreement.
- c. The Buyer will execute and deliver the Promissory Note to the Seller.

### 14. Conditions Precedent to Buyer's Obligation

The obligation of the Buyer to complete the purchase of the Assets under this Agreement is subject to the satisfaction of the following conditions precedent, on or before the Closing, each of which is acknowledged to be for the exclusive benefit of the Buyer and may be waived by the Buyer entirely or in part:

- a. All of the representations and warranties made by the Seller in this Agreement will be true and accurate in all material respects, to the best of Seller's knowledge, on the Closing Date.
- b. The Seller will obtain and complete any and all forms, documents, consents, approvals, registrations, declarations, orders, and authorizations from any person or governmental or public body that are required of the Seller for the proper execution of this Agreement and transfer of the Assets to the Buyer.
- c. No substantial damage to or alteration of the Assets that would adversely affect their value will occur between the date this Agreement is signed and the Closing Date.
- d. The Seller will have obtained any necessary consents for assigning the lease to the Buyer, if necessary.
- e. The Seller will execute and deliver a Bill of Sale for the Assets in favor of the Buyer conveying good title to the Assets with the usual warranties of title in accordance with this agreement, free from all encumbrances, and a Vote of all the issued and outstanding shares of stock of the Seller entitled to vote authorizing the sale of the Business to the Buyer.

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- f. The Seller will provide the Buyer with complete information concerning the day-to-day operation of the Business and will provide Buyer with the training necessary so that Buyer is in a position to carry on the Business in the place of the Seller.
- g. Immediately following the Closing, the Seller will discontinue use of the name CJ's Gourmet Pizza & Grill within a 5-mile radius of the Business. However, Seller shall be permitted to continue to use the name, CJ's Gourmet Pizza at its Hudson, Massachusetts location.
- h. At the Closing, Seller shall deliver:
1. a Certificate of Good Standing by the Secretary of State's Office and Legal Existence and a Waiver of Corporate Excise Tax from the Massachusetts Department of Revenue ("DOR") in accordance with G.L. c. 62C § 52. In the event Seller is unable to obtain a Tax Compliance or Corporate Tax Lien Waiver from the DOR the Parties agree to enter into a separate Holdback and Escrow Agreement for the amount of the outstanding taxes owed by Seller.
  2. Resolutions of the shareholders and directors authorizing and approving the execution, delivery and performance of this Agreement and the transactions contemplated hereby in conformance with applicable law; and, a certificate from the Seller's Secretary certifying as to true, complete and correct copies of the Seller's Articles of Organization and By-Laws, Stockholder and Director Votes and incumbency and valid signatures of the Seller's officers.
- i. This Agreement is contingent upon the Buyer obtaining the required licensures, permits, and approvals from the Town of Sudbury, including a common victualler's license. This Agreement is also contingent upon Buyer obtaining a lease with terms satisfactory to the Buyer from the owner of the building where the Business is located; namely, 29 Hudson Road, Sudbury, Massachusetts.
- j. The Closing set forth herein is not contingent upon the Buyer obtaining a transfer of the Business' existing liquor license. However, Buyer shall submit a complete and conforming Application for Transfer of a Retail Alcoholic Beverage License no later than thirty (30) days after the Closing Date and Seller shall assist the Buyer in its Application for Transfer of a Retail Alcoholic Beverage License to the Massachusetts Alcohol Beverage Control Commission (ABCC).

**15. Conditions Precedent Not Satisfied**

If either Party fails to satisfy any condition precedent as set out in this Agreement on or before the Closing and the opposite Party does not waive that condition precedent, then this Agreement will be null and void and any deposits will be returned to the Buyer and there will be no further liability or recourse as between the Parties.

Seller's Initials CV

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Buyer's Initials AV

## 16. Employees

The Buyer may, at its sole and absolute discretion, being under no obligation to do so, hire selected employees of the Business (the "Transferred Employees").

To the best of Seller's knowledge, the Seller is in compliance with all applicable foreign and domestic statutory rules and regulations respecting employment and employment practices and has withheld and reported all amounts required by law with respect to wages and salaries and the Seller is not liable for any accrued taxes or penalties and is not liable or in arrears to any government or private pension, social security or unemployment insurance authority. The Seller indemnifies the Buyer for any future liabilities relating to employment and employment practices where the subject of the liability occurred prior to or on the Closing Date.

To the best knowledge of the Seller, no labor dispute is currently in progress, pending or threatened involving the Transferred Employees of the Business that would interfere with the normal productivity or production schedules of the Business.

## 17. Non-Competition

The Seller and Buyer shall execute at Closing a Non-Competition Agreement to reflect that for a period of five (5) years (the "Non-Competition Period") after the Closing Date, the Seller will not, either individually or in conjunction with any other person or business entity, have interest in, enter employment with, advise or permit its name to be associated with a pizza restaurant within a 5-mile radius with a similar or like menu as CJ's Gourmet Pizza & Grill or that would compete directly as a dine-in or take-out pizza and sub shop. This provision does not apply to the Seller's existing restaurant located in Hudson, Massachusetts.

If the Non-Competition Period is determined to be void or unenforceable by a court of competent jurisdiction, then it is the intent of the Parties that the Non-Competition Period be reduced in scope only to the extent deemed necessary to render the provision reasonable and enforceable. The Seller agrees that the Non-Competition Period is reasonable and all defenses to the enforcement of the Non-Competition Period are waived by the Seller.

## 18. Non-Assumption of Liabilities

It is understood and agreed between the Parties that the Buyer is not assuming and will not be liable for any of the liabilities, debts or obligations of the Seller arising out of the ownership or operation of the Business prior to and including the Closing unless set forth herein.

The Seller will indemnify and save harmless the Buyer, its officers, directors, employees, and agents from and against all costs, expenses, losses, claims, and liabilities, including reasonable legal fees and disbursements, or demands for income, sales, excise or other taxes, suffered or incurred by the Buyer or any of the above-mentioned persons arising out of the ownership or operation of the Business prior to and including the Closing Date.

Seller's Initials

C.V.

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Buyer's Initials

AV

**19. Transfer of Third-Party Contracts**

This Agreement should not be construed as an assignment of any third-party contract from the Seller to the Buyer if the assignment would be a breach of the third-party contract.

The Buyer will be solely responsible for acquiring new contracts with third parties where the existing contracts are not legally assignable from the Seller to the Buyer.

Notwithstanding any other provision in this Agreement to the contrary, the Seller will not be liable for any losses, costs or damages of any kind including loss of revenue or decrease in value of the Business resulting from the failure of the Buyer to acquire any third-party contracts.

**20. Notices**

Any and all notices required pursuant to this Agreement shall be delivered either: a) by postage prepaid, certified mail, return receipt requested, b) by in-hand delivery, c) by e-mail, or d) by overnight carrier providing a receipt, as follows:

To Seller's Counsel:

Thomas C. Jaffarian, Esq.  
300 West Main Street  
Northborough, Massachusetts 01532  
E-mail: thomas@jaffarianlaw.com

To Buyer's Counsel:

Charles S. Pappas, Esq.  
639 Concord Street  
Framingham, MA 01702  
E-mail: cpappas@lawofficemp.com

Or to such other address or addresses as may from time-to-time be designated by either Party by written notice to the other.

**21. Expenses/Costs**

The Parties agree to pay all their own costs and expenses in connection with this Agreement.

**22. Severability**

The Parties acknowledge that this Agreement is reasonable, valid, and enforceable; however, if any part of this Agreement is held by a court of competent jurisdiction to be invalid, it is the intent of the Parties that such provision be reduced in scope only to the extent deemed necessary to render the provision reasonable and enforceable and the remainder of the provisions of this Agreement will in no way be affected or invalidated as a result.

Where any provision in this Agreement is found to be unenforceable, the Buyer and the Seller will then make reasonable efforts to replace the invalid or unenforceable provision with a valid and enforceable substitute provision, the effect of which is as close as possible to the intended effect of the original invalid or unenforceable provision.

Seller's Initials

C.V.

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Buyer's Initials

AV

23. **Governing Law**

This Agreement will be governed by and construed in accordance with the laws of the Commonwealth of Massachusetts.

24. **Jurisdiction**

The courts of the Commonwealth of Massachusetts are to have jurisdiction to settle any dispute arising out of or in connection with this Agreement.

25. **Acceptance of Bill of Sale**

Except as herein otherwise provided, the acceptance of the Bill of Sale by the Buyer or their nominee shall be deemed to be a full performance and discharge of every agreement and obligation herein contained or expressly except, (i) such as are by the express terms hereof to be performed after the delivery of the instruments or transfer and the payment of the purchase price and (ii) such as are by the express terms hereof to survive the Closing and time for performance.

26. **No Inconsistent Tax Treatment**

Seller and Buyer separately warrant and represent to one another that they will not prepare or submit any federal, state, or local tax returns which are in any way inconsistent with the terms of this Agreement, including, without limitation, the allocation of the Purchase Price and any other payments made hereunder.

27. **Broker**

A Broker's fee for professional services totaling Twenty-Four Thousand Five Hundred (\$24,500.00) Dollars is due from Seller to James Pappas Real Estate & Business Brokers at the time of Closing, if and only when, the transaction is completed; Buyer accepts the Assets; and the Seller receives the net proceeds of the sale. Buyer shall have no obligation to pay any commission to James Pappas Real Estate & Business Broker.

28. **Subsequent Documents**

All parties hereto agree, from time-to-time, after the Closing, to execute, acknowledge and deliver such other instruments as it may reasonably be required by any part to this Agreement in order to give full effect to any of the provisions hereof, as the same may have been modified to the Closing Date.

29. **Survival of Representations**

The representations, warranties, and covenants of the Parties contained in this Agreement and all Schedules attached hereto shall survive the Closing Date by one year and shall not otherwise be extinguished thereby notwithstanding any investigation or other examination by any

Seller's Initials C.V.

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Buyer's Initials AV

Party, except with respect to tax matters, representations with respect to which shall survive until the expiration of the applicable statute of limitations.

### 30. Risk of Loss

The Seller assumes all risks of destruction, loss or damage due to fire or other casualty up to the Closing Date and in the event that any such loss occurs prior to the Closing and not restored, the Buyer shall have the right to terminate this Agreement by written notice to the Seller and all payments made hereunder shall be forthwith refunded and all other obligations of all parties hereto shall cease and this Agreement shall be void and without recourse to the parties hereto.

### 31. General Provisions

This Agreement contains all terms and conditions agreed to by the Parties. Statements or representations which may have been made by any Party to this Agreement in the negotiation stages of this Agreement may in some way be inconsistent with this final written Agreement. All such statements are declared to be of no value to either Party. Only the written terms of this Agreement will bind the Parties.

This Agreement may only be amended or modified by a written instrument executed by all of the Parties.

A waiver by one Party of any right or benefit provided in this Agreement does not infer or permit a further waiver of that right or benefit, nor does it infer or permit a waiver of any other right or benefit provided in this Agreement.

This Agreement will not be assigned either in whole or in part by any Party without the written consent of the other Party.

This Agreement will pass to the benefit of and be binding upon the Parties' respective heirs, executors, administrators, successors, and permitted assigns.

The clauses, paragraphs, and subparagraphs contained in this Agreement are intended to be read and construed independently of each other. If any part of this Agreement is held to be invalid, this invalidity will not affect the operation of any other part of this Agreement.

All of the rights, remedies and benefits provided in this Agreement will be cumulative and will not be exclusive of any other such rights, remedies and benefits allowed by law or equity.

This Agreement will be executed in four (4) counterparts.

Headings are inserted for the convenience of the Parties only and are not to be considered when interpreting this Agreement. Words in the singular mean and include the plural and vice versa. Words in the masculine gender include the feminine gender and vice versa. Words in the neuter gender include the masculine gender and the feminine gender and vice versa.

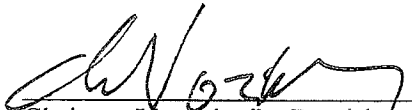
Seller's Initials CV

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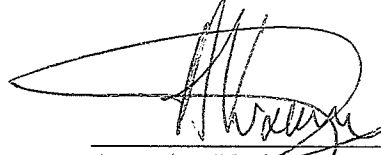
Buyer's Initials AV

IN WITNESS WHEREOF the Parties have duly affixed their signatures under hand and seal on the day and year first written above. Executed in two (2) counterparts, each of which will be deemed an original and all constituting together one and the same instrument, this being one of the counterparts.

CJ'S GOURMET PIZZARIA, INC.  
DULY AUTHORIZED BY:

  
\_\_\_\_\_  
Christos Vozikis, Its President

TOWN SQUARE PIZZA, INC.  
DULY AUTHORIZED BY:

  
\_\_\_\_\_  
Antonios Vrakas, Its President

Attachment4.a: CV application complete (5848 : Town Square Pizza Common Victualler License Application)

Seller's Initials CV

Buyer's Initials AU

**EXHIBIT "A"**  
(Compiled by Seller)

1. 2 conveyor pizza ovens Edge
2. 2 hood systems with return makeup air
3. 2 HVAC systems (roof top and back kitchen)
4. 1 walk in cooler 10x10 with shelving
5. 2 upright freezers
6. 1 dough roller Somerset
7. 1 stainless steel sink with three compartments
8. 1 vegetable sink stainless steel
9. 1 grease trap
10. 1 hand wash sink stainless steel
11. 3 refrigerators by Coca Cola
12. 1 pizza prep unit 60 inch
13. 1 sandwich prep unit 60 inch
14. 1 undercounter freezer 60 inches
15. 2 gas Pitco fryolator
16. 1 panini press
17. 1 Star grill 36 inch
18. 1 24-inch Charbroiler
19. 1 gas oven with 6 burners
20. 1 undercounter refrigerator 60 inches
21. 1 Hobart 60-quart dough mixer
22. 1 Hobart slicer
23. 1 microwave with shelve unit
24. 1 display deli case refrigerator
25. 3 POS FoodTech systems and printers
26. 1 pizza warmer display
27. 6 tables with chairs
28. 1 TV
29. 4 TV menu displays
30. Pizza pans, pots and cooking utensils
31. Outdoor tables and chairs

Seller's Initials CV

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Buyer's Initials AV

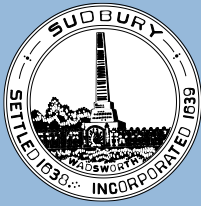


# Town Square Pizza

## Common Victualler License Application

### Department Feedback

Department	Staff	Date	Comments
Building Department	Andrew Lewis	4/18/23	The Building Dept. has no issue with the transfer.
Fire Department	Asst. Chief Choate	4/17/23	This location was checked for compliance of extinguishment and hood maintenance Friday. All are in compliance at this time. No objections by the FD.
Health Department	Vivian Zeng	4/25/23	The new applicant has not applied for a Board of Health Food Service Establishment permit to date. They will need a Health Dept inspection prior to opening.
Police Department	Chief Nix	4/25/23	The Police Department has no issues with the transfer.



SUDBURY SELECT BOARD  
Tuesday, April 25, 2023

**MISCELLANEOUS (UNTIMED)**

**5: First Parish License**

REQUESTOR SECTION

Date of request:

Requestor: Chair Russo

Formal Title: Discussion/vote on First Parish License. Resident Sherrill Cline to attend.

Recommendations/Suggested Motion/Vote:

Background Information:  
attached documents

Financial impact expected:

Approximate agenda time requested:

Representative(s) expected to attend meeting:

Review:

Select Board Office	Pending
Town Manager's Office	Pending
Town Counsel	Pending
Select Board	Pending
Select Board	Pending

04/25/2023 6:00 PM

LICENSE OF REAL PROPERTY

This is a license agreement of real property ("License") made and entered into as of the day of \_\_\_\_\_, 2023, by and between the Town of Sudbury, (the "Licensee"), a Massachusetts municipal corporation acting by and through its Select Board, having an address of 278 Old Sudbury Road, Sudbury, MA 01776, and First Parish of Sudbury, ("Licensor"), having an address of 327 Concord Rd., Sudbury, MA 01776

In consideration of the mutual covenants contained herein, the receipt and sufficiency of which are hereby acknowledged, the Licensee and Licensor hereby agree as follows:

1. Licensed Premises.

The Licensor hereby grants to Licensee the non-exclusive right to access and use the triangle shaped parcel of land owned by Licensor in Sudbury Town Center known as the Common, (the "Licensed Premises"). The Licensed Premises is shown on the image attached hereto and made a part hereof as Exhibit 1.

The parties acknowledge and agree that the Licensed Premises are located on the corner of Concord Road and Old Sudbury Road.

2. Permitted Uses, Licensee Obligations.

The Licensor hereby grants the Licensee the right to use the Licensed Premises for display of signs related to civic events such as voting dates and locations, paying of taxes, and town-wide celebrations. The parties agree that they will provide reasonable advance notice to the Chair of the Board of Trustees (on behalf of the Licensor) and the Town Manager (on behalf of the Licensee) of intent to use the premises for events other than posting signs. In the event of a conflict between the parties for a date of an event, the Licensor will have priority.

The Licensee shall maintain the Licensed Premises as they currently exist, including maintaining the grass, trees, fencing and lighting.

The Licensee shall be responsible for clearing snow and ice on any sidewalks and walkways on the Licensed Premises.

The parties agree that neither party will construct or install temporary or permanent buildings, structures, wells, and/or utilities in, on, under or over the Licensed Premises other than that which is expressly permitted herein or otherwise consented to in writing by mutual agreement.

**Deleted:** This License does not grant the Licensee to

**Deleted:** the Licensor.

**Deleted:** The Licensee shall not make any additional alterations, or major repairs to the Licensed Premise without the Licensor's prior written approval.

The Licensee shall not make or allow any use of the Licensed Premises which is contrary to applicable laws and regulations, including zoning and health provisions and the rules and regulations for use.

The Licensee shall not allow any religious symbols to be placed on the Licensed Premises.

3. Acceptance of Licensed Property. The Licensee shall accept the Premises in their current present state and condition and without any representation or warranty by the Licensor as to the condition of such property or fitness for any particular purpose.

4. Term. The initial term of this License shall be for the period commencing as of the date first written above and shall end on December 31, 2027. (the "Initial Term"). This License shall automatically renew for five (5) year intervals thereafter unless either party elects to terminate this License as provided in Paragraph 5.

5. Revocation and Termination. Either party may terminate this License at any time, for any reason, during the Initial Term and any extension thereof by providing not less than ninety (90) days written notice thereof.

The Licensor may revoke and terminate this License by providing Licensee with not less than thirty (30) days written notice thereof if Licensee fails to comply with any material term of this License or is otherwise in default as set forth in Section 13 below. Licensee shall have such thirty (30) day period to cure any such default.

6. License Fee. In lieu of a license fee, the Licensee shall maintain the premises as stated in Paragraph 2 above.

7. Maintenance and Repairs. The Licensee shall not cause or permit any waste, damage, or injury to the Premises. The Licensee shall keep the Licensed Premises clean and in good condition. Licensee will be solely responsible, at their sole cost and expense, for the maintenance, upkeep and repair as stated in Paragraph 2 above.

8. Alterations and Additions. Licensee shall not make any alterations, additions, or improvements to the Licensed Premises or any part thereof without the prior written consent of Licensor.

9. Insurance and Indemnity. The Licensee shall maintain liability insurance with a responsible company qualified to do business in Massachusetts and in good standing therein for the maximum liability limit permitted by M.G.L. c. 258 as may be amended from time to time, but not less than One Hundred Thousand Dollars (\$100,000) per occurrence.

Deleted:

Deleted: If not revoked by Licensor sooner, this License shall automatically terminate at the end of the Term.

Deleted: The Licensee shall maintain personal liability insurance, including medical payments, in an amount less than Five Hundred Thousand Dollars (\$500,000) per occurrence, with the Licensor named as an additional insured, with a responsible company qualified to do business in Massachusetts and in good standing therein.

Attachment 5.a: KP-#855699-v1-KP-#855144-v1-SUDB-First\_Parish\_License\_Agreement\_3-17-23 (5783 : First Parish License)

10. The Licensee shall deliver to the Licensor certificates for such insurance at or prior to the commencement of the term, and thereafter renewal certificates within thirty (30) days prior to the expiration of any such policies. All such insurance certificates shall provide that such policies shall not be canceled without at least ten (10) days' prior written notice to each insured named herein.

11. To the extent permitted by law, Licensee shall defend, indemnify and hold the Licensor harmless from and against any loss, claim, damage, injury, death, or expense, including reasonable attorneys' fees related to or arising from Licensee's use of the Licensed Premises, including without limitation, the use of the Premises by any of its guests or invitees and the discharge, release or threatened release at or from the Licensed Premises of any Hazardous Materials. All appropriate terms and provisions relating to indemnification and the restoration of the property affected hereby shall survive the expiration or termination of this License.

12. Compliance with Laws. Licensee shall comply with all applicable statutes, ordinances, rules, regulations and requirements of all municipal, state and federal authorities now in force or which may hereafter be in force, pertaining to the Licensed Premises, occasioned by or affecting the use thereof by Licensee.

13. Default. The occurrence of any of the following shall constitute an event of default and breach of this License by Licensee:

a. Delinquency by the Licensee in the performance of or compliance with any material term or condition set forth in this License for a period of thirty (30) days after written notice thereof from the Licensor to the Licensee, for any default not reasonably able to be cured within such thirty (30) day period.

Upon the occurrence of any event of default that remains uncured for thirty (30) days or more, the Licensor at any time thereafter may give written notice to the Licensee specifying such event of default and stating that this License shall expire on the date specified in such notice, which shall be at least thirty (30) days after the giving of such notice, and upon the date specified in such notice, this License and all rights of the Licensee hereunder shall terminate.

14. Assignment. The Licensee shall not assign or sublet this License without the Licensor's prior written consent.

15. Surrender of Premises Upon Expiration. The Licensee shall vacate the Premises in the good order and repair, and shall remove all its property therefrom so that the Licensor can repossess the Premises no later than 11:59 pm on the day upon which this License terminates. The Licensor shall have the same rights to enforce this covenant by ejectment and for damages or otherwise as for the breach of any other condition or covenant of this License. The Licensee may at any time prior to or upon the termination of this License, remove from the Licensed Premises all materials, equipment and property of every other sort of nature installed by the

Licensee thereof, provided that such property is removed without substantial injury to the Premises.

16. No Waiver. Any failure by either the Licensor or the Licensee to insist upon strict performance of any term or condition of the License shall not be deemed a waiver of any right or remedy that each party may have and shall not be deemed to be a waiver of any subsequent breach of such term or condition.

17. Notices. Any notice by either party to the other shall be in writing and shall be deemed to be duly given only if delivered personally or mailed by registered mail in a pre-paid envelope, or via US Postal Service overnight mail, addressed to the other party as follows:

If to Licensor, to: Chair of Board of Trustees

Deleted: ee

First Parish of Sudbury  
327 Concord Rd.  
Sudbury, MA 01776

Deleted:

If to Town, to: Town Manager

Town of Sudbury  
278 Old Sudbury Road  
Sudbury, MA 01776

18. Binding Effect. The covenant, terms, conditions and undertaking in this License shall extend to and be binding upon the heirs, executors, administrators, successors, and assigns of the respective parties hereto, as if they were in every case named and expressed, and shall be construed as covenants running with the land; and wherever reference is made to either of the parties hereto, it shall be held to include and apply also to the heirs, executors, administrators, successors, and assigns of such property, as if in each and every case so expressed.

19. No Estate Created. This License shall not be construed as creating or vesting in the Licensee any estate in the Premises or any interest in real property but only the limited right of use as set forth herein.

20. Governing Law. Except as otherwise governed by applicable federal law, the License, and all rights and remedies of the parties hereunder, shall be governed by, construed and enforced in accordance with the laws of the Commonwealth of Massachusetts, to the exclusion of the laws of each and every other jurisdiction, without regard to the principles of conflict of laws. Any action brought to interpret and/or enforce this Agreement shall be tried in state courts located in Middlesex County, Massachusetts or federal courts located in Boston, Massachusetts and all claims to improper venue, failure to obtain personal jurisdiction and forum non conveniens are waived; and the parties hereby submitting to Massachusetts personal jurisdiction.

21. Entire Agreement. This License contains the entire agreement between the parties and shall not be modified in any manner except by an instrument in writing executed by the parties. If any term or provision of this License or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this License, or the application of such term or provision to the persons or circumstance other than those as to which it is held invalid or unenforceable, shall not be affected thereby and each term and provision of his License shall be valid and enforced to the fullest extent by law. This License is to take effect as a sealed instrument.

22. Counterparts. The License may be executed in counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same instrument. Any electronic transmission, electronic signature, portable document format (PDF) or facsimile of any signature hereunder shall be deemed an original and shall bind each party.

(Signature page follows)

**Deleted:** <#>Political Signs on the Licensed Premi  
Licensee does not endorse, consent to, or support the  
of signs or other activities for any political position o  
candidate for office. he  
ig

**Deleted:** <#>The determination to allow or prohibi  
such signs or activities remains with the Licensor. ¶

Attachment5.a: KP-#855699-v1-KP-#855144-v1-SUDB-First\_Parish\_License\_Agreement\_3-17-23 (5783 : First Parish License)

IN WITNESS WHEREOF, the parties have executed this License as of the date first written above.

LICENSOR:

FIRST PARISH OF SUDBURY

By: \_\_\_\_\_

Name:

Title: Chair of Board of Trustees

LICENSEE:

TOWN OF SUDBURY

By its Select Board

\_\_\_\_\_  
Charles G. Russo, Chair

\_\_\_\_\_  
Janie W. Dretler, Vice Chair

\_\_\_\_\_  
Jennifer S. Roberts, Member

\_\_\_\_\_  
Daniel E. Carty, Member

\_\_\_\_\_  
Lisa V. Kouchakdjian, Member

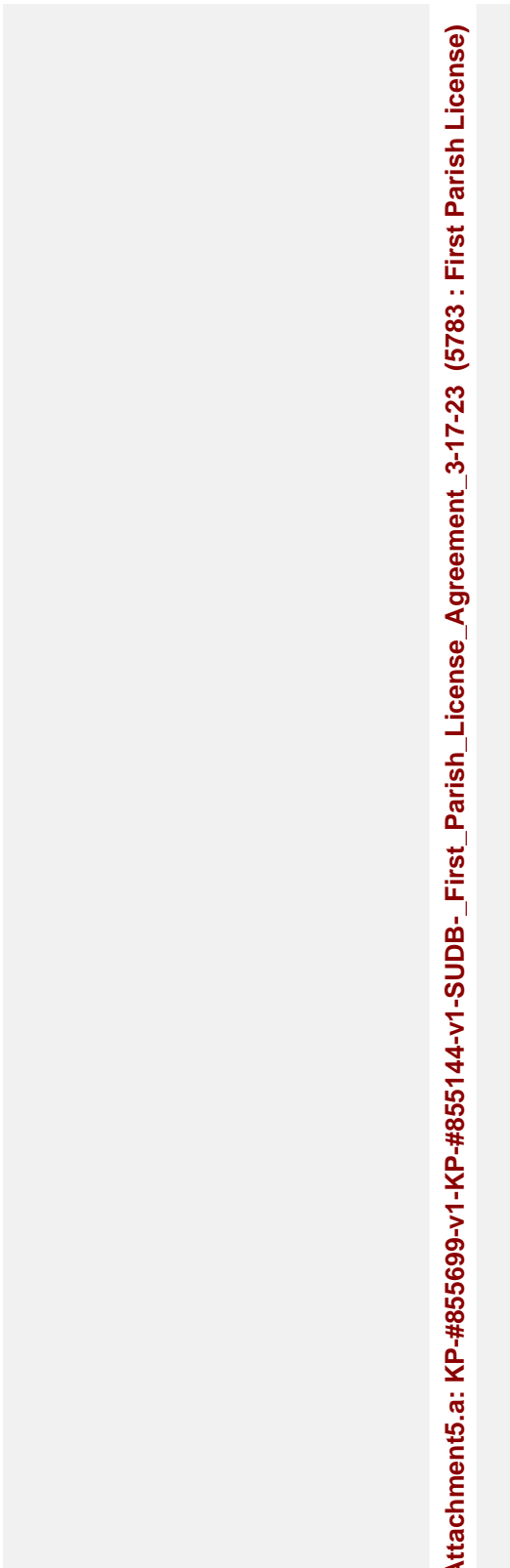




EXHIBIT 1  
Licensed Premises

## LICENSE OF REAL PROPERTY

This is a license agreement of real property (“License”) made and entered into as of the day of \_\_\_\_\_, 2023, by and between the Town of Sudbury, (the “Licensee”), a Massachusetts municipal corporation acting by and through its Select Board, having an address of 278 Old Sudbury Road, Sudbury, MA 01776, and First Parish of Sudbury, (“Licensor”), having an address of 327 Concord Rd., Sudbury, MA 01776

In consideration of the mutual covenants contained herein, the receipt and sufficiency of which are hereby acknowledged, the Licensee and Licensor hereby agree as follows:

1. Licensed Premises.

The Licensor hereby grants to Licensee the non-exclusive right to access and use the triangle shaped parcel of land owned by Licensor in Sudbury Town Center known as the Common, (the “Licensed Premises”). The Licensed Premises is shown on the image attached hereto and made a part hereof as Exhibit 1.

The parties acknowledge and agree that the Licensed Premises are located on the corner of Concord Road and Old Sudbury Road.

2. Permitted Uses, Licensee Obligations.

The Licensor hereby grants the Licensee the right to use the Licensed Premises for display of signs related to civic events such as voting dates and locations, paying of taxes, and town-wide celebrations. The parties agree that they will provide reasonable advance notice to the Chair of the Board of Trustees (on behalf of the Licensor) and the Town Manager (on behalf of the Licensee) of intent to use the premises for events other than posting signs. In the event of a conflict between the parties for a date of an event, the Licensor will have priority.

The Licensee shall maintain the Licensed Premises as they currently exist, including maintaining the grass, trees, fencing and lighting.

The Licensee shall be responsible for clearing snow and ice on any sidewalks and walkways on the Licensed Premises.

The parties agree that neither party will construct or install temporary or permanent buildings, structures, wells, and/or utilities in, on, under or over the Licensed Premises other than that which is expressly permitted herein or otherwise consented to in writing by mutual agreement.

The Licensee shall not make or allow any use of the Licensed Premises which is contrary to applicable laws and regulations, including zoning and health provisions and the rules and regulations for use.

The Licensee shall not allow any religious symbols to be placed on the Licensed Premises.

3. Acceptance of Licensed Property. The Licensee shall accept the Premises in their current present state and condition and without any representation or warranty by the Licensor as to the condition of such property or fitness for any particular purpose.

4. Term. The initial term of this License shall be for the period commencing as of the date first written above and shall end on December 31, 2027. (the “Initial Term”). This License shall automatically renew for five (5) year intervals thereafter unless either party elects to terminate this License as provided in Paragraph 5.

5. Revocation and Termination. Either party may terminate this License at any time, for any reason, during the Initial Term and any extension thereof by providing not less than ninety (90) days written notice thereof.

The Licensor may revoke and terminate this License by providing Licensee with not less than thirty (30) days written notice thereof if Licensee fails to comply with any material term of this License or is otherwise in default as set forth in Section 13 below. Licensee shall have such thirty (30) day period to cure any such default.

6. License Fee. In lieu of a license fee, the Licensee shall maintain the premises as stated in Paragraph 2 above.

7. Maintenance and Repairs. The Licensee shall not cause or permit any waste, damage, or injury to the Premises. The Licensee shall keep the Licensed Premises clean and in good condition. Licensee will be solely responsible, at their sole cost and expense, for the maintenance, upkeep and repair as stated in Paragraph 2 above.

8. Alterations and Additions. Licensee shall not make any alterations, additions, or improvements to the Licensed Premises or any part thereof without the prior written consent of Licensor.

9. Insurance and Indemnity. The Licensee shall maintain liability insurance with a responsible company qualified to do business in Massachusetts and in good standing therein for the maximum liability limit permitted by M.G.L. c. 258 as may be amended from time to time, but not less than One Hundred Thousand Dollars (\$100,000) per occurrence.

10. The Licensee shall deliver to the Licensor certificates for such insurance at or prior to the commencement of the term, and thereafter renewal certificates within thirty (30) days prior to the expiration of any such policies. All such insurance certificates shall provide that such policies shall not be canceled without at least ten (10) days' prior written notice to each insured named herein.

11. To the extent permitted by law, Licensee shall defend, indemnify and hold the Licensor harmless from and against any loss, claim, damage, injury, death, or expense, including reasonable attorneys' fees related to or arising from Licensee's use of the Licensed Premises, including without limitation, the use of the Premises by any of its guests or invitees and the discharge, release or threatened release at or from the Licensed Premises of any Hazardous Materials. All appropriate terms and provisions relating to indemnification and the restoration of the property affected hereby shall survive the expiration or termination of this License.

12. Compliance with Laws. Licensee shall comply with all applicable statutes, ordinances, rules, regulations and requirements of all municipal, state and federal authorities now in force or which may hereafter be in force, pertaining to the Licensed Premises, occasioned by or affecting the use thereof by Licensee.

13. Default. The occurrence of any of the following shall constitute an event of default and breach of this License by Licensee:

a. Delinquency by the Licensee in the performance of or compliance with any material term or condition set forth in this License for a period of thirty (30) days after written notice thereof from the Licensor to the Licensee, for any default not reasonably able to be cured within such thirty (30) day period.

Upon the occurrence of any event of default that remains uncured for thirty (30) days or more, the Licensor at any time thereafter may give written notice to the Licensee specifying such event of default and stating that this License shall expire on the date specified in such notice, which shall be at least thirty (30) days after the giving of such notice, and upon the date specified in such notice, this License and all rights of the Licensee hereunder shall terminate.

14. Assignment. The Licensee shall not assign or sublet this License without the Licensor's prior written consent.

15. Surrender of Premises Upon Expiration. The Licensee shall vacate the Premises in the good order and repair, and shall remove all its property therefrom so that the Licensor can repossess the Premises no later than 11:59 pm on the day upon which this License terminates. The Licensor shall have the same rights to enforce this covenant by ejectment and for damages or otherwise as for the breach of any other condition or covenant of this License. The Licensee may at any time prior to or upon the termination of this License, remove from the Licensed Premises all materials, equipment and property of every other sort of nature installed by the

Licensee thereof, provided that such property is removed without substantial injury to the Premises.

16. No Waiver. Any failure by either the Licensor or the Licensee to insist upon strict performance of any term or condition of the License shall not be deemed a waiver of any right or remedy that each party may have and shall not be deemed to be a waiver of any subsequent breach of such term or condition.

17. Notices. Any notice by either party to the other shall be in writing and shall be deemed to be duly given only if delivered personally or mailed by registered mail in a pre-paid envelope, or via US Postal Service overnight mail, addressed to the other party as follows:

If to Licensor, to: Chair of Board of Trustees

First Parish of Sudbury  
327 Concord Rd.  
Sudbury, MA 01776

If to Town, to: Town Manager

Town of Sudbury  
278 Old Sudbury Road  
Sudbury, MA 01776

18. Binding Effect. The covenant, terms, conditions and undertaking in this License shall extend to and be binding upon the heirs, executors, administrators, successors, and assigns of the respective parties hereto, as if they were in every case named and expressed, and shall be construed as covenants running with the land; and wherever reference is made to either of the parties hereto, it shall be held to include and apply also to the heirs, executors, administrators, successors, and assigns of such property, as if in each and every case so expressed.

19. No Estate Created. This License shall not be construed as creating or vesting in the Licensee any estate in the Premises or any interest in real property but only the limited right of use as set forth herein.

20. Governing Law. Except as otherwise governed by applicable federal law, the License, and all rights and remedies of the parties hereunder, shall be governed by, construed and enforced in accordance with the laws of the Commonwealth of Massachusetts, to the exclusion of the laws of each and every other jurisdiction, without regard to the principles of conflict of laws. Any action brought to interpret and/or enforce this Agreement shall be tried in state courts located in Middlesex County, Massachusetts or federal courts located in Boston, Massachusetts and all claims to improper venue, failure to obtain personal jurisdiction and forum non convenes are waived; and the parties hereby submitting to Massachusetts personal jurisdiction.

21. Entire Agreement. This License contains the entire agreement between the parties and shall not be modified in any manner except by an instrument in writing executed by the parties. If any term or provision of this License or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this License, or the application of such term or provision to the persons or circumstance other than those as to which it is held invalid or unenforceable, shall not be affected thereby and each term and provision of his License shall be valid and enforced to the fullest extent by law. This License is to take effect as a sealed instrument.

22. Counterparts. The License may be executed in counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same instrument. Any electronic transmission, electronic signature, portable document format (PDF) or facsimile of any signature hereunder shall be deemed an original and shall bind each party.

(Signature page follows)

IN WITNESS WHEREOF, the parties have executed this License as of the date first written above.

LICENSOR:

FIRST PARISH OF SUDBURY

By: \_\_\_\_\_

Name:

Title: Chair of Board of Trustees

LICENSEE:

TOWN OF SUDBURY

By its Select Board

\_\_\_\_\_  
Charles G. Russo, Chair

\_\_\_\_\_  
Janie W. Dretler, Vice Chair

\_\_\_\_\_  
Jennifer S. Roberts, Member

\_\_\_\_\_  
Daniel E. Carty, Member

\_\_\_\_\_  
Lisa V. Kouchakdjian, Member

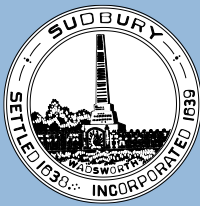
Attachment5.b: KP-#855699-v2-KP-#855144-v1-SUDB-First\_Parish\_License\_Agreement\_3-17-23 (5783 : First Parish License)

EXHIBIT 1  
Licensed Premises

Attachment5.b: KP-#855699-v2-KP-#855144-v1-SUDB-First\_Parish\_License\_Agreement\_3-17-23 (5783 : First Parish License)







SUDBURY SELECT BOARD  
Tuesday, April 25, 2023

**MISCELLANEOUS (UNTIMED)**

**6: FY22 Audit Presentation**

REQUESTOR SECTION

Date of request:

Requestor: Dennis Keohane, Finance Director

Formal Title: FY22 Audit Presentation by Renee Davis and Jessica Greene of Powers & Sullivan, LLC.

Recommendations/Suggested Motion/Vote: FY22 Audit Presentation by Renee Davis and Jessica Greene of Powers & Sullivan, LLC.

Background Information:  
attached are two reports that will be discussed. presentation provided by Powers & Sullivan

Financial impact expected:

Approximate agenda time requested:




Representative(s) expected to attend meeting:

Review:

Select Board Office	Pending
Town Manager's Office	Pending
Town Counsel	Pending
Select Board	Pending
Select Board	Pending

04/25/2023 6:00 PM


Powers & Sullivan LLC  
Presentation to the Town of  
Sudbury, Massachusetts



April 25, 2023

Our Objective

- Introduction
- Overview of the 2022 Audit Process
- Overview of the 2022 Audit Results



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Attachment 6.a: Audit Presentation (5827 : FY22 Audit Presentation)

## Town Financial Audit Objectives

- The principal objective of our work during fiscal 2022 was the expression of our opinions on the Town's basic financial statements (Annual Comprehensive Financial Report) and on the Town's compliance with provisions of Uniform Federal Guidance with respect to federal grants.
- We performed our audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (yellow book).



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## Our Responsibility under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

- Our responsibility is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles.
- Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. generally accepted accounting principles.



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## Audit Process

- Preliminary Audit Work
  - Transaction Testing of Revenues, Expenditures, Payroll, and Journal Entries.
  - Major liability testing related to OPEB and Pension.
  - Compliance with laws, regulations, and grant requirements.
- Year End Audit Work
  - Verification of year end balances and account reconciliations.
  - Verification of budgetary controls.
  - Year end cut-off procedures.
  - Verification of proper capital asset activity and depreciation.
  - Verification that financial statements are in compliance with GASB/GAAP.



## Audit Results

- Unmodified Audit Opinion – financial statements present your financial position in accordance with Generally Accepted Accounting Principles.
- No instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



## Audit Results

- The 2021 Annual Comprehensive Financial Report received the GFOA Certificate of Achievement for Excellence in Financial Reporting – the 2022 report was submitted to the GFOA for consideration.
- Management’s Discussion and Analysis – summarizes the results of operations and describes the Government – Wide (full accrual) and the Fund Based (modified accrual) financial statements and significant budgetary, capital and debt related highlights.



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## Annual Comprehensive Financial Report

- Introductory Section – Management’s Transmittal
- Financial Section
  - Audit Opinion (pages 15-17)
  - Management’s Discussion and Analysis (pages 19-26)
  - Basic Financial Statements & Notes (pages 27-73)
  - Required Supplementary Information (pages 74-94)
    - Budget to Actual, Retirement Schedules, OPEB Schedules
  - Other Supplementary Information – Combining Schedules (pages 96-101)
- Statistical Section



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## Financial Position Highlights

- General Fund Balance
  - \$118 million final General Fund budget (*p.76-79*).
  - Budgeted to use \$5.8 million in Free Cash.
  - Revenues exceeded budget by \$2.6 million.
  - Expenditures & encumbrances were under budget by \$1.8 million.
  - Budgetary net decrease \$787,000.
  - General Fund Balance=\$20.8 million, includes Stabilization Funds (*p. 32*).
  - General Fund Balance=18.1% of General Fund Expenditures.
  - Unassigned General Fund Balance=\$13.3 million.



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## Financial Position Highlights

- Stabilization Fund Balances – Included within General Fund:
  - Rolling Stock \$1,000,100
  - Energy Savings \$46,000
  - Melone property \$1,100,000
  - Synthetic Turf \$51,501
  - General (within unassigned) \$5,210,416
- CPA fund budget to actual (*page 81*)
  - Net increase of \$1.6 million
  - Revenues exceeded budget by \$650,000
  - Expenditures were under budget by \$65,000



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## Financial Position Highlights

- Other Postemployment Benefits (OPEB)
  - Prefunded \$620,365 in FY2022.
  - Gross up revenues and expenditures \$1.9 million.
  - Actuarial valuation date July 1, 2021.
  - Total Trust fund balance \$11.9 million.
  - Unfunded liability \$48.2 million, as of June 30, 2022.
  - Significant note disclosures (*p.67-71*) and three schedules in the Required Supplementary Information (*p.88-90*).



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## Financial Position Highlights

- Pension – Middlesex County Retirement System
  - Schedule of Employer Allocations and Pension Amounts
    - 12/31/21 the Towns proportionate share of net pension liability was \$54.6 million, a \$7.1 million decrease from the prior year.
  - Actuarially determined contribution of \$5.6 million.
  - System funded 61.14%
  - Valuation date 1/1/22
  - Discount rate 7.15%
  - Note disclosures (*pages 63-67*)
  - Required Supplementary Information (*pages 83-85*)



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## Financial Position Highlights

- Governmental Debt \$28.69 million, no new debt issued.
- General Fund Debt Service 2% of Budget.
- Major Governmental Funds:
  - Community Preservation
  - Town Grants
  - General Capital Projects
- Nonmajor Governmental Funds are shown in combining schedules (*pages 98-101*)
- Enterprise Funds – business-type activities
  - Swimming Pool – increase of \$146,000 to a balance of \$360,000
  - Transfer Station – increase of \$21,000 to a balance of \$188,000
  - Recreation Field Maintenance – increase of \$71,000 to a balance of (\$116,000)



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## Management Responsibilities

As part of the audit process, management is responsible for the following:

- The fair presentation of the Town's financial statements in accordance with generally accepted accounting principles;
- Establishing and maintaining effective internal controls over financial reporting to ensure all significant transactions are properly reflected within the financial statements;
- Identifying and ensuring that the Town complies with the laws and regulations applicable to its activities;
- Making all financial records and related information available to P&S;
- Perform procedures to ensure the appropriate valuation of the Town's assets and liabilities;
- Identify contingent liabilities of the Town and ensure that they are assessed and appropriately reflected in the financial statements; and
- Adjusting the financial statements to correct material misstatements and affirming to the auditor in the representation letter that the effects of any uncorrected misstatements aggregated by the auditor, if any, during the current engagement pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.



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## P&S Responsibilities

- Our responsibility is to express an opinion on the Town's financial statements and compliance over federal programs;
- Conduct our audits in accordance with generally accepted auditing standards and Governmental Auditing Standards (Yellow Book). Those standards require that we obtain reasonable (rather than absolute) assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. An audit is not designed to detect error or fraud that is immaterial to the financial statements;
- An audit includes obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or to identify reportable conditions;
- We are responsible for ensuring that the Audit Committee is aware of any significant deficiencies and/or material weaknesses;
- Our responsibility with respect to other information in documents containing audited financial statements is to read such information and consider whether the information or the manner of its presentation is materially consistent with information appearing in the basic financial statements; and
- Our responsibility with respect to Audit Committee communications is to communicate those matters that have come to our attention as a result of the performance of our audit.



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## Areas of Audit Emphasis

- Ensuring that the financial statements are presented in accordance with accounting principles generally accepted in the United States of America.
- Updating our understanding of internal control structure surrounding significant accounting cycles, including treasury, investments, capital asset purchases and construction in progress, purchasing and payables, revenues and receivables, and payroll.
- Understanding any changes in key information technology systems and control areas, including the computer environment.
- Ensuring that the cash and investments are maintained in accordance with the Town's investment policy and that they are presented in accordance with GAAP.
- Ensuring that the receivables from taxpayers and other governments exist, are collectible and are presented at their net realizable value.
- Identification of Component Units to be included in the financial statements



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## Areas of Audit Emphasis-Continued

- Determining whether capital assets are properly capitalized and impairment of capital assets is considered and appropriately disclosed.
- Ensuring that certain significant accruals are calculated in accordance with the Town's policies and GAAP.
- Assisting the Town in implementing new financial reporting requirements issued by the Governmental Accounting Standards Board.
- Ensuring that the Town's OPEB Trust is appropriately calculated, valued and fairly stated in accordance with GASB 74 and 75.
- Testing the Town's compliance with requirements applicable to each major program and internal control over compliance in accordance with Uniform Guidance.
- Gathering the necessary information, charts, pictures, and schedules to be included in the Annual Comprehensive Financial Report.



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Questions?

Thank you.



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**Powers &  
Sullivan, LLC**  
CPAs AND ADVISORS

***TOWN OF SUDBURY, MASSACHUSETTS***  
***REPORTS ON FEDERAL AWARD PROGRAMS***  
***YEAR ENDED JUNE 30, 2022***

Attachment6.b: Sudbury FY2022 SEFA (5827 : FY22 Audit Presentation)

**TOWN OF SUDBURY, MASSACHUSETTS**  
**REPORTS ON FEDERAL AWARD PROGRAMS**  
**YEAR ENDED JUNE 30, 2022**

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Report on schedule of expenditures of federal awards required by the Uniform Guidance.....	6
Schedule of expenditures of federal awards .....	7
Notes to schedule of expenditures of federal awards .....	9
Schedule of findings and questioned costs .....	10

Attachment6.b: Sudbury FY2022 SEFA (5827 : FY22 Audit Presentation)



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 info@pas.cpa | www.pas.cpa

## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

### Independent Auditor's Report

To the Honorable Select Board  
 Town of Sudbury, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Sudbury, Massachusetts, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Sudbury, Massachusetts' basic financial statements, and have issued our report thereon dated December 23, 2022.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Sudbury, Massachusetts' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Sudbury, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Sudbury, Massachusetts' internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Sudbury, Massachusetts' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an

objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Sudbury, Massachusetts' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Sudbury, Massachusetts' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Powers & Sullivan LLC*

December 23, 2022



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## **REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

### **Independent Auditor's Report**

To the Honorable Select Board  
 Town of Sudbury, Massachusetts

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited the Town of Sudbury, Massachusetts' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town of Sudbury, Massachusetts' major federal programs for the year ended June 30, 2022. The Town of Sudbury, Massachusetts' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town of Sudbury, Massachusetts complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town of Sudbury, Massachusetts and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town of Sudbury, Massachusetts' compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Town of Sudbury, Massachusetts' federal programs.



### ***Auditor's Responsibility for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town of Sudbury, Massachusetts' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town of Sudbury, Massachusetts' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town of Sudbury, Massachusetts' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town of Sudbury, Massachusetts' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town of Sudbury, Massachusetts' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control

over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Powers & Sullivan LLC*

March 31 2023



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## Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

### Independent Auditor's Report

To the Honorable Select Board  
 Town of Sudbury, Massachusetts

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Sudbury, Massachusetts' as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Sudbury, Massachusetts' basic financial statements. We issued our report thereon dated December 23, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Powers & Sullivan LLC*

December 23, 2022

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
<b>CHILD NUTRITION CLUSTER:</b>				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Non-Cash Assistance (Commodities):				
National School Lunch Program.....	10.555	09-288	\$ -	\$ 79,321
Cash Assistance:				
National School Lunch Program.....	10.555	09-288	-	999,989
COVID-19 National School Lunch Program.....	10.555	09-288	-	60,703
Total National School Lunch Program.....			-	1,140,013
Cash Assistance:				
School Breakfast Program.....	10.553	09-288	-	189,964
TOTAL CHILD NUTRITION CLUSTER.....			-	1,329,977
<b>HIGHWAY SAFETY CLUSTER:</b>				
U.S. DEPARTMENT OF TRANSPORTATION:				
<u>Passed through the Massachusetts Executive Office of Public Safety and Security:</u>				
State and Community Highway Safety.....	20.600	2022MRSPSUDBURY	-	6,291
<b>SPECIAL EDUCATION CLUSTER:</b>				
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Special Education Grants to States (IDEA, Part B).....	84.027	240-529145-2022-0288	-	569,896
Special Education Grants to States (IDEA, Part B).....	84.027	240-424551-2021-0288	-	36,929
Special Education Grants to States (IDEA, Part B).....	84.027	258-495988-2021-0288	-	5,645
Total Special Education Grants to States (IDEA, Part B).....			-	612,470
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Special Education Preschool Grants (IDEA, Preschool).....	84.173	262-529146-2022-0288	-	18,249
Special Education Preschool Grants (IDEA, Preschool).....	84.173	262-424553-2021-0288	-	3,003
Special Education Preschool Grants (IDEA, Preschool).....	84.173	298-480622-2021-0288	-	18
Total Special Education Preschool Grants (IDEA, Preschool).....			-	21,270
TOTAL SPECIAL EDUCATION CLUSTER.....			-	633,740
<b>AGING CLUSTER:</b>				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<u>Passed through Baypath Elder Services:</u>				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers.....	93.044	3B-20-05	-	640
<b>OTHER PROGRAMS:</b>				
U.S. DEPARTMENT OF JUSTICE:				
<u>Direct Program:</u>				
Bulletproof Vest Partnership Program.....	16.607	N/A	-	3,580
U.S. DEPARTMENT OF TREASURY:				
<u>Direct Program:</u>				
COVID-19 - State and Local Fiscal Recovery Fund.....	21.027	N/A	-	40,383
U.S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Direct Program:</u>				
Staffing for Adequate Fire and Emergency Response (SAFER).....	97.083	N/A	-	83,916
<b>PASS-THROUGH PROGRAMS:</b>				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
COVID-19 - Pandemic Electronic Benefit Transfer Administrative Costs Grant.....	10.649	SCDOE22528B70571003A	-	3,070
U.S. DEPARTMENT OF THE INTERIOR:				
<u>Passed through the Massachusetts Secretary of State:</u>				
Historic Preservation Fund Grants-in-Aid.....	15.904	SCSEC480021244002000	-	14,998

(Continued)

Attachment 6.b: Sudbury FY2022 SEFA (5827 : FY22 Audit Presentation)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
<b>U.S. DEPARTMENT OF TREASURY:</b>				
<u>Passed through Massachusetts Executive Office of Administration and Finance:</u>				
COVID-19 - Coronavirus Relief Fund.....	21.019	RD2COVID19 288	-	4,929
<u>Passed through the Massachusetts Department of Elementary and Secondary Education:</u>				
COVID-19 - Coronavirus Relief Fund.....	21.019	118-401004-2021-0288	-	158
Total COVID-19 - Coronavirus Relief Fund.....			-	5,087
<b>U.S. DEPARTMENT OF EDUCATION:</b>				
<u>Passed through the Massachusetts Department of Elementary and Secondary Education:</u>				
Title I Grants to Local Educational Agencies.....	84.010	305-527664-2022-0288	-	56,887
Title I Grants to Local Educational Agencies.....	84.010	305-401107-2021-0288	-	7,949
Total Title I Grants to Local Educational Agencies.....			-	64,836
Supporting Effective Instruction Grants.....	84.367	140-527665-2022-0288	-	33,830
Supporting Effective Instruction Grants.....	84.367	140-401108-2021-0288	-	6,083
Total Supporting Effective Instruction Grants.....			-	39,913
Student Support and Academic Enrichment.....	84.424	309-527666-2022-0288	-	10,000
COVID-19 - Education Stabilization Fund.....	84.425C	576-501355-2021-0288	-	4,430
COVID-19 - Education Stabilization Fund.....	84.425D	120-510501-2022-0288	-	100,000
Total COVID-19 - Education Stabilization Fund.....			-	104,430
TOTAL U.S. DEPARTMENT OF EDUCATION.....			-	219,179
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>				
<u>Passed through the Massachusetts Emergency Management Agency:</u>				
Emergency Management Performance Grants.....	97.042	FY22EMPG2100000SUDBU	-	4,600
TOTAL.....			\$ -	\$ 2,345,461

See notes to Schedule of Expenditures of Federal Awards.

(Concluded)

Attachment 6.b: Sudbury FY2022 SEFA (5827 : FY22 Audit Presentation)

**Note 1 – Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the Town of Sudbury, Massachusetts under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town of Sudbury, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town of Sudbury, Massachusetts.

**Note 2 – Summary of Significant Accounting Policies**

The accounting and reporting policies of the Town of Sudbury, Massachusetts are set forth below:

- (a) Basis of Accounting – The accompanying Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting. Accordingly, expenditures are recognized when the liability is incurred. Such expenditures are recognized following the cost principles contained in the Uniform guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (b) Cash Assistance – National School Lunch Program and School Breakfast Program – Program expenditures represent federal reimbursement for meals provided during the year.
- (c) Non-Cash Assistance (Commodities) – National School Lunch Program – Program expenditures represent the value of donated foods received during the year.
- (d) The Town of Sudbury, Massachusetts has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**A. Summary of Auditor's Results**

1. The auditor's report expresses an unmodified opinion on the financial statements of the Town of Sudbury, Massachusetts.
2. No material weaknesses or significant deficiencies relating to the audit of the financial statements are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the Town of Sudbury, Massachusetts, were disclosed during the audit.
4. No material weaknesses or significant deficiencies relating to the audit of the major federal award programs are reported in the Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for the Town of Sudbury, Massachusetts, expresses an unmodified opinion on all major federal award programs.
6. There were no audit findings relative to the major federal award programs for the Town of Sudbury, Massachusetts.
7. The program tested as a major grant was the Child Nutrition Cluster.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The Town of Sudbury, Massachusetts was determined to be a low-risk auditee.

**B. Findings – Financial Statements Audit**

None.

**C. Findings and Questioned Costs – Major Federal Award Programs**

None.

**D. Prior Year Findings and Questioned Costs – Major Federal Award Programs**

None.

# Town of Sudbury, Massachusetts

## Annual Comprehensive Financial Report

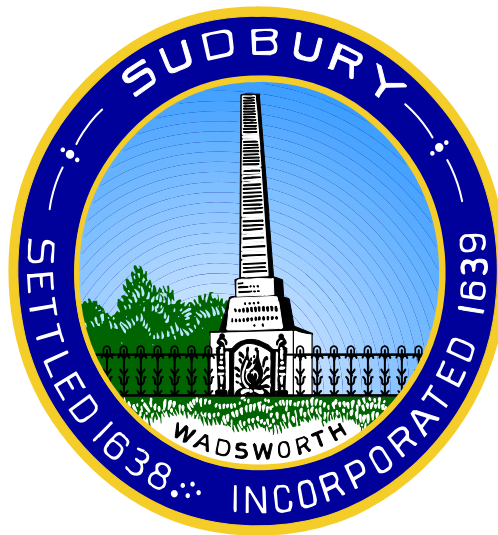


For the Year Ended June 30, 2022



# TOWN OF SUDBURY, MASSACHUSETTS

## ANNUAL COMPREHENSIVE FINANCIAL REPORT



For the Year Ended  
June 30, 2022

**Prepared by:**

**The Finance Division**



TOWN OF SUDBURY, MASSACHUSETTS  
ANNUAL COMPREHENSIVE FINANCIAL REPORT

JUNE 30, 2022

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# Introductory Section



Rendering of new Fairbank Community Center, currently under construction.

# *Introductory Section*

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# Town of Sudbury

## Finance Director's Office

278 Old Sudbury Road

Sudbury, MA 01776

### Letter of Transmittal

December 23, 2022

To the Honorable Select Board and Citizens of the Town of Sudbury:

I am pleased to transmit to you the Town of Sudbury's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2022. This report has been prepared by Sudbury's Finance Division in conformity with accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Government Accounting Standards Board (GASB).

The report consists of management's representations concerning the finances of the Town. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect the assets of the Town from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Town's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Town's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Town's financial statements have been audited by Powers & Sullivan, LLC, a firm of licensed certified public accountants, who have been hired by and report to the Town's Select Board. The independent auditors' unmodified ("clean") opinion on the Town's financial statements for the fiscal year ended June 30, 2022, is presented as the first component of the financial section of this report on pages 15 - 17.

The independent audit of the financial statements of the Town was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Town's separately issued Reports on Internal Control Over Financial Reporting, Compliance and Federal Award Programs.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Town's MD&A can be found immediately following the report of the independent auditors.



## History and Profile of the Town

The Town of Sudbury was settled in 1638 and incorporated as a Town in 1639. At that time, Sudbury boundaries included (by 1653) all what is now Wayland (which split off in 1780), and parts of Framingham, Marlborough, Stow and Maynard. Sudbury is a charming community, rooted deeply in New England's history; the Sudbury Center Historic District has changed little since 1800. The Town is located in Middlesex County along the major highways of Route 20 in the south and Route 117 in the north, and bisected by Route 27, and lies approximately twenty miles from Boston and twenty-six miles from Worcester. Sudbury is bordered by Wayland on the east; Framingham on the south; Hudson, Maynard, Marlborough, and Stow on the west; Concord on the northeast; and Acton on the north. Sudbury also borders Lincoln, with which it shares a regional high school. It is situated near the junctions of Route 128, the Mass Pike and Route 495, providing an excellent location for residents, businesses and commuters.

The Town has a current population of 19,655 and occupies a land area of 24.7 square miles. Sudbury is categorized by the Metropolitan Area Planning Council (MAPC) as an Established Suburb. These residential suburbs are characterized by single-family homes on moderately sized lots, with a relatively affluent population. Multi-unit housing and commercial developments are limited in their extent, although Sudbury does have some major employment and retail centers primarily located along the Town's Route 20 Corridor.

Sudbury is a desirable community to live and work in due to its location, excellent public school system, attractive neighborhoods, high property values, and well managed local government.

## Organizational Structure

The Town is governed by an open Town Meeting, an elected Select Board, and an appointed Town Manager. Local legislative decisions for the town are made by an open town meeting. The Town implemented its current charter on July 1, 1996. This charter provided for appointment of a Town Manager by the Select Board. The Town Manager has broad responsibility for day-to-day management of Town affairs, as well as preparation of annual operating and capital budgets. For budgeting purposes, the Town services are divided into six program areas, and the Town Manager has authority to move funds as needed within a program area, but not to transfer funds between these areas.

The Town provides education in grades K-8 through the Sudbury Public Schools; the Lincoln-Sudbury Regional High School District (LSRHSD) provides education in grades 9 through 12. Through June 30, 2017, the Minuteman Regional Vocational Technical High School located in Lexington provided vocational technical education in grades 9 through 12. As of July 1, 2017, Sudbury withdrew from the Minutemen Regional District and the Assabet Valley Regional Technical High School in Marlborough was chosen to provide vocation technical education for new student enrollment. Currently enrolled Sudbury students are permitted to continue attending Minuteman until graduation. Each District's School Committee is elected and responsible for appointing the Superintendent of Schools, who has responsibility for the daily administration of the school system.

## Reporting Entity

The basic financial statements along with the combining statements and schedules included in this report relate to the activities under the direction and control of the Town Manager, Select Board and School Committees, which include the activities of the Town's Community Preservation Fund and Affordable Housing Trust Fund. The Sudbury Housing Authority (local branch for Massachusetts Public Housing Programs) and Sudbury Water District are excluded from this report because these activities fall outside the direction and control of the Town Manager and Select Board.

## Financial Management, Policies and Initiatives

The Town Manager is responsible for the development of the Town's capital improvement plan, and annual capital and operating budgets. The School Committee is responsible for annually recommending capital and operating budgets for Sudbury's public school district. An appointed Finance Committee, consisting of nine members, makes recommendations to the Town Meeting on operating budgets and other Town Meeting articles that have a financial impact to the Town.

The Town is engaged in developing a multi-year framework for three critical areas of long-term financial planning: (1) establishing and maintaining reserves, (2) addressing significant unfunded liabilities and (3) developing a funding strategy for the acquisition, replacement and enhancements of capital assets. As part of this ongoing effort, the Select Board formed The Strategic Financial Planning Committee for Capital Funding and The Strategic Financial Planning Committee for OPEB Liabilities.

The Strategic Financial Planning Committee for OPEB Liabilities was created to generate, evaluate and report on strategies and options, both short and long term, for dealing with the unfunded OPEB liabilities facing the Town of Sudbury (including the Sudbury Public Schools) and LSRHSD. As a result, the Town transferred \$4,500,000 from the Health Claims Trust Fund to establish the OPEB Trust Fund in FY15. The Town annually appropriates money to continue funding its OPEB liability. As of June 30, 2022, the balance in the fund was \$11.9 million. While further policy development is expected to continue in the near future, long-term planning, execution and coordination particularly amongst the towns of Lincoln, Sudbury and LSRHSD will reside on a permanent basis through the development and continued use of OPEB Trusts.

## Local Economic Condition

Sudbury's economic base is limited but steady with approximately 6,200 individuals employed in 725 establishments within the boundaries of the Town, with an annual payroll of approximately \$436 million. The majority of businesses in Sudbury are small and service oriented; retail, professional and technical services, educational services, and health care account for more than 60% of all jobs. Local unemployment remains below state and national rates, and the median household effective buying income is among the highest in Massachusetts.

The Town's tax base is diverse and market values remain extremely strong. Our tax base is primarily residential, at 91%, and the 10 largest taxpayers account for only 5.36% of the tax levy.

COVID-19 is a respiratory disease caused by a novel coronavirus that has not previously been seen in humans. The virus and the resulting actions by national, state and local governments is altering the behavior of businesses and people in a manner that will have negative impacts on global and local economies. The Town saw reductions in some revenue sources, particularly room occupancy tax, during fiscal 2020. Additional costs related to COVID-19 have been mitigated by various State and Federal Grants in fiscal years 2020, 2021 and 2022.

Despite the challenges of COVID-19, the Town's financial outlook remains strong. Property tax collections remain stable and Sudbury has become well adept at controlling budget growth commensurate with economic conditions. On January 5, 2021, S&P Global Ratings assigned its 'AAA' long-term rating to Sudbury. The rating highlighted the Town's very strong economy, strong management, strong budgetary performance, very strong budgetary flexibility, very strong debt and contingent liability position, and strong institutional framework score.

## Accounting System and Budgetary Control

The management of the Town is responsible for establishing and maintaining adequate internal controls to:

- Properly safeguard assets.
- Provide reasonable assurance on the accuracy and reliability of the accounting records used in the preparation of the basic financial statements.
- Provide reasonable assurance relative to compliance with legal and contractual constraints on the custody and use of assets.

Town departmental expenditure budgets are prepared and accounted for on a line item basis. Legally binding appropriations are made for the major categories of Personal Services, Expenses, Benefits and Insurances and Debt Service. Transfers within an expenditure category may be made with the approval of the Department Head and Town Accountant. Transfers between expenditure categories may be approved by the Town Manager. The School Committee maintains bottom-line authority for all legally binding appropriations made for Education expenditures.

Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditures are recorded to reserve that portion of the applicable appropriation, is employed in the Governmental Funds to maintain budgetary control.

An analysis of all legally adopted budgets is presented on pages 76 – 81 of this report.

## Collective Bargaining Agreements

Town employees (other than managerial and confidential employees) are entitled to join unions and to bargain collectively on questions of wages, hours and other terms and conditions of employment. The Town currently has approximately 580 full and part-time employees, of which approximately 80% belong to unions or other collective bargaining groups.

## Awards and Acknowledgments

The Town received the GFOA Distinguished Budget Presentation Award for its budget report for the fiscal year ended June 30, 2022. The award reflects the community's commitment to meeting the highest principles of governmental budgeting. We believe that the Town's budget document for the fiscal year ended June 30, 2023 continues to meet the requirements for this recognition and have submitted it to the GFOA to determine its eligibility for another award.

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to the Town of Sudbury for its ACFR for the fiscal year ended June 30, 2021. This was the tenth year that the Town has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

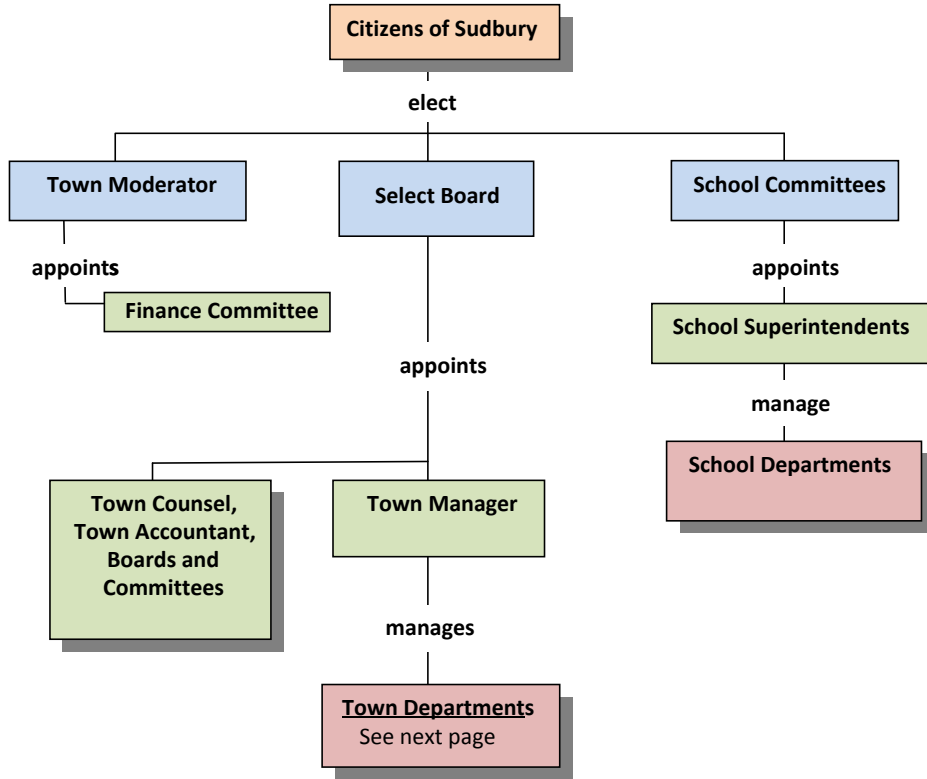
The preparation of this report would not have been possible without the efficient and dedicated services of the Finance Department. Special thanks also go to the certified public accounting firm of Powers & Sullivan, LLC for their advice and assistance in the preparation.

Respectfully,

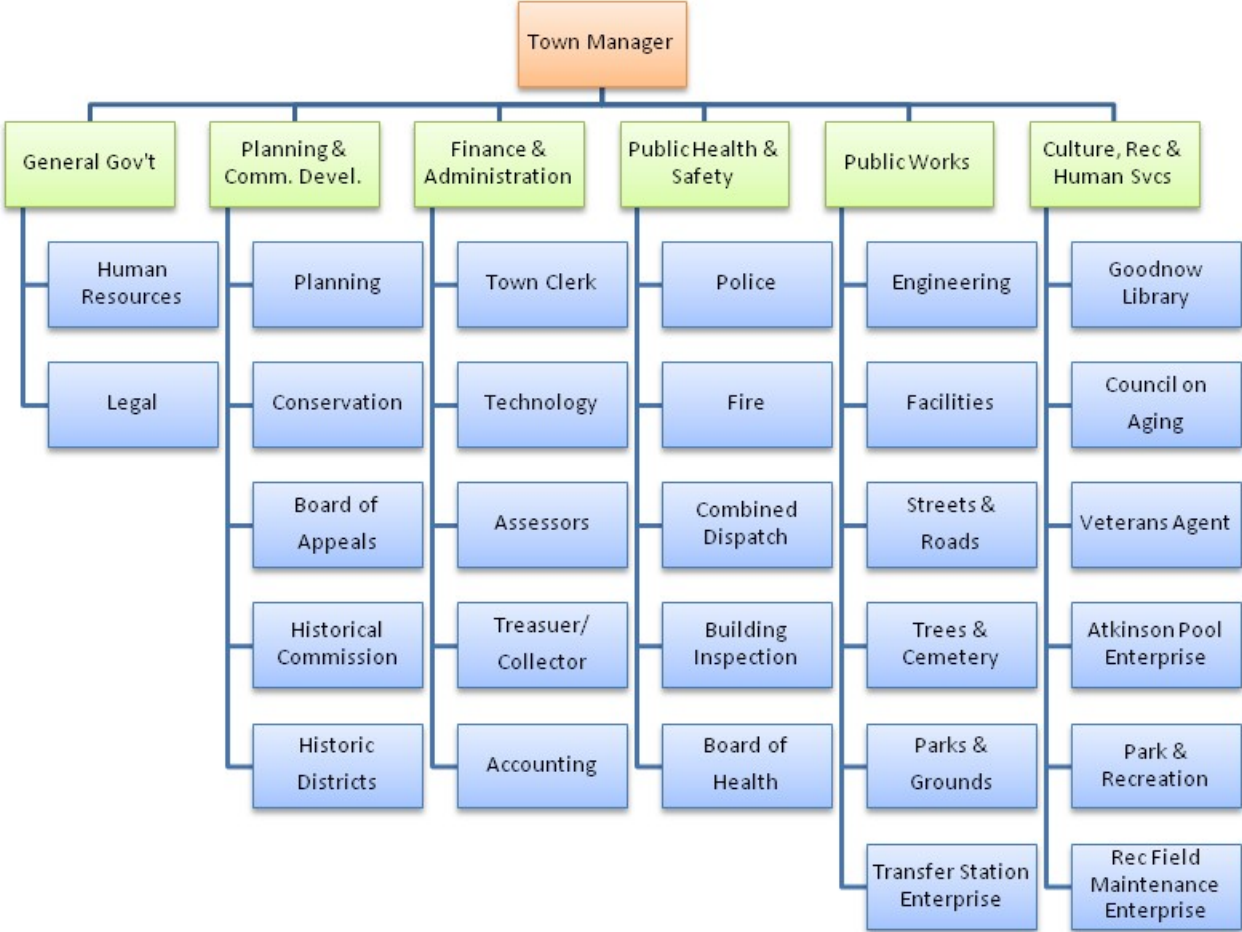


Dennis J. Keohane, CPA  
Finance Director/Treasurer-Collector

### Town of Sudbury Organizational Chart



Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)



Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

## Principal Town Officials As of June 30, 2022

### Elected Officials

#### Select Board

Charles G. Russo, Chair  
Janie W. Dretler, Vice Chair  
Daniel E. Carty, Member  
Lisa V. Kouchakdjian, Member  
Jennifer S. Roberts, Member

#### School Committee

Silvia M. Nerssessian, Chair  
Meredith Gerson, Vice Chair  
Nicole Burnard, Member  
Mandy Sim, Member  
Sarah Troiano, Member

### Appointed Officials

<u>Department</u>	<u>Department Head</u>	<u>Title</u>
Town Manager	Dennis Keohane	Acting Town Manager
Asst. Town Manager/Human Resources	Maryanne Bilodeau	Asst. Town Manager/HR Director
Finance & Treasurer/Collector	Dennis Keohane	Finance Director/Treasurer-Collector
Accounting	Christine Nihan	Town Accountant
Assessors	Cynthia Gerry	Director of Assessing
Clerk	Beth Klein	Town Clerk
Conservation	Lori Capone	Conservation Coordinator
Planning & Community Development	Adam Duchesneau	Director of Planning & Community Devel
Information Systems	Mark Thompson	Technology Administrator
Police	Scott Nix	Police Chief
Fire	John Whalen	Fire Chief
Building Inspection	Andrew Lewis	Inspector of Buildings
School Department	Brad J. Crozier	Superintendent
Public Works	Daniel Nason	Director of Public Works
Facilities	Sandra Duran	Combined Facilities Director
Health	William Murphy	Health Director
Senior Center	Debra Galloway	Council on Aging Director
Veterans Affairs	Michael Hennessy	Veteran's Agent
Park & Recreation	Dennis Mannone	Park, Recreation, and Aquatic Director
Library	Esmé Green	Library Director



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Town of Sudbury  
Massachusetts**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*Christopher P. Morill*

Executive Director/CEO

Attachment6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Sudbury  
Massachusetts**

For the Fiscal Year Beginning

**July 01, 2021**

*Christopher P. Morill*

Executive Director

Attachment6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

## *Financial Section*



Rendering of Fire Station #2 Renovation, currently under construction.

# *Financial Section*

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 Wakefield, Massachusetts 01881  
 T. 781.914.1700 | F. 781.914.1700  
 info@pas.cpa | www.pas.cpa

## Independent Auditor's Report

To the Honorable Select Board  
 Town of Sudbury, Massachusetts

## Report on the Audit of the Financial Statements

### Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Sudbury, Massachusetts, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Sudbury, Massachusetts' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Sudbury, Massachusetts, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Sudbury, Massachusetts and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Sudbury, Massachusetts' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Sudbury, Massachusetts' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Sudbury, Massachusetts' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not

express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Sudbury, Massachusetts' basic financial statements. The accompanying combining statements, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### Other Information

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2022, on our consideration of the Town of Sudbury, Massachusetts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Sudbury, Massachusetts' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Sudbury, Massachusetts' internal control over financial reporting and compliance.

*Powers & Sullivan LLC*

December 23, 2022

# ***Management's Discussion and Analysis***



## ***Management's Discussion and Analysis***

As management of the Town of Sudbury, we offer readers of these financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2022. We encourage readers to consider the information presented in this report. All amounts, unless otherwise indicated, are expressed in whole dollars.

The Governmental Accounting Standards Board (GASB) is the authoritative standard setting body that provides guidance on how to prepare financial statements in conformity with generally accepted accounting principles (GAAP) for states and local governmental entities. Users of these financial statements (such as investors, rating agencies and management) rely on the GASB to establish consistent reporting standards for all governments in the United States. This consistent application is the only way users (including citizens, the media, legislators and others) can assess the financial condition of one government compared to others.

### **Financial Overview**

- The assets and deferred outflows of resources of the Town of Sudbury exceeded the liabilities and deferred inflows of resources at the close of the most recent year by \$20.9 million (net position).
- The Town has reported a \$48.2 million Net Other Postemployment Benefits (OPEB) liability, as well as \$17.7 million of deferred outflows of resources and \$36.3 million of deferred inflows of resources related to OPEB on the statement of net position.
- The Town made a contribution to the OPEB trust fund in 2022 totaling \$620,000. The OPEB trust fund reported net position of \$11.9 million at year-end.
- The Town has reported a \$54.6 million Net Pension liability, as well as \$3.2 million of deferred outflows of resources and \$10.0 million of deferred inflows of resources related to pensions on the statement of net position.
- At the close of the current year, the Town's general fund reported a fund balance of \$20.8 million, a decrease of \$854,000 in comparison with the prior year. Total fund balance represents 18.1% of general fund expenditures.

### ***Overview of the Financial Statements***

This discussion and analysis are intended to serve as an introduction to the Town of Sudbury's basic financial statements. These basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, public safety, education, public works, health and human services, culture and recreation, community preservation, and interest. The business-type activities include the Town's swimming pool, transfer station and recreation field maintenance operations.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town of Sudbury adopts an annual appropriated budget for its general and community preservation funds. Budget to actual schedules have been provided to demonstrate compliance with these budgets.

**Proprietary funds.** The Town maintains one type of proprietary fund.

*Proprietary funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses enterprise funds to account for its swimming pool, transfer station and recreation field maintenance operations, all of which are considered to be major funds.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for propriety funds.

The Town maintains two different fiduciary funds. The other postemployment benefits trust fund is used to accumulate funds for future payments of other postemployment benefits for retirees such as health and life insurance. The private purpose trust fund is used to account for resources held in trust, for which principal and investment income exclusively benefit individuals, private organizations, or other governments.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Sudbury's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$20.9 million at the close of 2022, an increase of \$6.9 million from the prior year.

Net position includes \$98.4 million as the net investment in capital assets (e.g., land, buildings and building improvements, machinery and equipment and infrastructure); less any related debt used to acquire those assets that are still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the net position, \$14.1 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position has a year-end deficit balance of \$91.6 million. The primary reason for this deficit balance is the recognition of the \$48.2 million net OPEB liability and the \$54.6 million net pension liability. These are long-term unfunded liabilities that will not require significant short-term resources.

At the end of the current year, the Town is able to report positive balances in two of the three categories of net position, for the Town as a whole and for its governmental activities. Its business-type activities report positive balances in one of the two categories. Details related to the Town's governmental and business-type activities follow.

**Governmental Activities.** The Town of Sudbury's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources for governmental activities by \$20.5 million at the close of 2022.

	2022	2021
<b>Assets:</b>		
Current assets.....	\$ 61,007,468	\$ 60,424,121
Capital assets, non depreciable.....	68,614,871	67,738,254
Capital assets, net of accumulated depreciation.....	58,181,495	57,104,701
<b>Total assets.....</b>	<b>187,803,834</b>	<b>185,267,076</b>
<b>Deferred outflows of resources.....</b>	<b>20,709,620</b>	<b>28,445,993</b>
<b>Liabilities:</b>		
Current liabilities (excluding debt).....	10,266,606	10,643,385
Noncurrent liabilities (excluding debt).....	102,532,561	148,309,574
Current debt.....	3,035,376	3,035,940
Noncurrent debt.....	26,054,821	28,618,597
<b>Total liabilities.....</b>	<b>141,889,364</b>	<b>190,607,496</b>
<b>Deferred inflows of resources.....</b>	<b>46,169,090</b>	<b>9,271,783</b>
<b>Net position:</b>		
Net investment in capital assets.....	97,706,169	94,646,039
Restricted.....	14,113,790	12,431,562
Unrestricted.....	(91,364,959)	(93,243,811)
<b>Total net position.....</b>	<b>\$ 20,455,000</b>	<b>\$ 13,833,790</b>

	2022	2021
<b>Program Revenues:</b>		
Charges for services.....	\$ 6,355,830	\$ 4,688,560
Operating grants and contributions.....	11,441,564	19,840,778
Capital grants and contributions.....	1,782,924	1,539,365
<b>General Revenues:</b>		
Real estate and personal property taxes, net of tax refunds payable.....	95,045,900	92,412,900
Tax and other liens.....	133,575	79,895
Motor vehicle and other excise taxes.....	4,190,308	4,059,820
Community preservation tax.....	2,232,661	2,152,845
Penalties and interest on taxes.....	328,291	388,642
Payments in lieu of taxes.....	40,450	78,493
Grants and contributions not restricted to specific programs.....	6,800,683	6,840,237
Unrestricted investment income (loss).....	(455,921)	398,156
Gain on sale of capital assets.....	-	2,910,000
<b>Total revenues.....</b>	<b>127,896,265</b>	<b>135,389,691</b>
<b>Expenses:</b>		
General government.....	5,966,036	6,951,219
Public safety.....	13,169,881	15,493,762
Education.....	88,851,266	99,251,217
Public works.....	8,148,055	9,721,420
Health and human services.....	1,588,051	1,654,070
Culture and recreation.....	2,459,211	2,573,101
Community preservation.....	422,114	757,071
Interest.....	670,441	1,047,122
<b>Total expenses.....</b>	<b>121,275,055</b>	<b>137,448,982</b>
<b>Excess (Deficiency) before transfers.....</b>	<b>6,621,210</b>	<b>(2,059,291)</b>
<b>Transfers.....</b>	<b>-</b>	<b>(189,500)</b>
<b>Change in net position.....</b>	<b>6,621,210</b>	<b>(2,248,791)</b>
<b>Net position, beginning of year.....</b>	<b>13,833,790</b>	<b>16,082,581</b>
<b>Net position, end of year.....</b>	<b>\$ 20,455,000</b>	<b>\$ 13,833,790</b>

Overall, the governmental activities net position increased by \$6.6 million during the current year. Governmental activities were increased due to positive budgetary results in the general fund, the recognition of capital grants totaling \$1.8 million in connection with the state's match for the community preservation program and the Chapter 90 roadway improvement program. Governmental activities were also increased due to a combined decrease of \$1.3 million in the net OPEB liability, net pension liability, and changes in the related deferred outflows and inflows of resources.

The net investment in capital assets has increased both through the payment of capital related debt and through acquiring capital assets with Town resources.

The governmental expenses totaled \$121.3 million of which \$19.6 million (16.1%) was directly supported by program revenues consisting of charges for services, operating and capital grants and contributions. General revenues totaled \$108.3 million, primarily coming from property taxes, grants and contributions not restricted to specific programs, and motor vehicle excise taxes.

Governmental activities recognized a \$8.4 million decrease in operating grants and contributions. The decrease is primarily due to a decrease of \$5.7 million in on behalf payments received from the Massachusetts Teachers' Retirement System, as well as a decrease in state and federal grant receipts related to the COVID-19 pandemic.

Governmental activities recognized a \$10.4 million decrease in education expense, a \$2.3 million decrease in public safety expense, and a \$1.6 million decrease in public works expense. The decrease in education expense is primarily related to a \$5.7 million decrease in nonemployer contributions made to the Massachusetts Teachers' Retirement System on behalf of the Town by the Commonwealth of Massachusetts, as well as a decrease in spending on COVID-19 pandemic related state and federal grants. The decrease in public safety and public works expenses are primarily related to the changes in expense recognized for the net pension and OPEB liabilities, net of the related deferred outflows of resources, as well as an increase in capitalized costs compared to the prior year.

**Business-type Activities.** The Town's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources for business-type activities by \$432,000 at the close of 2022.

	2022	2021
<b>Assets:</b>		
Current assets.....	\$ 946,198	\$ 682,484
Capital assets, non depreciable.....	192,500	192,500
Capital assets, net of accumulated depreciation.....	510,489	554,228
<b>Total assets.....</b>	<b>1,649,187</b>	<b>1,429,212</b>
<b>Deferred outflows of resources.....</b>	<b>122,914</b>	<b>167,944</b>
<b>Liabilities:</b>		
Current liabilities (excluding debt).....	31,147	43,152
Noncurrent liabilities (excluding debt).....	1,006,233	1,269,363
<b>Total liabilities.....</b>	<b>1,037,380</b>	<b>1,312,515</b>
<b>Deferred inflows of resources.....</b>	<b>302,695</b>	<b>90,663</b>
<b>Net position:</b>		
Net investment in capital assets.....	702,989	746,728
Unrestricted.....	(270,963)	(552,750)
<b>Total net position.....</b>	<b>\$ 432,026</b>	<b>\$ 193,978</b>

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

	2022	2021
<b>Program Revenues:</b>		
Charges for services.....	\$ 1,067,502	\$ 990,419
<b>Expenses:</b>		
Swimming pool.....	334,151	405,372
Transfer station.....	294,598	320,907
Recreation field maintenance.....	200,705	184,278
<b>Total expenses.....</b>	<b>829,454</b>	<b>910,557</b>
<b>Excess (Deficiency) before transfers.....</b>	<b>238,048</b>	<b>79,862</b>
<b>Transfers.....</b>	<b>-</b>	<b>189,500</b>
<b>Change in net position.....</b>	<b>238,048</b>	<b>269,362</b>
<b>Net position, beginning of year.....</b>	<b>193,978</b>	<b>(75,384)</b>
<b>Net position, end of year.....</b>	<b>\$ 432,026</b>	<b>\$ 193,978</b>

Business-type net position of \$703,000 represents the net investment in capital assets and a deficit of \$271,000 is unrestricted. The negative unrestricted net position is the result of recording \$778,000 of net pension liabilities and \$212,000 of net OPEB liabilities that have not been factored into the rates and fees charged. The Town’s business-type activities net position increased by \$238,000 in the current year.

The swimming pool enterprise fund net position increased by \$146,000. This increase was the result of positive operating results.

The transfer station enterprise fund net position increased by \$21,000. This increase was the result of an increase in permit revenues and changes in long-term accruals.

The recreation field maintenance enterprise fund net position increased by \$71,000. This increase was the result of an increase in operating revenues.

**Financial Analysis of the Governmental Funds**

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the Town of Sudbury’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town’s financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the year.

As of the end of the current year, governmental funds reported combined ending fund balances of \$43.5 million, of which \$20.8 million is for the general fund, \$8.3 million is for the community preservation fund, \$4.0 million is for the Town grants fund, a deficit of \$460,000 is for the general capital projects fund, and \$10.9 million is for nonmajor governmental funds. Cumulatively there was an increase of \$828,000 in fund balances from the prior year.

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund totaled \$13.3 million, while total fund balance was \$20.8 million. Of the fund balance, \$128,000 was restricted for employee benefits, while \$7.0 million has been committed for specific special purpose stabilization

funds and Town articles, and \$441,000 has been assigned for encumbrances. Total fund balance represents 18.1% of general fund expenditures, while unassigned fund balance represents 11.5% of general fund expenditures. The Town's general fund decreased by \$854,000 during 2022 which was primarily due to the budgeted use of free cash, offset by revenues coming in over budget by \$2.6 million and appropriation turnback's of \$1.8 million.

The community preservation fund is used to account for the acquisition, creation, preservation, or rehabilitation of areas of open space, historic preservation, community housing and recreation. Fund balance increased by \$1.6 million in 2022, which is due to expected timing differences between the receipt and expenditure of surcharge and state grant revenues. The Town collected \$2.2 million from property tax surcharges in 2022, while expenditures totaled \$1.2 million and related to various projects and debt service costs.

The Town grants fund is a special revenue fund used to account for grant funds received from state and federal governments that are restricted for specific purposes. Fund balance increased by \$379,000 in 2022, which is due to timing differences between the receipt and expenditure of state and federal grant funds.

The general capital projects fund is used to account for the acquisition and construction of capital assets. Fund balance decreased by \$1.6 million in 2022, which is due to expected timing differences between the receipt and expenditure of bond proceeds and other financing sources. Expenditures for various Town projects totaled \$3.1 million in 2022, and the fund received transfers of \$1.5 million from the general fund.

The nonmajor governmental funds represent the activity of nonmajor capital projects, special revenue funds and permanent trust funds. Fund balance increased by \$1.3 million in 2022, which is due to timing differences between the receipt and expenditure of state and federal grant funds, other contributions and donations, and police and fire details.

### ***General Fund Budgetary Highlights***

The Town adopts an annual appropriated budget for its general fund. The original 2022 approved budget for the general fund authorized \$107.5 million in appropriations and other amounts to be raised, as well as \$4.6 million of encumbrances and capital articles carried forward from the prior year.

During the year, the Town approved supplemental appropriations totaling \$6.0 million of which \$5.8 million was from the use of free cash. These appropriations included a \$1.5 million transfer to the general capital projects fund as well as an increase of \$2.3 million in public works and \$1.1 million in education appropriations. Total revenues came in over budget by \$2.6 million, which primarily related to motor vehicle excise tax collections and departmental receipts. Total expenditures came in under budget by \$1.8 million.

### ***Capital Asset and Debt Administration***

**Capital Assets.** In conjunction with the annual operating budget, the Town annually prepares a capital budget for the upcoming year and a five-year Capital Improvement Plan (CIP) that is used as a guide for future capital expenditures.

The Town's investment in capital assets for its governmental and business-type activities as of June 30, 2022, amounts to \$127.5 million (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, intangible assets, land improvements, buildings and improvements, machinery and equipment, vehicles, and infrastructure. The Town invested approximately \$6.2 million for capital asset additions in 2022 which primarily related to the Fairbank Community Center, fire station construction, public safety vehicle purchases, and various road paving projects.

There were no major business-type capital asset events during the current year.

**Debt Administration.** Outstanding long-term governmental debt, as of June 30, 2022, totaled \$28.6 million, a decrease of \$2.7 million from the prior year, which was due to budgeted principal payments and the amortization of bond premiums.

Of the total outstanding long-term governmental debt, \$5.9 million is related to community preservation projects, \$1.3 million is related to school projects, \$4.6 million is related to public safety projects, and \$16.2 million is for general government projects.

Please refer to notes 4, 6 and 7 to the basic financial statements for further discussion of the major capital and debt activity.

### ***Requests for Information***

This financial report is designed to provide a general overview of the Town of Sudbury's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, Flynn Building, 278 Old Sudbury Road, Sudbury, Massachusetts 01776.



# ***Basic Financial Statements***

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## STATEMENT OF NET POSITION

JUNE 30, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
CURRENT:			
Cash and cash equivalents.....	\$ 44,315,541	\$ 943,398	\$ 45,258,939
Investments.....	8,585,820	-	8,585,820
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes.....	1,201,813	-	1,201,813
Tax liens.....	3,103,850	-	3,103,850
Community preservation.....	24,531	-	24,531
Motor vehicle and other excise taxes.....	366,356	-	366,356
Departmental and other.....	993,995	2,800	996,795
Intergovernmental.....	2,128,554	-	2,128,554
Tax foreclosures.....	287,008	-	287,008
Total current assets.....	<u>61,007,468</u>	<u>946,198</u>	<u>61,953,666</u>
NONCURRENT:			
Capital assets, nondepreciable.....	68,614,871	192,500	68,807,371
Capital assets, net of accumulated depreciation.....	58,181,495	510,489	58,691,984
Total noncurrent assets.....	<u>126,796,366</u>	<u>702,989</u>	<u>127,499,355</u>
TOTAL ASSETS.....	<u>187,803,834</u>	<u>1,649,187</u>	<u>189,453,021</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to pensions.....	3,135,861	45,276	3,181,137
Deferred outflows related to OPEB.....	17,573,759	77,638	17,651,397
TOTAL DEFERRED OUTFLOWS OF RESOURCES.....	<u>20,709,620</u>	<u>122,914</u>	<u>20,832,534</u>
<b>LIABILITIES</b>			
CURRENT:			
Warrants payable.....	683,097	25,569	708,666
Accrued payroll.....	3,770,913	3,736	3,774,649
Tax refunds payable.....	600,134	-	600,134
Accrued interest.....	331,249	-	331,249
Other liabilities.....	1,907,452	-	1,907,452
Unearned revenue.....	2,897,124	-	2,897,124
Compensated absences.....	76,637	1,842	78,479
Notes payable.....	471,600	-	471,600
Bonds payable.....	2,563,776	-	2,563,776
Total current liabilities.....	<u>13,301,982</u>	<u>31,147</u>	<u>13,333,129</u>
NONCURRENT:			
Compensated absences.....	689,730	16,568	706,298
Net pension liability.....	53,865,422	777,711	54,643,133
Net OPEB liability.....	47,977,409	211,954	48,189,363
Bonds payable.....	26,054,821	-	26,054,821
Total noncurrent liabilities.....	<u>128,587,382</u>	<u>1,006,233</u>	<u>129,593,615</u>
TOTAL LIABILITIES.....	<u>141,889,364</u>	<u>1,037,380</u>	<u>142,926,744</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Taxes paid in advance.....	121,872	-	121,872
Deferred inflows related to pensions.....	9,906,889	143,036	10,049,925
Deferred inflows related to OPEB.....	36,140,329	159,659	36,299,988
TOTAL DEFERRED INFLOWS OF RESOURCES.....	<u>46,169,090</u>	<u>302,695</u>	<u>46,471,785</u>
<b>NET POSITION</b>			
Net investment in capital assets.....	97,706,169	702,989	98,409,158
Restricted for:			
Employee benefits.....	128,376	-	128,376
Permanent funds:			
Expendable.....	467,598	-	467,598
Nonexpendable.....	1,237,179	-	1,237,179
Gifts and grants.....	3,956,988	-	3,956,988
Community preservation.....	8,323,649	-	8,323,649
Unrestricted.....	(91,364,959)	(270,963)	(91,635,922)
TOTAL NET POSITION.....	<u>\$ 20,455,000</u>	<u>\$ 432,026</u>	<u>\$ 20,887,026</u>

See notes to basic financial statements.

## STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary Government:</b>					
<i>Governmental Activities:</i>					
General government.....	\$ 5,966,036	\$ 1,382,409	\$ 193,577	\$ -	\$ (4,390,050)
Public safety.....	13,169,881	2,511,232	279,867	-	(10,378,782)
Education.....	88,851,266	1,307,305	9,977,183	-	(77,566,778)
Public works.....	8,148,055	491,790	542,560	727,662	(6,386,043)
Health and human services.....	1,588,051	133,442	397,056	-	(1,057,553)
Culture and recreation.....	2,459,211	473,085	51,321	-	(1,934,805)
Community preservation.....	422,114	56,567	-	1,055,262	689,715
Interest.....	670,441	-	-	-	(670,441)
Total Governmental Activities.....	<u>121,275,055</u>	<u>6,355,830</u>	<u>11,441,564</u>	<u>1,782,924</u>	<u>(101,694,737)</u>
<i>Business-Type Activities:</i>					
Swimming Pool.....	334,151	479,855	-	-	145,704
Transfer Station.....	294,598	315,937	-	-	21,339
Recreation Field Maintenance.....	200,705	271,710	-	-	71,005
Total Business-Type Activities.....	<u>829,454</u>	<u>1,067,502</u>	<u>-</u>	<u>-</u>	<u>238,048</u>
Total Primary Government.....	<u>\$ 122,104,509</u>	<u>\$ 7,423,332</u>	<u>\$ 11,441,564</u>	<u>\$ 1,782,924</u>	<u>\$ (101,456,689)</u>

See notes to basic financial statements.

(Continued)

## STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Changes in net position:</b>			
Net (expense) revenue from previous page.....	\$ (101,694,737)	\$ 238,048	\$ (101,456,689)
<i>General revenues:</i>			
Real estate and personal property taxes, net of tax refunds payable.....	95,045,900	-	95,045,900
Tax and other liens.....	133,575	-	133,575
Motor vehicle and other excise taxes.....	4,190,308	-	4,190,308
Community preservation tax.....	2,232,661	-	2,232,661
Penalties and interest on taxes.....	328,291	-	328,291
Payments in lieu of taxes.....	40,450	-	40,450
Grants and contributions not restricted to specific programs.....	6,800,683	-	6,800,683
Unrestricted investment income (loss).....	(455,921)	-	(455,921)
Total general revenues.....	108,315,947	-	108,315,947
Change in net position.....	6,621,210	238,048	6,859,258
<i>Net position:</i>			
Beginning of year.....	13,833,790	193,978	14,027,768
End of year.....	\$ 20,455,000	\$ 432,026	\$ 20,887,026

See notes to basic financial statements.

(Concluded)

**GOVERNMENTAL FUNDS  
BALANCE SHEET**

JUNE 30, 2022

	General	Community Preservation	Town Grants	General Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and cash equivalents.....	\$ 22,403,753	\$ 5,759,014	\$ 6,280,666	\$ 11,927	\$ 9,860,181	\$ 44,315,541
Investments.....	4,504,621	2,544,157	-	-	1,537,042	8,585,820
Receivables, net of uncollectibles:						
Real estate and personal property taxes.....	1,201,813	-	-	-	-	1,201,813
Tax liens.....	3,103,850	-	-	-	-	3,103,850
Community preservation.....	-	24,531	-	-	-	24,531
Motor vehicle and other excise taxes.....	366,356	-	-	-	-	366,356
Departmental and other.....	-	-	-	-	993,995	993,995
Intergovernmental.....	1,205	-	614,192	-	1,513,157	2,128,554
Tax foreclosures.....	287,008	-	-	-	-	287,008
Due from other funds.....	54,708	-	-	-	-	54,708
<b>TOTAL ASSETS.....</b>	<b>\$ 31,923,314</b>	<b>\$ 8,327,702</b>	<b>\$ 6,894,858</b>	<b>\$ 11,927</b>	<b>\$ 13,904,375</b>	<b>\$ 61,062,176</b>
<b>LIABILITIES</b>						
Warrants payable.....	\$ 618,428	\$ -	\$ 38,423	\$ -	\$ 26,246	\$ 683,097
Accrued payroll.....	3,751,825	-	2,323	-	16,765	3,770,913
Tax refunds payable.....	600,134	-	-	-	-	600,134
Due to other funds.....	-	-	-	-	54,708	54,708
Other liabilities.....	1,412,576	-	-	-	494,876	1,907,452
Unearned revenue.....	-	-	2,897,124	-	-	2,897,124
Notes payable.....	-	-	-	471,600	-	471,600
<b>TOTAL LIABILITIES.....</b>	<b>6,382,963</b>	<b>-</b>	<b>2,937,870</b>	<b>471,600</b>	<b>592,595</b>	<b>10,385,028</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Taxes paid in advance.....	117,819	4,053	-	-	-	121,872
Unavailable revenue.....	4,597,261	24,530	-	-	2,452,444	7,074,235
<b>TOTAL DEFERRED INFLOWS OF RESOURCES...</b>	<b>4,715,080</b>	<b>28,583</b>	<b>-</b>	<b>-</b>	<b>2,452,444</b>	<b>7,196,107</b>
<b>FUND BALANCES</b>						
Nonspendable.....	-	-	-	-	1,237,179	1,237,179
Restricted.....	128,376	8,299,119	3,956,988	2,420,283	9,622,157	24,426,923
Committed.....	6,965,364	-	-	-	-	6,965,364
Assigned.....	441,108	-	-	-	-	441,108
Unassigned.....	13,290,423	-	-	(2,879,956)	-	10,410,467
<b>TOTAL FUND BALANCES.....</b>	<b>20,825,271</b>	<b>8,299,119</b>	<b>3,956,988</b>	<b>(459,673)</b>	<b>10,859,336</b>	<b>43,481,041</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....</b>	<b>\$ 31,923,314</b>	<b>\$ 8,327,702</b>	<b>\$ 6,894,858</b>	<b>\$ 11,927</b>	<b>\$ 13,904,375</b>	<b>\$ 61,062,176</b>

See notes to basic financial statements.

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION

JUNE 30, 2022

Total governmental fund balances.....		\$ 43,481,041
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....		126,796,366
Accounts receivable are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.....		7,074,235
The statement of net position includes certain deferred inflows of resources and deferred outflows of resources that will be amortized over future periods. In governmental funds, these amounts are not deferred.....		(25,337,598)
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.....		(331,249)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Bonds payable.....	(28,618,597)	
Net pension liability.....	(53,865,422)	
Net OPEB liability.....	(47,977,409)	
Compensated absences.....	<u>(766,367)</u>	
Net effect of reporting long-term liabilities.....		<u>(131,227,795)</u>
Net position of governmental activities.....		\$ <u><u>20,455,000</u></u>

See notes to basic financial statements.

Attachment6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

**GOVERNMENTAL FUNDS**  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2022

	General	Community Preservation	Town Grants	General Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>						
Real estate and personal property taxes, net of tax refunds.....	\$ 95,023,032	\$ -	\$ -	\$ -	\$ -	\$ 95,023,032
Tax liens.....	133,575	-	-	-	-	133,575
Motor vehicle and other excise taxes.....	4,553,005	-	-	-	-	4,553,005
Penalties and interest on taxes.....	324,662	3,629	-	-	-	328,291
Payments in lieu of taxes.....	40,450	-	-	-	-	40,450
Licenses and permits.....	1,129,923	-	-	-	-	1,129,923
Fines and forfeitures.....	12,092	-	-	-	-	12,092
Intergovernmental - teachers retirement.....	6,191,328	-	-	-	-	6,191,328
Intergovernmental.....	6,883,043	1,055,262	3,158,141	44,042	1,970,810	13,111,298
Departmental and other.....	997,817	-	305,640	-	4,269,607	5,573,064
Community preservation taxes.....	-	2,232,495	-	-	-	2,232,495
Contributions and donations.....	-	-	124,956	-	83,365	208,321
Investment income (loss).....	(153,319)	(95,555)	18	-	(207,065)	(455,921)
<b>TOTAL REVENUES.....</b>	<b>115,135,608</b>	<b>3,195,831</b>	<b>3,588,755</b>	<b>44,042</b>	<b>6,116,717</b>	<b>128,080,953</b>
<b>EXPENDITURES:</b>						
Current:						
General government.....	3,442,638	-	498,745	261,606	429,761	4,632,750
Public safety.....	9,473,915	-	220,893	589,500	532,354	10,816,662
Education.....	69,845,419	-	1,763,108	307,819	1,627,464	73,543,810
Public works.....	6,680,363	-	500,000	1,989,537	1,113,426	10,283,326
Health and human services.....	955,784	-	177,063	-	152,296	1,285,143
Culture and recreation.....	1,491,228	-	49,917	-	390,626	1,931,771
Community preservation.....	-	153,290	-	-	288,569	441,859
Pension benefits.....	5,622,886	-	-	-	-	5,622,886
Pension benefits - teachers retirement.....	6,191,328	-	-	-	-	6,191,328
Property and liability insurance.....	420,735	-	-	-	-	420,735
Employee benefits.....	8,355,812	-	-	-	-	8,355,812
State and county charges.....	296,146	-	-	-	-	296,146
Debt service:						
Principal.....	1,748,908	880,000	-	-	-	2,628,908
Interest.....	629,265	172,178	-	-	-	801,443
<b>TOTAL EXPENDITURES.....</b>	<b>115,154,427</b>	<b>1,205,468</b>	<b>3,209,726</b>	<b>3,148,462</b>	<b>4,534,496</b>	<b>127,252,579</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(18,819)</b>	<b>1,990,363</b>	<b>379,029</b>	<b>(3,104,420)</b>	<b>1,582,221</b>	<b>828,374</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in.....	660,000	7,575	-	1,495,000	388,500	2,551,075
Transfers out.....	(1,495,000)	(388,500)	-	(7,575)	(660,000)	(2,551,075)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>(835,000)</b>	<b>(380,925)</b>	<b>-</b>	<b>1,487,425</b>	<b>(271,500)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>(853,819)</b>	<b>1,609,438</b>	<b>379,029</b>	<b>(1,616,995)</b>	<b>1,310,721</b>	<b>828,374</b>
<b>FUND BALANCES AT BEGINNING OF YEAR.....</b>	<b>21,679,090</b>	<b>6,689,681</b>	<b>3,577,959</b>	<b>1,157,322</b>	<b>9,548,615</b>	<b>42,652,667</b>
<b>FUND BALANCES AT END OF YEAR.....</b>	<b>\$ 20,825,271</b>	<b>\$ 8,299,119</b>	<b>\$ 3,956,988</b>	<b>\$ (459,673)</b>	<b>\$ 10,859,336</b>	<b>\$ 43,481,041</b>

See notes to basic financial statements.

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)



RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2022

Net change in fund balances - total governmental funds.....		\$	828,374
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.			
Capital outlay.....			6,242,676
Depreciation expense.....			<u>(4,289,265)</u>
Net effect of reporting capital assets.....			1,953,411
Revenues in the Statement of Activities that do not provide current financial resources are unavailable in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable differ between the two statements. This amount represents the net change in unavailable revenue.....			
			(184,688)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are unavailable and amortized in the Statement of Activities.			
Net amortization of premium from issuance of bonds.....			106,733
Debt service principal payments.....			<u>2,628,908</u>
Net effect of reporting long-term debt.....			2,735,641
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.			
Net change in compensated absences accrual.....			(10,016)
Net change in accrued interest on long-term debt.....			24,269
Net change in deferred outflow/(inflow) of resources related to pensions.....			(5,873,027)
Net change in net pension liability.....			7,001,711
Net change in deferred outflow/(inflow) of resources related to net OPEB liability.....			(38,638,781)
Net change in net OPEB liability.....			<u>38,784,316</u>
Net effect of recording long-term liabilities.....			<u>1,288,472</u>
Change in net position of governmental activities.....		\$	<u><u>6,621,210</u></u>

See notes to basic financial statements.

Attachment6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

**PROPRIETARY FUNDS**  
STATEMENT OF NET POSITION

JUNE 30, 2022

	Business-type Activities - Enterprise Funds			
	Swimming Pool	Transfer Station	Recreation Field Maintenance	Total
<b>ASSETS</b>				
CURRENT:				
Cash and cash equivalents.....	\$ 481,378	\$ 315,766	\$ 146,254	\$ 943,398
Receivables, net of allowance for uncollectibles:				
Departmental and other.....	-	2,800	-	2,800
Total current assets.....	481,378	318,566	146,254	946,198
NONCURRENT:				
Capital assets, non depreciable.....	-	192,500	-	192,500
Capital assets, net of accumulated depreciation.....	492,744	17,745	-	510,489
Total noncurrent assets.....	492,744	210,245	-	702,989
<b>TOTAL ASSETS.....</b>	<b>974,122</b>	<b>528,811</b>	<b>146,254</b>	<b>1,649,187</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to pensions.....	23,584	10,895	10,797	45,276
Deferred outflows related to OPEB.....	35,276	31,220	11,142	77,638
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES.....</b>	<b>58,860</b>	<b>42,115</b>	<b>21,939</b>	<b>122,914</b>
<b>LIABILITIES</b>				
CURRENT:				
Warrants payable.....	8,716	6,893	9,960	25,569
Accrued payroll.....	907	1,812	1,017	3,736
Compensated absences.....	1,476	366	-	1,842
Total current liabilities.....	11,099	9,071	10,977	31,147
NONCURRENT:				
Compensated absences.....	13,279	3,289	-	16,568
Net pension liability.....	405,109	187,139	185,463	777,711
Net OPEB liability.....	96,305	85,232	30,417	211,954
Total noncurrent liabilities.....	514,693	275,660	215,880	1,006,233
<b>TOTAL LIABILITIES.....</b>	<b>525,792</b>	<b>284,731</b>	<b>226,857</b>	<b>1,037,380</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows related to pensions.....	74,507	34,419	34,110	143,036
Deferred inflows related to OPEB.....	72,544	64,203	22,912	159,659
<b>TOTAL DEFERRED INFLOWS OF RESOURCES.....</b>	<b>147,051</b>	<b>98,622</b>	<b>57,022</b>	<b>302,695</b>
<b>NET POSITION</b>				
Net investment in capital assets.....	492,744	210,245	-	702,989
Unrestricted.....	(132,605)	(22,672)	(115,686)	(270,963)
<b>TOTAL NET POSITION.....</b>	<b>\$ 360,139</b>	<b>\$ 187,573</b>	<b>\$ (115,686)</b>	<b>\$ 432,026</b>

See notes to basic financial statements.

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

**PROPRIETARY FUNDS**  
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 YEAR ENDED JUNE 30, 2022

	Business-type Activities - Enterprise Funds			
	Swimming Pool	Transfer Station	Recreation Field Maintenance	Total
<b>OPERATING REVENUES:</b>				
Charges for services.....	\$ 479,855	\$ 315,937	\$ 271,710	\$ 1,067,502
<b>OPERATING EXPENSES:</b>				
Cost of services and administration.....	299,283	285,727	200,705	785,715
Depreciation.....	34,868	8,871	-	43,739
<b>TOTAL OPERATING EXPENSES.....</b>	<b>334,151</b>	<b>294,598</b>	<b>200,705</b>	<b>829,454</b>
<b>CHANGE IN NET POSITION.....</b>	<b>145,704</b>	<b>21,339</b>	<b>71,005</b>	<b>238,048</b>
<b>NET POSITION AT BEGINNING OF YEAR.....</b>	<b>214,435</b>	<b>166,234</b>	<b>(186,691)</b>	<b>193,978</b>
<b>NET POSITION AT END OF YEAR.....</b>	<b>\$ 360,139</b>	<b>\$ 187,573</b>	<b>\$ (115,686)</b>	<b>\$ 432,026</b>

See notes to basic financial statements.

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

**PROPRIETARY FUNDS**  
STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2022

	Business-type Activities - Enterprise Funds			
	Swimming Pool	Transfer Station	Recreation Field Maintenance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Receipts from customers and users.....	\$ 479,855	\$ 319,737	\$ 271,710	\$ 1,071,302
Payments to vendors.....	(122,108)	(152,432)	(66,843)	(341,383)
Payments to employees.....	(202,191)	(135,040)	(125,174)	(462,405)
<b>NET CASH FROM OPERATING ACTIVITIES.....</b>	<b>155,556</b>	<b>32,265</b>	<b>79,693</b>	<b>267,514</b>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	325,822	283,501	66,561	675,884
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	\$ 481,378	\$ 315,766	\$ 146,254	\$ 943,398
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES:</b>				
Operating income (loss).....	\$ 145,704	\$ 21,339	\$ 71,005	\$ 238,048
Adjustments to reconcile operating income to net cash from operating activities:				
Depreciation.....	34,868	8,871	-	43,739
Deferred (outflows)/inflows related to pensions.....	44,169	20,405	20,221	84,795
Deferred (outflows)/inflows related to OPEB.....	81,410	66,983	23,874	172,267
Changes in assets and liabilities:				
Departmental and other.....	-	3,800	-	3,800
Warrants payable.....	2,236	(12,838)	7,941	(2,661)
Accrued payroll.....	(3,142)	(3,045)	(3,515)	(9,702)
Compensated absences.....	3,014	551	-	3,565
Net pension liability.....	(52,658)	(24,325)	(24,108)	(101,091)
Net OPEB liability.....	(100,045)	(49,476)	(15,725)	(165,246)
Total adjustments.....	9,852	10,926	8,688	29,466
<b>NET CASH FROM OPERATING ACTIVITIES.....</b>	<b>\$ 155,556</b>	<b>\$ 32,265</b>	<b>\$ 79,693</b>	<b>\$ 267,514</b>

See notes to basic financial statements.

**FIDUCIARY FUNDS**  
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2022

	OPEB Trust Fund	Private Purpose Trust Fund
<b>ASSETS</b>		
Cash and cash equivalents.....	\$ 355,632	\$ 21,710
Investments:		
Government sponsored enterprises.....	3,330,616	-
Equity securities.....	7,827,875	-
Equity mutual funds.....	-	179,367
International equity securities.....	401,058	-
<b>TOTAL ASSETS.....</b>	<b>11,915,181</b>	<b>201,077</b>
<b>NET POSITION</b>		
Restricted for OPEB benefits.....	11,915,181	-
Held in trust for other purposes.....	-	201,077
<b>TOTAL NET POSITION.....</b>	<b>\$ 11,915,181</b>	<b>\$ 201,077</b>

See notes to basic financial statements.

**FIDUCIARY FUNDS**  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2022

	OPEB Trust Fund	Private Purpose Trust Fund
<b>ADDITIONS:</b>		
Contributions:		
Employer contributions.....	\$ 620,365	\$ -
Employer contributions for other postemployment benefit payments.....	1,902,479	-
Private donations.....	-	609
<b>Total contributions.....</b>	<b>2,522,844</b>	<b>609</b>
Net investment income:		
Investment income (loss).....	353,363	(24,758)
<b>TOTAL ADDITIONS.....</b>	<b>2,876,207</b>	<b>(24,149)</b>
<b>DEDUCTIONS:</b>		
Benefit payments.....	1,902,479	-
Health and human services.....	-	1,000
Educational scholarships.....	-	3,500
<b>TOTAL DEDUCTIONS.....</b>	<b>1,902,479</b>	<b>4,500</b>
<b>NET INCREASE (DECREASE) IN NET POSITION.....</b>	<b>973,728</b>	<b>(28,649)</b>
<b>NET POSITION AT BEGINNING OF YEAR.....</b>	<b>10,941,453</b>	<b>229,726</b>
<b>NET POSITION AT END OF YEAR.....</b>	<b>\$ 11,915,181</b>	<b>\$ 201,077</b>

See notes to basic financial statements.

Attachment6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying basic financial statements of the Town of Sudbury, Massachusetts (Town) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described herein.

**A. Reporting Entity**

The Town is a municipal corporation that is governed by an elected Select Board (Board). For financial reporting purposes, the Town has included all funds, organizations, agencies, boards, commissions and institutions. The Town has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the Town (the primary government) and its component units. It has been determined that there are no component units that meet the requirements for inclusion in the Town's financial statements.

**Joint Venture**

A joint venture is an organization (resulting from a contractual arrangement) that is owned, operated and governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain an ongoing financial interest or ongoing financial responsibility. Joint control means that no single participant has the ability to unilaterally control the financial or operating policies of the joint venture.

The Town participates in the following joint venture to pool resources and share the costs, risks, and rewards of providing goods and services to venture participants directly, or for the benefit of the general public or specified recipients.

***Lincoln Sudbury Regional High School District (LSRHSD)***

The Lincoln Sudbury Regional High School District (LSRHSD) is governed by a six-member school committee consisting of three elected representatives from the Town. The Town is indirectly liable for the LSRHSD's debt and other expenditures and is assessed annually for its share of operating and capital costs. The Town does not have an equity interest. For the year ended June 30, 2022, the Town's assessment totaled \$27,330,369. Separate financial statements may be obtained by writing to the Finance Director of the LSRHSD at 390 Lincoln Road, Sudbury, MA 01776.

**B. Government-Wide and Fund Financial Statements*****Government-Wide Financial Statements***

The government-wide financial statements (i.e., statement of net position and statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

*Fund Financial Statements*

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and displayed in a single column.

*Major Fund Criteria*

Major funds must be reported if the following criteria are met:

- If the total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element (assets, deferred outflows of resources, liabilities, deferred inflows of resources, etc.) for all funds of that category or type (total governmental or total enterprise funds), *and*
- If the total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Fiduciary funds are reported by fund type.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation*Government-Wide Financial Statements*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment.
- Grants and contributions that are restricted to meeting the capital requirements of a particular function or segment.

Taxes and other items not identifiable as program revenues are reported as general revenues.



For the most part, the effect of interfund activity has been removed from the government-wide financial statements. However, the effect of interfund services provided and used between functions is not eliminated as the elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

### *Fund Financial Statements*

*Governmental* fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days after year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *general fund* is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *community preservation fund* is a special revenue fund used to account for the 3% local real estate tax surcharge on nonexempt property (and matching state trust fund distribution) that can be used for open space, historic resource and affordable housing purposes. Property exempt from the surcharge consists of the first \$100,000 of all residential property and also property owned by low income seniors with a low or moderate income as defined by Massachusetts Department of Revenue (DOR) guidelines. Disbursements from this fund must originate from the Community Preservation Committee and be approved by Town Meeting.

The *Town grants fund* is a special revenue fund used to account for grant funds received from state and federal governments that are restricted for specific purposes.

The *general capital projects fund* is used to account for the construction and renovation of Town projects.

The nonmajor governmental funds consist of other special revenue, capital project and permanent funds that are aggregated and presented in the *nonmajor governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than capital projects.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.

The *permanent fund* is used to account for and report financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

*Proprietary* fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principle ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The following major proprietary funds are reported:

The *swimming pool enterprise fund* is used to account for recreational swimming pool activities.

The *transfer station enterprise fund* is used to account for the transfer station activities.

The *recreation field maintenance enterprise fund* is used to account for recreation field maintenance activities.

*Fiduciary* fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund types are reported:

The *OPEB trust fund* is used to account for the activities of the Other Postemployment Benefit trust fund, which accumulates resources to provide other postemployment benefits to eligible retirees and their beneficiaries.

The *private-purpose trust fund* is used to account for trust arrangements that exclusively benefit individuals, private organizations, or other governments. Some of these trusts have donor restrictions and trustee policies that do not allow the endowment portion and any unrealized appreciation to be spent. The donor restrictions and trustee policies only allow the trustees to authorize spending of the realized investment earnings. The Town's private purpose trust fund includes activities for scholarships, gifts to the financially needy and youth of Sudbury, cemetery improvements and maintenance of the walking trail at Haskell Field.

#### D. Cash and Investments

##### *Government-Wide and Fund Financial Statements*

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition. Investments are carried at fair value.

E. Fair Value Measurements

The Town reports required types of financial instruments in accordance with the fair value standards. These standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or valuation techniques) to determine fair value. Fair value standards also require the government to classify these financial instruments into a three-level hierarchy, based on the priority of inputs to the valuation technique or in accordance with net asset value practical expedient rules, which allow for either Level 2 or Level 3 depending on lock up and notice periods associated with the underlying funds.

Instruments measured and reported at fair value are classified and disclosed in one of the following categories:

Level 1 – Quoted prices are available in active markets for identical instruments as of the reporting date. Instruments, which are generally included in this category, include actively traded equity and debt securities, U.S. government obligations, and mutual funds with quoted market prices in active markets.

Level 2 – Pricing inputs are other than quoted in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. Certain fixed income securities, primarily corporate bonds, are classified as Level 2 because fair values are estimated using pricing models, matrix pricing, or discounted cash flows.

Level 3 – Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation.

In some instances, the inputs used to measure fair value may fall into different levels of the fair value hierarchy and is based on the lowest level of input that is significant to the fair value measurement.

Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument. Instruments with readily available active quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in these financial statements. For more information on the fair value of the Town's financial instruments, see Note 2 - Cash and Investments.

F. Accounts Receivable*Government-Wide and Fund Financial Statements*

The recognition of revenue related to accounts receivable reported in the government-wide financial statements and the proprietary funds and fiduciary funds financial statements are reported under the accrual basis of accounting. The recognition of revenue related to accounts receivable reported in the governmental funds financial statements are reported under the modified accrual basis of accounting.

*Real Estate, Personal Property Taxes and Tax Liens*

Real estate and personal property taxes are levied and based on values assessed on January 1<sup>st</sup> of every year. Assessed values are established by the Board of Assessor's for 100% of the estimated fair market value. Taxes are due on August 1<sup>st</sup>, November 1<sup>st</sup>, February 1<sup>st</sup> and May 1<sup>st</sup> and are subject to penalties and interest if they are not paid by the respective due date.

Real estate tax liens are processed one year after the close of the valuation year on delinquent properties and are recorded as receivables in the year they are processed.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectibles is not reported.

Personal property taxes cannot be secured through the lien process. The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

*Motor Vehicle Excise*

Motor vehicle excise taxes are assessed annually for each vehicle registered and are recorded as receivables in the year of the levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair values of those vehicles. The tax calculation is the fair value of the vehicle multiplied by \$25 per \$1,000 of value.

The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

*Community Preservation Surcharges*

Community preservation surcharges are levied annually at a rate of 3% of resident's real estate tax bills with exemptions for the first \$100,000 of residential property and property owned by qualified persons with low income and seniors (60+) with low or moderate income defined by DOR guidelines. The surcharge is due with the real estate tax on August 1<sup>st</sup>, November 1<sup>st</sup>, February 1<sup>st</sup> and May 1<sup>st</sup> and are subject to penalties and interest if they are not paid by the respective due date. Overdue surcharges are included on the tax liens processed on delinquent real estate taxes. Surcharges are recorded as receivables in the year of the levy.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectibles.

*Departmental and Other*

Departmental and other receivables consist primarily of amounts due from ambulance charges, police details and Facility services. These receivables are recorded when the applicable service has been performed.

The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

*Intergovernmental*

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenditures are incurred and all other grant requirements are met.

These receivables are considered 100% collectible and therefore do not report an allowance for uncollectibles.

G. Inventories*Government-Wide and Fund Financial Statements*

Inventories are recorded as expenditures at the time of purchase. Such inventories are not material in total to the government-wide and fund financial statements, and therefore are not reported.

H. Capital Assets*Government-Wide and Proprietary Fund Financial Statements*

Capital assets, which include land, intangible assets, buildings and improvements, machinery and equipment, vehicles, infrastructure (e.g., roads, treatment plants, pump stations, sewer mains and similar items) and construction-in-progress, are reported in the applicable governmental or business-type activity column of the government-wide financial statements and in the proprietary fund financial statements. Capital assets are recorded at historical cost, or at estimated historical cost, if actual historical cost is not available. Donated capital assets; donated works of art, historical treasures and similar assets; and capital assets received in service concession arrangements are recorded at acquisition value.

Intangible assets consist of various conservation easements.

All purchases and construction costs in excess of \$10,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year.

Capital assets (excluding land) are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

<u>Capital Asset Type</u>	<u>Estimated Useful Life (in years)</u>
Land improvements.....	30
Buildings and improvements....	10 - 40
Machinery and equipment.....	5 - 20
Vehicles.....	4 - 20
Infrastructure.....	20

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

*Governmental Fund Financial Statements*

Capital asset costs are recorded as expenditures in the acquiring fund in the year of the purchase.

I. Deferred Outflows/Inflows of Resources*Government-Wide Financial Statements (Net Position)*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has reported deferred outflows of resources related to pensions and OPEB in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Town has reported deferred inflows of resources related to taxes paid in advance, pensions and OPEB in this category.

#### *Governmental Fund Financial Statements*

In addition to liabilities, the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents assets that have been recorded in the governmental fund financial statements but the revenue is not available and so will not be recognized as an inflow of resources (revenue) until it becomes available. The Town has reported unavailable revenues in this category.

#### J. Interfund Receivables and Payables

During the course of its operations, transactions occur between and within individual funds that may result in amounts owed between funds.

#### *Government-Wide Financial Statements*

Transactions of a buyer/seller nature between and within governmental funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of net position as "internal balances".

#### *Fund Financial Statements*

Transactions of a buyer/seller nature between and within funds are *not* eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

#### K. Interfund Transfers

During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as transfers in and transfers out.

#### *Government-Wide Financial Statements*

Transfers between and within governmental funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of activities as "Transfers, net".

#### *Fund Financial Statements*

Transfers between and within funds are not eliminated from the individual fund statements and are reported as transfers in and transfers out.

L. Net Position and Fund Equity*Government-Wide Financial Statements (Net Position)*

Net position reported as “net investment in capital assets” includes capital assets, net of accumulated depreciation, less the principal balance of outstanding debt used to acquire capital assets. Unspent proceeds of capital related debt are not considered to be capital assets.

Net position is reported as restricted when amounts that are not available for appropriation or are legally restricted by outside parties for a specific future use.

Net position has been “restricted for” the following:

“Employee benefits” represents amounts previously accumulated for self-insurance activities.

“Permanent funds – expendable” represents amounts held in trust for which the expenditures are restricted by various trust agreements.

“Permanent funds – nonexpendable” represents amounts held in trust for which only investment earnings may be expended.

“Gifts and grants” represents amounts restricted for federal and state grant funds and gifts for specific purposes.

“Community preservation” represents amounts restricted for affordable housing, open space and historic purposes.

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town’s policy to consider restricted net position to have been depleted before unrestricted net position is applied.

*Fund Financial Statements (Fund Balances)*

Governmental fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The governmental fund balance classifications are as follows:

“Nonspendable” fund balance includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

“Restricted” fund balance includes amounts subject to constraints placed on the use of resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or that are imposed by law through constitutional provisions or enabling legislation.

“Committed” fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority. Town Meeting is the highest level of decision-making authority for the government that can, by adoption of an article prior to the end of

the year, commit fund balance. Once adopted, the limitation imposed by the article remains in place until a similar action is taken to remove or revise the limitation.

“Assigned” fund balance includes amounts that are constrained by the Town’s intent to be used for specific purposes, but are neither restricted nor committed. Town Meeting may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

“Unassigned” fund balance includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance.

The Town’s spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance. Most governmental funds are designated for one purpose at the time of their creation. Therefore, any expenditure from the fund will be allocated to the applicable fund balance classifications in the order of the aforementioned spending policy. The general fund and certain other funds may have more than one purpose.

#### M. Long-term Debt

##### *Government-Wide and Proprietary Fund Financial Statements*

Long-term debt is reported as liabilities in the government-wide and proprietary fund statement of net position. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

##### *Governmental Fund Financial Statements*

The face amount of governmental funds long-term debt is reported as other financing sources. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

#### N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Middlesex County Retirement System and the Massachusetts Teachers’ Retirement System and additions to/deductions from the Systems’ fiduciary net position have been determined on the same basis as they are reported by the Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### O. Investment Income

Investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).



P. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies. Compensated absence liabilities related to both governmental and business-type activities are normally paid from the funds reporting payroll and related expenditures. Compensated absences are reported in governmental funds only if they have matured.

*Government-Wide and Proprietary Fund Financial Statements*

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

*Governmental Fund Financial Statements*

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities upon maturity of the liability.

Q. Use of Estimates*Government-Wide and Fund Financial Statements*

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

R. Total Column*Government-Wide Financial Statements*

The total column presented on the government-wide financial statements represents consolidated financial information.

*Fund Financial Statements*

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

S. Fund Deficits

The Fairbank Community Center, Sterns Mill Dam, Comprehensive Stormwater Management Plan and CSX Corridor capital projects had year-end deficits of \$1,143,257, \$442,643, \$474,100, and \$819,956, respectively. These deficits will be funded with available funds and bond proceeds.

**NOTE 2 – CASH AND INVESTMENTS**

A cash and investment pool is maintained that is available for use by all funds. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and Cash Equivalents." The deposits and investments of the trust funds are held separately from those of other funds.

Statutes authorize the investment in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's Investment Pool (Pool). The Treasurer may also invest trust funds in securities, other than mortgages or collateral loans, which are legal for the investment of funds of savings banks under the laws of the Commonwealth. In addition, there are various restrictions limiting the amount and length of deposits and investments.

The Pool meets the criteria of an external investment pool. The Pool is administered by the Massachusetts Municipal Depository Trust (MMDT), which was established by the Treasurer of the Commonwealth who serves as Trustee. The fair value of the position in the Pool is the same as the value of the Pool shares.

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy for custodial credit risk is to rely on FDIC and DIF insurance coverage. At year-end, the carrying amount of deposits totaled \$38,440,411 and the bank balance totaled \$39,384,899. Of the bank balance, \$1,144,820 was covered by Federal Depository Insurance, \$22,942,113 was covered by the Depositor's Insurance Fund, \$604 was covered by the Securities Investor Protection Corporation Insurance and \$15,297,362 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Interest Rate Risk

The Town's investment policy limits investment maturities to one year or less for bonds and three years or less for government sponsored enterprises, as a means of managing its exposure to fair value losses arising from increasing interest rates. The Town participates in MMDT, which maintains a cash portfolio with combined average maturity of approximately 27 days.

As of June 30, 2022, the Town had the following investments and maturities:

<u>Investment Type</u>	<u>Fair value</u>	<u>Maturities</u>	
		<u>Under 1 Year</u>	<u>1-5 Years</u>
<u>Debt securities:</u>			
Government sponsored enterprises....	\$ 10,165,720	\$ 2,830,355	\$ 7,335,365
<u>Other investments:</u>			
Equity securities.....	7,827,875		
Equity mutual funds.....	1,930,083		
International equity securities.....	401,058		
Money market mutual funds.....	6,964,688		
MMDT - Cash portfolio.....	231,182		
Total investments.....	\$ 27,520,606		

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the Town will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The Town does not have a policy for custodial credit risk of investments.

Of the Town's investments, \$10,165,720 of government sponsored enterprises, \$7,827,875 of equity securities, and \$401,058 of international equity securities are subject to custodial credit risk.

Credit Risk

The Town does not have a policy for credit risk of debt securities. At June 30, 2022, the Town's debt investments consisted of government sponsored enterprises that were rated AAA. The Town's investments of \$6,964,688 in money market mutual funds and \$231,182 in MMDT were unrated.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the Town's investment in a single issuer. The Town places no limit on the amount the Town may invest in any one issuer. The Town did not have more than 5% of its investments in any one individual security.

Fair Value of Investments

The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town chooses a tabular format for disclosing the levels within the fair value hierarchy.

The Town has the following recurring fair value measurements as of June 30, 2022:

Investment Type	June 30, 2022	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<b>Investments measured at fair value:</b>				
<u>Debt securities:</u>				
Government sponsored enterprises.....	\$ 10,165,720	\$ 10,165,720	\$ -	\$ -
<u>Other investments:</u>				
Equity securities.....	7,827,875	7,827,875	-	-
Equity mutual funds.....	1,930,083	1,930,083	-	-
International equity securities.....	401,058	401,058	-	-
Money market mutual funds.....	6,964,688	6,964,688	-	-
Total other investments.....	17,123,704	17,123,704	-	-
Total investments measured at fair value.....	27,289,424	\$ 27,289,424	\$ -	\$ -
<b>Investments measured at amortized cost:</b>				
MMDT - Cash portfolio.....	231,182			
Total investments.....	\$ 27,520,606			

Government sponsored enterprises, equity securities, equity mutual funds, international equity securities, and money market mutual funds classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

MMDT investments are valued at amortized cost. Under the amortized cost method, an investment is valued initially at its cost and adjusted for the amount of interest income accrued each day over the term of the investment to account for any difference between the initial cost and the amount payable at its maturity. If amortized cost is determined not to approximate fair value, the value of the portfolio securities will be determined under procedures established by the Advisor.

**NOTE 3 – RECEIVABLES**

At June 30, 2022, receivables for the individual major and non-major governmental funds and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Real estate and personal property taxes.... \$	1,227,044	\$ (25,231)	\$ 1,201,813
Tax liens.....	3,103,850	-	3,103,850
Community preservation fund surtax.....	24,531	-	24,531
Motor vehicle and other excise taxes.....	442,799	(76,443)	366,356
Departmental and other.....	1,072,395	(78,400)	993,995
Intergovernmental.....	2,128,554	-	2,128,554
Total.....	<u>\$ 7,999,173</u>	<u>\$ (180,074)</u>	<u>\$ 7,819,099</u>

At June 30, 2022, receivables for the transfer station enterprise fund are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Departmental and other..... \$	<u>2,800</u>	<u>\$ -</u>	<u>\$ 2,800</u>

Governmental funds report *unavailable revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current year, the various components of *unavailable revenue* reported in the governmental funds were as follows:

	General Fund	Other Governmental Funds	Total
<u>Receivables and other assets:</u>			
Real estate and personal property taxes... \$	840,047	\$ -	\$ 840,047
Tax liens.....	3,103,850	-	3,103,850
Community preservation fund surtax.....	-	24,531	24,531
Motor vehicle and other excise taxes.....	366,356	-	366,356
Departmental and other.....	-	993,995	993,995
Intergovernmental.....	-	1,458,448	1,458,448
Tax foreclosures.....	287,008	-	287,008
Total.....	<u>\$ 4,597,261</u>	<u>\$ 2,476,974</u>	<u>\$ 7,074,235</u>

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2022, is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 50,202,908	\$ -	\$ -	\$ 50,202,908
Construction in progress.....	357,109	1,876,617	-	2,233,726
Intangible assets.....	16,178,237	-	-	16,178,237
Total capital assets not being depreciated....	66,738,254	1,876,617	-	68,614,871
<u>Capital assets being depreciated:</u>				
Land improvements.....	4,178,279	-	-	4,178,279
Buildings and improvements.....	83,980,689	393,958	-	84,374,647
Machinery and equipment.....	13,564,397	1,608,922	(717,862)	14,455,457
Vehicles.....	4,942,349	504,112	(352,114)	5,094,347
Infrastructure.....	21,642,576	1,859,067	-	23,501,643
Total capital assets being depreciated.....	128,308,290	4,366,059	(1,069,976)	131,604,373
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(1,756,284)	(135,331)	-	(1,891,615)
Buildings and improvements.....	(41,664,408)	(2,060,697)	-	(43,725,105)
Machinery and equipment.....	(8,631,335)	(965,373)	717,862	(8,878,846)
Vehicles.....	(4,277,925)	(425,683)	352,114	(4,351,494)
Infrastructure.....	(13,873,637)	(702,181)	-	(14,575,818)
Total accumulated depreciation.....	(70,203,589)	(4,289,265)	1,069,976	(73,422,878)
Total capital assets being depreciated, net.....	58,104,701	76,794	-	58,181,495
Total governmental activities capital assets, net.....	\$ 124,842,955	\$ 1,953,411	\$ -	\$ 126,796,366
<b>Business-Type Activities:</b>				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 192,500	\$ -	\$ -	\$ 192,500
<u>Capital assets being depreciated:</u>				
Buildings and improvements.....	1,650,181	-	-	1,650,181
Machinery and equipment.....	102,278	-	-	102,278
Vehicles.....	318,180	-	-	318,180
Total capital assets being depreciated.....	2,070,639	-	-	2,070,639
<u>Less accumulated depreciation for:</u>				
Buildings and improvements.....	(1,122,569)	(34,868)	-	(1,157,437)
Machinery and equipment.....	(75,662)	(8,871)	-	(84,533)
Vehicles.....	(318,180)	-	-	(318,180)
Total accumulated depreciation.....	(1,516,411)	(43,739)	-	(1,560,150)
Total capital assets being depreciated, net.....	554,228	(43,739)	-	510,489
Total business-type activities capital assets, net..	\$ 746,728	\$ (43,739)	\$ -	\$ 702,989

Depreciation expense was charged to functions/programs of the primary government as follows:

**Governmental Activities:**

General government.....	\$	303,515
Public safety.....		648,025
Education.....		1,601,391
Public works.....		1,570,274
Health and human services.....		4,805
Culture and recreation.....		161,255

Total depreciation expense - governmental activities... \$ 4,289,265

**Business-Type Activities:**

Swimming pool.....	\$	34,868
Transfer station.....		8,871

Total depreciation expense - business-type activities... \$ 43,739

**NOTE 5 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

Interfund receivables and payables totaled \$54,708 as of June 30, 2022 and consisted of funds due to the general fund from the Chapter 90 projects fund. The outstanding balance resulted from the time lag between the dates that reimbursable expenditures are incurred, and reimbursements are received.

Interfund transfers for the year ended June 30, 2022, are summarized as follows:

Transfers Out:	Transfers In:					Total
	General Fund	Community Preservation	General Capital Projects	Nonmajor Governmental Funds		
General Fund.....	\$ -	\$ -	\$ 1,495,000	\$ -	\$ 1,495,000	(1)
Community Preservation.....	-	-	-	388,500	388,500	(2)
General Capital Projects.....	-	7,575	-	-	7,575	(3)
Nonmajor Governmental Funds.....	660,000	-	-	-	660,000	(4)
Total.....	\$ <u>660,000</u>	\$ <u>7,575</u>	\$ <u>1,495,000</u>	\$ <u>388,500</u>	\$ <u>2,551,075</u>	

- (1) Represents budgeted transfers from the general fund for the Fairbank Community Center and fire station projects.
- (2) Represents transfers from the community preservation fund to the nonmajor affordable housing trust fund.
- (3) Represents transfers from the general capital projects fund to the community preservation fund to return unused appropriations.
- (4) Represents budgeted transfers from the nonmajor ambulance revolving fund to the general fund.

**NOTE 6 – SHORT-TERM FINANCING**

Short-term debt may be authorized and issued to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANS or TANS).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS).

Short-term loans are general obligations and carry maturity dates that are limited by statute. Interest expenditures and expenses for short-term borrowings are accounted for in the general fund and enterprise funds, respectively.

The Town had the following short-term financing activity during the year:

Type	Purpose	Rate (%)	Due Date	Balance at June 30, 2021	Renewed/ Issued	Retired/ Redeemed	Balance at June 30, 2022
<b>Governmental Funds:</b>							
BAN	MCWT Interim Loan Note.....	0.00%	(1)	\$ 300,299	\$ 171,301	\$ -	\$ 471,600

- (1) The Town entered into an interim loan with the Massachusetts Clean Water Trust (MCWT) in 2020 totaling \$500,000 for a Comprehensive Wastewater Management Plan project. As of June 30, 2022, the Town has incurred \$474,100 of eligible costs related to the project and has received \$471,600 of loan proceeds from MCWT. Once the Town procures permanent financing, the interim loan will be reported as long-term debt.

**NOTE 7 – LONG-TERM DEBT**

State law permits the Town, under the provisions of Chapter 44, Section 10, to authorize indebtedness up to a limit of 5% of its equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit." In addition, however, a Town may authorize debt in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit."

Details related to the outstanding indebtedness at June 30, 2022, and the debt service requirements are as shown on the following page:



**Bonds Payable Schedule – Governmental Funds**

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2022
General Obligation Refunding Bonds - CPA 2018.....	2029	\$ 2,640,000	2.00-4.00	\$ 1,670,000
General Obligation Refunding Bonds - CPA 2004.....	2024	2,455,000	1.50-2.00	435,000
General Obligation Refunding Bonds - CPA 2005.....	2025	1,590,000	1.50-2.00	355,000
ESCO Loan.....	2030	974,146	2.51	649,706
General Obligation Bonds - Police Station (exempt)....	2035	6,760,000	2.00-5.00	4,382,000
General Obligation Bonds - Johnson (exempt).....	2035	1,724,000	2.00-5.00	1,105,000
General Obligation Bonds - Nixon.....	2025	440,000	2.00-5.00	125,000
General Obligation Bonds - Police.....	2031	280,800	2.00-5.00	168,000
General Obligation Bonds - CPA Johnson.....	2035	1,000,000	2.00-5.00	650,000
General Obligation Bonds - Broadacres.....	2041	3,465,000	1.00-4.00	3,290,000
General Obligation Bonds - Camp Sewataro.....	2041	11,065,000	1.00-4.00	10,505,000
General Obligation Bonds - DPW Fuel.....	2031	1,345,000	1.00-4.00	1,210,000
General Obligation Bonds - Stearns Mill Dam.....	2026	685,000	4.00	545,000
General Obligation Bonds - Nixon Roof Refunding.....	2024	80,000	1.55-2.00	80,000
General Obligation Bonds - Pantry Brook Refunding....	2034	2,005,000	1.00-4.00	2,000,000
General Obligation Bonds - CPA 2010 Refunding.....	2031	905,000	1.00-4.00	815,000
Total Bonds Payable.....				27,984,706
Add: Unamortized premium on bonds.....				633,891
Total Bonds Payable, net.....				\$ 28,618,597

Debt service requirements for principal and interest for Governmental bonds payable in future years are shown as follows:

Year	Principal	Interest	Total
2023.....	\$ 2,468,503	\$ 725,549	\$ 3,194,052
2024.....	2,458,116	641,636	3,099,752
2025.....	2,207,845	555,257	2,763,102
2026.....	2,072,895	478,757	2,551,652
2027.....	1,933,273	418,379	2,351,652
2028.....	1,933,787	365,965	2,299,752
2029.....	1,939,641	313,223	2,252,864
2030.....	1,715,646	262,682	1,978,328
2031.....	1,615,000	226,977	1,841,977
2032.....	1,375,000	193,777	1,568,777
2033.....	1,375,000	165,913	1,540,913
2034.....	1,380,000	137,783	1,517,783
2035.....	1,190,000	109,640	1,299,640
2036.....	720,000	82,558	802,558
2037.....	720,000	69,350	789,350
2038.....	720,000	55,875	775,875
2039.....	720,000	42,400	762,400
2040.....	720,000	28,658	748,658
2041.....	720,000	14,462	734,462
Total.....	\$ 27,984,706	\$ 4,888,841	\$ 32,873,547

The Town is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2022, the Town had authorized and unissued debt as follows:

Purpose	Amount
School Building Renovations.....	\$ 621,000
DPW Fuel Storage and Management System.....	155,000
Stearns Mill Pond Dam and Dutton Road Bridge.....	1,165,000
Broadacres Farm Acquisition.....	195,000
Camp Sewataro Acquisition.....	235,000
CSX Corridor.....	1,220,500
Fairbank Community Center Design and Construction.....	28,832,000
Construction of Housing/Living Addition - Fire Station 2.....	3,300,000
Town-Wide Drainage and Roadway Reconstruction.....	3,400,000
<b>Total.....</b>	<b>\$ 39,123,500</b>

### Changes in Long-term Liabilities

During the year ended June 30, 2022, the following changes occurred in long-term liabilities:

	Beginning Balance	Bonds and Notes Issued	Bonds and Notes Redeemed	Other Increases	Other Decreases	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>							
Long-term bonds payable.....	\$ 30,613,614	\$ -	\$ (2,628,908)	\$ -	\$ -	\$ 27,984,706	\$ 2,468,503
Add: Unamortized premium on bonds...	740,624	-	-	-	(106,733)	633,891	95,273
Total bonds payable.....	31,354,238	-	(2,628,908)	-	(106,733)	28,618,597	2,563,776
Compensated absences.....	756,351	-	-	85,651	(75,635)	766,367	76,637
Net pension liability.....	60,867,133	-	-	4,414,174	(11,415,885)	53,865,422	-
Net OPEB liability.....	86,761,725	-	-	2,370,215	(41,154,531)	47,977,409	-
Total governmental activity long-term liabilities.....	\$ 179,739,447	\$ -	\$ (2,628,908)	\$ 6,870,040	\$ (52,752,784)	\$ 131,227,795	\$ 2,640,413
<b>Business-Type Activities:</b>							
Compensated absences.....	\$ 14,845	\$ -	\$ -	\$ 5,049	\$ (1,484)	\$ 18,410	\$ 1,842
Net pension liability.....	878,802	-	-	63,732	(164,823)	777,711	-
Net OPEB liability.....	377,200	-	-	14,115	(179,361)	211,954	-
Total business-type activity long-term liabilities.....	\$ 1,270,847	\$ -	\$ -	\$ 82,896	\$ (345,668)	\$ 1,008,075	\$ 1,842

The governmental activities long-term liabilities are generally liquidated by the general fund, except for debt incurred and paid for by the community preservation fund, and the business-type activities long-term liabilities are generally liquidated by the applicable enterprise fund.

**NOTE 8 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS**

The Town classifies fund balance according to the constraints imposed on the use of those resources. GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The Town has reported principal portions of endowment funds as nonspendable.

In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self-imposed constraints of the government from its highest level of decision making authority.
- Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balance of the general fund that is not constrained for any particular purpose.

Massachusetts General Law Ch.40 §5B allows for the establishment of stabilization funds for one or more different purposes. The creation of a fund requires a two-thirds vote of the legislative body and must clearly define the purpose of the fund. Any change to the purpose of the fund along with any additions to or appropriations from the fund requires a two-thirds vote of the legislative body.

The Town maintains a general stabilization fund with a year-end balance of \$5,210,416 that is reported in the general fund as unassigned fund balance. The Town also maintains an energy stabilization fund, Melone property stabilization fund, a rolling stock stabilization fund, and synthetic turf stabilization fund with balances of \$46,000, \$1,100,000, \$1,000,100, and \$51,501 respectively. These special purpose stabilization funds are reported in the general fund as committed fund balance.

The Town maintains a workers' compensation fund with year-end balances of \$128,376. This fund is reported in the general fund as restricted fund balance.

The Town has classified its fund balances with the following hierarchy:

	General	Community Preservation	Town Grants	General Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:						
Nonspendable:						
Permanent fund principal.....	\$ -	\$ -	\$ -	\$ -	1,237,179	\$ 1,237,179
Restricted for:						
Workers' compensation fund.....	128,376	-	-	-	-	128,376
Community preservation.....	-	8,299,119	-	-	-	8,299,119
School lunch.....	-	-	-	-	482,593	482,593
Affordable housing.....	-	-	-	-	305,026	305,026
Revolving.....	-	-	-	-	5,139,133	5,139,133
Receipts reserved for appropriation.....	-	-	-	-	1,528,104	1,528,104
Town grants.....	-	-	3,956,988	-	-	3,956,988
Other special revenue funds.....	-	-	-	-	1,699,703	1,699,703
General capital projects.....	-	-	-	2,420,283	-	2,420,283
Cemetery perpetual care.....	-	-	-	-	267,171	267,171
Other permanent funds.....	-	-	-	-	200,427	200,427
Committed to:						
General government.....	566,130	-	-	-	-	566,130
Public safety.....	135,246	-	-	-	-	135,246
Education.....	927,761	-	-	-	-	927,761
Public works.....	3,070,590	-	-	-	-	3,070,590
Culture and recreation.....	68,036	-	-	-	-	68,036
Rolling stock stabilization.....	1,000,100	-	-	-	-	1,000,100
Energy savings programs stabilization.....	46,000	-	-	-	-	46,000
Melone property stabilization.....	1,100,000	-	-	-	-	1,100,000
Synthetic turf field stabilization.....	51,501	-	-	-	-	51,501
Assigned to:						
General government.....	53,429	-	-	-	-	53,429
Public safety.....	6,661	-	-	-	-	6,661
Education.....	188,186	-	-	-	-	188,186
Public works.....	157,510	-	-	-	-	157,510
Health and human services.....	7,840	-	-	-	-	7,840
Culture and recreation.....	3,528	-	-	-	-	3,528
Employee benefits.....	23,954	-	-	-	-	23,954
Unassigned.....	13,290,423	-	-	(2,879,956)	-	10,410,467
Total Fund Balances.....	\$ 20,825,271	\$ 8,299,119	\$ 3,956,988	\$ (459,673)	\$ 10,859,336	\$ 43,481,041

## NOTE 9 – RISK FINANCING

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. The Town participates in a premium-based health care and workers' compensation plan for its active employees. The amount of the claim settlements has not exceeded insurance coverage in any of the previous three fiscal years.

**NOTE 10 – PENSION PLAN***Plan Description*

The Town is a member of the Middlesex County Retirement System (MCRS), a cost-sharing multiple-employer defined benefit pension plan covering eligible employees of the member units. The MCRS is administered by the Middlesex Retirement Board (the "Board") on behalf of all current employees and retirees except for current teachers and retired teachers. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. The audited financial report may be obtained by visiting <http://middlesexretirement.org>.

The Town is a member of the Massachusetts Teachers' Retirement System (MTRS), a cost-sharing multi-employer defined benefit plan. MTRS is managed by the Commonwealth of Massachusetts (Commonwealth) on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor and is responsible for 100% of the contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaboratives and Quincy College. The MTRS is part of the Commonwealth's reporting entity and the audited financial report may be obtained by visiting <https://mtrs.state.ma.us/service/financial-reports/>.

*Special Funding Situation*

The Commonwealth is a nonemployer contributor and is required by statute to make 100% of all actuarially determined employer contributions on behalf of the Town to the MTRS. Therefore, the Town is considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributor in MTRS. Since the Town does not contribute directly to MTRS, there is no net pension liability to recognize. The total of the Commonwealth provided contributions have been allocated based on each employer's covered payroll to the total covered payroll of employers in MTRS as of the measurement date of June 30, 2021. The Town's portion of the collective pension expense, contributed by the Commonwealth, of \$6,191,328 is reported in the general fund as intergovernmental revenue and pension expense in the current fiscal year. The portion of the Commonwealth's collective net pension liability associated with the Town is \$77,154,513 as of the measurement date.

*Benefits Provided*

Both Systems provide retirement, disability, survivor and death benefits to plan members and beneficiaries. Massachusetts Contributory Retirement System benefits are, with certain minor exceptions, uniform from system to system. The System provides for retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. For persons who became members on or after April 2, 2012, average salary is the average annual rate of regular compensation received during the five consecutive years that produce the highest average, or, if greater, during the last five years (whether or not consecutive) preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation, and group classification. Members become vested after ten years of creditable service.

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. Survivor benefits are extended to eligible beneficiaries of members whose death occurs prior to or following retirement.

Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth's state law during those years are borne by the Commonwealth and are deposited into the pension fund. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the System.

There were no changes in benefit terms that affected the measurement of the total pension liability since the prior measurement date.

### Contributions

Chapter 32 of the MGL governs the contributions of plan members and member units. Active plan members are required to contribute to the System at rates ranging from 5% to 9% of gross regular compensation with an additional 2% contribution required for compensation exceeding \$30,000. The percentage rate is keyed to the date upon which an employee's membership commences. The member units are required to pay into the MCRS a legislatively mandated actuarially determined contribution that is apportioned among the employers based on active current payroll. The Town's actual contribution for the year ended December 31, 2021, was \$5,622,886, or 29.59% of covered payroll. The Town's actual contribution equaled its proportionate share of the required contribution. The required contribution is actuarially determined as an amount that, when combined with plan member contributions, is expected to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability.

### Pension Liabilities

At June 30, 2022, the Town reported a liability of \$54,643,133 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2022. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At December 31, 2021, the Town's proportion was 4.08%, which increased from its proportionate share of 4.03% measured at December 31, 2020.

### Pension Expense

For the year ended June 30, 2022, the Town recognized pension expense of \$4,477,906. At June 30, 2022, the Town reported deferred outflows of resources related to pensions of \$3,181,137 and deferred inflows of resources related to pensions of \$10,049,925.

The balances of deferred outflows and inflows of resources related to pensions at June 30, 2022 consist of the following:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ 931,256	\$ -	\$ 931,256
Net difference between projected and actual earnings.....	-	(9,290,864)	(9,290,864)
Changes in assumptions.....	1,945,653	-	1,945,653
Changes in proportion and proportionate share of contributions....	304,228	(759,061)	(454,833)
Total deferred outflows/(inflows) of resources.....	\$ 3,181,137	\$ (10,049,925)	\$ (6,868,788)

The deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	
2023.....	\$ (1,304,168)
2024.....	(2,198,073)
2025.....	(1,958,505)
2026.....	<u>(1,408,042)</u>
Total.....	\$ <u>(6,868,788)</u>

### Actuarial Assumptions

The total pension liability in the January 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement that was rolled back to December 31, 2021:

Valuation date.....	January 1, 2022
Actuarial cost method.....	Entry Age Normal Cost Method.
Amortization method.....	Prior year's total contribution increased by 6.5% for fiscal 2022 through fiscal 2028, and thereafter the remaining unfunded liability will be amortized on a 4.0% annual increasing basis; ERI liability amortized in level payments.
Remaining amortization period.....	17 years from July 1, 2020 for non-ERI liability, and 2 years from July 1, 2020 for 2010 ERI.
Asset valuation method.....	The difference between the expected return and the actual investment return on a fair value basis is recognized over a five year period. Asset value is adjusted as necessary to be within 20% of the fair value.
Inflation rate.....	3.25%
Projected salary increases.....	Varies by length of service with ultimate rates of 4.00% for Group 1, 4.25% for Group 2 and 4.50% for Group 4.
Cost of living adjustments.....	3.0% of the first \$16,000 of retirement income.
Mortality Rates:	
Pre-Retirement.....	The RP-2014 Blue Collar Employee Mortality Table projected generationally with Scale MP-2021.
Healthy Retiree.....	The RP-2014 Blue Collar Healthy Annuitant Mortality Table projected generationally with Scale MP-2021.
Disabled Retiree.....	The RP-2014 Blue Collar Healthy Annuitant Mortality Table set forward one year and projected generationally with Scale MP-2021.
Investment rate of return/discount rate....	7.15%, previously 7.30%.

*Investment Policy*

The pension plan's policy in regard to the allocation of invested assets is established by PRIT. Plan assets are managed on a total return basis with a long-term objective of achieving a fully funded status for the benefits provided through the pension plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2021 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Long-Term Expected Asset Allocation
Domestic equity.....	6.11%	22.00%
International developed markets equity...	6.49%	11.50%
International emerging markets equity....	8.12%	4.50%
Core fixed income.....	0.38%	15.00%
High-yield fixed income.....	2.48%	8.00%
Real estate.....	3.72%	10.00%
Timber.....	3.44%	4.00%
Hedge funds, GTAA, risk parity.....	2.63%	10.00%
Private equity.....	9.93%	15.00%
		100.00%

*Rate of Return*

For the year ended December 31, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 19.86%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

*Discount Rate*

The discount rate used to measure the total pension liability was 7.15% at December 31, 2021, and 7.30% at December 31, 2020. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.



*Sensitivity of the Net Pension Liability to Changes in the Discount Rate*

The following presents the net pension liability, calculated using the discount rate of 7.15%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15%) or 1-percentage-point higher (8.15%) than the current rate:

	1% Decrease (6.15%)	Current Discount (7.15%)	1% Increase (8.15%)
The Town's proportionate share of the net pension liability.....	\$ 70,682,693	\$ 54,643,133	\$ 41,134,172

*Changes in Assumptions*

- The net investment return assumption was lowered from 7.30% to 7.15%.
- The mortality projection scale was updated from MP-2017 to MP-2021.

*Changes in Plan Provisions*

None.

**NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS***Plan Description*

The Town of Sudbury administers a single-employer defined benefit healthcare plan (“the Retiree Health Plan”). The plan provides health, dental and life insurance for eligible retirees and their spouses through a single-employer defined Other Postemployment Benefit (OPEB) plan. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions of the plan. Benefit provisions are negotiated between the Town and the unions representing Town employees and are renegotiated each bargaining period. The Retiree Health Plan does not issue a publicly available financial report.

*Funding Policy*

The contribution requirements of plan members and the Town are established and may be amended by the Town. The required contribution is based on a pay-as-you-go financing requirement. The Town contributes 50 percent of the cost of current-year premiums for health and life insurance for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining 50 percent of their premium costs for health and life insurance and all of the premiums related to dental insurance. For the year ended June 30, 2022, the Town contributed \$2.5 million to the plan. The average contribution rate for 2022 was 5.49% of covered employee payroll.

The Commonwealth of Massachusetts passed special legislation that enabled the Town to establish a postemployment benefit trust fund for the purpose of accumulating assets to pre-fund its OPEB liabilities.

The Strategic Financial Planning Committee for OPEB Liabilities was created to generate, evaluate and report on strategies and options, both short and long term, for dealing with the unfunded OPEB liabilities facing the Town of Sudbury.

During 2022, the Town pre-funded future OPEB liabilities by contributing \$620,365 to the OPEB Trust Fund in excess of the pay-as-you-go required contribution. These funds are reporting within the Fiduciary Funds financial statements. As of June 30, 2022, the balance of this fund totaled \$11.9 million.

#### *Employees Covered by Benefit Terms*

The following table represents the Plan's membership at June 30, 2022:

Active members.....	610
Inactive members currently receiving benefits....	<u>469</u>
Total.....	<u><u>1,079</u></u>

#### *Components of OPEB Liability*

The following table represents the components of the Plan's OPEB liability as of June 30, 2022:

Total OPEB liability.....	\$ 60,104,544
Less: OPEB plan's fiduciary net position.....	<u>(11,915,181)</u>
Net OPEB liability.....	<u><u>\$ 48,189,363</u></u>
The OPEB plan's fiduciary net position as a percentage of the total OPEB liability....	19.82%

#### *Significant Actuarial Methods and Assumptions*

The total OPEB liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified, that was updated to June 30, 2022:

Valuation date.....	July 1, 2021
Actuarial cost method.....	Entry Age Normal.
Asset valuation method.....	Fair Value.
Investment rate of return.....	5.60%
Discount rate.....	5.43%, net of investment expenses, including inflation.
Municipal bond rate.....	4.09%, based on the S&P Municipal Bond 20-Year High Grade Index - SAPIHG, as of June 30, 2022.
Inflation rate.....	2.50% as of June 30, 2022 and for future periods.
Payroll growth.....	3.00% as of June 30, 2022 and for future periods.

## Mortality rates:

Pre-Retirement.....	General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2016 for males and females, set forward one year for females. Teachers: RP-2014 Mortality Table for White Collar Employees projected generationally with scale MP-2016 for males and females.
Post-Retirement.....	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward one year for females. Teachers: RP-2014 Mortality for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females.
Disabled.....	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward one year. Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females.

*Rate of Return*

For the year ended June 30, 2022, the annual money-weighted rate of return on investments, net of investment expense, was 2.92%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return of by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2022 are summarized in the following table:

Asset Class	Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
Domestic Equity - Large Cap.....	65.50%	4.42%
Domestic Equity - Small/Mid Cap.....	0.00%	4.81%
International Equity - Developed Market..	3.50%	4.91%
International Equity - Emerging Market...	0.00%	5.58%
Domestic Fixed Income.....	28.00%	1.00%
International Fixed Income.....	0.00%	1.04%
Alternatives.....	0.00%	5.98%
Real Estate.....	0.00%	6.25%
Cash.....	3.00%	0.00%
Total.....	100.00%	

*Discount Rate*

The discount rate used to measure the total OPEB liability was 5.43% as of June 30, 2022 and 2.26% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions will be made in accordance with the Plan's funding policy. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be insufficient to make all projected benefit payments to current plan members. Therefore, the long-term expected rate of return on the OPEB plan assets was applied to the projected benefit payments which the net position is expected to be sufficient to cover until fiscal 2076, and the municipal bond rate, based on the S&P Municipal Bond 20-Year High Grade Index published on June 30, 2022, was applied to all periods thereafter to determine the total OPEB liability.

*Changes in the Net OPEB Liability*

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2021.....	\$ 98,080,378	\$ 10,941,453	\$ 87,138,925
Changes for the year:			
Service cost.....	1,580,708	-	1,580,708
Interest.....	2,230,963	-	2,230,963
Differences between expected and actual experience....	(1,218,427)	-	(1,218,427)
Changes of assumptions.....	(38,666,599)	-	(38,666,599)
Net investment income.....	-	353,363	(353,363)
Employer contributions.....	-	2,522,844	(2,522,844)
Benefit payments.....	(1,902,479)	(1,902,479)	-
Net change.....	<u>(37,975,834)</u>	<u>973,728</u>	<u>(38,949,562)</u>
Balances at June 30, 2022.....	\$ <u>60,104,544</u>	\$ <u>11,915,181</u>	\$ <u>48,189,363</u>

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate*

The following table presents the net OPEB liability, calculated using the discount rate of 5.43%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.43%) or 1-percentage-point higher (6.43%) than the current rate.

	1% Decrease (4.43%)	Current Discount Rate (5.43%)	1% Increase (6.43%)
Net OPEB liability... \$	<u>57,984,514</u>	<u>48,189,363</u>	<u>40,397,472</u>

*Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend*

The following table presents the net OPEB liability, calculated using the current healthcare trend rate, as well as what the net OPEB liability would be if it were calculated using a healthcare trend rate that is 1-percentage-point lower or 1-percentage-point higher.

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
Net OPEB liability.....	\$ 39,650,166	\$ 48,189,363	\$ 59,028,434

*OPEB Expense and Deferred Outflows of Resources Related to OPEB*

For the financial reporting year ended June 30, 2022 the Town recognized OPEB expense of \$2,384,330 and reported deferred outflows of resources related to OPEB from the following sources:

<u>Deferred Category</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Differences between expected and actual experience.....	\$ -	\$ (3,511,187)	\$ (3,511,187)
Net difference between projected and actual earnings.....	-	(211,430)	(211,430)
Changes in assumptions.....	17,651,397	(32,577,371)	(14,925,974)
Total deferred outflows/(inflows) of resources.....	\$ 17,651,397	\$ (36,299,988)	\$ (18,648,591)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Reporting year ended June 30:

2023.....	\$ (810,073)
2024.....	(1,268,917)
2025.....	(2,384,854)
2026.....	(5,720,744)
2027.....	(6,265,613)
Thereafter.....	(2,198,390)
Total.....	\$ (18,648,591)

*Changes of Assumptions*

- The discount rate changed from 2.26% as of June 30, 2021, to 5.43% as of June 30, 2022.
- The assumption for future increases in healthcare costs was updated using the Getzen model to reflect higher costs in the near-term increasing the disclosed liability by approximately \$2.1 million.

*Changes in Plan Provisions* – None.

**NOTE 12 – COMMITMENTS AND CONTINGENCIES**

The Town is committed to completing various projects throughout the Town which will be funded with long-term debt totaling approximately \$39.1 million.

The general fund has various pending transactions for goods and services related to articles and encumbrances totaling \$5.2 million.

The Town participates in a number of federal award programs. Although the grant programs have been audited in accordance with the provisions of the Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, these programs are still subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although it is expected such amounts, if any, to be immaterial.

Various legal actions and claims are pending against the Town. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at June 30, 2022, cannot be ascertained, management believes any resulting liability should not materially affect the financial position of the Town at June 30, 2022.

**NOTE 13 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through December 23, 2022, which is the date the financial statements were available to be issued.

**NOTE 14 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS**

During 2022, the following GASB pronouncements were implemented:

- GASB Statement #87, *Leases*. The Annual Comprehensive Financial Report and related notes were updated to be in compliance with this pronouncement.
- GASB Statement #89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This pronouncement did not impact the Annual Comprehensive Financial Report.
- GASB Statement #92, *Omnibus 2020*. This pronouncement did not impact the Annual Comprehensive Financial Report.
- GASB Statement #93, *Replacement of Interbank Offered Rates*. This pronouncement did not impact the Annual Comprehensive Financial Report.
- GASB Statement #97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. This pronouncement did not impact the Annual Comprehensive Financial Report.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #91, *Conduit Debt Obligations*, which is required to be implemented in 2023.

- The GASB issued Statement #94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which is required to be implemented in 2023.
- The GASB issued Statement #96, *Subscription-Based Information Technology Arrangements*, which is required to be implemented in 2023.
- The GASB issued Statement #99, *Omnibus 2022*, which is required to be implemented in 2023.
- The GASB issued Statement #100, *Accounting Changes and Error Corrections*, which is required to be implemented in 2024.
- The GASB issued Statement #101, *Compensated Absences*, which is required to be implemented in 2025.

Management is currently assessing the impact the implementation of these pronouncements will have on the Annual Comprehensive Financial Report.

# ***Required Supplementary Information***



# ***General Fund Budgetary Comparison Schedule***

The General Fund is the general operating fund of the Town. It is used to account for all the financial resources, except those required to be accounted for in another fund.

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**

YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Original Budget	Final Budget			
<b>REVENUES:</b>					
Real estate and personal property taxes, net of tax refunds.....	\$ 95,332,315	\$ 95,534,495	\$ 95,490,119	\$ -	\$ (44,376)
Tax liens.....	-	-	133,575	-	133,575
Motor vehicle and other excise taxes.....	3,395,000	3,395,000	4,450,206	-	1,055,206
Penalties and interest on taxes.....	180,000	180,000	324,662	-	144,662
Payments in lieu of taxes.....	-	-	40,450	-	40,450
Licenses and permits.....	550,000	550,000	1,129,923	-	579,923
Fines and forfeitures.....	10,000	10,000	12,092	-	2,092
Intergovernmental.....	6,799,575	6,799,575	6,883,043	-	83,468
Departmental and other.....	440,088	440,088	1,100,616	-	660,528
Investment income (loss).....	20,000	20,000	(9,523)	-	(29,523)
<b>TOTAL REVENUES.....</b>	<b>106,726,978</b>	<b>106,929,158</b>	<b>109,555,163</b>	<b>-</b>	<b>2,626,005</b>
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Selectmen/Town Manager					
Personal services.....	413,633	413,633	411,811	-	1,822
Expenditures.....	82,300	212,300	45,528	164,338	2,434
Total.....	495,933	625,933	457,339	164,338	4,256
Assistant Town Manager/Personnel					
Personal services.....	228,121	228,121	221,565	-	6,556
Expenditures.....	9,413	9,413	5,557	-	3,856
Total.....	237,534	237,534	227,122	-	10,412
Accounting					
Personal services.....	317,834	305,284	303,513	-	1,771
Expenditures.....	67,400	67,400	64,321	-	3,079
Total.....	385,234	372,684	367,834	-	4,850
Finance Committee					
Personal services.....	4,305	4,305	1,757	-	2,548
Assessors					
Personal services.....	234,493	211,493	196,194	-	15,299
Expenditures.....	67,055	71,055	70,452	192	411
Total.....	301,548	282,548	266,646	192	15,710
Finance Director/Treasurer/Collector					
Personal services.....	303,563	291,563	291,049	-	514
Expenditures.....	33,431	33,431	26,430	1,177	5,824
Total.....	336,994	324,994	317,479	1,177	6,338
Information Systems					
Personal services.....	222,221	233,271	233,264	-	7
Expenditures.....	492,094	532,094	377,471	154,494	129
Total.....	714,315	765,365	610,735	154,494	136
Law					
Personal services.....	30,908	25,908	25,418	-	490
Expenditures.....	318,220	365,720	211,026	154,652	42
Total.....	349,128	391,628	236,444	154,652	532
Town Clerk and Registrars					
Personal services.....	290,899	290,899	285,610	-	5,289
Expenditures.....	22,800	22,800	21,959	415	426
Total.....	313,699	313,699	307,569	415	5,715

(Continued)

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**

YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Original Budget	Final Budget			
<b>Conservation</b>					
Personal services.....	141,649	116,549	116,034	-	515
Expenditures.....	13,382	38,482	23,414	14,948	120
Total.....	155,031	155,031	139,448	14,948	635
<b>Planning and Board of Appeals</b>					
Personal services.....	307,243	307,243	305,099	-	2,144
Expenditures.....	50,182	165,182	35,905	128,583	694
Total.....	357,425	472,425	341,004	128,583	2,838
<b>Town-Wide Operations</b>					
Expenditures.....	190,283	190,283	169,261	760	20,262
Salary Contingency.....	11,260	11,260	-	-	11,260
Reserve Fund.....	300,000	278,000	-	-	278,000
<b>Total General Government.....</b>	<b>4,152,689</b>	<b>4,425,689</b>	<b>3,442,638</b>	<b>619,559</b>	<b>363,492</b>
<b>Public Safety:</b>					
<b>Police</b>					
Personal services.....	3,844,429	3,833,929	3,833,909	-	20
Expenditures.....	514,510	555,010	542,665	11,426	919
Total.....	4,358,939	4,388,939	4,376,574	11,426	939
<b>Fire</b>					
Personal services.....	4,256,819	4,240,319	4,196,874	-	43,445
Expenditures.....	480,861	753,361	628,644	129,954	(5,237)
Total.....	4,737,680	4,993,680	4,825,518	129,954	38,208
<b>Building</b>					
Personal services.....	271,590	271,590	251,707	-	19,883
Expenditures.....	23,120	23,120	20,116	527	2,477
Total.....	294,710	294,710	271,823	527	22,360
Salary Contingency.....	38,832	38,832	-	-	38,832
<b>Total Public Safety.....</b>	<b>9,430,161</b>	<b>9,716,161</b>	<b>9,473,915</b>	<b>141,907</b>	<b>100,339</b>
<b>Education:</b>					
School Department.....	70,256,682	71,348,852	69,845,419	1,115,947	387,486
<b>Public Works:</b>					
<b>Engineering</b>					
Personal services.....	462,139	462,139	403,541	-	58,598
Expenditures.....	215,365	815,365	178,826	636,888	(349)
Total.....	677,504	1,277,504	582,367	636,888	58,249
<b>Streets and Roads</b>					
Personal services.....	1,312,072	1,143,317	1,037,289	-	106,028
Expenditures.....	3,341,894	4,122,244	2,246,954	1,801,836	73,454
Total.....	4,653,966	5,265,561	3,284,243	1,801,836	179,482
<b>Snow and Ice</b>					
Expenditures.....	424,750	680,897	680,897	-	-
<b>Trees and Cemetery</b>					
Personal services.....	363,430	363,430	344,934	-	18,496
Expenditures.....	104,878	250,778	110,390	140,035	353
Total.....	468,308	614,208	455,324	140,035	18,849
<b>Parks and Grounds</b>					
Personal services.....	179,278	177,678	141,775	-	35,903
Expenditures.....	134,623	164,723	162,651	1,435	637
Total.....	313,901	342,401	304,426	1,435	36,540

(Continued)

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**

YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Original Budget	Final Budget			
Facilities					
Personal services.....	325,816	325,816	317,599	-	8,217
Expenditures.....	1,045,835	1,707,788	1,055,507	647,906	4,375
Total.....	1,371,651	2,033,604	1,373,106	647,906	12,592
Salary Contingency.....	12,427	12,427	-	-	12,427
Total Public Works.....	7,922,507	10,226,602	6,680,363	3,228,100	318,139
Health and Human Services					
Board of Health					
Personal services.....	425,049	472,049	441,976	-	30,073
Expenditures.....	118,594	124,894	115,584	1,431	7,879
Total.....	543,643	596,943	557,560	1,431	37,952
Council on Aging					
Personal services.....	326,799	323,699	323,635	-	64
Expenditures.....	32,183	28,183	20,045	6,409	1,729
Total.....	358,982	351,882	343,680	6,409	1,793
Veterans Affairs					
Personal services.....	13,256	12,456	12,404	-	52
Expenditures.....	66,807	43,407	42,140	-	1,267
Total.....	80,063	55,863	54,544	-	1,319
Salary Contingency.....	3,764	3,764	-	-	3,764
Total Health and Human Services.....	986,452	1,008,452	955,784	7,840	44,828
Culture and Recreation:					
Goodnow Library					
Personal services.....	964,417	943,417	942,220	-	1,197
Expenditures.....	323,171	344,171	322,424	3,318	18,429
Total.....	1,287,588	1,287,588	1,264,644	3,318	19,626
Recreation					
Personal services.....	212,100	212,087	211,694	-	393
Expenditures.....	73,036	73,036	5,000	68,036	-
Total.....	285,136	285,123	216,694	68,036	393
Historic Commission					
Expenditures.....	7,800	7,800	6,433	210	1,157
Historic Districts Commission					
Personal services.....	3,144	3,157	3,157	-	-
Expenditures.....	300	300	300	-	-
Total.....	3,444	3,457	3,457	-	-
Salary Contingency.....	5,558	5,558	-	-	5,558
Total Culture and Recreation.....	1,589,526	1,589,526	1,491,228	71,564	26,734
Pension Benefits					
County Retirement System and Pension Benefits					
Expenditures.....	5,647,886	5,647,886	5,622,886	-	25,000
Employee Benefits					
Workers Compensation					
Expenditures.....	339,042	339,042	281,009	6,455	51,578
Unemployment Compensation					
Expenditures.....	110,000	110,000	31,275	7,449	71,276
Medical Premiums					
Expenditures.....	7,655,072	7,655,072	7,375,095	10,050	269,927
Life Insurance					
Expenditures.....	4,563	4,563	2,310	-	2,253

(Continued)

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**

YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Original Budget	Final Budget			
Medicare Tax Expenditures.....	741,577	741,577	728,410	-	13,167
Total Employee Benefits.....	8,850,254	8,850,254	8,418,099	23,954	408,201
Property and Liability Insurance Expenditures.....	454,253	454,253	420,735	-	33,518
State and County Charges Expenditures.....	293,174	293,174	296,146	-	(2,972)
Debt Service Principal Expenditures.....	1,748,908	1,748,908	1,748,908	-	-
Debt Service Interest Expenditures.....	684,331	684,331	629,265	-	55,066
<b>TOTAL EXPENDITURES.....</b>	<b>112,016,823</b>	<b>115,994,088</b>	<b>109,025,386</b>	<b>5,208,871</b>	<b>1,759,831</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(5,289,845)</b>	<b>(9,064,930)</b>	<b>529,777</b>	<b>(5,208,871)</b>	<b>4,385,836</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in.....	728,566	728,566	728,566	-	-
Transfers out.....	(10,100)	(2,045,509)	(2,045,509)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>718,466</b>	<b>(1,316,943)</b>	<b>(1,316,943)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE.....</b>	<b>(4,571,379)</b>	<b>(10,381,873)</b>	<b>(787,166)</b>	<b>(5,208,871)</b>	<b>4,385,836</b>
BUDGETARY FUND BALANCE, Beginning of year.....	14,463,140	14,463,140	14,463,140	-	-
BUDGETARY FUND BALANCE, End of year.....	<b>\$ 9,891,761</b>	<b>\$ 4,081,267</b>	<b>\$ 13,675,974</b>	<b>\$ (5,208,871)</b>	<b>\$ 4,385,836</b>

(Concluded)

See notes to required supplementary information.

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

# ***Community Preservation Fund Budgetary Comparison Schedule***

The Community Preservation Fund is used to account for the acquisition, creation, preservation, or rehabilitation of areas of open space, historic preservation, affordable housing and recreation. Funding is provided primarily by a property tax surcharge of up to 3%, along with matching state funds.

**COMMUNITY PRESERVATION FUND**  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Original Budget	Final Budget			
<b>REVENUES:</b>					
Community preservation taxes.....	\$ 2,000,000	\$ 2,000,000	\$ 2,236,548	\$ -	\$ 236,548
Penalties and interest.....	-	-	3,629	-	3,629
Intergovernmental.....	500,000	500,000	1,055,262	-	555,262
Investment income (loss).....	50,000	50,000	(95,555)	-	(145,555)
<b>TOTAL REVENUES.....</b>	<b>2,550,000</b>	<b>2,550,000</b>	<b>3,199,884</b>	<b>-</b>	<b>649,884</b>
<b>EXPENDITURES:</b>					
Community preservation.....	2,179,530	2,179,530	153,290	1,961,565	64,675
Debt service:					
Principal.....	880,000	880,000	880,000	-	-
Interest.....	172,178	172,178	172,178	-	-
<b>TOTAL EXPENDITURES.....</b>	<b>3,231,708</b>	<b>3,231,708</b>	<b>1,205,468</b>	<b>1,961,565</b>	<b>64,675</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(681,708)</b>	<b>(681,708)</b>	<b>1,994,416</b>	<b>(1,961,565)</b>	<b>714,559</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in.....	-	7,575	7,575	-	-
Transfers out.....	(388,500)	(388,500)	(388,500)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>(388,500)</b>	<b>(380,925)</b>	<b>(380,925)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE.....</b>	<b>(1,070,208)</b>	<b>(1,062,633)</b>	<b>1,613,491</b>	<b>(1,961,565)</b>	<b>714,559</b>
<b>BUDGETARY FUND BALANCE, Beginning of year.....</b>	<b>6,689,681</b>	<b>6,689,681</b>	<b>6,689,681</b>	<b>-</b>	<b>-</b>
<b>BUDGETARY FUND BALANCE, End of year.....</b>	<b>\$ 5,619,473</b>	<b>\$ 5,627,048</b>	<b>\$ 8,303,172</b>	<b>\$ (1,961,565)</b>	<b>\$ 714,559</b>

See notes to required supplementary information.

Attachment6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

## ***Pension Plan Schedules***

The Schedule of the Town's Proportionate Share of the Net Pension Liability presents multi-year trend information on the Town's net pension liability and related ratios.

The Schedule of the Town's Contributions presents multi-year trend information on the Town's required and actual contributions to the pension plan and related ratios.

The Schedule of the Special Funding Amounts of the Net Pension Liability for the Massachusetts Teachers Contributory Retirement System presents multi-year trend information on the liability and expense assumed by the Commonwealth of Massachusetts on behalf of the Town along with related ratios.

These schedules are intended to present information for ten years. Until a ten year trend is compiled, information is presented for those years for which information is available.



**SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY  
MIDDLESEX COUNTY RETIREMENT SYSTEM**

<u>Year</u>	<u>Proportion of the net pension liability (asset)</u>	<u>Proportionate share of the net pension liability (asset)</u>	<u>Covered payroll</u>	<u>Net pension liability as a percentage of covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
December 31, 2021.....	4.08%	\$ 54,643,133	\$ 18,814,338	290.43%	61.14%
December 31, 2020.....	4.03%	61,745,935	18,621,425	331.59%	53.42%
December 31, 2019.....	4.01%	64,186,721	17,867,775	359.23%	49.45%
December 31, 2018.....	4.10%	63,931,576	16,560,368	386.05%	46.40%
December 31, 2017.....	4.14%	58,772,716	15,869,459	370.35%	49.27%
December 31, 2016.....	3.98%	56,372,784	15,254,095	369.56%	45.49%
December 31, 2015.....	4.02%	51,874,232	14,865,858	348.95%	46.13%
December 31, 2014.....	4.05%	48,635,848	14,294,094	340.25%	47.65%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE TOWN'S CONTRIBUTIONS  
MIDDLESEX COUNTY RETIREMENT SYSTEM**

<u>Year</u>	<u>Actuarially determined contribution</u>	<u>Contributions in relation to the actuarially determined contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered payroll</u>	<u>Contributions as a percentage of covered payroll</u>
June 30, 2022.....	\$ 5,622,886	\$ (5,622,886)	\$ -	\$ 19,002,481	29.59%
June 30, 2021.....	5,389,846	(5,389,846)	-	18,807,639	28.66%
June 30, 2020.....	5,026,152	(5,026,152)	-	18,046,453	27.85%
June 30, 2019.....	4,468,265	(4,468,265)	-	16,725,972	26.71%
June 30, 2018.....	4,185,908	(4,191,182)	(5,274)	16,028,154	26.15%
June 30, 2017.....	3,961,686	(3,961,686)	-	15,444,771	25.65%
June 30, 2016.....	3,710,907	(3,710,907)	-	15,051,681	24.65%
June 30, 2015.....	3,458,181	(3,458,181)	-	14,472,770	23.89%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE SPECIAL FUNDING AMOUNTS  
OF THE NET PENSION LIABILITY  
MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Therefore, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the associated collective net pension liability; the portion of the collective pension expense as both a revenue and pension expense recognized; and the Plan's fiduciary net position as a percentage of the total liability.

Year	Commonwealth's 100% Share of the Associated Net Pension Liability	Expense and Revenue Recognized for the Commonwealth's Support	Plan Fiduciary Net Position as a Percentage of the Total Liability
2022.....	\$ 77,154,513	\$ 6,191,328	62.03%
2021.....	96,671,905	11,940,365	50.67%
2020.....	85,338,062	10,348,721	53.95%
2019.....	79,886,091	8,093,272	54.84%
2018.....	79,071,794	8,252,953	54.25%
2017.....	74,707,293	7,620,634	52.73%
2016.....	68,827,354	5,582,511	55.38%
2015.....	54,298,794	3,772,398	61.64%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

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# ***Other Postemployment Benefit Plan Schedules***

The Schedule of Changes in the Town's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered employee payroll.

The Schedule of Town's Contributions presents multi-year trend information on the Town's actual contributions to the other postemployment benefit plan and related ratios.

The Schedule of Investment Returns presents multi-year trend information on the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

These schedules are intended to present information for ten years. Until a ten year trend is compiled, information is presented for those years for which information is available.

**SCHEDULE OF CHANGES IN THE  
TOWN'S NET OPEB LIABILITY AND RELATED RATIOS  
OTHER POSTEMPLOYMENT BENEFIT PLAN**

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
<b>Total OPEB Liability</b>						
Service Cost.....	\$ 2,554,435	\$ 2,050,213	\$ 2,142,474	\$ 2,625,560	\$ 4,551,328	\$ 1,580,708
Interest.....	2,248,478	2,471,259	2,498,452	2,537,689	2,194,682	2,230,963
Changes of benefit terms.....	-	-	-	(928,278)	-	-
Differences between expected and actual experience....	-	(6,260,543)	-	(2,832,407)	-	(1,218,427)
Changes of assumptions.....	(6,789,769)	9,184,285	6,217,539	25,956,202	1,343,407	(38,666,599)
Benefit payments.....	(1,417,777)	(1,411,650)	(1,509,308)	(1,675,382)	(1,757,266)	(1,902,479)
Net change in total OPEB liability.....	(3,404,633)	6,033,564	9,349,157	25,683,384	6,332,151	(37,975,834)
Total OPEB liability - beginning.....	54,086,755	50,682,122	56,715,686	66,064,843	91,748,227	98,080,378
Total OPEB liability - ending (a).....	<u>\$ 50,682,122</u>	<u>\$ 56,715,686</u>	<u>\$ 66,064,843</u>	<u>\$ 91,748,227</u>	<u>\$ 98,080,378</u>	<u>\$ 60,104,544</u>
<b>Plan fiduciary net position</b>						
Employer contributions.....	\$ 442,920	\$ 576,107	\$ 730,439	\$ 596,742	\$ 687,520	\$ 620,365
Employer contributions for OPEB payments.....	1,417,777	1,411,650	1,509,308	1,675,382	1,757,266	1,902,479
Net investment income (loss).....	198,566	(27,161)	634,424	165,091	1,698,091	353,363
Benefit payments.....	(1,417,777)	(1,411,650)	(1,509,308)	(1,675,382)	(1,757,266)	(1,902,479)
Net change in plan fiduciary net position.....	641,486	548,946	1,364,863	761,833	2,385,611	973,728
Plan fiduciary net position - beginning of year.....	5,238,714	5,880,200	6,429,146	7,794,009	8,555,842	10,941,453
Plan fiduciary net position - end of year (b).....	<u>\$ 5,880,200</u>	<u>\$ 6,429,146</u>	<u>\$ 7,794,009</u>	<u>\$ 8,555,842</u>	<u>\$ 10,941,453</u>	<u>\$ 11,915,181</u>
<b>Net OPEB liability - ending (a)-(b).....</b>	<u>\$ 44,801,922</u>	<u>\$ 50,286,540</u>	<u>\$ 58,270,834</u>	<u>\$ 83,192,385</u>	<u>\$ 87,138,925</u>	<u>\$ 48,189,363</u>
Plan fiduciary net position as a percentage of the total OPEB liability.....	11.60%	11.34%	11.80%	9.33%	11.16%	19.82%
Covered-employee payroll.....	\$ 38,721,911	\$ 35,461,031	\$ 39,495,099	\$ 41,146,333	\$ 42,145,772	\$ 45,967,663
Net OPEB liability as a percentage of covered-employee payroll.....	115.70%	141.81%	147.54%	202.19%	206.76%	104.83%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE TOWN'S CONTRIBUTIONS**  
OTHER POSTEMPLOYMENT BENEFIT PLAN

<u>Year</u>	<u>Actuarially determined contribution</u>	<u>Contributions in relation to the actuarially determined contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered- employee payroll</u>	<u>Contributions as a percentage of covered- employee payroll</u>
June 30, 2022.....	\$ 3,788,009	\$ (2,522,844)	\$ 1,265,165	\$ 45,967,663	5.49%
June 30, 2021.....	7,039,257	(2,444,786)	4,594,471	42,145,772	5.80%
June 30, 2020.....	4,806,807	(2,272,124)	2,534,683	41,146,333	5.52%
June 30, 2019.....	4,185,097	(2,239,747)	1,945,350	39,495,099	5.67%
June 30, 2018.....	3,999,612	(1,987,757)	2,011,855	35,461,031	5.61%
June 30, 2017.....	4,244,275	(1,860,697)	2,383,578	38,721,911	4.81%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF INVESTMENT RETURNS  
OTHER POSTEMPLOYMENT BENEFIT PLAN**

<u>Year</u>	<u>Annual money-weighted rate of return, net of investment expense</u>
June 30, 2022.....	2.92%
June 30, 2021.....	17.35%
June 30, 2020.....	1.86%
June 30, 2019.....	8.35%
June 30, 2018.....	-0.39%
June 30, 2017.....	3.26%

Note: this schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

Attachment6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)



**NOTE A – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**Budgetary Information

Municipal Law requires the Town to adopt a balanced budget that is approved by Town Meeting. The Town legally adopts a budget for the General Fund and Community Preservation Fund. The Finance Committee presents an annual budget to Town Meeting, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. Town Meeting, which has full authority to amend and/or reject the budget or any individual line item, adopts the expenditure budget by majority vote. Increases or transfers between departments subsequent to the approval of the annual budget, requires majority Town Meeting approval via a supplemental appropriation.

The majority of the Town's appropriations are non-continuing which lapse at the end of each year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year. These carry forwards are included as part of the subsequent year's original budget.

Generally, expenditures may not exceed the legal level of spending authorized for an appropriation account. However, the Town is statutorily required to pay debt service, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by majority vote of the Town Meeting.

The original 2022 approved budget for the general fund authorized \$107.5 million in appropriations and other amounts to be raised, as well as \$4.6 million of encumbrances and capital articles carried forward from the prior year. During the year, the Town approved supplemental appropriations totaling \$6.0 million of which \$5.8 million was from the use of free cash. These appropriations included a \$1.5 million transfer to the general capital projects fund as well as an increase of \$2.3 million in public works and \$1.1 million in education appropriations.

Total revenues came in over budget by \$2.6 million, which primarily related to motor vehicle excise tax collections and departmental receipts. Total expenditures came in under budget by \$1.8 million.

The Town Accountant's office has the responsibility to ensure that budgetary control is maintained on an individual line item appropriation account basis. Budgetary control is exercised through the Town's accounting system.

Appropriation Deficits

During 2022, actual expenditures exceeded appropriations for state and county charges. State and county charges are assessments from the Commonwealth, which are directly deducted from local receipts provided by the state. The Town is not required to raise the state and county assessment deficit.

During 2022, actual expenditures exceeded appropriations for public works expenditures and fire expenditures.

Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth of Massachusetts) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for both the general fund and for the community preservation fund for the year ended June 30, 2022, is presented below:

	<u>General</u>	<u>Community Preservation</u>
Net change in fund balance - budgetary basis.....	\$ (787,166)	\$ 1,613,491
<u>Perspective differences:</u>		
Activity of the stabilization fund recorded in the general fund for GAAP.....	400,434	-
<u>Basis of accounting differences:</u>		
Net change in recording tax refunds payable.....	(373,174)	-
Net change in recording 60 day receipts.....	23,906	-
Net change in recording taxes paid in advance.....	(117,819)	(4,053)
Recognition of revenue for on-behalf payments.....	6,191,328	-
Recognition of expenditures for on-behalf payments....	<u>(6,191,328)</u>	<u>-</u>
Net change in fund balance - GAAP basis.....	<u>\$ (853,819)</u>	<u>\$ 1,609,438</u>

**NOTE B – PENSION PLAN**Schedule of the Town's Proportionate Share of the Net Pension Liability

The Schedule of the Town's Proportionate Share of the Net Pension Liability details the Town's allocated percentage of the net pension liability (asset), the Town's proportionate share of the net pension liability, and the Town's covered payroll. It also demonstrates the Town's net position as a percentage of the Town's pension liability and the Town's net pension liability as a percentage of the Town's covered payroll.

Schedule of Town's Contributions

Governmental employers are required to pay an annual appropriation as established by PERAC. The Town's appropriation includes the amounts to pay the pension portion of each member's retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the system's funding schedule, and additional appropriations in accordance with adopted early retirement incentive programs. The Town's appropriations are payable on July 1 and January 1. The Town may choose to pay the entire appropriation in July at a discounted rate. Accordingly, actual Town contributions may be less than the "total appropriation". The pension fund appropriation is allocated to the Town based on covered payroll.

Schedule of the Special Funding Amounts of the Net Pension Liabilities

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Since the Town does not contribute directly to MTRS, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the collective net pension liability that is associated with the Town; the portion of the collective pension expense as both revenue and pension expense recognized by the Town; and the Plan's fiduciary net position as a percentage of the total liability.

Changes of Assumptions

The following changes were reflected in the January 1, 2022 actuarial valuation:

- The net investment rate of return assumption was lowered from 7.30% to 7.15%.
- The mortality projection scale was updated from MP-2017 to MP-2021.

Changes of Plan Provisions

None.

**NOTE C – OTHER POSTEMPLOYMENT BENEFITS PLAN**

The Town administers a single-employer defined benefit healthcare plan (Plan). The Plan provides lifetime healthcare, dental and life insurance for eligible retirees and their spouses through the Town's group health insurance plan, which covers both active and retired members, including teachers.

**The Other Postemployment Benefit Plan**Schedule of Changes in the Town's Net Other Postemployment Benefit Liability and Related Ratios

The Schedule of Changes in the Town's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered-employee payroll.

Schedule of the Town's Contributions

The Schedule of the Town's Contributions includes the Town's annual required contribution to the Plan, along with the contribution made in relation to the actuarially determined contribution and the covered-employee payroll. The Town is not required to fully fund this contribution. It also demonstrates the contributions as a percentage of covered-employee payroll.

Methods and assumptions used to determine contribution rates are as follows:

Valuation date.....	July 1, 2021
Actuarial cost method.....	Entry Age Normal.
Asset valuation method.....	Fair Value.
Investment rate of return.....	5.60%
Discount rate.....	5.43%, net of investment expenses, including inflation.
Municipal bond rate.....	4.09%, based on the S&P Municipal Bond 20-Year High Grade Index - SAPIHG, as of June 30, 2022.
Inflation rate.....	2.50% as of June 30, 2022 and for future periods.
Payroll growth.....	3.00% as of June 30, 2022 and for future periods.
Mortality rates:	
Pre-Retirement.....	General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2016 for males and females, set forward one year for females. Teachers: RP-2014 Mortality Table for White Collar Employees projected generationally with scale MP-2016 for males and females.
Post-Retirement.....	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward one year for females. Teachers: RP-2014 Mortality for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females.
Disabled.....	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward one year. Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females.

#### Schedule of Investment Returns

The Schedule of Investment Returns includes the money-weighted investment return on the Plan's other postemployment assets, net of investment expenses.

#### Changes of Assumptions

- The discount rate changed from 2.26% as of June 30, 2021 to 5.43% as of June 30, 2022.
- The assumption for future increases in healthcare costs was updated using the Getzen model to reflect higher costs in the near-term increasing the disclosed liability by approximately \$2.1 million.

#### Changes in Plan Provisions

None.

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# ***Combining Statements***

# Nonmajor Governmental Funds

## **Special Revenue Funds**

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

*School Lunch Fund* – This fund is used to account for all cafeteria activities and is funded by user charges, federal and state grants, and commodities received.

*Affordable Housing Fund* – This fund is used to account for activities relating to the preservation and creation of affordable housing in the Town.

*Revolving Fund* – This fund is used to account for the activity of various revolving funds established in accordance with MGL Chapter 44, Section 53E ½, Chapter 71 and other applicable statutes.

*Receipts Reserved for Appropriation* – This fund is used to account for receipts from a specific revenue source that by law is accounted for separately from the general fund and must be spent by appropriation.

*Other Special Revenue Fund* – This fund is used to account for the activity of other special revenues funds that are not categorized within any of the other funds.

## **Capital Projects Funds**

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

*Chapter 90 Projects* – This fund is used to account for the funds received from the State Highway Department, which are used for the construction, reconstruction and improvement of roadways.

## **Permanent Funds**

Permanent funds are used to account for resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support governmental programs.

*Cemetery Perpetual Care* – This fund is used to account for all contributions associated with cemetery care and maintenance.

*Other Permanent Fund* – This fund is used to account for all small permanent trusts that are not categorized within any of the other funds.

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

JUNE 30, 2022

	Special Revenue Funds			
	School Lunch	Affordable Housing	Revolving	Receipts Reserved for Appropriation
<b>ASSETS</b>				
Cash and cash equivalents.....	\$ 482,593	\$ 305,026	\$ 5,168,725	\$ 1,528,104
Investments.....	-	-	-	-
Departmental and other.....	-	-	-	869,156
Intergovernmental.....	-	-	-	-
<b>TOTAL ASSETS.....</b>	<b>\$ 482,593</b>	<b>\$ 305,026</b>	<b>\$ 5,168,725</b>	<b>\$ 2,397,260</b>
<b>LIABILITIES</b>				
Warrants payable.....	\$ -	\$ -	\$ 25,379	\$ -
Accrued payroll.....	-	-	4,213	-
Due to other funds.....	-	-	-	-
Other liabilities.....	-	-	-	-
<b>TOTAL LIABILITIES.....</b>	<b>-</b>	<b>-</b>	<b>29,592</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue.....	-	-	-	869,156
<b>FUND BALANCES</b>				
Nonspendable.....	-	-	-	-
Restricted.....	482,593	305,026	5,139,133	1,528,104
<b>TOTAL FUND BALANCES.....</b>	<b>482,593</b>	<b>305,026</b>	<b>5,139,133</b>	<b>1,528,104</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....</b>	<b>\$ 482,593</b>	<b>\$ 305,026</b>	<b>\$ 5,168,725</b>	<b>\$ 2,397,260</b>

(Continued)

Attachment6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)



Special Revenue Funds		Capital Project Funds	Permanent Funds			Total Nonmajor Governmental Funds
Other Special Revenue	Subtotal	Chapter 90 Projects	Cemetery Perpetual Care	Other Permanent Fund	Subtotal	
\$ 2,207,131	\$ 9,691,579	\$ -	\$ 108,307	\$ 60,295	\$ 168,602	\$ 9,860,181
-	-	-	1,129,593	407,449	1,537,042	1,537,042
124,839	993,995	-	-	-	-	993,995
-	-	1,513,157	-	-	-	1,513,157
<u>\$ 2,331,970</u>	<u>\$ 10,685,574</u>	<u>\$ 1,513,157</u>	<u>\$ 1,237,900</u>	<u>\$ 467,744</u>	<u>\$ 1,705,644</u>	<u>\$ 13,904,375</u>
\$ -	\$ 25,379	\$ -	\$ 702	\$ 165	\$ 867	\$ 26,246
12,552	16,765	-	-	-	-	16,765
-	-	54,708	-	-	-	54,708
494,876	494,876	-	-	-	-	494,876
507,428	537,020	54,708	702	165	867	592,595
124,839	993,995	1,458,449	-	-	-	2,452,444
-	-	-	970,027	267,152	1,237,179	1,237,179
1,699,703	9,154,559	-	267,171	200,427	467,598	9,622,157
1,699,703	9,154,559	-	1,237,198	467,579	1,704,777	10,859,336
<u>\$ 2,331,970</u>	<u>\$ 10,685,574</u>	<u>\$ 1,513,157</u>	<u>\$ 1,237,900</u>	<u>\$ 467,744</u>	<u>\$ 1,705,644</u>	<u>\$ 13,904,375</u>

(Concluded)

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

**NONMAJOR GOVERNMENTAL FUNDS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 YEAR ENDED JUNE 30, 2022

	Special Revenue Funds			
	School Lunch	Affordable Housing	Revolving	Receipts Reserved for Appropriation
<b>REVENUES:</b>				
Intergovernmental.....	\$ 1,227,763	\$ -	\$ -	\$ -
Departmental and other.....	7,576	72,970	2,565,141	800,571
Contributions and donations.....	-	-	3,893	710
Investment income (loss).....	-	2,814	-	-
<b>TOTAL REVENUES.....</b>	<b>1,235,339</b>	<b>75,784</b>	<b>2,569,034</b>	<b>801,281</b>
<b>EXPENDITURES:</b>				
Current:				
General government.....	-	-	71,472	-
Public safety.....	-	-	72,312	-
Education.....	938,540	-	681,295	-
Public works.....	-	-	298,935	-
Health and human services.....	-	-	140,961	-
Culture and recreation.....	-	-	351,238	-
Community preservation.....	-	288,569	-	-
<b>TOTAL EXPENDITURES.....</b>	<b>938,540</b>	<b>288,569</b>	<b>1,616,213</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>296,799</b>	<b>(212,785)</b>	<b>952,821</b>	<b>801,281</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in.....	-	388,500	-	-
Transfers out.....	-	-	-	(660,000)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>-</b>	<b>388,500</b>	<b>-</b>	<b>(660,000)</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>296,799</b>	<b>175,715</b>	<b>952,821</b>	<b>141,281</b>
<b>FUND BALANCES AT BEGINNING OF YEAR.....</b>	<b>185,794</b>	<b>129,311</b>	<b>4,186,312</b>	<b>1,386,823</b>
<b>FUND BALANCES AT END OF YEAR.....</b>	<b>\$ 482,593</b>	<b>\$ 305,026</b>	<b>\$ 5,139,133</b>	<b>\$ 1,528,104</b>

(Continued)

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

Special Revenue Funds		Capital Project Funds	Permanent Funds			Total Nonmajor Governmental Funds
Other Special Revenue	Subtotal	Chapter 90 Projects	Cemetery Perpetual Care	Other Permanent Fund	Subtotal	
\$ -	\$ 1,227,763	\$ 743,047	\$ -	\$ -	\$ -	\$ 1,970,810
823,349	4,269,607	-	-	-	-	4,269,607
60,445	65,048	-	16,988	1,329	18,317	83,365
354	3,168	-	(154,488)	(55,745)	(210,233)	(207,065)
<u>884,148</u>	<u>5,565,586</u>	<u>743,047</u>	<u>(137,500)</u>	<u>(54,416)</u>	<u>(191,916)</u>	<u>6,116,717</u>
356,355	427,827	-	-	1,934	1,934	429,761
459,975	532,287	-	-	67	67	532,354
7,629	1,627,464	-	-	-	-	1,627,464
1,444	300,379	743,047	70,000	-	70,000	1,113,426
10,271	151,232	-	-	1,064	1,064	152,296
3,765	355,003	-	-	35,623	35,623	390,626
-	288,569	-	-	-	-	288,569
<u>839,439</u>	<u>3,682,761</u>	<u>743,047</u>	<u>70,000</u>	<u>38,688</u>	<u>108,688</u>	<u>4,534,496</u>
<u>44,709</u>	<u>1,882,825</u>	<u>-</u>	<u>(207,500)</u>	<u>(93,104)</u>	<u>(300,604)</u>	<u>1,582,221</u>
-	388,500	-	-	-	-	388,500
-	(660,000)	-	-	-	-	(660,000)
-	(271,500)	-	-	-	-	(271,500)
44,709	1,611,325	-	(207,500)	(93,104)	(300,604)	1,310,721
<u>1,654,994</u>	<u>7,543,234</u>	<u>-</u>	<u>1,444,698</u>	<u>560,683</u>	<u>2,005,381</u>	<u>9,548,615</u>
\$ <u>1,699,703</u>	\$ <u>9,154,559</u>	\$ <u>-</u>	\$ <u>1,237,198</u>	\$ <u>467,579</u>	\$ <u>1,704,777</u>	\$ <u>10,859,336</u>

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Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

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## ***Statistical Section***



View from Tippling Rock, located in the Nobscot Reservation.

# Statistical Section

This part of the annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Town's overall financial health.

## ***Financial Trends***

- These schedules contain trend information to help the reader understand how the Town's financial performance and well-being have changed over time.

## ***Revenue Capacity***

- These schedules contain information to help the reader assess the Town's most significant local revenue source, the property tax.

## ***Debt Capacity***

- These schedules present information to help the reader assess the affordability of the Town's current levels of outstanding debt and the Town's ability to issue additional debt in the future.

## ***Demographic and Economic Information***

- These schedules offer demographic and economic indicators to help the reader understand the environment within which the Town's financial activities take place.

## ***Operating Information***

- These schedules contain service and infrastructure data to help the reader understand how the information in the Town's financial report relates to the services the Town provides and the activities it performs.

SOURCES: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

Net Position By Component

Last Ten Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Governmental activities</b>										
Net investment in capital assets.....	\$ 65,231,955	\$ 68,063,911	\$ 74,065,551	\$ 75,723,325	\$ 83,392,412	\$ 83,825,266	\$ 88,816,801	\$ 92,401,216	\$ 94,646,039	\$ 97,706,169
Restricted.....	18,622,121	17,072,468	18,326,355	14,001,170	9,271,513	11,108,868	9,433,178	10,490,517	12,431,562	14,113,790
Unrestricted.....	10,254,635	10,357,514	(44,621,401)	(41,554,785)	(72,517,200)	(74,085,645)	(77,253,672)	(86,809,152)	(93,243,811)	(91,364,959)
Total governmental activities net position.....	<u>\$ 94,108,711</u>	<u>\$ 95,493,893</u>	<u>\$ 47,770,505</u>	<u>\$ 48,169,710</u>	<u>\$ 20,146,725</u>	<u>\$ 20,848,489</u>	<u>\$ 20,996,307</u>	<u>\$ 16,082,581</u>	<u>\$ 13,833,790</u>	<u>\$ 20,455,000</u>
<b>Business-type activities</b>										
Net investment in capital assets.....	\$ 1,061,676	\$ 1,026,536	\$ 1,037,079	\$ 1,112,014	\$ 1,030,608	\$ 950,561	\$ 870,514	\$ 790,467	\$ 746,728	\$ 702,989
Unrestricted.....	534,803	550,103	(327,965)	(544,919)	(760,629)	(660,998)	(820,041)	(865,851)	(552,750)	(270,963)
Total business-type activities net position.....	<u>\$ 1,596,479</u>	<u>\$ 1,576,639</u>	<u>\$ 709,114</u>	<u>\$ 567,095</u>	<u>\$ 269,979</u>	<u>\$ 289,563</u>	<u>\$ 50,473</u>	<u>\$ (75,384)</u>	<u>\$ 193,978</u>	<u>\$ 432,026</u>
<b>Primary government</b>										
Net investment in capital assets.....	\$ 66,293,631	\$ 69,090,447	\$ 75,102,630	\$ 76,835,339	\$ 84,423,020	\$ 84,775,827	\$ 89,687,315	\$ 93,191,683	\$ 95,392,767	\$ 98,409,158
Restricted.....	18,622,121	17,072,468	18,326,355	14,001,170	9,271,513	11,108,868	9,433,178	10,490,517	12,431,562	14,113,790
Unrestricted.....	10,789,438	10,907,617	(44,949,366)	(42,099,704)	(73,277,829)	(74,746,643)	(78,073,713)	(87,675,003)	(93,796,561)	(91,635,922)
Total primary government net position.....	<u>\$ 95,705,190</u>	<u>\$ 97,070,532</u>	<u>\$ 48,479,619</u>	<u>\$ 48,736,805</u>	<u>\$ 20,416,704</u>	<u>\$ 21,138,052</u>	<u>\$ 21,046,780</u>	<u>\$ 16,007,197</u>	<u>\$ 14,027,768</u>	<u>\$ 20,887,026</u>

\* The Town implemented GASB Statement #68 related to Pension Accounting in 2015 which accounts for the significant decrease in Net Position compared to prior years.  
 \* The Town implemented GASB Statement #75 in fiscal year 2018 and revised the fiscal year 2017 balance to reflect the net OPEB liability being recorded for the first time.  
 \* The Town implemented GASB Statement #84, Fiduciary Activities in 2021 which required the 2020 governmental net position to be revised.

Changes in Net Position

Last Ten Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Expenses</b>										
<b>Governmental activities:</b>										
General government.....	\$ 4,500,902	\$ 4,139,295	\$ 4,122,220	\$ 4,048,396	\$ 4,887,644	\$ 6,602,094	\$ 5,918,420	\$ 5,906,285	\$ 6,951,219	\$ 5,966,036
Public safety.....	10,666,663	10,738,149	9,946,647	10,968,017	11,533,488	11,875,217	12,891,246	14,735,194	15,493,762	13,169,881
Education.....	71,085,898	72,249,710	71,815,723	75,005,571	80,495,857	82,076,976	87,132,949	94,728,542	99,251,217	88,851,266
Public works.....	5,374,561	7,091,304	7,804,522	8,817,554	8,238,262	9,386,393	8,229,955	8,926,891	9,721,420	8,148,055
Community preservation.....	-	-	-	547,875	407,813	338,891	663,553	267,788	757,071	422,114
Health and human services.....	2,155,946	1,269,543	1,428,806	1,495,223	1,434,376	1,497,603	1,628,608	1,675,763	1,654,070	1,588,051
Culture and recreation.....	2,577,746	2,681,831	2,805,844	2,934,658	2,799,670	2,795,788	2,797,959	2,869,264	2,573,101	2,459,211
Interest.....	1,260,213	976,892	1,111,995	1,003,112	850,668	805,372	647,490	474,513	1,047,122	670,441
<b>Total government activities expenses.....</b>	<b>97,621,929</b>	<b>99,146,724</b>	<b>99,035,757</b>	<b>104,820,406</b>	<b>110,647,778</b>	<b>115,378,334</b>	<b>119,910,180</b>	<b>129,584,240</b>	<b>137,448,982</b>	<b>121,275,055</b>
<b>Business-type activities:</b>										
Swimming pool.....	594,509	588,492	620,356	572,679	560,699	484,694	564,572	362,602	405,372	334,151
Transfer station.....	235,529	233,471	258,024	356,787	346,160	334,099	385,933	242,665	320,970	294,598
Recreation field maintenance.....	151,004	190,320	227,819	247,115	264,340	212,255	229,624	145,536	184,278	200,705
<b>Total business-type activities expenses.....</b>	<b>981,042</b>	<b>1,012,283</b>	<b>1,106,199</b>	<b>1,176,581</b>	<b>1,171,199</b>	<b>1,031,048</b>	<b>1,180,129</b>	<b>750,803</b>	<b>910,557</b>	<b>829,454</b>
<b>Total primary government expenses.....</b>	<b>\$ 98,602,971</b>	<b>\$ 100,159,007</b>	<b>\$ 100,141,956</b>	<b>\$ 105,996,987</b>	<b>\$ 111,818,977</b>	<b>\$ 116,409,382</b>	<b>\$ 121,090,309</b>	<b>\$ 130,335,043</b>	<b>\$ 138,359,539</b>	<b>\$ 122,104,509</b>
<b>Program Revenues</b>										
<b>Governmental activities:</b>										
General government charges for services.....	\$ 828,595	\$ 875,118	\$ 811,131	\$ 1,268,289	\$ 225,863	\$ 582,225	\$ 583,005	\$ 710,959	\$ 1,074,329	\$ 1,382,409
Education charges for services.....	1,885,121	1,842,931	1,978,766	1,259,179	1,483,208	1,313,820	1,556,852	1,219,390	691,861	1,307,305
Other charges for services.....	2,403,811	2,442,621	2,474,899	2,658,217	3,296,261	3,943,295	3,470,787	2,615,745	2,922,370	3,666,116
Operating grants and contributions.....	13,628,905	14,184,088	12,579,719	13,587,012	10,495,915	13,123,543	12,013,671	15,984,725	19,840,778	11,441,564
Capital grants and contributions.....	1,771,662	1,680,999	711,403	2,828,635	982,063	1,085,456	1,754,155	548,098	1,539,365	1,782,924
<b>Total government activities program revenues.....</b>	<b>20,518,094</b>	<b>21,025,757</b>	<b>18,555,918</b>	<b>21,601,332</b>	<b>16,485,310</b>	<b>20,048,339</b>	<b>19,378,470</b>	<b>21,078,917</b>	<b>26,068,703</b>	<b>19,580,318</b>
<b>Business-type activities:</b>										
Swimming pool charges for services.....	524,908	492,366	505,487	535,355	486,309	478,401	443,086	303,046	539,201	479,855
Transfer station charges for services.....	337,290	338,654	305,071	290,909	385,369	352,734	284,834	245,861	233,961	315,937
Recreation field maintenance charges for services.....	203,344	202,036	197,422	171,704	180,327	217,687	209,934	86,539	217,257	271,710
Operating grants and contributions.....	1,226	954	1,132	914	-	-	-	-	-	-
Capital grants and contributions.....	187,500	62,500	-	-	-	-	-	-	-	-
<b>Total business-type activities program revenues.....</b>	<b>1,254,268</b>	<b>1,096,510</b>	<b>1,009,112</b>	<b>998,882</b>	<b>1,052,005</b>	<b>1,048,822</b>	<b>937,854</b>	<b>635,446</b>	<b>990,419</b>	<b>1,067,502</b>
<b>Total primary government program revenues.....</b>	<b>\$ 21,772,362</b>	<b>\$ 22,122,267</b>	<b>\$ 19,565,030</b>	<b>\$ 22,600,214</b>	<b>\$ 17,537,315</b>	<b>\$ 21,097,161</b>	<b>\$ 20,316,324</b>	<b>\$ 21,714,363</b>	<b>\$ 27,059,122</b>	<b>\$ 20,647,820</b>
<b>Net (Expense)/Program Revenue</b>										
Governmental activities.....	\$ (77,103,835)	\$ (78,120,967)	\$ (80,479,839)	\$ (83,219,074)	\$ (94,162,468)	\$ (95,329,995)	\$ (100,531,710)	\$ (108,505,323)	\$ (111,380,279)	\$ (101,694,737)
Business-type activities.....	273,226	84,227	(97,087)	(177,699)	(119,194)	17,774	(242,275)	(115,357)	79,862	238,048
<b>Total primary government net (expense)/program revenue.....</b>	<b>\$ (76,830,609)</b>	<b>\$ (78,036,740)</b>	<b>\$ (80,576,926)</b>	<b>\$ (83,396,773)</b>	<b>\$ (94,281,662)</b>	<b>\$ (95,312,221)</b>	<b>\$ (100,773,985)</b>	<b>\$ (108,620,680)</b>	<b>\$ (111,300,417)</b>	<b>\$ (101,456,689)</b>

(Continued)

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)



Changes in Net Position

Last Ten Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>General Revenues and other Changes in Net Position</b>										
Governmental activities:										
Real estate and personal property taxes, net of tax refunds payable.....	\$ 70,572,635	\$ 72,718,472	\$ 72,873,481	\$ 76,224,990	\$ 80,326,042	\$ 82,992,362	\$ 86,386,933	\$ 89,285,488	\$ 92,412,900	\$ 95,045,900
Tax and other liens.....	-	-	-	-	180,976	151,147	203,432	223,956	79,895	133,575
Motor vehicle and other excise taxes.....	3,265,121	3,447,691	3,657,166	3,919,447	3,861,189	4,138,186	4,314,739	4,355,860	4,059,820	4,190,308
Penalties and interest on taxes.....	255,978	224,025	186,333	306,133	329,083	208,289	284,241	378,737	388,642	328,291
Payment in lieu of taxes.....	53,377	38,629	89,934	48,783	7,350	83,613	61,537	12,347	78,493	40,450
Community preservation taxes.....	1,581,340	1,636,741	1,666,981	1,758,188	1,842,032	1,928,868	2,003,914	2,100,691	2,152,845	2,232,661
Grants and contributions not restricted to specific programs.....	1,250,168	1,296,446	1,321,924	1,374,751	6,395,091	6,607,480	6,634,232	6,823,597	6,840,237	6,800,683
Unrestricted investment income (loss).....	69,757	40,078	32,657	21,667	225,745	273,466	438,848	391,517	398,156	(455,921)
Gain on sale of capital assets.....	-	-	-	-	-	-	-	-	2,910,000	-
Transfers.....	8,801	104,067	100,643	39,127	-	-	-	10,500	(189,500)	-
<b>Total governmental activities.....</b>	<b>77,057,177</b>	<b>79,506,149</b>	<b>79,929,119</b>	<b>83,693,086</b>	<b>93,167,508</b>	<b>96,383,411</b>	<b>100,327,876</b>	<b>103,582,693</b>	<b>109,131,488</b>	<b>108,315,947</b>
Business-type activities:										
Unrestricted investment income.....	-	-	-	-	1,304	1,810	3,185	-	-	-
Transfers.....	(8,801)	(104,067)	(100,643)	(39,127)	-	-	-	(10,500)	189,500	-
<b>Total business-type activities.....</b>	<b>(8,801)</b>	<b>(104,067)</b>	<b>(100,643)</b>	<b>(39,127)</b>	<b>1,304</b>	<b>1,810</b>	<b>3,185</b>	<b>(10,500)</b>	<b>189,500</b>	<b>-</b>
<b>Total primary government general revenues and other changes in net positions.....</b>	<b>\$ 77,048,376</b>	<b>\$ 79,402,082</b>	<b>\$ 79,828,476</b>	<b>\$ 83,653,959</b>	<b>\$ 93,168,812</b>	<b>\$ 96,385,221</b>	<b>\$ 100,331,061</b>	<b>\$ 103,572,193</b>	<b>\$ 109,320,988</b>	<b>\$ 108,315,947</b>
<b>Changes in Net Position</b>										
Governmental activities.....	\$ (46,658)	\$ 1,385,182	\$ (550,720)	\$ 474,012	\$ (994,960)	\$ 1,053,416	\$ (203,834)	\$ (4,922,630)	\$ (2,248,791)	\$ 6,621,210
Business-type activities.....	264,425	(19,840)	(197,730)	(216,826)	(117,890)	19,584	(239,090)	(125,857)	269,362	238,048
<b>Total primary government changes in net position.....</b>	<b>\$ 217,767</b>	<b>\$ 1,365,342</b>	<b>\$ (748,450)</b>	<b>\$ 257,186</b>	<b>\$ (1,112,850)</b>	<b>\$ 1,073,000</b>	<b>\$ (442,924)</b>	<b>\$ (5,048,487)</b>	<b>\$ (1,979,429)</b>	<b>\$ 6,859,258</b>

(Concluded)

Attachment6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

Fund Balances, Governmental Funds

Last Ten Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>General Fund</b>										
Restricted.....	\$ 5,771,754	\$ 4,912,009	\$ 5,140,867	\$ 5,624,580	\$ 330,853	\$ 351,652	\$ 355,164	\$ 358,492	\$ 134,177	\$ 128,376
Committed.....	209,001	1,914,264	2,685,774	2,372,996	2,474,734	2,130,571	3,072,549	2,080,526	5,147,141	6,965,364
Assigned.....	1,371,499	1,915,715	1,557,983	1,058,893	1,167,752	2,369,021	875,787	764,428	1,111,739	441,108
Unassigned.....	7,721,185	9,022,099	7,158,149	3,479,922	9,873,780	9,812,217	12,546,783	15,541,044	15,286,033	13,290,423
<b>Total general fund.....</b>	<b>\$ 15,073,439</b>	<b>\$ 17,764,087</b>	<b>\$ 16,542,773</b>	<b>\$ 12,536,391</b>	<b>\$ 13,847,119</b>	<b>\$ 14,663,461</b>	<b>\$ 16,850,283</b>	<b>\$ 18,744,490</b>	<b>\$ 21,679,090</b>	<b>\$ 20,825,271</b>
<b>All Other Governmental Funds</b>										
Nonspendable.....	\$ 1,034,876	\$ 1,084,580	\$ 1,102,743	\$ 1,133,605	\$ 1,163,154	\$ 1,163,154	\$ 1,180,254	\$ 1,187,792	\$ 1,207,892	\$ 1,237,179
Restricted.....	11,222,092	10,538,414	16,606,664	11,545,492	13,770,514	17,008,468	15,698,833	16,632,972	20,888,440	24,298,547
Committed.....	6,022	62,883	55,033	43,405	-	-	-	-	-	-
Unassigned.....	-	-	-	-	-	-	-	(1,920,132)	(1,122,755)	(2,879,956)
<b>Total all other governmental funds.....</b>	<b>\$ 12,262,990</b>	<b>\$ 11,685,877</b>	<b>\$ 17,764,440</b>	<b>\$ 12,722,502</b>	<b>\$ 14,933,668</b>	<b>\$ 18,171,622</b>	<b>\$ 16,879,087</b>	<b>\$ 15,900,632</b>	<b>\$ 20,973,577</b>	<b>\$ 22,655,770</b>

\* The Town implemented GASB Statement #84, Fiduciary Activities in 2021 which required the 2020 governmental net position to be revised.

Changes in Fund Balances, Governmental Funds

Last Ten Years

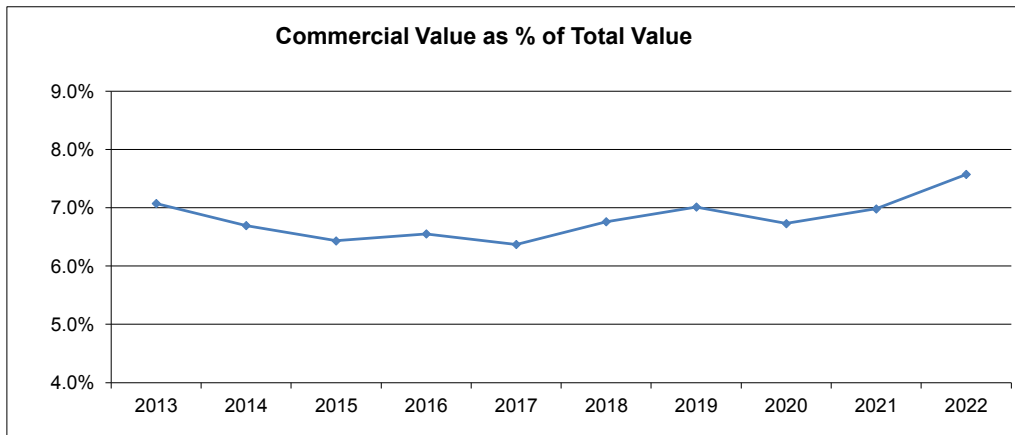
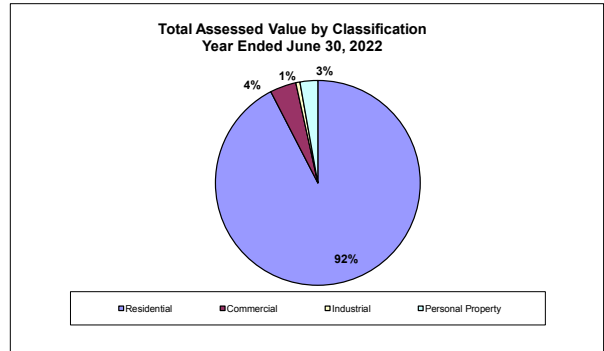
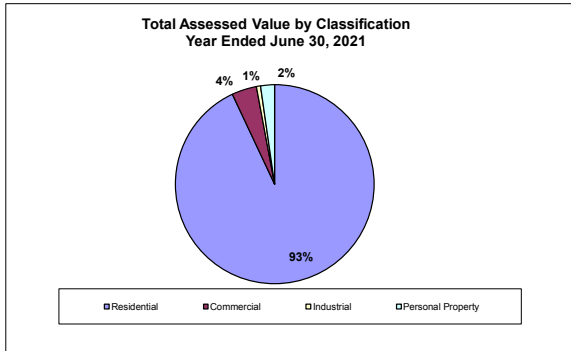
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenues:</b>										
Real estate and personal property taxes, net of tax refunds.....	\$ 69,936,527	\$ 72,439,807	\$ 72,210,203	\$ 76,420,221	\$ 80,435,678	\$ 82,385,311	\$ 86,498,484	\$ 88,923,845	\$ 93,012,980	\$ 95,023,032
Motor vehicle and other excise taxes.....	3,137,442	3,479,052	3,778,204	3,702,251	4,044,745	4,071,435	4,263,360	3,895,034	4,126,084	4,553,005
Tax liens.....	522,311	187,499	241,824	202,152	104,819	64,953	115,256	223,956	79,895	133,575
Payments in lieu of taxes.....	53,377	38,629	89,934	48,783	7,350	83,613	61,537	12,347	78,493	40,450
Community preservation taxes.....	1,582,040	1,643,844	1,662,709	1,756,562	1,844,752	1,917,476	2,005,675	2,085,433	2,166,545	2,232,495
Intergovernmental.....	16,962,299	17,534,425	10,731,708	13,086,130	18,876,071	21,014,817	20,549,130	24,721,972	27,794,432	19,302,626
Penalties and interest on taxes.....	255,978	224,025	186,333	306,133	291,741	208,289	284,241	378,737	388,642	328,291
Licenses and permits.....	778,448	708,163	746,655	819,242	1,147,063	1,553,193	1,159,863	748,076	1,191,378	1,129,923
Fines and forfeitures.....	76,302	82,894	86,250	63,083	37,342	37,711	36,418	25,569	14,631	12,092
Departmental and other.....	4,364,877	4,263,600	4,418,544	4,297,707	4,273,848	4,100,809	4,304,546	3,765,773	3,858,502	5,573,064
Contributions.....	246,187	367,022	302,659	243,641	252,661	608,826	967,495	336,968	1,151,774	208,321
Interest income (loss).....	231,324	331,410	85,504	125,650	225,745	273,466	438,848	391,517	398,156	(455,921)
<b>Total Revenue.....</b>	<b>98,147,112</b>	<b>101,300,370</b>	<b>94,540,527</b>	<b>101,071,555</b>	<b>111,541,815</b>	<b>116,319,899</b>	<b>120,684,853</b>	<b>125,509,227</b>	<b>134,261,512</b>	<b>128,080,953</b>
<b>Expenditures:</b>										
General government.....	11,686,201	3,256,717	6,233,818	3,732,597	3,498,506	5,093,683	5,246,989	19,450,048	6,291,146	4,632,750
Public safety.....	7,631,877	7,832,862	11,521,631	11,808,341	8,174,832	8,707,893	8,852,263	9,926,681	10,290,070	10,816,662
Education.....	56,325,461	58,782,463	59,901,358	61,131,536	62,385,862	62,579,469	66,761,974	69,191,990	71,072,769	73,543,810
Public works.....	4,709,953	6,280,856	7,889,516	9,191,644	6,521,352	7,366,387	7,055,720	8,908,199	7,566,386	10,283,326
Community preservation.....	-	-	-	407,813	338,891	338,891	3,308,635	267,788	839,789	441,859
Health and human services.....	1,900,880	910,979	1,053,644	1,158,185	1,043,930	1,079,532	1,161,178	1,213,786	1,196,022	1,285,143
Culture and recreation.....	2,065,764	2,432,273	2,174,517	2,561,484	2,116,894	2,109,081	2,624,419	2,148,013	1,666,666	1,931,771
Pension benefits.....	8,612,651	8,882,087	3,482,548	3,738,774	11,582,320	12,463,856	12,586,537	15,389,110	17,330,211	11,814,214
Employee benefits.....	7,163,045	6,650,548	5,865,834	6,098,164	6,949,924	7,337,462	7,376,116	7,711,290	8,211,070	8,355,812
Property and liability insurance.....	224,452	238,000	263,973	272,418	301,610	312,058	328,256	339,148	400,332	420,735
State and county charges.....	179,483	157,416	227,330	197,943	192,255	205,840	209,519	263,334	296,897	296,146
Debt service:										
Principal.....	5,431,588	5,300,000	11,085,000	3,762,321	3,720,041	3,688,057	3,426,950	3,505,343	3,534,621	2,628,908
Interest.....	1,085,513	962,524	888,265	1,266,881	1,124,582	1,046,207	852,010	725,292	1,037,000	801,443
<b>Total Expenditures.....</b>	<b>107,016,868</b>	<b>101,686,725</b>	<b>110,587,434</b>	<b>104,920,288</b>	<b>108,019,921</b>	<b>112,328,416</b>	<b>119,790,566</b>	<b>139,040,022</b>	<b>129,732,979</b>	<b>127,252,579</b>
Excess of revenues over (under) expenditures.....	(8,869,756)	(386,355)	(16,046,907)	(3,848,733)	3,521,894	3,991,483	894,287	(13,530,795)	4,528,533	828,374
<b>Other Financing Sources (Uses)</b>										
Issuance of bonds.....	3,440,000	-	11,805,946	-	-	-	-	14,530,000	2,030,000	-
Issuance of refunding bonds - advanced refunding.....	-	-	-	-	-	-	-	-	2,085,000	-
Issuance of refunding bonds - current refunding.....	4,045,000	1,950,000	6,845,000	-	-	2,640,000	-	-	905,000	-
Premium from issuance of bonds.....	-	99,014	925,710	-	-	-	-	94,011	638,512	-
Premium from issuance of refunding bonds - advanced refunding.....	-	-	-	-	-	-	-	-	20,000	-
Premium from issuance of refunding bonds - current refunding.....	144,361	75,215	911,298	-	-	172,813	-	-	95,000	-
Payments to refunded bond escrow agent - advanced refunding.....	(2,501,953)	-	-	-	-	-	-	-	(2,105,000)	-
Payments to refunded bond escrow agent - current refunding.....	-	-	-	-	-	(2,750,000)	-	-	(1,000,000)	-
Proceeds from capital leases.....	260,819	271,594	315,559	-	-	-	-	-	-	-
Proceeds from the sale of capital assets.....	-	-	-	-	-	-	-	-	1,000,000	-
Transfers in.....	986,915	3,118,082	1,779,092	1,246,311	2,459,512	1,451,315	2,118,638	1,251,306	2,528,875	2,551,075
Transfers out.....	(978,113)	(3,014,015)	(1,678,449)	(6,445,898)	(2,459,512)	(1,451,315)	(2,118,638)	(1,240,806)	(2,718,375)	(2,551,075)
<b>Total other financing sources (uses).....</b>	<b>5,397,029</b>	<b>2,499,890</b>	<b>20,904,156</b>	<b>(5,199,587)</b>	<b>-</b>	<b>62,813</b>	<b>-</b>	<b>14,634,511</b>	<b>3,479,012</b>	<b>-</b>
<b>Net change in fund balance.....</b>	<b>\$ (3,472,727)</b>	<b>\$ 2,113,535</b>	<b>\$ 4,857,249</b>	<b>\$ (9,048,320)</b>	<b>\$ 3,521,894</b>	<b>\$ 4,054,296</b>	<b>\$ 894,287</b>	<b>\$ 1,103,716</b>	<b>\$ 8,007,545</b>	<b>\$ 828,374</b>
Debt service as a percentage of noncapital expenditures.....	6.70%	6.31%	11.92%	5.24%	4.55%	1.80%	3.78%	3.57%	3.64%	2.83%

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

Assessed Value and Actual Value of Taxable Property by Classification and Tax Rates

Last Ten Years

Year	Assessed and Actual Values and Tax Rates								
	Residential Value	Residential Tax Rate	Commercial Value	Industrial Value	Personal Property	Total Commercial Value	Commercial Tax Rate	Total Direct Rate	Total Town Value
2013	\$ 3,590,745,895	\$ 17.99	\$ 146,995,002	\$ 59,403,300	\$ 66,938,910	\$ 273,337,212	\$ 23.52	\$ 18.38	\$ 3,864,083,107
2014	3,695,489,903	18.03	146,588,764	51,549,800	66,955,670	265,094,234	24.94	18.49	3,960,584,137
2015	3,825,857,903	17.60	147,618,442	51,552,200	63,887,360	263,058,002	24.88	18.07	4,088,915,905
2016	3,953,667,699	17.80	153,832,208	52,641,600	70,742,800	277,216,608	25.11	18.28	4,230,884,307
2017	4,128,077,415	17.74	161,710,160	28,896,800	90,269,320	280,876,280	25.01	18.20	4,408,953,695
2018	4,252,412,677	17.93	172,317,688	29,891,300	106,053,550	308,262,538	24.30	18.36	4,560,675,215
2019	4,396,808,625	17.91	189,613,218	30,823,000	111,118,740	331,554,958	24.30	18.36	4,728,363,583
2020	4,451,809,500	18.45	179,424,076	30,823,000	111,016,580	321,263,656	24.97	18.89	4,773,073,156
2021	4,476,309,078	18.83	193,733,270	32,737,300	109,526,080	335,996,650	25.55	19.30	4,812,305,728
2022	4,804,601,288	18.05	215,023,558	34,203,500	144,636,520	393,863,578	24.57	18.54	5,198,464,866



Source: Assessor's Department, Town of Sudbury  
All property in the Commonwealth of Massachusetts is assessed at 100% of fair cash value.

Note: Chapter 59, Section 21C of the Massachusetts General Laws, known as "Proposition 2 1/2", imposes 2 separate limits on the annual tax levy of the Town. The primary limitation is that the tax levy cannot exceed 2 1/2 percent of the full and fair cash value. The secondary limitation is that the tax levy cannot exceed the maximum levy limit for the preceding year as determined by the State Commissioner of Revenue by more than 2 1/2 percent, subject to an exception for property added to the tax rolls and for certain substantial valuation increases other than as part of a general revaluation. The secondary limit may be exceeded in any year by a majority vote of the voters, however it cannot exceed the primary limitation.

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

**Principal Taxpayers  
Current Year and Nine Years Ago**

Name	Property Type	2022			2013		
		Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value	Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value
NSTAR Electric & Gas Company	Utility	\$ 99,278,470	1	1.91%	\$ 30,586,720	1	0.79%
Sudbury Avalon Inc.	Apartments	\$ 66,386,149	2	1.28%			
Chiswick Park LLC	Manufacturer	\$ 25,154,400	3	0.48%			
BPR Development LLC	Apartments/Townhouses	\$ 18,475,700	4	0.36%			
Boston Gas	Utility	\$ 17,623,700	5	0.34%	\$ 7,510,140	8	0.19%
Sudbury Crossing Station LLC	Shopping Center	\$ 11,205,901	6	0.22%	\$ 10,979,800	6	0.28%
Wellyn Inc.	Shopping Center	\$ 10,988,500	7	0.21%	\$ 8,831,900	7	0.23%
Verizon	Utility	\$ 10,901,300	8	0.21%	\$ 17,653,110	3	0.46%
Herb Chambers	Auto Dealership	\$ 9,428,700	9	0.18%			
Sudbury Research Center LLC	Research & Development	\$ 9,300,300	10	0.18%			
Raytheon Corporation	Research & Development				\$ 29,625,300	2	0.77%
Paris Trust LLC	Office Space				\$ 13,117,600	4	0.34%
PRI Longfellow Glen LLC	Apartments				\$ 11,552,100	5	0.30%
Individual	Private Residence				\$ 6,890,900	9	0.18%
Richard J. Bosse Holdings LLC	Health Club				\$ 6,492,200	10	0.17%
<b>Totals</b>		<u>\$ 278,743,120</u>		<u>5.36%</u>	<u>\$ 143,239,770</u>		<u>3.71%</u>

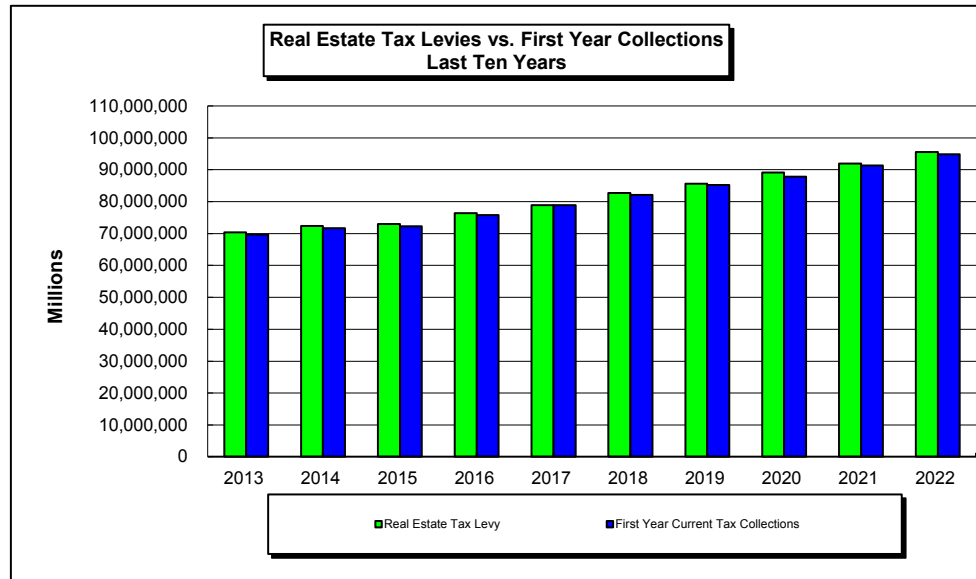
Source: Official Statement for Sale of Bonds

Attachment6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

Property Tax Levies and Collections

Last Ten Years

Year	(1) Total Tax Levy	Less Abatements & Exemptions	(1) Net Tax Levy	First Year Current Tax Collections	Percent of Net Levy Collected	Delinquent Tax Collections	Total Tax Collections	(2) Percent of Total Tax Collections to Net Tax Levy
2013	\$ 71,026,410	630,143	\$ 70,396,267	\$ 69,641,532	98.93%	\$ 416,153	\$ 70,057,685	99.52%
2014	72,951,707	593,665	72,358,042	71,687,443	99.07%	514,335	72,201,778	99.78%
2015	73,549,580	562,545	72,987,035	72,251,311	98.99%	603,461	72,854,772	99.82%
2016	76,997,530	561,430	76,436,100	75,768,929	99.13%	614,187	76,383,116	99.93%
2017	79,892,487	984,546	78,907,941	78,956,353	100.06%	352,595	79,308,948	100.51%
2018	83,323,444	584,388	82,739,056	82,147,081	99.28%	664,381	82,811,462	100.09%
2019	86,384,635	726,568	85,658,067	85,188,157	99.45%	625,877	85,814,034	100.18%
2020	89,733,894	627,195	89,106,699	87,853,592	98.59%	1,279,659	89,133,251	100.03%
2021	92,444,615	478,211	91,966,404	91,366,955	99.35%	427,730	91,794,685	99.81%
2022	95,995,345	430,850	95,564,495	94,862,799	99.27%	-	94,862,799	99.27%



(1) Includes tax liens.

(2) If the actual abatements and exemptions are lower than the estimate the actual collections can exceed the net levy.

Source: Assessor's Department, Town of Sudbury

**Ratios of Outstanding Debt by Type**

**Last Ten Years**

Year	Governmental Activities		Total Debt Outstanding	Percentage of Personal Income	U.S. Census Population	Debt Per Capita
	General Obligation Bonds	Leases				
2013	\$ 31,705,000	\$ 520,353	\$ 32,225,353	1.90%	17,659	\$ 1,825
2014	28,355,000	507,890	28,862,890	1.67%	17,919	1,611
2015	36,802,575	562,642	37,365,217	2.23%	18,119	2,062
2016	32,903,010	352,275	33,255,285	1.85%	18,367	1,811
2017	28,939,237	183,341	29,122,578	1.50%	18,737	1,554
2018	25,101,589	64,801	25,166,390	1.18%	18,867	1,334
2019	21,493,269	-	21,493,269	0.99%	18,874	1,139
2020	32,384,793	-	32,384,793	1.62%	18,874	1,716
2021	31,354,238	-	31,354,238	1.41%	19,627	1,598
2022	28,618,597	-	28,618,597	1.21%	19,059	1,502

Source: Audited Financial Statements, U.S. Census, Division of Local Services

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

**Ratios of Outstanding Debt and General Bonded Debt**

**Last Ten Years**

<b>Year</b>	<b>General Obligation Bonds</b>	<b>Percentage of Estimated Actual Taxable Value of Property</b>	<b>Per Capita</b>
2013	\$ 31,705,000	0.82%	\$ 1,795
2014	28,355,000	0.72%	1,582
2015	36,802,575	0.90%	2,031
2016	32,903,010	0.78%	1,791
2017	28,939,237	0.66%	1,544
2018	25,101,589	0.55%	1,330
2019	21,493,269	0.45%	1,139
2020	32,384,793	0.68%	1,716
2021	31,354,238	0.65%	1,598
2022	28,618,597	0.55%	1,502

Source: Audited Financial Statements, U.S. Census, Division of Local Services

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)



**Direct and Overlapping Governmental Activities Debt**

**As of June 30, 2022**

<u>Town of Sudbury, Massachusetts:</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Lincoln-Sudbury Regional High School District.....	\$ 1,990,000	88%	\$ 1,742,795
General governmental debt.....			<u>28,618,597</u>
Total direct and overlapping debt.....			<u>\$ 30,361,392</u>

Methodologies used to calculate overlapping debt:  
 Lincoln-Sudbury Regional High School District.  
 The Town's overlap is based on pupil enrollment.

Source: Official Statement for Sale of Bonds

Note: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the Town. This schedule estimates the portion of outstanding debt of those overlapping governments that is borne by the taxpayers of the town. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

Computation of Legal Debt Margin

Last Ten Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Equalized Valuation.....	\$ 4,110,402,700	\$ 4,154,402,700	\$ 4,154,402,700	\$ 4,535,401,000	\$ 4,535,401,000	\$ 4,796,024,700	\$ 4,796,024,700	\$ 5,131,906,400	\$ 5,131,906,400	\$ 5,513,521,800
Debt Limit - 5% of Equalized Valuation...	\$ 205,520,135	\$ 207,720,135	\$ 207,720,135	\$ 226,770,050	\$ 226,770,050	\$ 239,801,235	\$ 239,801,235	\$ 256,595,320	\$ 256,595,320	\$ 275,676,090
Less:										
Outstanding debt applicable to limit.....	14,035,000	15,985,000	25,276,800	23,080,000	20,915,000	18,675,000	16,795,000	17,703,234	30,613,614	28,618,957
Authorized and unissued debt.....	6,760,500	7,827,000	621,000	621,000	621,000	3,971,000	18,931,000	18,931,000	35,723,500	39,123,500
Legal debt margin.....	\$ 184,724,635	\$ 183,908,135	\$ 181,822,335	\$ 203,069,050	\$ 205,234,050	\$ 217,155,235	\$ 204,075,235	\$ 293,229,554	\$ 322,932,434	\$ 343,418,547
Total debt applicable to the limit as a percentage of debt limit.....	10.12%	11.46%	12.47%	10.45%	9.50%	9.44%	14.90%	14.28%	25.85%	24.57%

Source: Official Statement for Sale of Bonds

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

## Demographic and Economic Statistics

## Last Ten Years

Year	Population Estimates	Personal Income	Per Capita Personal Income	Median Age	Unemployment Rate
2013	17,659	\$ 1,695,132,000	\$ 95,993	43	5.2%
2014	17,919	1,732,929,000	96,709	43	4.0%
2015	18,119	1,673,761,000	92,376	43	3.5%
2016	18,367	1,802,409,000	98,133	43	3.4%
2017	18,737	1,939,767,000	103,526	44	3.5%
2018	18,867	2,128,537,000	112,818	44	3.0%
2019	18,874	2,178,362,000	115,416	44	2.8%
2020	18,874	2,001,550,000	106,048	44	10.7%
2021	19,627	2,224,406,000	113,334	44	3.6%
2022	19,655	2,367,956,000	120,476	44	2.7%

Source: Commonwealth of Mass, Division of Local Services, Executive Office of Labor and Workforce Development. Median age is based on most recent census data.

**Principal Employers (excluding Town)  
Current Year and Nine Years Ago**

Employer	Nature of Business	2022			2013		
		Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Sudbury Farms	Grocery Store	250	1	4%	300		4%
Lincoln-Sudbury Regional School District	Public School District	225	2	4%	200		3%
Whole Foods Market	Grocery Store	210	3	3%			
Staples Industrial	Packaging Materials	190	4	3%	200		3%
Adtech Systems	Audio/Visual Services	160	5	3%			
Sudbury Pines Extended Care	Extended Care Facility	130	6	2%			
Longfellow's Wayside Inn Restaurant	Restaurant	130	7	2%			
Shaw's Supermarket	Grocery Store	125	8	2%	84		1%
Mass State Police Crime Lab	Public Safety	110	9	2%			
Connexion	Staffing & Recruiting	100	10	2%			
Raytheon Corporation	Research & Development				300		4%
APC	Pest Control				200		3%
Cavicchio Greenhouses, Inc.	Florists				200		3%
Jones & Bartlett Publishers	Publishing				200		3%
Bosse Sports	Health Club				110		1%
Methods Machine Tools, Inc.	Machine Engineering				110		1%

Source: Massachusetts Department of Workforce Development

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

**Full-Time Equivalent Town Employees**

**Last Ten Years**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>Full-Time Equivalents</u>										
Town.....	30	30	29	31	30	30	31	30	30	30
Public Safety.....	77	77	74	78	78	78	83	88	88	88
School.....	386	396	402	413	414	404	372	383	383	395
Public Works.....	30	34	36	34	34	34	34	34	34	34
Health and Human Services.....	6	7	9	9	7	7	8	10	11	11
Culture and Recreation.....	<u>16</u>	<u>14</u>	<u>16</u>	<u>16</u>	<u>17</u>	<u>17</u>	<u>18</u>	<u>18</u>	<u>18</u>	<u>18</u>
Total.....	<u><u>545</u></u>	<u><u>558</u></u>	<u><u>566</u></u>	<u><u>581</u></u>	<u><u>580</u></u>	<u><u>570</u></u>	<u><u>546</u></u>	<u><u>563</u></u>	<u><u>564</u></u>	<u><u>576</u></u>

Source: Annual Budget Report, School Department

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

Operating Indicators by Function/Program

Last Ten Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>General Government</b>										
Population.....	17,659	17,919	18,119	18,367	18,737	18,867	18,874	18,874	19,627	19,655
Selectmen's meetings.....	33	36	45	59	44	35	46	44	44	63
Licenses issued.....	78	78	81	82	82	140	89	88	86	80
Payroll processed.....	18,528	18,835	19,591	19,941	19,907	19,555	19,599	19,259	18,389	18,892
Invoices paid.....	17,329	17,350	16,216	15,882	14,816	15,343	16,639	15,126	15,784	15,520
Taxable property parcels.....	6,585	6,589	6,605	6,645	6,658	6,658	6,657	6,673	6,686	6,689
Motor vehicle excise processed.....	18,145	19,516	18,203	19,459	19,654	19,067	19,873	18,868	19,774	19,140
Certified vital records.....	1,620	1,263	1,408	1,415	1,350	1,494	1,473	1,615	1,476	1,266
Zoning board of appeals application filed.....	36	40	43	31	32	35	47	34	37	47
<b>Public Safety</b>										
<b>Police</b>										
Calls for service.....	15,612	15,965	17,021	17,341	13,379	15,936	14,504	14,017	14,447	13,907
Walk-in traffic.....	9,699	9,682	10,051	N/A	11,408	12,630	10,706	7,417	5,464	5,755
Arrests.....	143	133	128	84	46	57	57	60	53	52
Criminal complaints.....	169	215	247	191	111	156	148	140	125	123
Motor vehicle accidents.....	529	518	511	550	507	554	464	310	324	376
Alarms.....	832	847	750	839	603	601	600	519	513	520
Medical call responses.....	844	818	984	948	907	910	886	1,115	1,044	1,062
<b>Fire</b>										
<b>Incidents</b>										
Calls for assistance.....	2,063	1,918	2,246	2,193	2,034	2,310	2,084	2,200	2,313	2,461
Structure fire responses.....	14	21	13	19	19	22	38	26	40	43
Emergency medical responses.....	1,148	1,109	1,237	1,221	1,278	1,332	1,287	1,361	1,421	1,610
<b>Building Department</b>										
Building inspections.....	1,450	1,504	1,643	1,961	1,769	2,012	2,249	2,212	3,075	3,716
<b>Education</b>										
Public school enrollment.....	4,367	4,340	4,505	4,424	4,471	4,064	3,998	4,070	3,803	3,726
<b>Public Works</b>										
Depository of property plans.....	5,500	5,500	5,500	4,110	6,805	6,830	6,830	4,000	6,837	6,837
Transfer station stickers issued.....	1,500	1,525	1,922	2,209	2,371	2,170	2,133	2,097	1,929	1,831
Recyclables (tons).....	1,500	750	599	580	608	575	500	463	445	390
<b>Health and Human Services</b>										
Senior Center program attendance.....	1,900	1,900	1,900	1,600	1,542	1,700	1,850	1,870	994	1,187
Senior Center referrals.....	361	358	276	195	106	168	195	420	404	496
Veteran population (Federal census estimate).....	1,220	1,220	1,218	509	483	531	531	474	474	290
Senior and veteran tax work-off participants.....	50	52	56	55	55	57	60	56	52	30
<b>Culture and Recreation</b>										
Library circulation.....	380,000	447,275	457,612	408,422	398,447	376,594	415,092	363,176	249,327	404,250
Library resources sharing.....	99,600	109,660	104,845	106,321	106,882	107,000	110,010	79,353	176,961	180,500
Park & recreation programs.....	737	691	493	515	679	680	600	N/A	N/A	N/A
Pool use (admittance).....	83,670	80,423	77,000	77,000	75,000	75,000	75,000	N/A	N/A	N/A

Source: Various Town Departments and Annual Town Report  
 N/A: Information not available

Attachment6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)

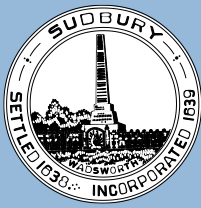
**Capital Asset Statistics by Function/Program**

**Last Ten Years**

<b>Function/Program</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Public safety										
Police										
Number of Stations.....	1	1	1	1	1	1	1	1	1	1
Fire										
Number of Stations.....	3	3	3	3	3	3	3	3	3	3
Trucks.....	7	7	7	7	7	7	7	7	7	7
Education										
Public school buildings.....	5	5	5	5	5	5	5	5	5	5
Public Works										
Streets (miles).....	141	141	141	141	141	141	141	141	141	141
Streetlights.....	627	627	627	627	627	627	627	627	627	627
Traffic signals.....	2	2	2	2	2	2	2	2	2	2
Trucks/rolling stock equipment.....	83	83	83	83	83	83	91	91	91	91
Culture and Recreation										
Public libraries.....	1	1	1	1	1	1	1	1	1	1
Community centers.....	1	1	1	1	1	1	1	1	1	1
Town park and playground acreage.....	96	96	96	96	96	96	96	96	96	96

Source: Various Town Departments

Attachment 6.c: Sudbury FY2022 ACFR (5827 : FY22 Audit Presentation)



SUDBURY SELECT BOARD  
Tuesday, April 25, 2023

**MISCELLANEOUS (UNTIMED)**

**7: Discussion and vote of Town Counsel services renewal**

REQUESTOR SECTION

Date of request:

Requestor: Town Manager Sheehan

Formal Title: Discussion and vote of Town Counsel services renewal with KP Law

Recommendations/Suggested Motion/Vote:

Background Information:  
attached engagement letter from KP Law

Financial impact expected:

Approximate agenda time requested:

Representative(s) expected to attend meeting:

Review:

Select Board Office	Pending
Town Manager's Office	Pending
Town Counsel	Pending
Select Board	Pending
Select Board	Pending

04/25/2023 6:00 PM





101 Arch Street, Boston, MA 02110  
 Tel: 617.556.0007 | Fax: 617.654.1735  
 www.k-plaw.com

April 11, 2023

**Lauren F. Goldberg**  
 lgoldberg@k-plaw.com

Hon. Charles G. Russo and  
 Members of the Select Board  
 Flynn Building  
 278 Old Sudbury Road  
 Sudbury, MA 01776

Re: Terms of Engagement - Town Counsel Services

Dear Members of the Select Board:

I am writing as president of KP Law, P.C. (the “Firm”) to thank you for the honor of serving the Town of Sudbury (the “Town”) as Town Counsel and to formalize the terms of our continued service to the Town. This document sets forth our understanding of the work handled by the Firm, and our proposal as to fees and expenses. Please review this document carefully. If the terms of this document meet with your approval, please authorize the Town Manager to countersign below and return one copy for our files.

With your approval, this letter serves as a written agreement by which the law firm of KP Law, P.C. undertakes to advise the Town with respect to all matters as are specified by the Town. These terms are binding on both the Town and the Firm unless modified in writing by mutual agreement, although, of course, the Select Board has the right, at any time, to terminate our services.

We will continue to act at all times on the Town’s behalf to the best of our ability. Of course, any expressions on our part concerning the outcome of any of the Town’s legal matters assigned to us are expressions of our best professional judgment but are not guarantees. Such opinions are necessarily limited by our knowledge of the applicable facts and are based on the state of the law at the time they are expressed. We will, of course, continue to undertake the Town’s work in an efficient and appropriately expedited manner, and, as always, will forward copies of significant papers prepared by or received by the Firm, including correspondence, notices and filings as required. Attorney Lee Smith will continue to serve as lead counsel, responsible for coordinating all legal services to the Town, with Managing Attorney Lauren Goldberg and other attorneys at the Firm, to provide support and expertise as may be necessary or appropriate from time to time.

The firm proposes the following arrangement:

Basic Town Counsel Services/Retainer:

In FY2024, KP Law will provide all basic and ordinary Town Counsel Services to the Town for the fixed annual fee of \$110,000, which services shall be referred to as “Basic Town Counsel Services”, plus out-of-pocket expenses at cost. Should the Board wish to continue with the Firm for



Hon. Charles G. Russo and  
Members of the Select Board  
April 11, 2023  
Page 2

legal services in FY2025 and FY2026, the retainer will increase by \$10,000/year. The fixed annual fee for Basic Town Counsel Services covers typical town counsel services, including the following (so long as the service is not part of an excluded matter):

- telephone conferences and e-mails with Town officials;
- research and writing of opinion letters;
- review, interpretation, and drafting of Town bylaws;
- review and drafting of Town Meeting warrant articles;
- review and drafting of Town Meeting motions;
- attendance at all sessions of the annual Town Meeting or any Special Town Meeting;
- review and drafting of standard contracts;
- review of subdivision documents, such as covenants (to the extent not paid for by the developer);
- reviewing planning board, board of appeals, or other town board or committee draft decisions unrelated to an excluded matter; and
- preparation of periodic status reports and meeting with the Select Board and Town Manager to review.

This list of services is not intended to be exhaustive, but instead illustrative of the type of services covered by the fixed annual fee. Basic Town Counsel Services would also include two free seminars annually.

#### Hourly Legal Services:

Matters outside of Basic Legal Services, other than “Specialty Legal Services” as described below, will be billed separately at \$230 an hour in FY2024. Should the Town retain the firm for legal services in FY2025 and FY2026, the rate would increase by \$10/year. These services are referred to herein as “Hourly Legal Services.”

The following are Hourly Legal Services not within Basic Town Counsel Services:

- work on litigation and other adversarial matters, including appeals to administrative agencies such as the ABCC and the Appellate Tax Board;
- labor and employment;
- real estate transactions;
- representing the town at municipal permit/administrative/show cause/appeal hearings and/or drafting decisions or orders concerning such matters;
- construction and building committee issues and litigation; and
- special projects.



Hon. Charles G. Russo and  
Members of the Select Board  
April 11, 2023  
Page 3

Specialty Legal Services:

Specialty Legal Services will be billed at rates reflective of the intensity of the required legal work.

- comprehensive permit matters, including hearings, and similar matters paid for by third parties such as host community agreement negotiations and the like, and including any administrative or court appeals (\$330/hour if paid by the municipality; (\$360/hour if fees are not paid by municipality);
- comprehensive general or zoning bylaw revision or review and comprehensive form of government charter or special act adoption or amendment (\$300);
- election recounts (\$300);
- cable television licensing (\$300); and
- bond counsel work (fees calculated based upon “standard” factors in the field).

We bill in increments of one-tenth of an hour. We do not charge for work completed by clerical or other non-attorney staff, other than paralegals, whose time is billed at one-half the attorney rate. As you know, we bill our time and disbursements on a monthly basis and bill payments are due and payable within thirty days. Payments made by the Town in connection with the services provided hereunder will be applied against actual legal services performed, disbursements made, and other costs and expenses incurred. Of course, we are required by the Rules of Professional Conduct to notify the Town in writing of any proposed changes to either the basis or rate of the fees and expenses charged.

We bill for out-of-pocket disbursements incurred on behalf of the Town at cost, including, but not limited to: filing fees; travel expenses; courier charges; charges for outside photocopies; and postage; long distance charges; and other incidental expenses. For work undertaken outside the office, we also charge for mileage on a portal-to-portal basis at the rate set by the Internal Revenue Code. We will notify you in advance before incurring individual costs exceeding \$500.00 in value.

While the Town may terminate our services at any time, such action does not relieve the Town from the obligation to pay any bills to the Firm outstanding at the time of termination. In the event that a dispute arises between the parties to this agreement, then Massachusetts law and Massachusetts venue shall control.

I want to take this opportunity to say how much we value our relationship with the Town of Sudbury, and Lee and I always enjoy working with the Select Board, Town Manager and the many fine officers and employees of the Town. We remain committed to monitoring legal developments that may affect the Town, and will continue to work with you, as a team, to successfully address the complexities that the broad area of municipal law presents.



Hon. Charles G. Russo and  
Members of the Select Board  
April 11, 2023  
Page 4

If you need additional information or have any questions concerning the terms of the proposed engagement, please contact me directly. I can be reached on my direct line at 617-654-1759 or by cell phone at 617-548-7622.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Lauren F. Goldberg".

Lauren F. Goldberg

LFG/aem  
856963/KP/0005



Hon. Charles G. Russo and  
Members of the Select Board  
April 11, 2023  
Page 5

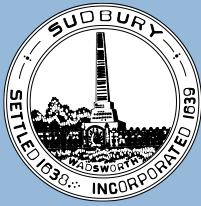
Terms of Engagement - Town Counsel Services

The undersigned has received the within April 11, 2023 correspondence captioned, “Terms of Engagement - Town Counsel Services”, and, on behalf of the Town of Sudbury, agrees to the terms of representation as set forth therein.

Town of Sudbury  
By and Through its Duly Authorized Agent

\_\_\_\_\_  
Andrew J. Sheehan, Town Manager

Date: \_\_\_\_\_



SUDBURY SELECT BOARD  
Tuesday, April 25, 2023

**MISCELLANEOUS (UNTIMED)**

**8: Discussion on 2023 ATM articles**

REQUESTOR SECTION

Date of request:

Requested by: Patty Golden

Formal Title: Discussion on 2023 Annual Town Meeting articles: consent calendar; positions on articles; other.

Recommendations/Suggested Motion/Vote: Discussion on 2023 Annual Town Meeting articles: consent calendar; positions on articles; other.

Background Information:  
attached spreadsheet

Financial impact expected:

Approximate agenda time requested:

Representative(s) expected to attend meeting:

Review:

Select Board Office	Pending
Town Manager's Office	Pending
Town Counsel	Pending
Select Board	Pending
Select Board	Pending

04/25/2023 6:00 PM

ATM 2023 ARTICLES

	Article Title	Sponsor/ Submitted by	Article Presenter	SB Position	FinCom Position	CIAC Position	CPC Position	Report SB position at ATM	Funding Source	Requested Amount	Required Vote	Consent Calendar
	<b>IN MEMORIAM RESOLUTION FINANCE/BUDGET</b>		<b>CR</b>									
1	Hear Reports	Select Board	Lyn MacLean	5-0							Majority	
2	FY23 Budget Adjustments	Select Board	Sheehan	@ ATM	@ ATM						Majority	
3	FY24 Budget	Town Manager	Sheehan	5-0/5-0	5-2/5-2				Levy		Majority	
4	FY24 Capital Budget	Town Manager	Sheehan	5-0	6-0-1				Levy	\$728,525	Majority	
5	FY24 Transfer Station Enterprise Fund Budget	Town Manager	Sheehan	5-0	7-0				Enterprise	\$328,199	Majority	
6	FY24 Pool Enterprise Fund Budget	Town Manager	Sheehan	5-0	7-0				Enterprise	\$527,280	Majority	
7	FY24 Recreation Field Maintenance Enterprise Fund Budget	Town Manager	Sheehan	5-0	7-0				Enterprise	\$241,514	Majority	
8	FY23 Snow & Ice Transfer	Town Manager	Sheehan	@ ATM	@ATM				Free Cash		Majority	Y
9	Unpaid Bills	Town Accountant	Keohane	5-0	7-0				Free Cash	\$14,932	Four-fifths	
10	Chapter 90 Highway Funding	DPW Director	Nason	5-0	7-0				State	\$727,234	Majority	Y
11	Stabilization Fund	Select Board	Carty	5-0	7-0				Levy	\$144,274	Majority	Y
12	FY24 Revolving Fund Spending Limits	Finance Director	Keohane	@ ATM	@ATM				Fees		Majority	Y
13	Capital Stabilization Fund	Town Manager	Sheehan	5-0	7-0				Levy	\$250,000	Majority	Y
	<b>MISCELLANEOUS</b>											
14	Funding of GO Sudbury! Taxi and Uber Transportation Programs for FY24	Select Board	Carty	4-1	7-0				Free Cash	\$150,000		
15	Fairbank Community Center A/V Equipment and Associated Funding	Select Board	Kouchakdjian	4-1	6-0-1	7-0			Free Cash	\$200,000		
16	Authorize Select Board to Petition the General Court to Adopt Legislation - An Act Authorizing the Town to Establish a Fee for a Checkout Bag Charge	Select Board	Roberts	5-0								Y

Attachment 8.a: 2023 ATM\_Articles\_AJS 4.4.23 (5818 : Discussion on 2023 ATM articles)

ATM 2023 ARTICLES

	Article Title	Sponsor/ Submitted by	Article Presenter	SB Position	FinCom Position	CIAC Position	CPC Position	Report SB position at ATM	Funding Source	Requested Amount	Required Vote	Consent Calendar
17	Medicaid reimbursement and additional Chapter 70 Funding Transfer to fund ELA Curriculum update	SPS School Committee		5-0	7-0				Free Cash	\$279,574		
18	Schools HVAC Repairs and Replacements	SPS School Committee		5-0	7-0	6-0			Free Cash	\$450,000		Y
19	Curtis Middle School A/V System Replacement	SPS School Committee		5-0	6-1	6-0			Free Cash	\$160,000		Y
20	SPS Surveillance Cameras	SPS School Committee		5-0	6-1	6-0			Free Cash	\$310,000		
21	LSRHS Camera System Replacement	LSRHS Superintendent		5-0	7-0	6-0			Free Cash	\$206,652		
22	Purchase of Storage Building	Fire Chief	Whalen	5-0	7-0	5-0 (1 abstain)			Free Cash	\$200,000		Y
23	Purchase of Fire Engine	Fire Chief	Whalen	5-0	7-0	6-0			Levy (Capital Exclusion)	\$1,020,000		
24	Americans with Disabilities Act Transition Plan Recommendations	Combined Facilities Director		5-0	7-0	6-0			Free Cash	\$200,000		
25	DPW Roofing Project Funding	Combined Facilities Director		5-0	7-0	6-0			Free Cash	\$400,000		
26	DPW Building Office Renovation	Combined Facilities Director		5-0	6-1	6-0			Free Cash	\$125,000		
27	Space Use and Facility Condition Study	Combined Facilities Director		5-0	5-2	5-1			Free Cash	\$300,000		
28	Atkinson Pool Dehumidification Equipment Replacement	Combined Facilities Director	WITHDRAWN									
29	Atkinson Pool Maintenance and Repair Fund	Combined Facilities Director	WITHDRAWN									
30	Amend Solar Energy Revolving Fund	Energy and Sustainability Committee		5-0							Majority	

Attachment 8.a: 2023 ATM\_Articles\_AJS 4.4.23 (5818 : Discussion on 2023 ATM articles)



ATM 2023 ARTICLES

	Article Title	Sponsor/ Submitted by	Article Presenter	SB Position	FinCom Position	CIAC Position	CPC Position	Report SB position at ATM	Funding Source	Requested Amount	Required Vote	Consent Calendar
31	Authorization to Proceed with the Fairbank Community Center Solar Project	Energy and Sustainability Committee		5-0								
32	Pickup Truck with Plow		<b>WITHDRAWN</b>									
33	Swap Body Truck (replaces pickup truck)	Public Works Director		5-0	7-0	6-0			Free Cash	\$185,000	Majority	Y
34	Swap Body Truck (replaces spreader truck with wings)	Public Works Director		5-0	7-0	6-0			Free Cash	\$210,000	Majority	Y
35	Sports Field Mower	Public Works Director		5-0	7-0	6-0			Free Cash	\$160,000	Majority	Y
36	Multi-Purpose Tractor	Public Works Director		5-0	7-0	6-0			Free Cash	\$215,000	Majority	Y
37	Front End Loader	Public Works Director		5-0	7-0	6-0			Free Cash	\$345,000	Majority	Y
38	Amend General Bylaws, Article IX, Section 4200, Water Resource Protection Overlay Districts	Planning Board		4-0							Two-thirds	
39	Amend General Bylaws - Affordable Housing trust bylaw	Select Board	Sheehan	5-0								
40	General Bylaw for the Placement of Small Wireless Facilities in the Public Ways	Select Board	Sheehan	5-0								
<b>CPC ARTICLES</b>												
41	Community Preservation Act Fund - 67-73 Nobscot Road Acquisition, Design, and Construction	CPC		4-0	In Favor		9-0		CPA Category: Community Housing	\$438,000	Majority	
42	Community Preservation Act Fund - Accessible Pathways on Town Properties	CPC		5-0	In Favor	6-0	5-4		CPA Category: Open Space & Rec	\$187,744	Majority	Y
43	Community Preservation Act Fund - Bruce Freeman Rail Trail CSX Extension	CPC		5-0	In Favor	6-0	9-0		CPA Category: Open Space & Rec	\$300,000	Majority	Y

Attachment 8.a: 2023 ATM\_Articles\_AJS 4.4.23 (5818 : Discussion on 2023 ATM articles)

ATM 2023 ARTICLES

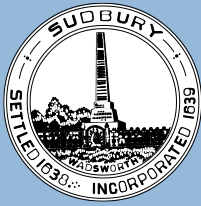
	Article Title	Sponsor/ Submitted by	Article Presenter	SB Position	FinCom Position	CIAC Position	CPC Position	Report SB position at ATM	Funding Source	Requested Amount	Required Vote	Consent Calendar
44	Community Preservation Act Fund - Curtis Outdoor Health and Wellness Space	CPC		5-0	In Favor	7-0	9-0		CPA Category: Open Space & Rec	\$480,000	Majority	Y
45	Community Preservation Act Fund - Frank Feeley Fields Improvements Phase II	CPC		5-0	In Favor	6-0	9-0		CPA Category: Open Space & Rec	\$799,668	Majority	
46	Community Preservation Act Fund - Fence and Lights for Fairbank Multisport Court	CPC		5-0	In Favor	7-0	9-0		CPA Category: Open Space & Rec	\$100,000	Majority	Y
47	Community Preservation Act Fund - Historic Resource Inventory Surveys Phase V	CPC		5-0	In Favor		9-0		CPA Category: Historic Resources	\$23,000	Majority	Y
48	Community Preservation Act Fund - Watershed Based Plan, Restoring Water Quality in Hop Brook	CPC		5-0	In Favor		9-0		CPA Category: Open Space & Rec	\$78,600	Majority	Y
49	Community Preservation Act Fund - Hosmer House Historic Structure, Cultural Landscape, and Collection Study	CPC		5-0	In Favor		9-0		CPA Category: Historic Resources	\$130,000	Majority	Y
50	Community Preservation Act Fund - Housing Trust Allocation	CPC		5-0	In Favor		9-0		CPA Category: Community Housing	\$292,000	Majority	Y
51	Community Preservation Act Fund - Indigenous Cultural Landscape Study	CPC		5-0	In Favor		9-0		CPA Category: Historic Resources	\$35,000	Majority	Y
52	Community Preservation Act Fund - Regional Housing Services Office (RHSO) Membership Fee	CPC		5-0	In Favor		9-0		CPA Category: Community Housing	\$33,000	Majority	Y
53	Community Preservation Act Fund - Return of Unspent Funds	CPC		5-0	In Favor						Majority	Y

Attachment 8.a: 2023 ATM\_Articles\_AJS 4.4.23 (5818 : Discussion on 2023 ATM articles)

ATM 2023 ARTICLES

	Article Title	Sponsor/ Submitted by	Article Presenter	SB Position	FinCom Position	CIAC Position	CPC Position	Report SB position at ATM	Funding Source	Requested Amount	Required Vote	Consent Calendar
54	Community Preservation Act Fund - General Budget and Appropriations	CPC		5-0	In Favor					\$114,500	Majority	Y
	PETITION ARTICLE											
55	Control of Firearms Zoning	Citizen Frank Riepe	Riepe	@ ATM								

Attachment8.a: 2023 ATM\_Articles\_AJS 4.4.23 (5818 : Discussion on 2023 ATM articles)



SUDBURY SELECT BOARD  
Tuesday, April 25, 2023

**MISCELLANEOUS (UNTIMED)**

**9: Art 14 presentation review (Go Sudbury)**

REQUESTOR SECTION

Date of request:

Requested by: Patty Golden

Formal Title: Review ATM Art 14 presentation Go Sudbury. Discussion led by Board Member Carty.

Recommendations/Suggested Motion/Vote: Review ATM Art 14 presentation Go Sudbury. Discussion led by Board Member Carty.

Background Information:

Financial impact expected:

Approximate agenda time requested:

Representative(s) expected to attend meeting:

Review:

Select Board Office	Pending
Town Manager's Office	Pending
Town Counsel	Pending
Select Board	Pending
Select Board	Pending

04/25/2023 6:00 PM

# ARTICLE 14 – FUNDING OF GO SUDBURY! TAXI AND UBER TRANSPORTATION PROGRAMS FOR FY2024

To see if the Town will vote to raise and appropriate, or to transfer from available funds, the sum of \$150,000, or any other sum or sums, for the purposes of the continued operations of the Go Sudbury! Taxi and Uber Transportation Programs, including all incidental and related expenses; or act on anything relative thereto.

DRAFT

1

# ARTICLE 14: FUNDING OF GO SUDBURY! TAXI AND UBER TRANSPORTATION PROGRAMS FOR FY2024

DRAFT



*“My friends in other towns are jealous of this excellent program for seniors. I hope it continues as it is so helpful as night driving becomes more of a challenge.”*

*“This program is FANTASTIC!! I have broken my right foot very badly and am not able to drive.”*

*“This program has been exactly what I need to be able to go places and get things done.”*

# Agenda...

DRAFT

- History – Where did we start
- Where the program is now
- Results - Where are people GO!ng
- Recognition of programs
- Rider feedback

ATM 2023 ARTICLE 14:  
 FUNDING OF GO SUDBURY! TAXI AND UBER  
 TRANSPORTATION PROGRAMS FOR FY2024

PAST

PRESENT

FUTURE

## History – Where did we start

DRAFT

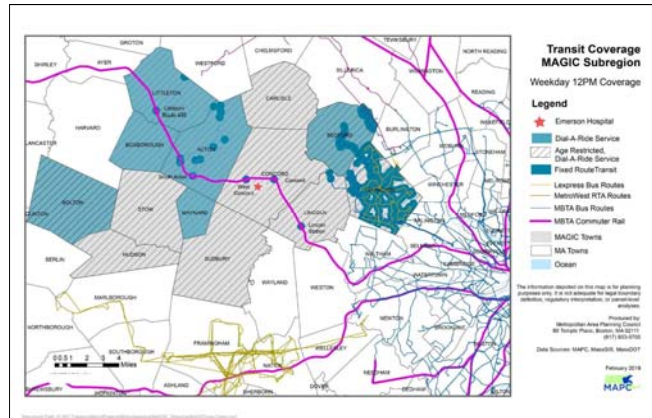
### LIVABLE SUDBURY FINDINGS

Transportation gaps reduce the overall “livability”  
 and long-term attractiveness of the town; they limit

- *Social participation and inclusion*
- *Access to community and health services*
- *Housing options*
- *Access to outdoor spaces*
- *Civic participation and employment*

“Transportation” is mentioned 150 times in the  
 Livable Sudbury needs assessment

## Transit Deserts (MAPC Data)



Attachment 9.a: ATM2023\_Article\_14\_GoSudbury\_DRAFT\_04212023\_SB (5803 : Art 14 presentation review (Go Sudbury))

ATM 2023 ARTICLE 14:  
FUNDING OF GO SUDBURY! TAXI AND UBER  
TRANSPORTATION PROGRAMS FOR FY2024



PAST

PRESENT

FUTURE

## History – Where did we start

**DRAFT**



### Making The Connections (MTC) 2019

- Collaboration of Acton, Bolton, Concord, Maynard, Stow, and Sudbury (lead).
- \$80,000 grant from the Commonwealth of Massachusetts Community Compact Best Practices initiative
- MTC’s aim is to increase the availability of transportation for residents, particularly older adults, people with disabilities, people with low incomes, and veterans to access health services, community resources, and economic opportunities.
- Completed Dec 2022

5

ATM 2023 ARTICLE 14:  
FUNDING OF GO SUDBURY! TAXI AND UBER  
TRANSPORTATION PROGRAMS FOR FY2024



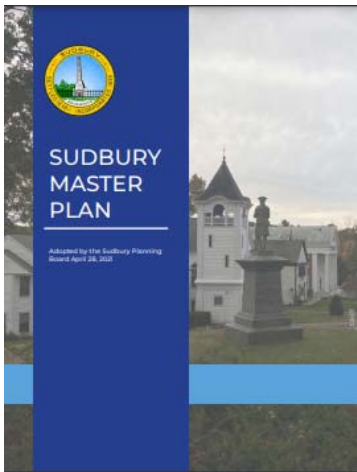
PAST

PRESENT

FUTURE

## History – Where did we start

**DRAFT**



### SUDBURY MASTER PLAN 2021; 154 action items across 10 major categories

- Transportation and Connectivity

Go Sudbury! currently or potentially impacts 6 action items in this category

- Route 20 Corridor – 3 action items
- Town Facilities, Services & Infrastructure – 2 action items
- Public Health, Social Well-Being – 2 action items
- Resiliency – 1 action item

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Attachment9.a: ATM2023\_Article\_14\_GoSudbury\_DRAFT\_04212023\_SB (5803 : Art 14 presentation review (Go Sudbury))

ATM 2023 ARTICLE 14:  
FUNDING OF GO SUDBURY! TAXI AND UBER  
TRANSPORTATION PROGRAMS FOR FY2024



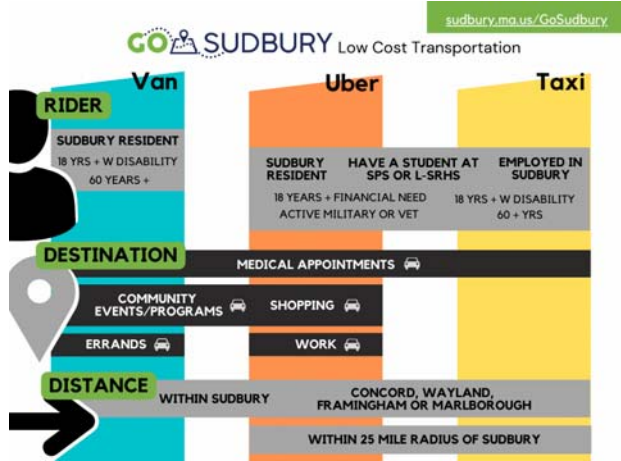
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FUTURE

### Where the program is now

**DRAFT**



- Uber & Taxi to augment MWRTA funded Sudbury Connection van
- Sudbury resident, employed in Sudbury, or family of student at SPS or L-S and one or more of following:
  - Aged 60+
  - Financially vulnerable
  - Disability that limits driving
  - Military
- Taxi free for medical rides
- Uber w/ copay for medical, work, shopping, social

7

ATM 2023 ARTICLE 14:  
FUNDING OF GO SUDBURY! TAXI AND UBER  
TRANSPORTATION PROGRAMS FOR FY2024



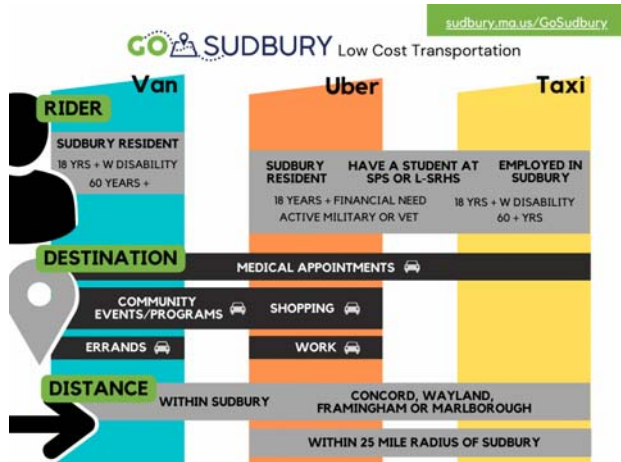
PAST

PRESENT

FUTURE

### Where the program is now

**DRAFT**



- 12 month period Apr 2022 – March 2023
- 2386 Uber rides, 71 unique riders
- 931 taxi rides, 83 unique riders

8

Attachment9.a: ATM2023\_Article\_14\_GoSudbury\_DRAFT\_04212023\_SB (5803 : Art 14 presentation review (Go Sudbury))



ATM 2023 ARTICLE 14:  
FUNDING OF GO SUDBURY! TAXI AND UBER  
TRANSPORTATION PROGRAMS FOR FY2024



PAST

PRESENT

FUTURE

## Where the program is now

**DRAFT**

### Why are we back at Town Meeting?

- Operational program not yet worked into budget
- Maintain service until sustainable

### Funding:

- Historically funded with grant and mitigation funds
- Town Meeting 2022 (\$100,000)
- Delayed 2023 MassDev grant for medical taxi rides

9

ATM 2023 ARTICLE 14:  
FUNDING OF GO SUDBURY! TAXI AND UBER  
TRANSPORTATION PROGRAMS FOR FY2024



PAST

PRESENT

FUTURE

## What has changed since last year?

**DRAFT**

- Transportation is 1 of 6 high level Select Board Goals
- Transportation Committee provided Select Board with a 5-year regionalized plan
- By using Continuous Quality Improvement & data to drive fiscally responsible decisions to sustain the program we have changed:
  - Ride caps
  - Age eligibility from 50+ to 60+
  - Taxi to medical only
  - 30% Uber is co-pay funded

### **State / Regional Partnership**

- **Metropolitan Planning Org (MPO)'s Central Transportation Planning Staff (CTPS)**
- **Metrowest Regional Transit Authority (MWRTA)**

**These partnerships  
only happen via  
assertive persistence**

10

Attachment9.a: ATM2023\_Article\_14\_GoSudbury\_DRAFT\_04212023\_SB (5803 : Art 14 presentation review (Go Sudbury))

ATM 2023 ARTICLE 14:  
FUNDING OF GO SUDBURY! TAXI AND UBER  
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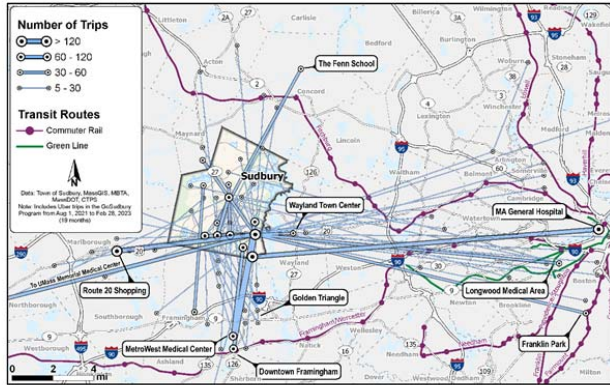
PAST

PRESENT

FUTURE

# Results – Where are people GO!ng

**DRAFT**



CTPS **FIGURE 3** Total Uber Trips Between Top 100 Origin-Destinations in the GoSudbury Program from Aug 2021 to Feb 2023 Technical Assistance for Sudbury Transit

Graphic courtesy of Central Transportation Planning Staff

ATM 2023 ARTICLE 14:  
FUNDING OF GO SUDBURY! TAXI AND UBER  
TRANSPORTATION PROGRAMS FOR FY2024



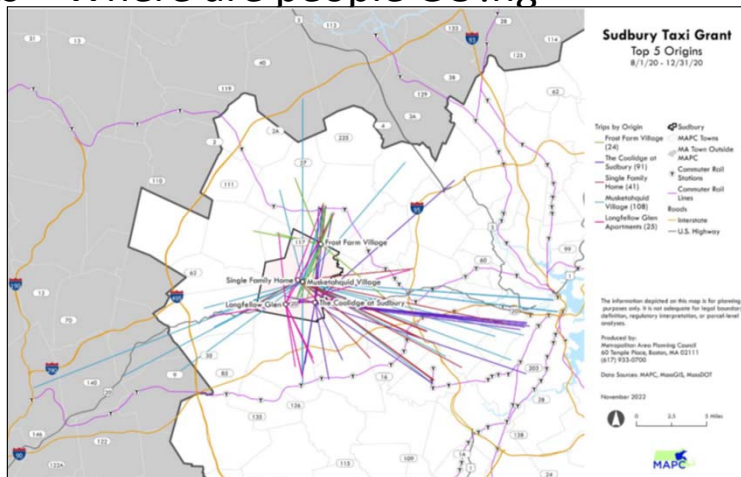
PAST

PRESENT

FUTURE

# Results – Where are people GO!ng

**DRAFT**



Graphic courtesy of Metropolitan Area Planning Council

Attachment9.a: ATM2023\_Article\_14\_GoSudbury\_DRAFT\_04212023\_SB (5803 : Art 14 presentation review (Go Sudbury))

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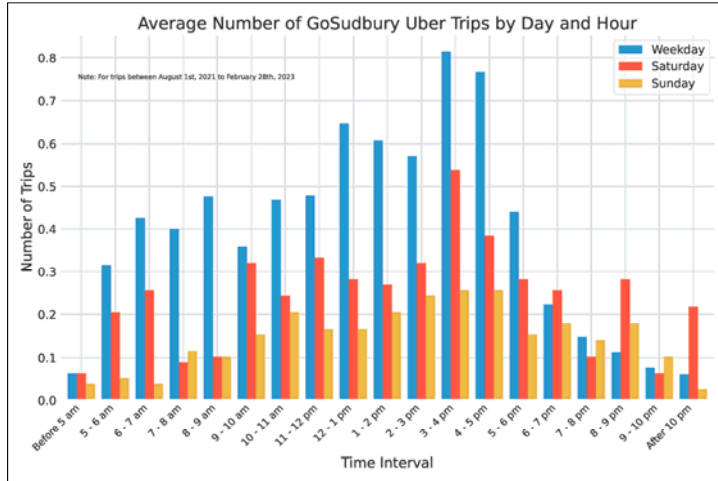
PAST

PRESENT

FUTURE

### Where the program is GO!ng

**DRAFT**



Graphic courtesy of Central  
Transportation Planning Staff

13

ATM 2023 ARTICLE 14:  
FUNDING OF GO SUDBURY! TAXI AND UBER  
TRANSPORTATION PROGRAMS FOR FY2024



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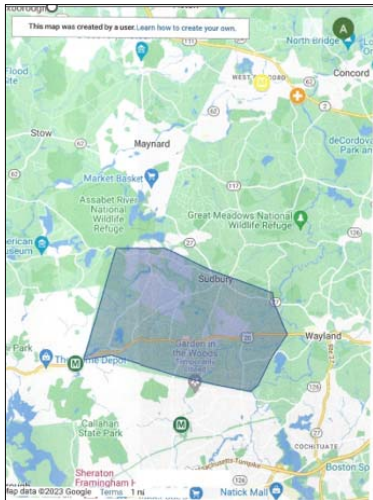
PRESENT



FUTURE

### Where the program is GO!ng

**DRAFT**



- Working to pilot existing MWRTA “Catch Connect” services in Sudbury
- Grant application submitted
- Collected data supports collaboration with MWRTA

14

Attachment9.a: ATM2023\_Article\_14\_GoSudbury\_DRAFT\_04212023\_SB (5803 : Art 14 presentation review (Go Sudbury))



## ARTICLE 14 – FUNDING OF GO SADBURY! TAXI AND UBER TRANSPORTATION PROGRAMS FOR FY2024

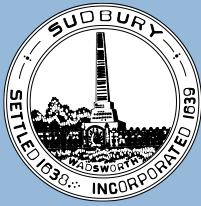
**DRAFT**

**Approval of Article 14 will sustain the Go Sudbury! Taxi and Uber programs while longer term sustainability plans are made, and more grant-funded opportunities are explored.**

**This article is supported by the Select Board 4-1 and by the Finance Committee 7-0.**

**THANK YOU**

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SUDBURY SELECT BOARD  
Tuesday, April 25, 2023

**MISCELLANEOUS (UNTIMED)**

**10: Article 15 discussion Fairbank AV**

REQUESTOR SECTION

Date of request:

Requestor: Member Lisa Kouchakdjian

Formal Title: Review ATM Article 15 presentation on Fairbank AV Equipment and Associated Funding.  
Discussion led by Board Member Kouchakdjian.

Recommendations/Suggested Motion/Vote: Review ATM Article 15 presentation on Fairbank AV  
Equipment and Associated Funding. Discussion led by Board Member Kouchakdjian.

Background Information:

Financial impact expected:

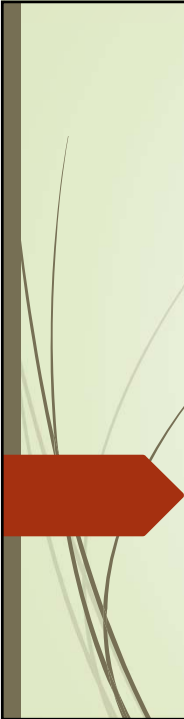
Approximate agenda time requested:

Representative(s) expected to attend meeting:


Review:

Select Board Office	Pending
Town Manager's Office	Pending
Town Counsel	Pending
Select Board	Pending
Select Board	Pending

04/25/2023 6:00 PM



# Audio-Visual Package Fairbank Community Center Article 15



## Some Frequently Asked Questions

- ▶ Didn't Town Meeting authorize funds last year?

Yes, but 2022 Town Meeting funds met only the minimum requirements of the Americans with Disability Act and the Massachusetts Architectural Access Board.

Funds allocated this year will meet the audio-visual (AV) and Assisted Listening Systems (ALS) needs of All community members who will use the Fairbank Community Center (FCC).

## What happens if Article 15 Does Not Pass?

- ▶ Some people will not be able to participate in programs and will not have equal access to the FCC.
- ▶ The FCC will not be as inclusive as it could be.
- ▶ It will cost more money if we wait to install the technology at a later date.

## The Who, What, When, Where and Why of Article 15

- ▶ Who will Article 15 help?
  - ▶ Persons who have hearing loss, users and staff
  - ▶ Persons who attend programs at the Fairbank Community Center (FCC)
  - ▶ Persons who will participate remotely in programs at the FCC





## What will Article 15 Provide?

- The most current 21st Century AV and ALS Technology for a building built to last more than 50 years
- Remote Participation by All
- Flexibility of use of space
- State of the Art Technology that supports inclusion by ALL to participate now and in the future
- Efficient use of taxpayer dollars now and in the future



## What are the Financials for Audio-Visual/ALS for the FCC

- 2022 Town Meeting      \$300,000
- Base allocation            \$51,000
- Article 15 request        \$200,000
  
- Total AV/ALS cost:      \$551,000

## When should Article 15 Technology Be Installed?

- ▶ It is most efficient to install the AV and ALS technology now while the FCC is being constructed.
- ▶ The FCC is already being constructed with the conduit to support the technology.
- ▶ This is needed technology, NOT a nice-to-have. Waiting to install it later will cost the town more money and deprive community members to access to the FCC.

## Where will Article 15 Technology be installed

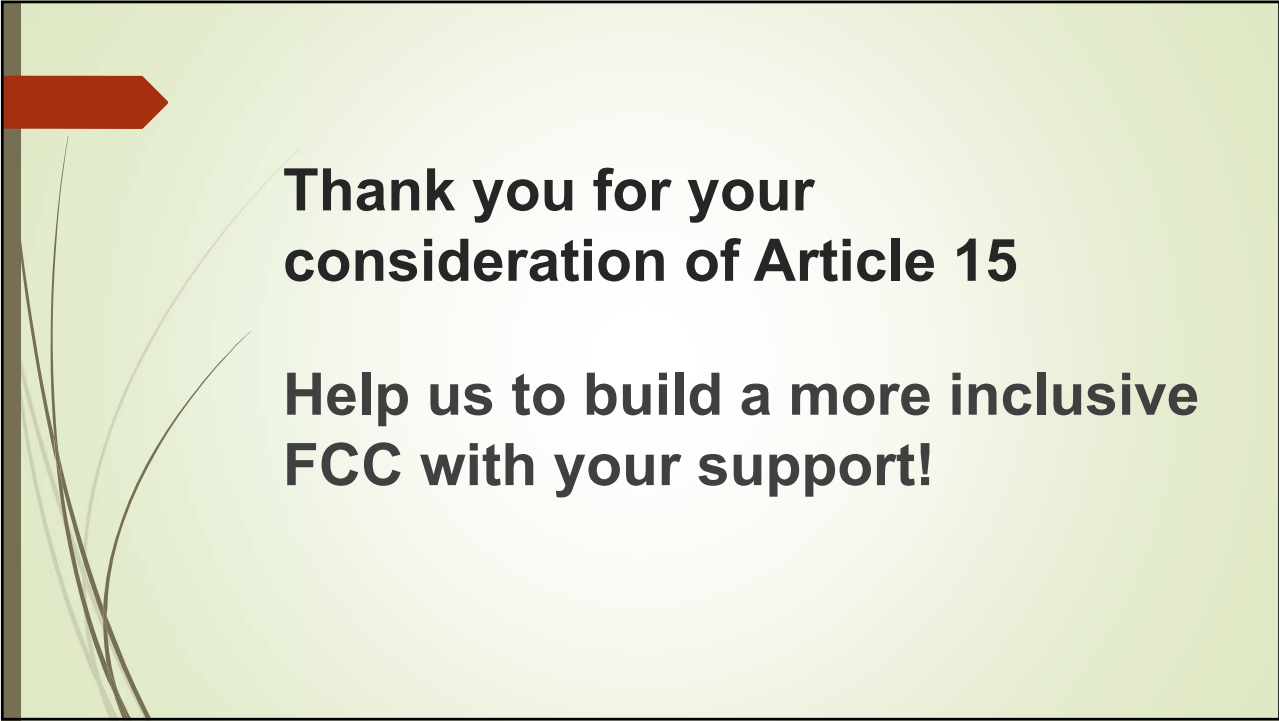
- ▶ At the Senior Center: Program Spaces 4-6, Lounge, Lobby Lounge, Meeting Room, Fitness Room and Multi-Purpose Room
- ▶ Park and Recreation spaces including: Natatorium, Pool Viewing room, Lobby, Gymnasium, Conference Room, Program rooms 1-3
- ▶ At Sudbury Public Schools various Office Spaces and Conference Space

## Why support Article 15?

- ▶ Provides current day technology that will be used on a daily basis by everyone
- ▶ The technology will allow everyone to hear and be heard in program spaces.
- ▶ More efficient and cost effective to install the technology NOW since the infrastructure will be in place
- ▶ Will support the needs of our community as we age in place
- ▶ Universal Design of FCC to maximize access for ALL to participate now and in the future

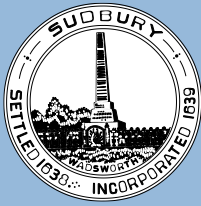
## What Committees Support Article 15?

- ▶ Select Board voted 4-1 in support
- ▶ Finance Committee voted 6-0-1 in support
- ▶ CIAC voted 7-0 in support
- ▶ Commission on Disability voted 3-1 in support
- ▶ Council on Aging voted 8-0 in support
- ▶ Park and Rec Commission voted 4-1 in support



**Thank you for your  
consideration of Article 15**

**Help us to build a more inclusive  
FCC with your support!**



SUDBURY SELECT BOARD  
Tuesday, April 25, 2023

**MISCELLANEOUS (UNTIMED)**

**11: Review of Town Manager onboarding process**

REQUESTOR SECTION

Date of request:

Requested by: Patty Golden

Formal Title: Select Board and Town Manager review of the Town Manager onboarding process and discussion of priorities.

Recommendations/Suggested Motion/Vote: Select Board and Town Manager review of the Town Manager onboarding process and discussion of priorities.

Background Information:

Financial impact expected:

Approximate agenda time requested:

Representative(s) expected to attend meeting:

Review:

Select Board Office	Pending
Town Manager's Office	Pending
Town Counsel	Pending
Select Board	Pending
Select Board	Pending

04/25/2023 6:00 PM

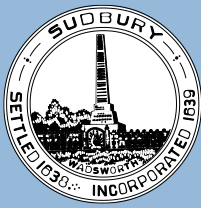
- Manager's start date, to a 401A or 457 plan selected by the Town Manager amongst the providers available from the Town.
- D. **Vacation:** Effective July 1, 2023, the Town Manager shall be entitled to twenty-five (25) days of vacation each fiscal year, to be prorated in any year in which the Town Manager works less than twelve months. Unused earned vacation may be carried over subject to a maximum accrual carry-over of twenty (20) days.
- E. **Sick Leave, Personal Leave and Bereavement Leave:** Effective start date the Town Manager shall be entitled annually to: 1) personal days consistent with town policies 2) sick leave and bereavement leave in accordance with the Town of Sudbury Employee Handbook, all to be prorated in any fiscal year in which the Town Manager works less than twelve months. Upon the first day of employment under this Agreement, the Town Manager shall also be credited with his first year's worth of twelve (12) days sick leave in his sick leave account.
- F. **General Benefits:** In addition, the Town Manager shall be entitled to such other benefits generally provided to Town non-union department heads, subject to this Agreement.
- G. **Holidays:** The Town Manager shall be entitled the same Holidays as other Town non-union employees, which is currently thirteen (13).

#### SECTION VII: GOALS & OBJECTIVES

- A. The Board shall annually review and evaluate the Town Manager's accomplishment of the goals and objectives discussed below. This review and evaluation shall be in accordance with specific criteria developed jointly from time to time by the Board and the Town Manager.
- B. In the first year of this agreement, the Town Manager and Select Board agree to meet within ninety (90) days to review the onboarding process and discuss priorities.
- C. The first annual review will occur after one year of employment. This review and evaluation shall include a "360 degree assessment" with solicited subjective feedback from one of the Town's School Superintendents and at least four direct reports of the Town Manager chosen randomly in a process conducted by the Town Manager and Select Board. Any costs associated with implementing the "360 degree" assessment shall be borne by the Town. Further, the Town Manager will provide a written assessment of his goals and performance as part of the Board's consideration. The Chair of the Board or their designee shall provide the Town Manager with a written statement of the findings of the Board and provide an adequate opportunity for the Town Manager to discuss his evaluation, and the results of the "360 degree" assessment with the Board. The "360 degree assessment" will occur with each annual review thereafter.
- D. Annually, the Board and the Town Manager shall define such goals and performance objectives, which they determine necessary for the proper operation of the Town and the attainment of the Board's policy objectives, and shall further establish a relative priority among the various goals and objectives, and said goals and objectives shall be reduced to writing. The goals and performance objectives shall generally be attainable within the time limits specified, within the annual operating and capital budgets and appropriations provided by the Town and within existing circumstances and external conditions affecting the Town. The goals and performance objectives may or may not coincide with the broader goals set by the Select Board for themselves and the Town.

#### SECTION VIII: EXPENSES

- A. **Automobile Expenses:** The Town Manager shall be provided with an annual vehicle allowance of \$7,000 paid in bi-weekly installments. This allowance shall provide for all necessary travel mileage, tolls, and related costs. Reimbursement for work-related parking costs shall be paid upon submittal of receipts by the Manager.



SUDBURY SELECT BOARD

Tuesday, April 25, 2023

**MISCELLANEOUS (UNTIMED)**

**12: Vote decision on Sudbury Sundries**

REQUESTOR SECTION

Date of request:

Requested by: Patty Golden

Formal Title: Vote decision on Sudbury Sundries from meeting of March 21, 2023.

Recommendations/Suggested Motion/Vote:

Background Information:

Continued from March 7, 2023. As the Local Licensing Authority, vote on whether to approve the application of Sudbury Sundries, Inc, d/b/a Sudbury Sundries, 100 Boston Post Rd., Sudbury, for a Package Store License for the Sale of Wine & Malt Beverages

Financial impact expected:

Approximate agenda time requested:

Representative(s) expected to attend meeting:

Review:

Select Board Office	Pending
Town Manager's Office	Pending
Town Counsel	Pending
Select Board	Pending
Select Board	Pending

04/25/2023 6:00 PM



# Town of Sudbury

Select Board  
[www.sudbury.ma.us/selectboard](http://www.sudbury.ma.us/selectboard)

Flynn Building  
 278 Old Sudbury Rd  
 Sudbury, MA 01776-1843  
 978-639-3381  
 Fax: 978-443-0756  
 Email: [selectboard@sudbury.ma.us](mailto:selectboard@sudbury.ma.us)

April 25, 2023

Mr. Ashraf Youssef  
 Sudbury Sundries, Inc.  
 d/b/a Sudbury Sundries  
 100 Boston Post Road  
 Sudbury, MA 01776

Re: Application for New Package Store License (Wine and Malt Beverages)

## NOTICE OF DECISION

On April 4, 2023, the Sudbury Select Board, acting as the Town's Licensing Board ("Board"), met to consider the application of Sudbury Sundries, Inc. d/b/a Sudbury Sundries for a new package store license (wine and malt beverages) to be exercised at the premises located at 100 Boston Post Road.

Mr. Ashraf Youssef appeared in support of the application. After hearing, the Board voted unanimously (4-0) to deny the application.

At the hearing held on March 7, 2023 and the continued hearing on April 4, 2023, the Board heard testimony from Mr. Youssef and Police Chief Scott Nix under oath, and reviewed the following documents: floor plan and photographs submitted by Mr. Youssef; Application for New License with attachments; Legal Notice of the public hearing; Town of Sudbury Alcohol License Quota and Availability; Department Feedback, including Board of Health Meeting Minutes dated January 9, 2018; MetroWest Daily News article dated January 9, 2013; Legal Notice, application and related materials concerning a prior hearing on March 29, 2011 for a package store (wine and malt beverages) license submitted by Mr. Youssef for the same location; and a Police Incident Report from September 20, 2012. The Board also considered comments from neighbors submitted at the March 7, 2023 hearing in opposition to the application.

Based on the testimony and documents submitted, the Board found the following in support of its decision:

1. On September 20, 2012, the Police Chief, who was a Lieutenant at the time, had a discussion with Mr. Youssef regarding the sale of so-called "bath salts" and synthetic marijuana by Sudbury Sundries. The Police Department had arrested an individual earlier that day who indicated that he purchased "bath salts" and synthetic marijuana from Sudbury Sundries. While under the influence of these substances, the individual fought with Police and nurses at the hospital where he was taken, requiring the Police Department to call Framingham Police for assistance to



subdue the individual. The Police Department also had information that a juvenile female had overdosed on synthetic marijuana purchased from Mr. Youssef's store, which was known by teenagers in the area as the place to purchase these substances.

2. The Chief explained that these substances, while not illegal at the time, were dangerous and could cause persons who ingest them to become violent.
3. The Chief informed Mr. Youssef that legislation was pending to make them illegal. Mr. Youssef informed the Chief that he was aware of the legislation and that he would immediately voluntarily stop selling these products in light of what the Chief informed him.
4. Despite his representation that he would stop selling these products, he did not do so and continued to sell them at his Sudbury location after his discussion with the Chief and after they became illegal.
5. The January 9, 2013 article from the MetroWest Daily News indicated that an employee of Mr. Youssef had represented during the course of a sales transaction that the "bath salts" contain cocaine, which was ultimately determined to be false.
6. At the Board of Health ("BOH") meeting on January 9, 2018, the Board held a hearing regarding tobacco violations at Sudbury Sundries. The Board found that two (2) teenagers were sold cigarettes in separate transactions ten (10) minutes apart. Sudbury Sundries admitted to the violations. The BOH suspended their license for 3 days and issued a \$200 fine.
7. Town staff reports indicate concerns with traffic that would arise in order to accommodate alcohol sales at the premises. Space for emergency vehicle access is already limited.
8. There are a number of package stores that are conveniently located within a short distance of Sudbury Sundries.
9. The only public feedback that the Board received was from neighbors of Sudbury Sundries in opposition to the application.
10. The Board expressed concerns with the applicant's reputation, his truthfulness and lack of transparency, and his ability to responsibly manage the sale of alcohol, in particular, sales to minors. Coupled with the lack of public desire and that other establishments are conveniently located in the area, the Board voted unanimously to deny the application.

Mr. Ashraf Youssef  
Notice of Decision  
April 25, 2023  
Page 3

This decision may be appealed to the Alcoholic Beverages Control Commission by a written petition, setting forth all the material facts in the case, filed within five (5) days following notice of this decision. Pending any decision on an appeal, the action of the Sudbury Select Board, acting as the Town's local licensing authority, shall have the same force and effect as if the appeal had not been taken. G.L. c.138, §67.

SUDBURY SELECT BOARD  
Acting as the TOWN'S LICENSING BOARD

---

Charles G. Russo, Chair

cc: Police Chief  
Town Counsel

858269/SUDB/0001



SUDBURY SELECT BOARD  
Tuesday, April 25, 2023

**MISCELLANEOUS (UNTIMED)**

**13: Discuss OML complaint of 4/6 and 4/8/23**

REQUESTOR SECTION

Date of request:

Requestor: Town Manager Sheehan

Formal Title: Acknowledge and discuss Open Meeting Law complaint against Select Board Chair Charles Russo dated April 6, 2023, and against the Sudbury Select Board dated April 8, 2023, both filed by resident Manish Sharma; and review and discuss responses to complaints.

Recommendations/Suggested Motion/Vote: Acknowledge and discuss Open Meeting Law complaint against Select Board Chair Charles Russo dated April 6, 2023, and against the Sudbury Select Board dated April 8, 2023, both filed by resident Manish Sharma; and review and discuss responses to complaints.

Background Information:  
attached documents on this complaint

Financial impact expected:

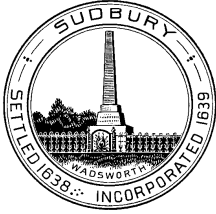
Approximate agenda time requested:

Representative(s) expected to attend meeting:

Review:

Select Board Office	Pending
Town Manager's Office	Pending
Town Counsel	Pending
Select Board	Pending
Select Board	Pending

04/25/2023 6:00 PM



# Town of Sudbury

Select Board  
[www.sudbury.ma.us/selectboard](http://www.sudbury.ma.us/selectboard)

Flynn Building  
 278 Old Sudbury Rd  
 Sudbury, MA 01776-1843  
 978-639-3381  
 Fax: 978-443-0756  
 Email: [selectboard@sudbury.ma.us](mailto:selectboard@sudbury.ma.us)

April 25, 2023

Carrie Benedon, Esq. ([openmeeting@state.ma.us](mailto:openmeeting@state.ma.us))  
 Director, Division of Open Government  
 Office of the Attorney General  
 One Ashburton Place  
 Boston, MA 02108

RE Town of Sudbury – Select Board  
 Open Meeting Law Complaint from Manish Sharma, Received April 6, 2023

Dear Attorney Benedon:

The Sudbury Select Board received an Open Meeting Law complaint on April 6, 2023 from Mr. Manish Sharma, a copy of which is enclosed. The complaint purportedly concerns violations at the Board's March 16, 2023 meeting, which was conducted as a virtual meeting on Zoom. The Board reviewed this complaint at its meeting of April 25, 2023 and voted to approve this response.

The complaint fails to cite any violation of the Open Meeting Law and the Board denies that any violation occurred at the subject meeting.

Very truly yours,

SUDBURY SELECT BOARD

Charles G. Russo, Chair

Enc.

Cc: Town Counsel ([LSmith@k-plaw.com](mailto:LSmith@k-plaw.com))  
 Manish Sharma ([mseatac@hotmail.com](mailto:mseatac@hotmail.com))



The Commonwealth of Massachusetts  
Office of the Attorney General  
One Ashburton Place  
Boston, Massachusetts 02108

**OPEN MEETING LAW COMPLAINT FORM**

Instructions for completing the Open Meeting Law Complaint Form

The Attorney General's Division of Open Government interprets and enforces the Open Meeting Law, Chapter 30A of the Massachusetts General Laws, Sections 18-25. Below is the procedure for filing and responding to an Open Meeting Law complaint.

**Instructions for filing a complaint:**

- o Fill out the attached two-page form completely. Sign and date the second page. File the complaint with the public body within 30 days of the alleged violation. If the violation was not reasonably discoverable at the time it occurred, you must file the complaint within 30 days of the date the violation was reasonably discoverable. A violation that occurs during an open session of a meeting is reasonably discoverable on the date of the meeting.
- o To file the complaint:
  - o For a local or municipal public body, you must submit a copy of the complaint to the chair of the public body AND to the municipal clerk.
  - o For all other public bodies, you must submit a copy of the complaint to the chair of the public body.
  - o Complaints may be filed by mail, by email, or by hand. Please retain a copy for your records.
- o If the public body does not respond within 14 business days and does not request an extension to respond, contact the Division for further assistance.

**Instructions for a public body that receives a complaint:**

- o The chair must disseminate the complaint to the members of the public body.
- o The public body must meet to review the complaint within 14 business days (usually 20-22 calendar days).
- o After review, but within 14 business days, the public body must respond to the complaint in writing and must send the complainant a response and a description of any action the public body has taken to address the allegations in the complaint. At the same time, the body must send the Attorney General a copy of the complaint and a copy of the response. The public body may delegate this responsibility to an individual member of the public body, its counsel, or a staff member, but only after the public body has met to review the complaint.
- o If a public body requires more time to review the complaint and respond, it may request an extension of time for good cause by contacting the Division of Open Government.

**Once the public body has responded to the complaint:**

- o If you are not satisfied with the public body's response to your complaint, you may file a copy of the complaint with the Division by mail, by email, or by hand, but only once you have waited for 30 days after filing the complaint with the public body. Mail may be sent to: The Division of Open Government, Office of the Attorney General, One Ashburton Place - 20<sup>th</sup> Floor, Boston, MA 02108. Emails may be sent to: [openmeeting@state.ma.us](mailto:openmeeting@state.ma.us).
- o When you file your complaint with the Division, please include the complaint form and all documentation relevant to the alleged violation. You may wish to attach a cover letter explaining why the public body's response does not adequately address your complaint.
- o The Division will not review complaints filed with us more than 90 days after the violation, unless we granted an extension to the public body or you can demonstrate good cause for the delay.

If you have questions concerning the Open Meeting Law complaint process, we encourage you to contact the Division of Open Government by phone at (617) 963-2540 or by email at [openmeeting@state.ma.us](mailto:openmeeting@state.ma.us).

Attachment 13.b: 040623OML (5846 : Discuss OML complaint of 4/6 and 4/8/23)



## OPEN MEETING LAW COMPLAINT FORM

Office of the Attorney General  
One Ashburton Place  
Boston, MA 02108

Please note that all fields are required unless otherwise noted.

### Your Contact Information:

First Name: Manish Last Name: Sharma

Address: 77 Colonial Road

City: Sudbury State: MA Zip Code: 01776

Phone Number: 3028988773 Ext. \_\_\_\_\_

Email: mseatac@hotmail.com

Organization or Media Affiliation (if any): \_\_\_\_\_

Are you filing the complaint in your capacity as an individual, representative of an organization, or media?

(For statistical purposes only)

Individual  Organization  Media

### Public Body that is the subject of this complaint:

City/Town  County  Regional/District  State

Name of Public Body (including city/town, county or region, if applicable): Chair Charlie Russo.

Specific person(s), if any, you allege committed the violation: Chair Russo, Town Manager Andy Sheehan

Date of alleged violation: 03/16/23

Attachment 13.b: 040623OML (5846 : Discuss OML complaint of 4/6 and 4/8/23)

## Description of alleged violation:

Describe the alleged violation that this complaint is about. If you believe the alleged violation was intentional, please say so and include the reasons supporting your belief.

Note: This text field has a maximum of 3000 characters.

The Meeting was opened by the Chair, Mr. Charlie Russo and he specifically in his opening comments highlighted the Soccer grant that the community received. However, in the year 2023 the Top Soccer grant mentioned was it only the first one in the history of Sudbury, MA to have been awarded that extra dollar amount. When was the grant application applied on? No mention of the specific date was provided? When was the funding approved? No delivery date of the fund money received was mentioned.

What about replicating the same effort for all other areas in the town.e.g. Free kids food for students in our public schools in our town. What about a subsidized lunch meal for all of the students in our community via the Lunches act if not any other comparable act that is available and has been in place till date.

Fact to be mentioned is that there have been one too many projects that have been sidelined by the Sudbury Select Board members to do list. E.g. the ADA: American Disability Act has not been fully addressed for many years dating back to FY 2000. The term grandfather may be an obstacle for the Board to look upon and come up with definitive solutions. Where each and every Select Board members tries to sympathize with our Senior Citizen demographic.

Granted the discussion was on the Budget items for the current year. There had to be supporting materials that would be heavily relied upon in the discussion. Mr. Russo alone nor his entire Select Board team members from the Sudbury Select Board are seen heavily collaborating on each and every strand of the topics in a polite and a friendly manner. Tempers are seen by all of the Taxpayers. Board member Dan Carty vs etal. E.g. Their combined outlook of not being completely involved all throughout the meeting can be viewed where even in the opening remarks each of the Board member cannot find a good positive take away to highlight to the community. E.g. Teacher's work flow day, from SFD, from SPD, from a Town employees page, and L/S campus.

Mr. Russo's end remark of, "OK. great." does showcase his ability to not handle a question and a chat from my collaborative lense.Mr. Sheehan has not been prompted to opine. Mr. Russo shows a disregard to my effort of presenting all of the Grant funding available to the Sudbury taxpayers and to his team members and him in FY 2023. There have been one too many missed opportunities from their end on grant funding to help reduce the tax rate for the entire town till date.

What action do you want the public body to take in response to your complaint?

Note: This text field has a maximum of 500 characters.

Would Like the Sudbury Select Board members to highlight folks that are working behind the scene assisting each and everyone of them (Sudbury Select Board) in their deliverables. Miss Meredith Clements Gerson was assisting Mr. Russo understand on a Facebook site what a Balance Sheet view looks in comparison to the cost analysis outlook. So, this suggests that are other co-homeowners from the town that have a lot of benefit from the Budgeted items.

## Review, sign, and submit your complaint

### I. Disclosure of Your Complaint.

**Public Record.** Under most circumstances, your complaint, and any documents submitted with your complaint, is considered a public record and will be available to any member of the public upon request.

**Publication to Website.** As part of the Open Data Initiative, the AGO will publish to its website certain information regarding your complaint, including your name and the name of the public body. The AGO will not publish your contact information.

### II. Consulting With a Private Attorney.

The AGO cannot give you legal advice and is not able to be your private attorney, but represents the public interest. If you have any questions concerning your individual legal rights or responsibilities you should contact a private attorney.

### III. Submit Your Complaint to the Public Body.

The complaint must be filed first with the public body. If you have any questions, please contact the Division of Open Government by calling (617) 963-2540 or by email to openmeeting@state.ma.us.

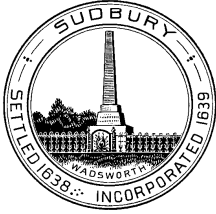
By signing below, I acknowledge that I have read and understood the provisions above and certify that the information I have provided is true and correct to the best of my knowledge.

Signed: Manish Sharma

Date: 04/06/2023

For Use By Public Body  
Date Received by Public Body:

For Use By AGO  
Date Received by AGO:



# Town of Sudbury

Select Board  
[www.sudbury.ma.us/selectboard](http://www.sudbury.ma.us/selectboard)

Flynn Building  
 278 Old Sudbury Rd  
 Sudbury, MA 01776-1843  
 978-639-3381  
 Fax: 978-443-0756  
 Email: [selectboard@sudbury.ma.us](mailto:selectboard@sudbury.ma.us)

April 25, 2023

Carrie Benedon, Esq. ([openmeeting@state.ma.us](mailto:openmeeting@state.ma.us))  
 Director, Division of Open Government  
 Office of the Attorney General  
 One Ashburton Place  
 Boston, MA 02108

RE Town of Sudbury – Select Board  
 Open Meeting Law Complaint from Manish Sharma, Received April 8, 2023

Dear Attorney Benedon:

The Sudbury Select Board received an Open Meeting Law complaint on April 8, 2023 from Mr. Manish Sharma, a copy of which is enclosed. The complaint purportedly concerns violations at the Board's March 21, 2023 meeting, which was conducted as a virtual meeting on Zoom. The Board reviewed this complaint at its meeting of April 25, 2023 and voted to approve this response.

The complaint fails to cite any violation of the Open Meeting Law and the Board denies that any violation occurred at the subject meeting.

Very truly yours,

SUDBURY SELECT BOARD

Charles G. Russo, Chair

Enc.

Cc: Town Counsel ([LSmith@k-plaw.com](mailto:LSmith@k-plaw.com))  
 Manish Sharma ([mseatac@hotmail.com](mailto:mseatac@hotmail.com))





The Commonwealth of Massachusetts  
Office of the Attorney General  
One Ashburton Place  
Boston, Massachusetts 02108

**OPEN MEETING LAW COMPLAINT FORM**

Instructions for completing the Open Meeting Law Complaint Form

The Attorney General's Division of Open Government interprets and enforces the Open Meeting Law, Chapter 30A of the Massachusetts General Laws, Sections 18-25. Below is the procedure for filing and responding to an Open Meeting Law complaint.

**Instructions for filing a complaint:**

- o Fill out the attached two-page form completely. Sign and date the second page. File the complaint with the public body within 30 days of the alleged violation. If the violation was not reasonably discoverable at the time it occurred, you must file the complaint within 30 days of the date the violation was reasonably discoverable. A violation that occurs during an open session of a meeting is reasonably discoverable on the date of the meeting.
- o To file the complaint:
  - o For a local or municipal public body, you must submit a copy of the complaint to the chair of the public body AND to the municipal clerk.
  - o For all other public bodies, you must submit a copy of the complaint to the chair of the public body.
  - o Complaints may be filed by mail, by email, or by hand. Please retain a copy for your records.
- o If the public body does not respond within 14 business days and does not request an extension to respond, contact the Division for further assistance.

**Instructions for a public body that receives a complaint:**

- o The chair must disseminate the complaint to the members of the public body.
- o The public body must meet to review the complaint within 14 business days (usually 20-22 calendar days).
- o After review, but within 14 business days, the public body must respond to the complaint in writing and must send the complainant a response and a description of any action the public body has taken to address the allegations in the complaint. At the same time, the body must send the Attorney General a copy of the complaint and a copy of the response. The public body may delegate this responsibility to an individual member of the public body, its counsel, or a staff member, but only after the public body has met to review the complaint.
- o If a public body requires more time to review the complaint and respond, it may request an extension of time for good cause by contacting the Division of Open Government.

**Once the public body has responded to the complaint:**

- o If you are not satisfied with the public body's response to your complaint, you may file a copy of the complaint with the Division by mail, by email, or by hand, but only once you have waited for 30 days after filing the complaint with the public body. Mail may be sent to: The Division of Open Government, Office of the Attorney General, One Ashburton Place - 20<sup>th</sup> Floor, Boston, MA 02108. Emails may be sent to: [openmeeting@state.ma.us](mailto:openmeeting@state.ma.us).
- o When you file your complaint with the Division, please include the complaint form and all documentation relevant to the alleged violation. You may wish to attach a cover letter explaining why the public body's response does not adequately address your complaint.
- o The Division will not review complaints filed with us more than 90 days after the violation, unless we granted an extension to the public body or you can demonstrate good cause for the delay.

If you have questions concerning the Open Meeting Law complaint process, we encourage you to contact the Division of Open Government by phone at (617) 963-2540 or by email at [openmeeting@state.ma.us](mailto:openmeeting@state.ma.us).

Attachment 13.d: OML Violation for 032123 (5846 : Discuss OML complaint of 4/6 and 4/8/23)



## OPEN MEETING LAW COMPLAINT FORM

Office of the Attorney General  
One Ashburton Place  
Boston, MA 02108

Please note that all fields are required unless otherwise noted.

### Your Contact Information:

First Name: Manish Last Name: Sharma

Address: 77 Colonial Road

City: Sudbury State: MA Zip Code: 01776

Phone Number: 3028988773 Ext. \_\_\_\_\_

Email: mseatac@hotmail.com

Organization or Media Affiliation (if any): \_\_\_\_\_

Are you filing the complaint in your capacity as an individual, representative of an organization, or media?

(For statistical purposes only)

Individual  Organization  Media

### Public Body that is the subject of this complaint:

City/Town  County  Regional/District  State

Name of Public Body (including city/town, county or region, if applicable): Sudbury Select Board

Specific person(s), if any, you allege committed the violation: Mr. Russo, Mr. Carty, Miss Roberts, Miss Dretler & Miss Kouchakdjan

Date of alleged violation: 03/21/2023

Attachment 13.d: OML Violation for 032123 (5846 : Discuss OML complaint of 4/6 and 4/8/23)

**Description of alleged violation:**

Describe the alleged violation that this complaint is about. If you believe the alleged violation was intentional, please say so and include the reasons supporting your belief.

Note: This text field has a maximum of 3000 characters.

ADA Requirements.  
Policy & Procedures for the town not completed with the MGL update since 2018.  
Article 7, in reference to the State Ethics regulation. Not properly defined by Mr. Dan Carty.  
Chapter 70 and other Federal Grant funding aid.  
Proclamation form.  
Recognizing SPS Teachers from our Community.

What action do you want the public body to take in response to your complaint?

Note: This text field has a maximum of 500 characters.

Please be current on all regulations and Federal funding aid.  
Need to be a bit more flexible and inclusive in being a bit more collaborative.  
Select Board Members need to start taking responsibility of reducing the tax rate. Seniors are paying a lot from their savings on taxes.

**Review, sign, and submit your complaint**

**I. Disclosure of Your Complaint.**

**Public Record.** Under most circumstances, your complaint, and any documents submitted with your complaint, is considered a public record and will be available to any member of the public upon request.

**Publication to Website.** As part of the Open Data Initiative, the AGO will publish to its website certain information regarding your complaint, including your name and the name of the public body. The AGO will not publish your contact information.

**II. Consulting With a Private Attorney.**

The AGO cannot give you legal advice and is not able to be your private attorney, but represents the public interest. If you have any questions concerning your individual legal rights or responsibilities you should contact a private attorney.

**III. Submit Your Complaint to the Public Body.**

The complaint must be filed first with the public body. If you have any questions, please contact the Division of Open Government by calling (617) 963-2540 or by email to openmeeting@state.ma.us.

By signing below, I acknowledge that I have read and understood the provisions above and certify that the information I have provided is true and correct to the best of my knowledge.

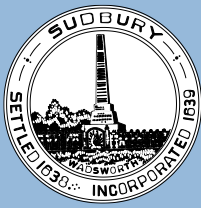
Signed: Manish Sharma

Date: 04/08/23

For Use By Public Body  
Date Received by Public Body:

For Use By AGO  
Date Received by AGO:

Attachment 13.d: OML Violation for 032123 (5846 : Discuss OML complaint of 4/6 and 4/8/23)



SUDBURY SELECT BOARD  
Tuesday, April 25, 2023

**MISCELLANEOUS (UNTIMED)**

**14: Minutes Review**

REQUESTOR SECTION

Date of request:

Requestor: Chair Russo

Formal Title: Vote to review and possibly approve the open session minutes of 10/24/22, 11/12/22 and 11/15/22.

Recommendations/Suggested Motion/Vote: Vote to review and possibly approve the open session minutes of 10/24/22, 11/12/22, and 11/15/22.

Background Information:  
attached drafts

Financial impact expected:

Approximate agenda time requested:

Representative(s) expected to attend meeting:

Review:

Select Board Office	Pending
Town Manager's Office	Pending
Town Counsel	Pending
Select Board	Pending
Select Board	Pending

04/25/2023 6:00 PM

SUDBURY SELECT BOARD  
 MONDAY, OCTOBER 24, 2022  
 ANNUAL SELECT BOARD GOAL SETTING DISCUSSION

(Meeting can be viewed at [www.sudburytv.org](http://www.sudburytv.org))

Present: Chair Charles Russo, Vice-Chair Janie Dretler, Select Board Member Daniel Carty, Select Board Member Lisa Kouchakdjian, Select Board Member Jennifer Roberts, Interim Town Manager Maryanne Bilodeau.

Town Senior Staff /Department Heads Present: Planning & Community Development Director Adam Duchesneau, Combined Facilities Director Sandra Duran, Senior Center Director Debra Galloway, Finance Director Dennis Keohane, Health Director William Murphy, DPW Director Dan Nason, Police Chief Scott Nix, Fire Chief John Whalen

Also Present: Mel Kleckner, Moderator – UMass Collins Center for Public Management

The statutory requirements as to notice having been compiled with, the meeting was convened at 8:33 AM via Zoom telecommunication mode.

Chair Russo announced the recording of the meeting and other procedural aspects included in the meeting. Select Board roll call: Kouchakdjian-present, Carty-present, Dretler-present, Roberts-present, Russo-present

**Public Comments on items not on agenda**

None

**Annual Select Board Goal Setting discussion with Town senior staff**

*Welcome and Introductions*

Mr. Kleckner introduced himself, adding that he had been the Town Manager in Brookline for 41 years before joining the UMass team. Mr. Kleckner shared the “Town of Sudbury Select Board Annual Goal Setting Session” Power Point presentation.

*Review of Mission/Values Statements/Priority Goal Categories*

Mr. Kleckner asked each Board Member why they joined the Select Board.

Chair Russo stated his children and the future of Sudbury were his primary incentives in joining the Select Board.

Vice-Chair Dretler stated the primary reason behind why she joined the Board was to provide as much information to Sudbury residents, in order to make the best decisions, with a focus on transparency.

Board Member Roberts confirmed that public service was very important in her Town, including good financial management, infrastructure advancements (currently the Fairbank Community Center and the Town extension of the Bruce Freeman Rail Trail) and efforts to promote sustainability and fighting climate change.

Board Member Carty stressed that the important areas concerning clean water, public safety, excellent schools, efficient Town government, and helping maintain “what makes Sudbury, Sudbury.”

Board Member Kouchakdjian stated as a former Sudbury School Committee Member, she strives to build inclusion in Sudbury Public Schools and the general population; inclusive of older residents and disabled residents. Her number one reason for joining the Select Board was to advance all areas of public safety in Town.

Discussion of SMART Goals

Mr. Kleckner spelled out the acronym SMART: S = specific, M = Measurable, A = Attainable, R = Relevant, T = Time Bound, and its importance to the goal process.

Board Member Carty commented time bound did not necessarily equal one year. Board Member Roberts was in agreement. Board Member Carty mentioned the differences between time goals and deliverables.

Interim Town Manager/Department Head Input

Mr. Duchesneau recommended two goals related to the BFRT Project -- the advancement/completion of BFRT project, and extending the BFRT further into Framingham. He also recommended there be a strong focus on the Transportation Program with emphasis on sustainable funding sources.

Ms. Duran stressed her continued support for the BFRT advancement/completion goal, and a Select Board vote to ensure funding for a related trail maintenance program in perpetuity would be beneficial. She also recommended that the Select Board support the emerging Sudbury Sustainability Program, including investment in renewable energy options (wind, solar and biofuel).

Ms. Galloway recommended the Select Board seriously consider age-friendly incentives, such as accessibility to Town buildings, transportation to necessary services, and advancements in the education related to dementia.

Mr. Murphy expressed the need for additional Medical Reserve Corp. (MRC) volunteers, as demonstrated during the pandemic. He hoped that the Board would consider the importance of such trained individuals.

Fire Chief Whalen echoed the comments made by Mr. Murphy regarding the shortage of MRC volunteers and other essential volunteers. He noted the new Town shelter space would require additional volunteers, and educating the community on safety communications/mechanisms was very much needed. Fire Chief Whalen stressed that keeping track of the Town's most vulnerable residents was essential.

Mr. Nason requested the Select Board goals include aspects of sustainability, the advancement of the Comprehensive Waste Water Management Plan (CWMP), which would also help with growth on the Rte. 20 Corridor in particular. Interim Town Manager Bilodeau mentioned that \$250,000 was recently awarded to help fund the CWMP initiative.

Police Chief Nix reiterated safety needs as brought forth by Chief Whalen and Ms. Galloway; he stressed additional attention must be demonstrated for the vulnerable populations in Town to include Sudbury youth.

Interim Town Manager Bilodeau emphasized the importance of transportation programs in Town for seniors, disabled residents, and other groups in Town. She stressed the need to advance the ADA initiatives.

Interim Town Manager Bilodeau mentioned recreating small cell communication incentives in areas of Sudbury, and the implementation of regulations. Ms. Bilodeau confirmed a Select Board Small Cell Communications Subcommittee had been formed in consideration of a Select Board sponsored article to be included on the upcoming Annual Town Meeting Warrant.

### *Identification of 2023 Goals*

Advance to Construction Phase – Bruce Freeman Rail Trail – Evaluate consultant findings of Phase 3A-CSX/Rte. 20 to determine funding options, including consideration of the TIP Process. Engage with Rail Trail Committee and staff to understand ongoing maintenance costs

Vice-Chair Dretler confirmed the primary BFRT goal was accomplished, and now it was important to go forward include the CSX section (the quarter mile) - Phase 3A of the project. Board Members agreed, and hoped government funding could be considered.

Mr. Duchesneau detailed the topic of related CSX section funding would be better understood in December when the consultants provide results of additional related research.

Plan and support remaining ARPA Funding, including a process to track and reallocate existing funding

Chair Russo confirmed that most of the ARPA funding had been allocated. He hoped that some contingency funding might be realized by the Town. He mentioned increased fuel/heating costs, additional health department considerations, and other trends. Board Member Roberts mentioned the ARPA deadlines, and mentioned that much of the funds had not yet been spent, and monitoring of ARPA funding was necessary. Vice-Chair Dretler recommended a quarterly ARPA update.

Evaluate current state and future best use of Sewataro

Chair Russo stated the signed 5-year Sewataro contract was a milestone, and Sewataro financials continue to be monitored; reporting compliance/additions being part of the contract. Board Member Roberts mentioned the use study; the importance of results from the Open Space and Recreation Plan study. Vice-Chair Dretler advocated for a full-use studies be presented before 2025.

Refine issues/research/make decisions regarding LS Regional and Assessment Process/Vocational Education Access

Board Member Kouchakdjian stated that the Town was seeking to become a member of a vocational school community again. She confirmed that she has been investigating various vocational school options.

Related Board discussion took place.

Chair Russo indicated the topics of LSRHS decisions and vocational education should be regarded as two separate topics, and the Board needed guidance from experts. Both Board Members Roberts and Carty recommended the two topics not be separated.

Sustainability and Climate Change Initiatives

Board Member Roberts mentioned the Select Board had voted to advance the Sustainability and Climate Change Initiatives by signing a Climate Emergency Declaration, supporting sustainability measures as a multi-year goal, and would have a Sudbury Sustainability Director in place.

Expand (Normalize) and Fund Transportation Option especially for vulnerable populations. Determine funding stability and regional options

Board Member Carty confirmed that related funding was voted at 2022 Annual Town Meeting. He noted that associated goals are still in process, getting closer to transportation Master Plan directives. Board Member Carty mentioned the possibility of a regional transportation plan, and a five-year plan is being presented to the Board.

Space needs assessment for staff

Board Member Kouchakdjian mentioned that the new Town Manager should be considering such space needs. Vice-Chair Dretler was in agreement. Interim Town Manager Bilodeau opined that this discussed goal was more of a Town Manager goal and the Select Board could support such a goal.

Hiring a new Town Manager who gets onboard prior to 2023 Annual Town Meeting

Chair Russo mentioned the hiring of a new Town Manager, and acknowledged that critical processes must be addressed before a Town Manager employment agreement is signed. He stated there are several large capital projects in Sudbury at this time, and strong leadership will aid in project completion.

Mr. Kleckner recommended Board Members prioritize six major goals. He recognized that prioritization of goals did not mean that other items were not being considered.

Identification of Possible 2023 Goals

Chair Russo suggested Board Members review the top ten Select Board goals, and also consider the six-some additional goals mentioned today. Board Member Roberts repeated the importance of the public health initiative goal.

Break

Chair Russo read in the words of the motion. Board Member Roberts moved in the words of the Chair. Board Member Kouchakdjian seconded the motion.

It was on motion 5-0; Carty-aye, Kouchakdjian-aye, Roberts-aye, Dretler-aye, Russo-aye

VOTED: To recess and reconvene at 11:30 AM.

The meeting resumed at 11:32 AM.

Ranking of 2023 Goals

After considerable discussion, Board Members listed primary Select Board goals (without ranking, necessarily) at this time.

Chair Russo asked if Board Members wanted to break to choose top Select Board goals on an individual basis.

Chair Russo read in the words of the motion. Vice-Chair Dretler moved in the words of the Chair. Board Member Carty seconded the motion.

It was on motion 5-0; Carty-aye, Kouchakdjian-aye, Roberts-aye, Dretler-aye, Russo-aye

VOTED: That Select Board Members break in order to individually choose and prioritize Select Board goals.

When Board Members resumed from break, top goals were identified:



- Advance to Construction Phase – Bruce Freeman Rail Trail – Evaluate consultant findings of Phase 3A-CSX/Rte 20 to determine funding options, including consideration of the TIP Process. Engage with Rail Trail Committee and staff to understand ongoing maintenance costs
- Plan and support remaining ARPA Funding, including a process to track and reallocate existing funding
- ADA Plan – Integrate Town-wide, including website, etc.
- Vocational Education Access
- Refine issues/research/make decisions regarding LS Regional Agreement
- Sustainability and Climate Change Initiatives
- Expand (Normalize) and Fund Transportation Option, especially for vulnerable populations. Determine funding stability and regional options

Board Members agreed to announce priority of goals at the next Board meeting.

### **Public Comment**

Resident Manish Sharma, 77 Colonial Road, stated the Select Board conducted a great goal-setting session, and wanted to hear more regarding the Town Transportation program.

### **Adjourn**

Chair Russo read in the words of the motion. Board Member Dretler moved in the words of the Chair. Board Member Kouchakdjian seconded the motion.

It was on motion 5-0; Carty-aye, Kouchakdjian-aye, Roberts-aye, Dretler-aye, Russo-aye

VOTED: To adjourn the Select Board Goal Setting Meeting.

There being no further business, the meeting adjourned at 12:17 PM

SUDBURY SELECT BOARD

SATURDAY, NOVEMBER 12, 2022

9:00 AM

TOWN HALL – LOWER LEVEL, 322 CONCORD ROAD

(Meeting can be viewed at [www.sudburytv.org](http://www.sudburytv.org))

Present: Chair Charles Russo, Vice-Chair Janie Dretler, Select Board Member Daniel Carty, Select Board Member Lisa Kouchakdjian, Select Board Member Jennifer Roberts, Interim Town Manager Maryanne Bilodeau

Also Present: Bernard Lynch, Community Paradigm Associates, LLC; Town Manager Candidate Michael McCall, Town Manager Candidate Andrew Sheehan, Town Manager Candidate Gregory Johnson

The statutory requirements as to notice having been compiled with, the meeting was convened at 9:00 AM.

Chair Russo announced the recording of the meeting and other procedural aspects included in the meeting.

**Call to Order/Roll Call**

Select Board Roll Call: Dretler-present, Roberts-present, Carty-present, Kouchakdjian-present, Russo-present

**Opening Remarks by Chair**

- Hoped everyone had a good Veterans Day; thanked all Veterans and reflected on the sacrifices they make
- Fun road race yesterday; Town Staff was most helpful
- Thanked Community Paradigm Associates and the Town Manager candidates present today
- Thanked all who made this in-person interview happen today

**Reports from Interim Town Manager**

- Thanked all Veterans and their families

**Reports from Select Board**

**Vice-Chair Dretler**

- Echoed Veterans Day comments, and thanked Veterans for their service

**Board Member Roberts**

- Thanked everyone for a successful Election Day this past week including election workers, staff, public safety officers, and voters
- Echoed Veterans Day comments, and thanked Veterans for their service
- Thanked the experienced Town Manager Candidates for coming out to meet with the Select Board today

**Board Member Carty**

- Thanked all Veterans, and thanked SudburyTV for being here as well on a Saturday

#### Board Member Kouchakdjian

- Echoed all comments made; she noted this was a special day for her as well, to be meeting as a Select Board Member in the impressive Town Hall
- Selecting a Town Manager is one of the most important jobs for a Select Board Member, and it is an honor to be representing the community
- Thanked Mr. Lynch and his colleagues at Community Paradigm Associates for all their work.

#### Public Comments on items not on Agenda

There were no public comments

#### Bernard Lynch of Community Paradigm Associates to provide brief opening remarks and introduction of Town Manager candidates

Mr. Lynch confirmed he had spoken to each Board Member during the past week regarding the interview questions being posed to the Town Manager candidates.

#### Interview Town Manager candidate Michael McCall

Mr. Lynch introduced candidate Michael McCall.

#### Career Overview & Interest in Sudbury

Q - Mr. Lynch asked Mr. McCall about his interest in the Town Manager position and why he thought he would be successful as the next Town Manager of Sudbury.

A - Mr. McCall briefly described his background as a Town Manager, noting that he had been a Select Board Member for nine years; and several times as chair. He stressed that his purpose was to be a good citizen, effective community leader, and a steward of the environment.

#### Leadership & Management Style

Q - Board Member Carty asked about the communities that Mr. McCall had worked in, and how they might compare to Sudbury.

A - Mr. McCall provided detail regarding similar positions in the communities of Westford, Chelmsford, and currently Southbridge. He indicated that the community of Westford was most like the community of Sudbury. Mr. McCall confirmed his status as attorney, and his role as Alternate to the Joint Labor-Management Committee (JLMC), where he assisted with negotiations, mediation/arbitration of collective bargaining disputes.

Q - Vice-Chair Dretler asked the candidate about his work with climate change and DEI.

A - Mr. McCall stated he had initiated the municipal vulnerability program with the Southbridge Planning Department, and was involved in green initiatives via the Green Communities Grant program. Addressing the DEI aspect, Mr. McCall detailed that after the COVID Great Resignation period, and had the responsibility of significant re-hiring in all departments. He noted that 40% of the Southbridge population is Spanish speaking and

reflects the values and customs within the community of Southbridge. He stressed that DEI means being fair and inclusive.

Q - Mr. Lynch inquired about Mr. McCall's leadership and management style.

A - Mr. McCall mentioned that his style is inclusive and comprehensive, with frequent staff/departmental meetings and he strongly encouraged an open-door policy.

Q - Board Member Roberts asked the candidate how he manages to provide leadership, while encouraging department heads to manage their various departments.

A - Mr. McCall stated he was not a micro-manager, and provided his staff with guidance and pathways to success.

Q - Mr. Lynch mentioned possible changes in Sudbury, as they may come up; and how Mr. McCall would proceed.

A - Mr. McCall confirmed he would be meeting with all staff in the first 90 days of assuming the Town Manager role.

Q - Chair Russo asked about departmental changes that Mr. McCall had made.

A - Mr. McCall provided related detail, including the topic of compliance issues, and modifications made during the great COVID Resignation period in the Town offices in Southbridge.

Q - Vice-Chair Dretler asked Mr. McCall about future improvements he might make in Southbridge, and what his style was with interacting with Council Members.

A - Mr. McCall stressed that he was in consent communications with the Council Members. His next steps would involve securing a payroll specialist and a dedicated economic professional.

Q - Board Member Carty asked how the candidate perceived his most important role as Town Manager.

A - Mr. McCall responded a good public leader, a good steward who takes responsibility.

Q - Board Member Kouchakdjian stressed the importance of the Select Board having a very strong relationship with the Town Manager. She stated she would likely want to meet with the Town Manager on a monthly basis. She stressed that the town Manager's success is the Select Board's success and the community's success.

A - Mr. McCall explained Town Council meetings mostly occur weekly, and the Thursday night before the council meeting, the Chair and Vice-Chair meet with him for an hour.

#### Communication & Collaboration

Q - Mr. Lynch mentioned the numerous volunteer committees/boards and Commissions in Sudbury, and asked about Mr. McCall's experience with working with such town groups.

A - Mr. McCall stated he often attends various meetings of such volunteer groups in Southbridge; he mentioned amendments to the Southbridge Historical Commission demolition delay bylaw. Mr. McCall mentioned it was important that he attend various group meetings in Southbridge.

Strategic Planning

Q - Chair Russo mentioned several major planning documents in the Town of Sudbury, including; The recently completed Master Plan, the Comprehensive Wastewater Management Plan, ADA Plan, the Open Space Plan. Chair Russo asked the candidate about how to prioritize attention given to each of these areas.

A - Mr. McCall responded that in several areas, coordination and integration of several plans could be considered. He noted that integration would also help to advance certain planning areas.

Q - Board Member Kouchakdjian asked Mr. McCall how various boards, committees and commissions in town could be involved in capital decisions.

A - Mr. McCall noted that the Southbridge Capital Budget was modified, and encouraged residents to be included in the capital decision making process, and to interact with department heads as well.

Financial Management

Q - Mr. Lynch asked for Mr. McCall's input regarding keeping a community financially stable and viable.

A - Mr. McCall responded that a community should not necessarily spend what they do not have. He confirmed that he spends a lot of time with the Financial Director, examining receipts, state aid, and what might be going on at any particular time. He stressed that the goal is to maintain services in the community.

Q - Vice-Chair Dretler asked if the Town of Southbridge had a Mission Statement and/or Select Board Goals, and how the candidate might he help advance those goals.

A - Mr. McCall answered that Southbridge did not have an official Mission Statement, and his vision was to bring the Town of Southbridge up to speed and define goals. He mentioned his involvement with new trails in Southbridge, his work with Southbridge Economic Development Coordinator with securing of funding in the areas of vocational education, climate initiatives, and DEI aspects. He stressed that the mission and goals of Sudbury aligned with his personal goals.

Q - Vice-Chair Dretler asked Mr. McCall what drew him to the Town Manager position in Sudbury.

A - Mr. McCall indicated that Sudbury would be the capstone of his career, and he would be very excited to help direct a climate change initiative. He added that his contributions as an attorney have been significant for the towns he has worked in.

Project Management

Q - Mr. Lynch mentioned the candidate's work on a rail trail, new fire station, and airport in Southbridge. He asked if Mr. McCall learned particular lessons regarding project management.

A - Mr. McCall responded that listening and communication were of prime importance when considering project management. He also stressed the importance of various management tools, such as the hands-on approach. He detailed various aspects of each of the projects he had been working on.

Q - Board Member Roberts spoke of debt exclusions and capital exclusions; and asked how could this problem be addressed in order to bring additional capital into the levy.

A - Mr. McCall suggested a policy to ensure that a certain amount of the yearly levy would go towards capital, and to direct some free cash to capital as well. He stressed the importance of public outreach/education when a project does require more than what might be available in the levy.

Q - Board Member Carty reiterated a comment by Mr. McCall regarding not spending funds that the municipality did not have, with perhaps planning the particular goal or project in phases.

A – Mr. McCall provided further explanation regarding a long-range planning strategy.

#### Land Use and Development

Q - Vice-Chair Dretler asked what Mr. McCall knew about the MBTA Communities Legislation.

A – Mr. McCall understood that Sudbury was considered an MBTA Community and had knowledge about the associated zoning requirement. He noted that Southbridge was not being considered, but his hometown of Chelmsford was certainly being considered. Mr. McCall added that as a member of both the Chelmsford Planning Board and Conservation Committee for many years, he understood the importance of the legislation and mandates associated with the MBTA Community legislation.

Q – Chair Russo confirmed there are currently large capital projects in Sudbury, and asked about maximization of use and possible revenue for Sudbury when the project was completed.

A – Mr. McCall exemplified the Southbridge airport runway project and its possible extension to accommodate larger airplanes. He reached out to Amazon about use of the airport. He stressed the importance of maximization of use and added revenue for the community.

Q - Board Member Kouchakdjian asked about Mr. McCall’s style regarding conflict and conflict resolution; she exemplified the Fairbank Community Center, and interest brought forth by several resident groups.

A – Mr. McCall stressed that listening was key because people want their beliefs validated; and if you explain to people the reasons why something can or cannot be done, they are receiving an answer; though it may not always be the answer they want to hear, and some kind of compromise might be considered to come up with a better plan. In these instances, he acts as the ombudsman.

#### Personnel Management/Collective Bargaining

Q - Chair Russo asked the candidate about the handling of union contracts.

A – Mr. McCall responded that as a negotiator in the courtroom setting, he enjoys handling collective bargaining aspects in Southbridge and Chelmsford, as an alternate for the Joint Labor-Management Committee for the Commonwealth.

Q - Board Member Roberts inquired about the Comprehensive Wastewater Management Plan for Sudbury, and what could help mitigate some of those challenges in Sudbury, when comparing it to Chelmsford.

A – Mr. McCall answered that the situation in Sudbury is different than that in Chelmsford, when considering that much of the focus is in the commercial center of town. He recognized that Chelmsford received a significant amount of Federal funding early in the process. He noted that by introducing a wastewater plan in various parts of Sudbury, controlled growth would be more likely.

Diversity, Equity, and Inclusion

Q - Board Member Kouchakdjian asked about the importance of the Americans with Disabilities Transition Plan, and the goal to build a totally inclusive Sudbury.

A - Mr. McCall stressed the importance of making sure all new projects/buildings included a complete ADA plan, and remodeling of existing Town buildings should include ADA Transition modifications, to every extent possible, as well as the inclusion of green technologies.

Q - Interim Town Manager Bilodeau asked if Mr. McCall had been involved with an ADA Self-Evaluation Assessment, and the associated transition plan steps?

A - Mr. McCall responded not.

Q - Board Member Carty asked if the Board would find any negative commentary about Mr. McCall, if they were to perform a google search.

A - Mr. McCall mentioned a matter with DLR (Department of Labor Relations) and the JLMC before he became a Town Manager.

Q - Vice-Chair Dretler asked the candidate about the rail trail in Southbridge, and what was the status of that rail trail. Sudbury was currently working on several rail trails - the MA Central Rail Trail, the Bruce Freeman Rail Trail, and the extension of the BFRT - the CSX Line. She asked Mr. McCall what he would see as the related opportunities and challenges?

A - Mr. McCall confirmed he was a Select Board Member when the BFRT was being considered in Chelmsford. He stressed that the BFRT was viewed as a great opportunity for Chelmsford and its economy. He recommended added access off the trails in Sudbury to also advance the Town's recreation and economic growth, especially along Rte. 20. Southbridge was able to apply for a one-time grant, and procured additional liquor licenses for restaurant use, as well as construction of pocket parks in the area of the rail trail. His associations with State Legislators have been most helpful in seeking related funding, and he would hope to help Sudbury obtain creative funding.

Q - Vice-Chair Dretler asked Mr. McCall if he took the lead for the grant, the pocket parks, and the additional liquor licenses in Southbridge.

A - Mr. McCall responded the liquor licenses were 100% under his charge; he and the Economic Development Coordinator worked on obtaining the grants together, as well as implementation of the pocket parks.

Q - Vice-Chair Dretler asked if the pocket parks had been acquired.

A - Mr. McCall responded that land adjacent to the rail trail was acquired in part with some grant monies.

Select Board Members thanked Mr. McCall for presenting to the Board.

A brief recess took place at 10:31 AM.

**Interview Town Manager candidate Andrew Sheehan**

At approximately 10:33 AM, Mr. Lynch introduced Town Manager Candidate Andrew Sheehan.

Career Overview & Interest in Sudbury

Q - Mr. Lynch asked Mr. Sheehan about his interest in the position, and why he thinks he would be a successful Town Manager in Sudbury.

A - Mr. Sheehan stated he was drawn to Sudbury, he grew up in Acton, and knows Sudbury well. As a history buff, he stated he well-appreciated the significance of historical aspects in Sudbury, and Sudbury's commitment to open space.

Q - Mr. Lynch asked about Mr. Sheehan's related municipal experience.

A - Mr. Sheehan outlined his extensive experience including his 29 years in local government as Town Manager/Administrator, and nine years as Community Development Director in Chelmsford.

Q - Vice-Chair Dretler asked how Mr. Sheehan could help manage the changes/additions/staffing currently taking place in Sudbury.

A - Mr. Sheehan responded that he has been involved with sizable projects and related alterations, and noted that he worked on the first phase of the BFRT when working in Chelmsford as Community Development Director. Middleton had experienced vast changes including increased real estate taxes. Mr. Sheehan detailed his experience with seeking various grant options.

Q - Board Member Carty asked how Sudbury might benefit from Mr. Sheehan's experience in various communities.

A - Mr. Sheehan explained that job responsibilities of Town Administrator and Town Manager have become much more alike over time, and Town Manager responsibilities are more the norm, as is his role in Middleton.

Q - Chair Russo asked the candidate about distinct differences between Sudbury and other communities that he has served.

A - Mr. Sheehan responded that many essential pieces are in place including a strong bond rating and great staff; and the challenge would be to proceed successfully with capital projects.

Q - Board Member Roberts asked how Mr. Sheehan's background would help with the final execution of Sudbury's current plans/projects.

A - Mr. Sheehan indicated that he had extensive experience with finalization of community capital projects, considering his financial management experience.

Leadership and Management Style

Q - Mr. Lynch asked about the candidate's leadership and management style.

A - Mr. Sheehan responded that he did not have all the answers, but did know how to gather the professionals who do know particular answers. He stressed his collaborative management approach.

Q - Vice-Chair Dretler asked about the "pre-town meeting" concept for Sudbury, as mentioned by Mr. Sheehan.

A - Mr. Sheehan acknowledged that such practice was being used in Middleton for some time, and reflects an opportunity to discuss the warrant articles, and is used as an educational tool as well.



Q – Board Member Roberts asked what leadership would be provided to Town staff, as well as allowing staff to be empowered in their prospective areas.

A – Mr. Sheehan noted that coming into the position, everyone is viewed as “A” performance, and he would lead and advise as appropriate.

Q - Board Member Kouchakdjian asked about Mr. Sheehan’s current relationship with Select Board Members. She added that she would ask to meet with the Town Manager on a monthly basis.

A – Mr. Sheehan responded he is very comfortable with that relationship, though every Board has its own personality. In his current role, he talks with the chair on a regular basis, and stressed the importance of communication. He would start by meeting with each member individually, and strive to understand individual policy priorities. Mr. Sheehan indicated that he would hope to provide informal Town Manager updates at the end of each week as he does now.

#### Communication & Collaboration

Q – Board Member Carty noted the residents of Sudbury are highly involved and informed, asking the candidate what the most important aspect of the position might be.

A – Mr. Sheehan responded that being able to listen and effectively hear staff, the Board, and the community was most important. He stressed the importance of acting as an orchestral conductor, not as the one producing the music.

Q – Vice-Chair Dretler inquired about Middleton being a part of a regional school district.

A – Mr. Sheehan detailed various aspects of the Middleton three-member regional school system, with each of three towns in the regional system being somewhat independent and sharing a superintendent. The school budgets fall within the three towns. Middleton is also a member of the Essex/North Shore vocational school system. He stated he is a proponent of vocational education, and would help Sudbury in this effort.

#### Strategic Planning

Q - Mr. Lynch inquired about Mr. Sheehan’s goal-setting approach.

A – Mr. Sheehan stated that the goals of the Select Board and the Town Manager must be the same; and he would always share his ideas.

Q – Vice-Chair Dretler asked if Mr. Sheehan would help with the Board to establish a mission statement regarding values and goals, and asked if the candidate had related experience with setting a mission statement.

A – Mr. Sheehan responded that he would welcome the opportunity, but had not implemented such statements to date. He was involved with implementation of a branding statement – slogan-type statement for Lowell.

Q – Chair Russo stated the Town has many plans, and asked how Mr. Sheehan would prioritize those various plans.

A - Mr. Sheehan responded that if the Board decided to prioritize one plan over another, he would follow the direction of the Board. He noted that he would provide recommendations regarding various project timetables in consideration of budgeting.

Q – Mr. Lynch inquired about the related use of data.

A – Mr. Sheehan responded he had created a performance management program in Lowell, which the former Boston Police Commissioner started when in Boston. He provided related details.

#### Financial Management

Q – Mr. Lynch asked Mr. Sheehan about budget decision-making approaches.

A – Mr. Sheehan spoke of a no-gimmick approach, where recurring revenues support expenditures. He stated that free cash was a primary funding source when he started in Lowell, and he modified such practice in a beneficial way.

Q – Board Member Carty inquired about use of free cash for reoccurring revenue, and mentioned Sudbury's proposed sustainability coordinator, and proposed budgeting for the transportation program.

A – Mr. Sheehan provided detailed explanation and explained a current Safer grant award in Middleton, and provided additional specifications.

Q – Vice-Chair Dretler mentioned the Sudbury Transportation pilot program and mentioned budgeting aspects must be considered for the future. She asked how Mr. Sheehan would evaluate that aspect, and asked how that program could be operationalized.

A – Mr. Sheehan stressed the importance of inclusion in the Town budget, and to also consider all other grant funding/sources. He mentioned the possibility of specific stabilization funding - half from an existing budget and half out of a stabilization fund to reflect a specific period of time.

#### Project Management

Q – Board Member Roberts inquired about financial management as it pertains to capital, and mentioned the association with the DLS Report, which is the recommended approach to setting aside enough for capital and how to approach the challenge of getting more money for capital than the current tax levy.

A – Mr. Sheehan responded there was a place for debt within the operating budget, which is more difficult now with interest rates increasing. A yearly capital goal might start small with percentages, which might take some time. He stressed the importance associated with taking the long view.

Q - Board Member Kouchakdjian asked how Mr. Sheehan how he would advance such capital projects.

A – Mr. Sheehan confirmed that volunteers/committee members have to be included in the decision about such projects, and take advantage of the expertise/knowledge offered.

#### Personnel Management/Collective Bargaining

Q – Mr. Lynch asked about the candidate's collective bargaining experience and his approach.

A – Mr. Sheehan replied he had not been an active part of collective bargaining for the first half of his career until assuming his role in Lowell. He elaborated on the FY09 local aid cuts in Lowell, which affected all municipalities in the Commonwealth, especially such towns as Lowell. Mid-term negotiations were performed for all unions in

Lowell at the time with some 49 layoffs. As a Town Administrator in Middleton, he has a good relationship with the bargaining units and acts as the lead negotiator in all the contracts.

*Diversity, Equity, and Inclusion and Sustainability*

Q - Mr. Lynch asked the candidate to address the DEI and Sustainability topics.

A – Mr. Sheehan exemplified his experiences in Lowell, which has an extremely diverse population. He noted that the work force was well-representative of the population. He noted that gender equity has been reflective in Middleton which was problematic when he started in that town. Mr. Sheehan stated he was looking forward to being part of advancements in the sustainability arena in Sudbury. He stressed the reality and seriousness of climate change, and planning.

Q - Board Member Kouchakdjian stated that Sudbury has changed over the past several years with a more diverse population. She asked Mr. Sheehan about the value of the ADA Transition Program in Sudbury, and if he had experience in this area.

A – Mr. Sheehan responded that he worked with the Institute for Human Centered Design in Middleton in 2020 and 2021, and that transition plan was adopted by that Middleton Select Board in mid-2021. Four primary buildings in Middleton were considered, and stressed the importance of those modifications.

*Other Questions*

Q – Vice-Chair Dretler asked how the candidate would help the Board run their meetings effectively and efficiently, and the interplay with the Board with creating the meeting agenda.

A – Mr. Sheehan confirmed that he had more than thirty years of experience in this area, and indicated there was no one right way of running the meeting process, and every Board has their preferences/personality/style. He noted that efficiency tweaks could be considered.

Q - Board Member Kouchakdjian asked the candidate how he deals with conflict and his conflict resolution style as it pertains to Boards, Committees/Commissions and staff.

A – Mr. Sheehan confirmed that he did not react prematurely and has a sense of what might really become an issue, and what will not. He cited an example at the Middletown Transfer Station and social media. He stressed managing with a global view, and not overreacting.

Q – Board Member Carty asked if there was anything negative about the candidate, what would it be?

A – Mr. Sheehan answered that sometimes holding on to projects can be a temptation.

Board Members thanked Mr. Sheehan for sharing his time and thoughts during the interview.

**Lunch break**

Chair Russo moved in the words of the motion. Board Member Carty moved in the words of the Chair. Board Member Kouchakdjian seconded the motion.

It was on motion 5-0; Kouchakdjian-aye, Carty-aye, Roberts-aye, Dretler-aye, Russo-aye

VOTED: To recess and return to the meeting at 12:45 PM

**Interview Town Manager candidate Gregory Johnson**

At 12:46 PM, Mr. Lynch introduced Town Manager Candidate Gregory W. Johnson.

**Career Overview & Interest in Sudbury**

Q - Mr. Lynch asked Mr. Johnson about his interest in the position and why he thinks he would be successful as the Town Manager of Sudbury.

A - Mr. Johnson stated as the Town Manager in Maynard, he is excited to get to the next level as Town Manager in Sudbury. He confirmed he has reviewed the Sudbury Master Plan and the FY23 Select Board goals. He stated that he would help with budget management, and help with building consensus, which he has done in Maynard, Westford and at the State level. He mentioned transportation issues, Camp Sewataro, and infrastructure concerns in Sudbury.

Q - Vice-Chair Dretler asked what Mr. Johnson would anticipate bringing to Sudbury?

A - Mr. Johnson stated his role is to execute a mission and advise on a day to day basis, similar to his previous municipal, state and military roles. He mentioned his effectiveness when dealing with department heads, boards/committees, the select board and the residents. Mr. Johnson spoke of efficiencies involved with Town Meeting.

Q - Board Member Carty asked about the similarities/differences between Sudbury and Maynard; and how that aspect could be a benefit when considering the Town Manager position in Sudbury.

A - Mr. Johnson responded that Maynard had less resources/staff when compared to Sudbury, so more is delegated to the Town Manager/himself. He recently appointed a Finance Director who he works with. One of his main strengths involves being accessible to staff and the community.

**Leadership & Management Style**

Q - Mr. Lynch asked what the candidate's leadership/management style looked like.

A - Mr. Johnson stated his focus includes efficiency, and exemplified town meeting. He stressed flexibility, and exemplified such modifications in light of COVID and outdoor Town Meetings, as well as flexibility regarding change in personnel; the hiring of all new department heads, and several retirements.

Q – Board Member Roberts asked Mr. McCall if he were to become the next Sudbury Town Manager, how would he help department heads to be empowered in their positions, while providing the leadership they need.

A – Mr. Johnson confirmed he enjoyed working with department heads who know their jobs very well, and would be happy to help them with continued success in their positions. Upon arrival in Sudbury, he would meet with each one of the department heads, in addition to other key staff. He stressed that it was key to provide all staff with the authority they deserve, as most have been doing their jobs for a considerable amount of time.

Q - Board Member Kouchakdjian asked the candidate how he viewed his relationship with the Select Board, adding that she would want to meet with the new Town Manager monthly. She inquired about his role at Select Board meetings.

A – Mr. Johnson commented that he regarded himself as chief of staff and works to have a level of familiarity with each Board Member’s goals and their specific aspirations. He endorsed a monthly meeting with Board Member Kouchakdjian, and would be in more constant communication with the Chair, setting the particular agenda and discussing various meeting priorities. The more interaction he has with the Board, the better informed the community will be. He stressed the importance of having the community be as informed as possible, and is proud of the relationship he has with his Board in Maynard. Board Members take the lead in any Select Board meeting, but he will provide direction or information at a Select Board meeting as the need arises.

### Strategic Planning

Q – Board Member Carty stressed that Sudbury has a strong and vocal community, and asked Mr. Johnson what he considered the most important aspect of the Town Manager position is, while managing other aspects of the position.

A – Mr. Johnson responded that one of the most important aspects involves maintaining a long-term strategy, adhering to Select Board goals, and helping guide and advise the Select Board.

Q – Chair Russo asked Mr. Johnson how he sets priorities and mentioned Sudbury’s Master Plan, Housing Production Plan, Historic Preservation Plan, ADA Transition Plan, Comprehensive Wastewater Management Plan, Open Space Plan, Athletic Fields Plan.

A – Mr. Johnson stated that priorities are mostly driven by the Select Board goal setting sessions to start, and then determining how those goals might fit into the budget would require more collaboration with him. He noted that much priority-setting is cyclical in relation to Warrant Articles and Town Meetings.

Q – Vice-Chair Dretler mentioned approved mission and value statements, and would encourage the Town Manager to get involved with the Select Board to set a vision for the community. She asked if Mr. Johnson would be open to that opportunity.

A – Mr. Johnson responded in the affirmative, adding he would look forward to such involvement. He appreciated the fact that sometimes an initial vision concept might be changed/modified; he exemplified recent policy modifications by the Maynard Select Board, and he assisted in that effort.

### Financial Management

Q - Mr. Lynch asked the candidate what his budgeting approach looked like.

A – Mr. Johnson mentioned the relativity of budgeting, and is generally conservative regarding budgeting. He mentioned the particular considerations of the school budget, free cash, and reserves keeping in mind the goals and needs of the Town.

Q – Mr. Lynch asked the candidate about financial forecasting in Maynard.

A – Mr. Johnson responded that due to staff turnover in Maynard, he has not worked with a finance director until recently. He noted that ClearGov is the platform he is utilizing in Maynard, which provides a transparent approach. He commented that COVID was instrumental in altering such projections.

Q – Mr. Lynch asked the candidate about the use of performance data in his decision making.

A – Mr. Johnson stated that he was more apt to utilize such data while working for the State, but felt it was not as applicable for the Town of Maynard in consideration of its size. He noted that public opinion and needs were very important in Maynard.

Project Management

Q – Mr. Lynch asked about improving the investment infrastructure and maintenance of capital assets in Maynard.

A – Mr. Johnson responded that a substantial investment in capital was made with the impending opening of the new fire station in Maynard. He acknowledged that the fire station topic presented a difficult discussion at Town Meeting regarding the associated debt exclusion. He mentioned the phasing of various projects in process in Maynard at this time, including a new elementary school, public works projects, stormwater management, and various renovations to aging town buildings. He mentioned the importance of realizing infrastructure opportunities when they present themselves.

Q – Vice-Chair Dretler mentioned the importance of keeping such projects on track. She asked the candidate for examples of how he might help Sudbury absorb a significant amount of change by maximizing opportunities and minimizing the associated challenges, via example that he has encountered in Maynard.

A – Mr. Johnson stressed the importance of outreach and educating the residents so they understand exactly what such changes might be, and to ensure that the “right people are at the table.” He gave credit to his Assistant Town Manager who helped him with the downtown business incentives in the midst of the pandemic, which reflected collaboration between his office, Public Works, Police, and the downtown businesses with outdoor dining services.

Q – Board Member Roberts mentioned debt and capital exclusions in Sudbury, and how to include more funding in the tax levy, as well as setting aside enough monies for capital. She asked Mr. Johnson about setting aside enough capital funding and including more monies into the current levy to not be as reliant on debt exclusions.

A – Mr. Johnson recognized that he has been more successful in that effort in some years, and not so much in other years. He added that larger projects likely required more long-term funding options. Mr. Johnson agreed that seeking DLS recommendations can be of benefit. He recommended starting small, with keeping a balance in mind.

Q - Board Member Kouchakdjian asked Mr. Johnson about the interaction/involvement between advancement of capital projects and interested town boards/committees.

A – Mr. Johnson responded that such interaction/involvement was very important to him, and he reiterated that any such project is the town’s project; he exemplified the Fairbank Community Center. Mr. Johnson stressed the importance of related contractors/project managers and their cooperation with boards/committees throughout the process.

Q – Mr. Lynch asked Mr. Johnson about his role in “driving” capital projects, especially the new Maynard Fire Station.

A – Mr. Johnson responded that the Maynard Fire Station project was not finalized when he became the Town Manager, and the process took approximately five years to complete. He spoke of the decision-making process and the old fire station.

Q – Chair Russo asked Mr. Johnson about lessons learned during his term in Maynard.

A – Mr. Johnson commented about the financial policies topic, and discovered that such a topic could not be covered in the same way in Maynard as it was in Westford, considering interactions with the Finance Director.

Personnel Management/Collective Bargaining

Q - Mr. Lynch asked the candidate about his collective bargaining experience.

A - Mr. Johnson confirmed he was involved in all collective bargaining aspects (6 units in Maynard). He noted that although the School Superintendent drives the school agreements, he is involved in weekly conversations with that superintendent. He noted that the Human Resource Director is always involved in those contracts, and sometimes labor counsel is also involved. Mr. Johnson emphasized that he strives for a collaborative and honest approach, noting that no two unions are alike.

Q – Mr. Lynch asked the candidate about motivating employees and holding them accountable.

A – Mr. Johnson credited the HR Director in Maynard for implementing “spirit week” as a morale builder/motivator, noting that he conveys the message that the town/residents are depending on personnel to do their jobs effectively. He stressed the importance of checking in with all the town offices, adding that there have been very few disciplinary issues while he was in Maynard.

Diversity, Equity, and Inclusion

Q – Mr. Lynch asked Mr. Johnson about his experience DEI work.

A – Mr. Johnson stressed DEI importance, noting the effort was a long time coming. He mentioned the importance of the best DEI staff candidates and the contributions they make.

Sustainability and Climate

Q – Mr. Lynch asked Mr. Johnson what he has done in this area, and what actions Sudbury might take.

A – Mr. Johnson responded that government can be the role model in this area. He stressed the importance of including town directives for developers in town. He exampled Green Communities Awards and confirmed that Maynard was already taking advantage of those awards when he came into the town. He added that the Maynard Sustainability Committee has recently been formed to help advance related incentives, and are recommending a community aggregation program, as already established in Sudbury.

Q - Board Member Kouchakdjian stated that the infrastructure must match the needs of the community, when considering DEI and ADA topics. She asked about Mr. Johnson’s experience with ADA self-assessments and such implementation.

A – Mr. Johnson mentioned the ADA legal obligation and beyond, and that the sought the kind of neighborhood that would make accommodation to all citizens, those with and without disabilities. He mentioned the complete streets program and sidewalks/crosswalk implementations. Mr. Johnson addressed aspects of the Maynard ADA

Commission, and the assurance that the Commission is provided with the tools they need to better advance the missions.

Land Use & Development

Q – Mr. Lynch asked the candidate about his experience in the area of land use and economic development.

A – Mr. Johnson explained his related studies in graduate school, and mentioned working for shared goals with developers. He detailed aspects of the Mill in Maynard, Maynard Crossing, and other commercial projects in Maynard. He mentioned the inclusion of the marijuana retailer in Maynard, as well.

Q - Board Member Kouchakdjian asked Mr. Johnson about the handling of conflict resolution.

A – Mr. Johnson stated he tries to be objective and listen. The first stop is usually the HR director, and he likes to be kept informed about particular conflicts. Mr. Johnson opined that such conflict at the Town Meeting/Select Board level is usually a display of passion about a topic, which can become extremely intense.

Q – Vice-Chair Dretler commented that in the case of Sudbury, acquiring land becomes the responsibility of the Town, as is determining the best use for the property. She asked Mr. Johnson how he would assist in this area.

A – Mr. Johnson responded that he would have related discussions with the Select Board in order to be productive. He concurred that he would put forth his recommendation, which would fit the goals and intentions of the Board as a whole, and would be the facilitator for those conversations. He stressed that Sudbury has a good supportive team, including the Planning Department, DPW, Facilities Director, etc.

Q – Board Member Carty asked the candidate about possible negative comments about him.

A – Mr. Johnson responded an example might include not being heard and not being firm enough with staff some five years ago.

Board Members thanked Mr. Johnson for sharing his time and thoughts during the interview.

Adjourn

Chair Russo read in the words of the motion. Board Member Carty moved in the words of the Chair. Vice-Chair Dretler seconded the motion.

It was on motion 5-0; Dretler-aye, Roberts-aye, Carty-aye, Kouchakdjian-aye, Russo-aye

VOTED: To adjourn the meeting.

There being no further business, the meeting adjourned at 1:50 PM.



SUDBURY SELECT BOARD

TUESDAY, NOVEMBER 15, 2022

(Meeting can be viewed at [www.sudburytv.org](http://www.sudburytv.org))

Present: Chair Charles Russo, Vice-Chair Janie Dretler, Select Board Member Daniel Carty, Select Board Member Lisa Kouchakdjian, Select Board Member Jennifer Roberts, Interim Town Manager Maryanne Bilodeau

The statutory requirements as to notice having been compiled with, the meeting was convened at 7:01 PM, via Zoom telecommunication mode.

Chair Russo announced the recording of the meeting and other procedural aspects included in the meeting.

**Call to Order/Roll Call**

Select Board Roll Call: Kouchakdjian-present, Dretler-present, Roberts-present, Carty-present, Russo-present

**Opening Remarks by Chair**

- Zoning Board of Appeals met last night and unanimously approved Camp Sewataro's application for increase in number of campers from 650 to 700, with the stipulation that one additional scholarship be provided to one of the newly allocated 50 spots
- The Town is hosting COVID-19 vaccination clinics; urged residents to be vaccinated in consideration of continued illness

**Reports from Town Manager**

- COVID-19 vaccination clinic is scheduled for November 30, 2022 at the Goodnow Library from 5:00 PM to 8:30 PM
- Sudbury rent relief program information can be found on the Town website

**Reports from Select Board**

Vice-Chair Dretler:

- Town Manager Interviews went very well
- Camp Sewataro 2022 financial statement is posted to the Sewataro website

Board Member Carty:

- Thanked Community Paradigm Associates (CPA), Interim Town Manager Bilodeau, Town Staff, SudburyTV, and the Town Manager finalists for efforts with the Town Manager interviews conducted on Saturday
- MassDevelopment Taxi & Livery Partnership Program grant for \$222,336 was awarded, with \$87,000 allocated to Sudbury (a bit over a third of the total grant amount)
- SPS School Committee has started budget discussions; next meeting is scheduled for November 21, and a public budget hearing is scheduled for December 19, with a budget-related vote to be taken on December 22, 2022

Board Member Roberts:

- Saturday's Town Manager interviews were most productive; big decision for the Board tonight
- Thanked everyone who supported/participated in last week's state election
- Hoped all had a pleasant Veterans Day and reflected on the tremendous sacrifice by veterans
- The Community Preservation Committee (CPC) will conduct its first hearing tomorrow night, in a series of hearings regarding projects presented to the CPC
- Proposed CPC project requests include: Housing Trust allocation, Indigenous Cultural Landscape, Regional Housing Services Study, associated Office Membership Fee; Bruce Freeman Rail Trail – CSX Extension to Rte. 20 – the following hearings scheduled for December 7 and December 21, 2022

Board Member Kouchakdjian:

- Echoed remarks made by Board Members, and thanked all for their efforts with the Town Manager Search
- Wished all a wonderful Thanksgiving

**Public Comments on items not on Agenda**

Resident Manish Sharma, 77 Colonial Road – Thanked Mr. Lynch of CPA (Community Paradigm Associates) for his hard work with the Town Manager search, and noted the Select Board will come up with the best candidate. Mr. Sharma commented about Town Manager candidates.

Chair Russo confirmed that discussion about Town Manager candidates would be discussed later in the meeting.

Resident John Baranowski, 103 Belcher Drive, commented the Town acknowledged that capital funding cannot continue to be funded through debt-exclusions and overrides. He indicated the better option would be to fund capital projects through the levy; adding there should be a distinction between level services and level funding.

**Evaluate Town Manager candidates, and possibly vote to authorize the consultant (Bernard Lynch) to make a conditional offer to the candidate of choice; or take other action to further the search process**

Present: Bernard Lynch, Principal – Community Paradigm Associates (CPA)

Chair Russo provided summary of recent progress made with the Town Manager search, including the recent interviews held on Saturday, November 12. He thanked Interim Town Manager Bilodeau for her efforts associated with the process.

Select Board Members discussed the Town Manager interviews and presented their preferences. Select Board Member Carty stated that candidate Mike McCall was his preference for Town Manager, given his legal background and negotiation experience.

Chair Russo emphasized that the candidates presented to the Board were all qualified, but indicated that Andrew Sheehan was the strongest candidate.

Chair Russo read in the words of the motion. Vice-Chair Dretler moved in the words of the Chair. Board Member Roberts seconded the motion.

It was on motion 4-1; Dretler-aye, Kouchakdjian-aye, Roberts-aye, Carty-no, Russo-aye

VOTED: To authorize Bernard Lynch to make a conditional offer to Andrew Sheehan, the candidate of choice; subject to a successful negotiation agreement

Board Member Carty commented that he would support Andrew Sheehan completely.

**Discussion on next steps with new Town Manager Contract. Vote on which Board Member(s) will participate in negotiation of new Town Manager Contract.**

Chair Russo recommended that he and Vice-Chair Dretler work together on the Town Manager Contract Subcommittee. He noted that Board Member Carty and Board Member Roberts were members of the last Town Manager Contract Subcommittee.

Board Member Kouchakdjian motioned to appoint Chair Russo and Vice-Chair Dretler to the Town Manager Contract Subcommittee. Board Member Roberts seconded the motion.

It was on motion 5-0; Dretler-aye, Kouchakdjian-aye, Roberts-aye, Carty-aye, Russo-aye

VOTED: To appoint Chair Charles Russo and Vice-Chair Janie Dretler to the Town Manager Contract Negotiation Subcommittee

Chair Russo acknowledged the Subcommittee meetings would be held in Executive Session. Members were in agreement.

**Preliminary discussion on Annual Tax Classification Hearing**

Present: Cynthia Gerry, Director of Assessing

Ms. Gerry outlined sections of the "Process for Setting the Tax Rate" PowerPoint. She confirmed the Tax Classification Public Hearing is scheduled for November 29, 2022.

Ms. Gerry reviewed all Pre-Classification Hearing aspects, as well as Post-Hearing requirements.

Board Members presented questions regarding taxation aspects. Ms. Gerry responded that she would provide related information at the November 29<sup>th</sup> hearing.

Resident Manish Sharma thanked Ms. Gerry for her informative presentation and asked how the Town might consider lost revenue, in consideration that there is much remodeling/renovation going on in Sudbury, without revenue-producing permits being pulled. Mr. Sharma stated that senior taxpayers are on fixed-incomes, and should receive additional tax exemptions; he asked Board Members to consider that aspect.

**Discussion and possible vote to purchase gas Park & Recreation vehicle. (The vote on 10/11 was specifically for a hybrid vehicle and this request is changing it to a gas vehicle.)**

Present: Dennis Mannone, Park & Recreation Director

Mr. Mannone informed the Board that the scope of work regarding the hybrid vehicle purchase has changed; the hybrid conversion is not being done by the contractor at this time. Mr. Mannone confirmed the other viable option would be to order the gas van, and try to have a different contractor convert the gas vehicle to a hybrid vehicle, but such process could take a year.

Related discussion among Select Board Members took place.

Vice-Chair Dretler acknowledged that this type of change about hybrid conversions was consistent with what DPW Director Dan Nason explained about DPW vehicles ordered recently.

Chair Russo noted that the understanding was to keep the ARPA funding of \$95,000.00 (as previously voted by the Board), as a placeholder for possible hybridization of the gas van ordered, especially if the Green Communities grant was not awarded.

Chair Russo added that this topic would be revisited within 18 months. Board Member Kouchakdjian confirmed that the vehicle being ordered was ADA compliant.

Chair Russo read in the words of the motion. Vice-Chair Dretler moved in the words of the Chair. Board Member Kouchakdjian seconded the motion.

It was on motion 4-1; Dretler-aye, Kouchakdjian-aye, Roberts-aye, Carty-no, Russo-aye

VOTED: To Authorize the Director of Park & Recreation to move forward with purchase of a gas vehicle, and use ARPA funds/allocation of \$95,000; as approved at a previous meeting.

Board Member Carty mentioned that he had voted against this ARPA allocation previously, and his “no” vote at this meeting was consistent with his previous vote.

**Discussion and vote whether to approve universal uniform signage as suggested by the Friends of the Bruce Freeman Rail Trail**

Present: John Drobinski, Chair of the BFRT Advisory Task Force

Mr. Drobinski explained the proposed signage plan recently discussed by the BFRT Advisory Task Force, which focused on universal uniform safety signage.

Members agreed that consistency with signage appearing in each Town within the BFRT made sense. Mr. Drobinski confirmed the Friends of the BFRT would be providing the funds for the proposed signage discussed at this meeting.

Vice-Chair Dretler motioned to approve universal uniform signage, as recommended by the Friends of the Bruce Freeman Rail Trail. Board Member Kouchakdjian seconded the motion.

It was on motion 5-0; Roberts-aye, Carty-aye, Dretler-aye, Kouchakdjian-aye, Russo-aye

VOTED: To approve universal uniform signage, as recommended by the Friends of the Bruce Freeman Rail Trail

**Review the Select Board Fall 2022 Newsletter articles and approve for distribution**

Board Members discussed and provided revisions to Newsletter Articles.

Chair Russo read in the words of the motion. Board Member Kouchakdjian moved in the words of the Chair. Vice-Chair Dretler seconded the motion.

It was on motion 5-0; Roberts-aye, Kouchakdjian-aye, Dretler-aye, Carty-aye, Russo-aye

VOTED: To approve the Select Board Fall 2022 Newsletter Articles for distribution, as amended, and subject to article revisions to be made by Vice-Chair Dretler

Vice-Chair Dretler suggested the Select Board Newsletter be located at the front of the publication, in consideration of the newly appointed Town Manager, Andrew Sheehan. Board Members concurred.

**Vocational Education Update**

Board Member Kouchakdjian updated the Board regarding her communications with officials from Assabet, Keefe, and Medford vocational education schools.

Board Member Kouchakdjian offered to draft a letter of inquiry/acknowledgement to each vocational education school mentioned. Chair Russo emphasized that consistency of information must be considered.

Board Member Kouchakdjian stated that she would present the drafted letter to the Board for review.

Board Member Carty stressed that the primary question to bring forward within the proposed letter, would be to ask if the vocational education school mentioned would be accepting new members (communities such as Sudbury) to their school.

Chair Russo suggested that the Board discuss the topic again in four weeks.

**Interview three DEI members for reappointment: Janine Taylor, Joanna Steffey, Nalini Luthra, all for terms expiring 5/31/24.**

Present: Nalini Luthra, Joanna Steffey, Janine Taylor

Board Member Roberts confirmed that interviewing of candidates for the DEI Commission would commence with the November 29, 2022 Select Board meeting.

Ms. Luthra stated she was seeking DEIC reappointment, and stressed that the Commission had come a long way in the last 18 months, and the "Lived Experience" program would continue. Board Members thanked Ms. Luthra for her efforts and leadership with the Commission.

Board Member Kouchakdjian motioned to reappoint Nalini Luthra to the DEI Commission for a term expiring 5/31/24. Vice-Chair Dretler seconded the motion.

It was on motion 5-0; Carty-aye, Kouchakdjian-aye, Roberts-aye, Dretler-aye, Russo-aye

VOTED: To reappoint Nalini Luthra to the DEI Commission for a term expiring 5/31/24

Ms. Steffey stated she was seeking reappointment to the Commission, noting that the pandemic slowed progress for the Commission. She indicated she was looking forward to continued learning, sharing, and assisting new commissioners.

Board Members thanked Ms. Steffey for her efforts and leadership.

Board Member Kouchakdjian motioned to reappoint Joanna Steffey to the DEI Commission for a term expiring 5/31/24. Board Member Roberts seconded the motion.

It was on motion 5-0; Roberts-aye, Kouchakdjian-aye, Carty-aye, Dretler-aye, Russo-aye

VOTED: To reappoint Joanna Steffey to the DEI Commission for a term expiring 5/31/24

Ms. Taylor confirmed she was seeking re-appointment to the DEI Commission, and echoed comments made by Ms. Luthra and Ms. Steffey. Ms. Taylor noted a diverse group was seeking appointment to the Commission at this time.

Board Members thanked Ms. Taylor for her efforts and leadership.

Board Member Roberts noted that Ms. Taylor helped to reorganize the DEIC Mission Statement. Ms. Taylor recognized that specific goals and open meeting law considerations were included in the revised DEIC Mission Statement.

Board Member Kouchakdjian motioned to reappoint Janine Taylor to the DEI Commission for a term expiring 5/31/24. Board Member Roberts seconded the motion.

It was on motion 5-0; Roberts-aye, Kouchakdjian-aye, Carty-aye, Dretler-aye, Russo-aye

VOTED: To reappoint Janine Taylor to the DEI Commission for a term expiring 5/31/24

**Vote to Review and possibly approve the open session minutes of 8/9/22**

Chair Russo read in the words of the motion. Vice-Chair Dretler moved in the words of the Chair. Board Member Kouchakdjian seconded the motion.

It was on motion 5-0; Dretler-aye, Carty-aye, Roberts-aye, Kouchakdjian-aye, Russo-aye

VOTED: To approve the open session minutes of 8/9/22, as edited.

**Public Comment (Cont.)**

Resident Manish Sharma thanked all present at tonight's meeting, and extended Thanksgiving greetings; his prayers to be extended to his temple on this day. Mr. Sharma thanked the Board for letting him describe his religious holiday at a previous Select Board meeting.

**Upcoming Agenda Items**

November 29, 2022:

- DEI Commission appointments
- Transportation Committee Update

December 6, 2022:

- Review Sewataro Financials
- ARPA Update
- Open the Warrant

December 20, 2022:

- Small Cell Facility Policy Subcommittee Update
- BFRT – DCR to present
- Vocational Education Draft Letter for review
- Presence of pets in Town cemeteries
- Goal-Setting Update
- Update from Energy and Sustainability Committee

**Consent Calendar**

**Vote to approve a one-hour extension of the licensed closing hour and serving of alcoholic beverages for licensees who make application in advance to the Town Manager's Office: Fugakyu Cafe, 621 Boston Post Road and Lavender, 519A Boston Post Road (1AM to 2AM) on Wednesday, November 23, 2022 (Thanksgiving eve) and Saturday, December 31, 2022 (New Year's Eve), on the condition that the kitchen remains open, and food is served.**

Chair Russo moved in the words of the motion. Vice-Chair Dretler moved in the words of the Chair. Board Member Kouchakdjian seconded the motion.

It was on motion 5-0; Carty-aye, Dretler-aye, Roberts-aye, Kouchakdjian-aye, Russo-aye

VOTED: To approve a one-hour extension of the licensed closing hour and serving of alcoholic beverages for licensees who make application in advance to the Town Manager's Office: Fugakyu Cafe, 621 Boston Post Road and Lavender, 519A Boston Post Road (1AM to 2AM) on Wednesday, November 23, 2022 (Thanksgiving eve) and Saturday, December 31, 2022 (New Year's Eve), on the condition that the kitchen remains open, and food is served.

**Vote to grant a 1-day All Alcohol license to Goodnow Library Foundation, Inc, to accommodate a Donor Reception on Thursday, December 1, 2022 from 5:30 PM to 8:00 PM at Goodnow Library, 21 Concord Rd, subject to the use of a TIPS-trained bartender and a receipt of a Certificate of Liability.**

Chair Russo moved in the words of the motion. Vice-Chair Dretler moved in the words of the Chair. Board Member Kouchakdjian seconded the motion.

It was on motion 5-0; Carty-aye, Dretler-aye, Roberts-aye, Kouchakdjian-aye, Russo-aye

VOTED: To grant a 1-day All Alcohol license to Goodnow Library Foundation, Inc, to accommodate a Donor Reception on Thursday, December 1, 2022 from 5:30 PM to 8:00 PM at Goodnow Library, 21 Concord Rd, subject to the use of a TIPS-trained bartender and a receipt of a Certificate of Liability.

**Vote to accept donation of \$530 to the Senior Center Donation Account in memory of Dorothy M. Wright, to be used to support older adult programming, as requested by Debra Galloway, Senior Center Director.**

Chair Russo moved in the words of the motion. Vice-Chair Dretler moved in the words of the Chair. Board Member Kouchakdjian seconded the motion.

It was on motion 5-0; Carty-aye, Dretler-aye, Roberts-aye, Kouchakdjian-aye, Russo-aye

VOTED: To accept donation of \$530 to the Senior Center Donation Account in memory of Dorothy M. Wright, to be used to support older adult programming, as requested by Debra Galloway, Senior Center Director.

**Vote to accept donation of \$150 to the Senior Center Donation Account in memory of Mimi Waible, to be used to support older adult programming, as requested by Debra Galloway, Senior Center Director.**

Chair Russo moved in the words of the motion. Vice-Chair Dretler moved in the words of the Chair. Board Member Kouchakdjian seconded the motion.

It was on motion 5-0; Carty-aye, Dretler-aye, Roberts-aye, Kouchakdjian-aye, Russo-aye

VOTED: To accept donation of \$150 to the Senior Center Donation Account in memory of Mimi Waible, to be used to support older adult programming, as requested by Debra Galloway, Senior Center Director.

**Vote to accept a \$1,000 donation from Shaws Supermarket, for the purposes of community programming events, to account 191448/483100 - program contributions and donations, as requested by Dennis Mannone, Park and Rec Director.**

Chair Russo moved in the words of the motion. Vice-Chair Dretler moved in the words of the Chair. Board Member Kouchakdjian seconded the motion.

It was on motion 5-0; Carty-aye, Dretler-aye, Roberts-aye, Kouchakdjian-aye, Russo-aye

VOTED: To accept a \$1,000 donation from Shaws Supermarket, for the purposes of community programming events, to account 191448/483100 - program contributions and donations, as requested by Dennis Mannone, Park and Rec Director.

**Vote to accept the resignations of Stephanie Oliver, Nuha Muntasser, Peng Zhou, and Tanisha Tateer from the Diversity, Equity and Inclusion Commission, and send a letter of thanks for their service to the Town.**

Chair Russo moved in the words of the motion. Vice-Chair Dretler moved in the words of the Chair. Board Member Kouchakdjian seconded the motion.

It was on motion 5-0; Carty-aye, Dretler-aye, Roberts-aye, Kouchakdjian-aye, Russo-aye

VOTED: To accept the resignations and/or non-renewals of Stephanie Oliver, Nuha Muntasser, Peng Zhou, and Tanisha Tate from the Diversity, Equity and Inclusion Commission, and send a letter of thanks for their service to the Town, and to correct the spelling to Tanisha "Tate."

**Vote to accept the resignation of Karyn Jones, 27 Pendleton Road, from the Commission on Disability, and send a letter of thanks for her service to the Town.**

Chair Russo moved in the words of the motion. Vice-Chair Dretler moved in the words of the Chair. Board Member Kouchakdjian seconded the motion.

Board Member Carty mentioned there had been three resignations from the Commission on Disability within the last seven weeks; he opined if such activity might be considered within the updated Select Board Mission Statement. Chair Russo noted the Board might consider including this discussion item at a future Select Board meeting.

It was on motion 5-0; Carty-aye, Dretler-aye, Roberts-aye, Kouchakdjian-aye, Russo-aye

VOTED: To accept the resignation of Karyn Jones, 27 Pendleton Road, from the Commission on Disability, and send a letter of thanks for her service to the Town.

**Vote to accept the \$222,336 grant award from the MassDevelopment Taxi & Livery Partnership Program, as requested by Adam Duchesneau, Director of Planning & Community Development.**

Chair Russo moved in the words of the motion. Vice-Chair Dretler moved in the words of the Chair. Board Member Kouchakdjian seconded the motion.

It was on motion 5-0; Carty-aye, Dretler-aye, Roberts-aye, Kouchakdjian-aye, Russo-aye



VOTED: To accept the \$222,336 grant award from the MassDevelopment Taxi & Livery Partnership Program, as requested by Adam Duchesneau, Director of Planning & Community Development.

**Vote to authorize the Chair of the Select Board to sign the Certified Local Government Certification Agreement between the Town of Sudbury and the Massachusetts Historical Commission, as requested by Adam Duchesneau, Director of Planning & Community Development.**

Chair Russo moved in the words of the motion. Vice-Chair Dretler moved in the words of the Chair. Board Member Kouchakdjian seconded the motion.

It was on motion 5-0; Carty-aye, Dretler-aye, Roberts-aye, Kouchakdjian-aye, Russo-aye

VOTED: To authorize the Chair of the Select Board to sign the Certified Local Government Certification Agreement between the Town of Sudbury and the Massachusetts Historical Commission, as requested by Adam Duchesneau, Director of Planning & Community Development.

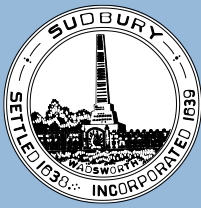
**Adjourn**

Board Member Kouchakdjian motioned to adjourn the meeting. Vice-Chair Dretler seconded the motion.

It was on motion 5-0; Roberts-aye, Kouchakdjian-aye, Dretler-aye, Carty-aye, Russo-aye

VOTED: To adjourn the meeting

There being no further business, the meeting adjourned at 10:22 PM.



SUDBURY SELECT BOARD  
Tuesday, April 25, 2023

**MISCELLANEOUS (UNTIMED)**

**15: Public Comments (cont)**

REQUESTOR SECTION

Date of request:

Requested by: Patty Golden

Formal Title: Public Comments (cont)

Recommendations/Suggested Motion/Vote:

Background Information:

Financial impact expected:

Approximate agenda time requested:

Representative(s) expected to attend meeting:

Review:

Select Board Office	Pending
Town Manager's Office	Pending
Town Counsel	Pending
Select Board	Pending
Select Board	Pending

04/25/2023 6:00 PM



SUDBURY SELECT BOARD  
Tuesday, April 25, 2023

**MISCELLANEOUS (UNTIMED)**

**16: Upcoming agenda items**

REQUESTOR SECTION

Date of request:

Requested by: Patty Golden

Formal Title: Upcoming agenda items

Recommendations/Suggested Motion/Vote:

Background Information:

Financial impact expected:

Approximate agenda time requested:

Representative(s) expected to attend meeting:

Review:

Select Board Office	Pending
Town Manager's Office	Pending
Town Counsel	Pending
Select Board	Pending
Select Board	Pending

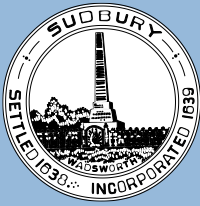
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## POTENTIAL UPCOMING AGENDA ITEMS/MEETINGS

MEETING/EVENT	DESCRIPTION
<b>May 1, 2, 3, 8 (if needed) 7:30 PM</b>	Annual Town Meeting at LSRHS Auditorium
<b>May 16</b>	Vote to elect a new Chair and Vice-chair and reappoint Town Manager Sheehan as Clerk to the Select Board
<b>May 30</b>	Annual legislative update with Rep. Gentile and Sen. Eldridge Review SB Newsletter articles and approve for distribution
<b>High priority items</b>	Official vote on extension of Town Counsel contract with KP Law Policy of interviewing for every committee (Carty) Annual Committee reappointments (May/June) LS agreement Discussion on recent Board/Committee resignations MBTA communities discussion (with Planning Board) Voc Ed update (Lisa K.) Mass Central Rail Trail/DCR MWRA discussion Broadacres Property: next steps Sewataro discussion – 50% design of Liberty Ledge Peakham Road speed limit
<b>Date to be determined</b>	Remote Meeting Policy (Lisa K.) Select Board policy review process (after ATM per Jen) Capital Process Citizen Leadership Forum (Govt and how it works) Climate Emergency declaration & sustainability director Curtis Middle School civic action projects (Carty) Annual Legislative Update (tentative for 5/30) with Sen. Eldridge and Rep. Gentile Discussion on potential ADA policy Discussion on Town Manager Task Requests SB self-evaluation process individually and collectively (Lisa K) Fairbank Community Center update (ongoing) Pets in cemeteries Investment Advisory Committee Discussion on business and economic committee (Lisa K) Invite Commission on Disability Chair to discuss Minuteman High School Local receipts – fee schedule review (Chair Russo) Bi-monthly update from Eversource (Oct, Dec, Feb, Apr, June, Aug) Quarterly review of approved Executive Session Minutes for possible release (February, May, August and November). Consider separate meeting solely for this purpose. Quarterly update on Bruce Freeman Rail Trail (BFRT) (March, June, September, December) Quarterly update on Key Performance Indicators (KPIs) projects to track (December, March, June, September) Solar Panels

Attachment 16.a: Upcoming items 04.25.23 (5824 : Upcoming agenda items)

	Subcommittee discussion (Executive)
	Work Session with Town Counsel: Select Board/Town Manager Code of Conduct and other procedural training
<b>Standing Items for All Meetings</b>	Select Board requests for future agenda items at end of meeting
	Public Comments, continued (if necessary)



SUDBURY SELECT BOARD  
Tuesday, April 25, 2023

**CONSENT CALENDAR ITEM**

**17: Accept antique plow for return to Hosmer House**

REQUESTOR SECTION

Date of request:

Requestor: Diana Cebra of Historical Commission

Formal Title: On behalf of the Historical Commission, vote to accept return of the 19th Century garden plow originally belonging to the Hosmer family to be utilized by the Commission for continuing educational purposes.

Recommendations/Suggested Motion/Vote: On behalf of the Historical Commission, vote to accept return of the 19<sup>th</sup> Century garden plow originally belonging to the Hosmer family to be utilized by the Commission for continuing educational purposes.

Background Information:  
attached letter from resident Rebecca Cutting and photos

Financial impact expected:

Approximate agenda time requested:

Representative(s) expected to attend meeting:

Review:

- Select Board Office                      Pending
- Town Manager's Office                  Pending
- Town Counsel                              Pending
- Select Board                                Pending
- Select Board                                Pending

04/25/2023 6:00 PM

March 28, 2023

H. Rebecca Cutting  
381 Maynard Rd.  
Sudbury, MA 017

Sudbury Historical Commission  
278 Concord Rd  
Flynn Building  
Sudbury, MA 01776

Dear Historical Commission:

I write to you as custodians of the Hosmer House in the hopes that this might be the time to finally return the garden plow used by Florence Hosmer's father to plow the kitchen garden.

The story of how it came to be in my possession is worth repeating. In 1975-76 I was employed as a Program Coordinator/Teacher-Naturalist for the Elbanobscot Environmental Education Center located on Weir Hill Road on the property which is now the site of the US Fish & Wildlife Service Eastern Regional Headquarters. In that capacity I had been tasked to develop a school program called "Colonial Living". Our format for programs was to train parent volunteers to lead small student groups through a series of activities. The program that I developed had, of course, an activity area on raising crops, herbs and medicinal plants.

One day as I was driving through the center of Sudbury past the White's house I saw a small wooden plow clearly of 19<sup>th</sup> century design. It had a handmade sign on it with a price of \$25. I stopped in astonishment and spoke to Mr. White about it telling him that I would like to use it for educational purposes and he told me how it came to be in his possession. The Town had for many years used the Hosmer Barn for highway purposes such as equipment storage and decided to tear the barn down as it was no longer useful. When Mr. White saw the demolition, and having grown up knowing what was in the barn, he raced over and rescued the plow from the bulldozers. I remained astonished I must confess! He said that he would give me the plow so long as I promised to ensure that it be used for educational purposes. I insisted that the least I could do was pay his asking price, in light of his public service! I forget how it ended but I came away with the plow.

I used it to teach at Elbanobscot until it closed and since I had promised took it home for safe keeping where it sat in our cellar emerging only once to visit the Nixon School for a Colonial History Day whereupon more children learned what hard work it is to plow. I cast about for a home for it, but the Hosmer House was undergoing renovations and the Haynes School rejected my offer so it remained dry and under cover in our cellar.

Attachment 17.a: Plow return- Curtting letter 3-28-23 (5831 : Accept antique plow for return to Hosmer House)

I understand now, thanks to a conversation about it with Diana Cebra, the latest Hosmer champion, that it may now return safely to its original home. I cannot tell you how delighted I am to learn this and sincerely hope that you too will use it as I did in accordance with the wishes of its savior, Mr. White, for educational purposes. Say "Yes" please!

I have enclosed photos of this patient and sturdy plow for your viewing pleasure. I hope you will find it as charming as I do.

Yr. Humble Servant,



Rebecca Cutting

Enc.

Attachment17.a: Plow return- Curtting letter 3-28-23 (5831 : Accept antique plow for return to Hosmer House)





Attachment17.a: Plow return- Curting letter 3-28-23 (5831 : Accept antique plow for return to Hosmer House)



Attachment17.a: Plow return- Curting letter 3-28-23 (5831 : Accept antique plow for return to Hosmer House)



SUDBURY SELECT BOARD  
Tuesday, April 25, 2023

**CONSENT CALENDAR ITEM**

**18: Accept donation to Park & Rec from Middlesex Bank**

REQUESTOR SECTION

Date of request:

Requestor: Tricia Sardagnola, P&R Program Director

Formal Title: Vote to accept a \$200 donation from Middlesex Savings Bank for the purposes of the Sudbury Spring Slam Pickleball Tournament on May 20, 2023, as requested by Tricia Sardagnola, Sudbury Park and Recreation Program Coordinator.

Recommendations/Suggested Motion/Vote: Vote to accept a \$200 donation from Middlesex Savings Bank for the purposes of the Sudbury Spring Slam Pickleball Tournament on May 20, 2023, as requested by Tricia Sardagnola, Sudbury Park and Recreation Program Coordinator.

Background Information:

Middlesex Savings Bank is helping sponsor our Sudbury Spring Slam Pickleball Tournament. This will be held May 20, 2023 from 8am-5pm. Funds to be used toward expenses the day of the event.

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Financial impact expected:

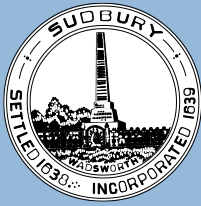
Approximate agenda time requested:

Representative(s) expected to attend meeting:

Review:

Select Board Office	Pending
Town Manager's Office	Pending
Town Counsel	Pending
Select Board	Pending
Select Board	Pending

04/25/2023 6:00 PM



SUDBURY SELECT BOARD  
Tuesday, April 25, 2023

**CONSENT CALENDAR ITEM**

**19: Accept donation to Park & Rec from Roche Bros**

REQUESTOR SECTION

Date of request:

Requestor: Tricia Sardagnola, P&R Program Director

Formal Title: Vote to accept a \$500 donation from Roche Bros. Supermarket towards the 2023 Summer Concert Series, as requested by Tricia Sardagnola, Park and Recreation Program Director.

Recommendations/Suggested Motion/Vote: Vote to accept a \$500 donation from Roche Bros. Supermarket towards the 2023 Summer Concert Series, as requested by Tricia Sardagnola, Park and Recreation Program Director.

Background Information:

Financial impact expected:

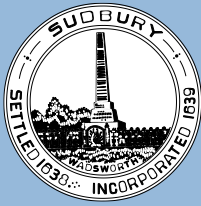
Approximate agenda time requested:

Representative(s) expected to attend meeting:

Review:

Select Board Office	Pending
Town Manager's Office	Pending
Town Counsel	Pending
Select Board	Pending
Select Board	Pending

04/25/2023 6:00 PM



SUDBURY SELECT BOARD  
Tuesday, April 25, 2023

**CONSENT CALENDAR ITEM**

**20: Accept Sud Foundation grant to Goodnow Library**

REQUESTOR SECTION

Date of request:

Requestor: Esme Green, Library Director

Formal Title: Vote to accept a \$15,000 grant from the Sudbury Foundation to the Goodnow Library for the purposes of adding adaptive services offerings to the Library of Things, book collections, and programming, as requested by Esme Green, Library Director.

Recommendations/Suggested Motion/Vote: Vote to accept a \$15,000 grant from the Sudbury Foundation to the Goodnow Library for the purposes of adding adaptive services offerings to the Library of Things, book collections, and programming, as requested by Esme Green, Library Director.

Background Information:  
attached grant application and award letter from Sudbury Foundation

Financial impact expected:

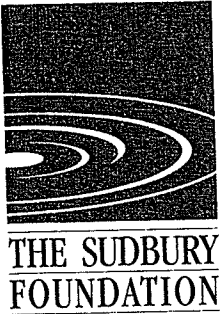
Approximate agenda time requested:

Representative(s) expected to attend meeting:

Review:

- Select Board Office                      Pending
- Town Manager's Office                  Pending
- Town Counsel                              Pending
- Select Board                                Pending
- Select Board                                Pending

04/25/2023 6:00 PM



Trustees  
 Miner A. Crary  
 Bill Spencer  
 Jill M. Stansky  
 Tracy L. Stewart  
 Bank of America, N.A.

Trustee Emeritus  
 Richard H. Davison

Staff  
 Sonia Shah  
*Executive Director*  
 Tricia Brunner  
*Operations Manager*

March 28, 2023

RECEIVED  
 BOARD OF SELECTMEN  
 SUDBURY, MA

2023 APR -3 A 9:26

Andrew Sheehan  
 Town Manager  
 Town of Sudbury  
 278 Old Sudbury Road  
 Sudbury, MA 01776

Dear Andrew,

On behalf of the Sudbury Foundation, I am delighted to enclose a grant check for \$15,000 for the Goodnow Library to add adaptive service offerings to the Library of Things, book collections, and programming.

A financial and programmatic report is due upon completion of the project or within a year of the grant award, whichever comes first. To submit your grant report, go to [www.sudburyfoundation.org](http://www.sudburyfoundation.org) and click on Sudbury Grantee Login at the bottom of the home page. Login with your username and password.

1. Once logged in, you will be on the Applicant Dashboard.
2. Below your application, you will see that it reads Annual Grant Report.
3. Click on the blue "Edit" link to the right of the form. Please complete and submit the form before March 13, 2024. You will receive a reminder email 30 days prior to the report due date.

The trustees of the Foundation are pleased to support this project. They join me in wishing you much success.

Best regards,

Sonia Shah  
 Executive Director

cc: Esme Green, Goodnow Library Director

Enclosure

# Enhance Adaptive Library Services to Further Community Engagement for People with Disabilities

*2023 Sudbury Program Grant Application - Due Date 1/2/2023*

## *Goodnow Library*

Esme E Green  
21 Concord Rd  
Goodnow Library  
Sudbury, MA 01776

goodnow@sudbury.ma.us  
O: 978-440-5515

## *Esme E Green*

greene@sudbury.ma.us  
O: 978-440-5515

Attachment 20.b: Sud Foundation Grant - Adaptive Services 2023 (5835 : Accept Sud Foundation grant to Goodnow Library)

# Application Form

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## *Type of Organization*

---

### **Describe your Organization\***

*Reminder: The Foundation makes grants to Sudbury-based nonprofit organizations, the Town of Sudbury (and, through the Town, its boards, commissions and departments), the Sudbury Public Schools (SPS) and Lincoln-Sudbury Regional High School (LSRHS). The Foundation will also consider applications from public and nonprofit organizations located outside of Sudbury for projects that substantially benefit Sudbury residents.*

Town of Sudbury department/committee (including SPS and LSRHS)

## *Project Overview*

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### **Project Name\***

Enhance Adaptive Library Services to Further Community Engagement for People with Disabilities

### **Project Description\***

*Please summarize the project in 2-3 sentences.*

The Library's goal is to add adaptive service offerings to the Library of Things, book collections, and programming, so people with a broad range of abilities and learning styles feel truly welcomed and included at the library and broader community.

### **Check the funding category to which you are applying:\***

Underserved Populations

### **Project Amount Requested\***

\$15,000.00

### **Total Project Cost\***

\$21,500.00

### **Provide a breakdown of estimated project costs.\***

*Indicate which costs would be covered by this grant.*

Total project cost is \$21,500. Goodnow Library requests \$15,000 to respond to community needs to add adaptive items to the Library of Things, book collections, programming enhancements, and offset administrative costs. The library will cover staff time (\$3,700). Library of Things items are covered under the town's insurance plan. The remaining \$2,800 has been gifted to Goodnow through a gift-in-kind donation. Boston Ability Center, a pediatric habilitation center, will create social stories for children's programming.



**Covered by grant:**

Therapy Companion Dog: \$150  
 Decodable Books and Dyslexia Resources: \$4,000  
 Portable Magnifier: \$800  
 Two Large Print Decks of Cards: \$30  
 UNO Braille: \$25  
 Hippocampe (trail, water, and snow wheelchair): \$7,500  
 Foldable Wheelchair: \$300  
 Adaptive Video Game Controller (XBox): \$200  
 One-Handed Cutting Board: \$80  
 Kitchen Bowl Stabilizer: \$30  
 Flexible Seating Options: \$125  
 Weatherproof Labels: \$60  
 Library Cataloging Costs: \$500  
 Replace/Repair Fund (~10%): \$1,200

**Project Time Frame\***

*Example: December 2022 to June 2023*

March 2023 to October 2023

**Project Details**

*Answer each question below clearly and concisely.*

*Please note that we tried to provide adequate space for you to answer each question fully. Do not feel like you have to use all of the space provided. If you need additional space to adequately answer any question, please send an email to Tricia at [brunner@sudburyfoundation.org](mailto:brunner@sudburyfoundation.org).*

**Describe the issue you hope to address through the proposed project.\***

*Include a brief history and context of the project and how it aligns with your strategic plan, if appropriate. If the project already exists, include past metrics.*

The Goodnow Library along with the Town of Sudbury have been working towards Americans with Disabilities Act compliance, especially after the town completed an ADA Self-Evaluation and Transition Plan in 2020. This is a great first step, required by law. The next step is to offer more universally designed programming and services so people with disabilities feel truly welcomed and a part of the community, as accessibility alone does not guarantee inclusivity.

Goodnow has received feedback from the community on adaptive items they would like to see in the Library of Things, book collections, and programming so that their families can participate in community life. These items include:

Hippocampe is a wheelchair that gives mobility on land, water, and snow. There are no ADA compliant trails in town and few ADA pathways to our fields. This addition will allow children and adults with a physical and/or visual disability to participate fully in community life by going on hikes, attending a graduation on a grass field, watch a grandchild play a soccer tournament, enjoy a day at Walden Pond, and more. A mother of a preschooler told us, "I used to hike with my kids all the time. Now that my four year old is too heavy for me to carry in a backpack, we had to stop those family activities. It makes me sad since there is an unspoken understanding amongst all of us that as my son gets older, there may be more and more things we may not be

able to experience together as a family. A Hippocampe is an expensive piece of equipment that is not covered by insurance. Access to one would allow for us to continue these activities as well as try others like cross country skiing as a family.”

Decodable books are books written in a controlled manner to provide reading practice for the specific letter-sound correspondences new or struggling readers have learned. They provide learners with the opportunity to use segmenting and blending skills to develop automaticity, the ability to recognize words quickly and effortlessly, and experience independent reading success. Struggling readers, such as those diagnosed with dyslexia, experience difficulty developing automaticity with phonics knowledge, word recognition, and reading fluency. Decodable books are often required for a longer period of time than for neurotypical children. Providing decodable books that appeal to older readers both aesthetically and in terms of story content is critical. Although decodable books alone do not remediate dyslexia, they are a requisite tool in building automaticity for dyslexic children. Stephanie Juriansz, Director of Student Services at Sudbury Public Schools, presented a report at the December 12, 2022 Sudbury School Committee Meeting. In this report, she shared that of the 2,535 students enrolled in public schooling, 21% have an IEP of which 31.9 percent of kids in grades K-8 have the primary disability of specific learning disability (SLD), the category dyslexia and other language-based disabilities fall under. Additionally, 20% of K-8 students are receiving reading support services. Goodnow recognizes the need for decodable books to help foster lifelong reading and learning.

Portable magnifier, large print deck of cards, and UNO braille will give recreational options for those who have low vision and blindness. A portable magnifier like the Smartlux Digital allows for not only static images to be magnified but includes a video magnifier so that a person with low vision may write or knit. “I’m 72 years old and my vision is terrible! I used to quilt but my eyes have changed. I would love to quilt a baby blanket for my youngest grandchild, but I’m no longer able to do it. I have thought about purchasing a magnifier for my home, but they are expensive. I would love to try one first.”

Adaptive Seating such as wobble chairs and chair bands, has proven effective in helping kids with impulsivity issues and sensory disorders improve classroom behavior and better focus. Having adaptive seating for library programming - storytime, craft events - will enable more kids to seamlessly participate.

Adaptive video game controller, one-handed cutting board, and kitchen bowl stabilizer will greatly improve the life for anyone who has suffered a stroke, has sprained or broken an arm, or has a baby who loves to be held while dinner is being made. “I suffered a stroke two years ago. If I could have borrowed one-handed items from the beginning, I probably would have accepted my disability and been more independent more quickly. Borrowing a tool allows you to dabble in the idea before committing. Looking back, dabbling would have been a lot less frustrating.”

An interactive stuffed therapy companion dog can reduce social isolation and loneliness among those who have dementia. The Library is particularly proud of the partnership with the Senior Center in becoming certified as “Dementia Friendly” to work towards making the town of Sudbury a Dementia Friendly town.

### **Describe the activities involved.\***

The mechanical parts of this project involve Selecting Items, Procuring and adding items into the library’s collection, and Updating the website and catalog. As described in a later section of this grant application, these are tasks for which the library staff is professionally trained.

We are excited to collaborate with other town departments and non-profits.

We have initiated a conversation with the Senior Center to work together on how to more effectively connect people with equipment that they might need. The Senior Center currently has a Medical Equipment Loan program where they have items like knee scooters, walkers, and other medical rehabilitation equipment. We are hopeful that this Adaptive Services program at the library can complement the Medical Equipment Loan program by procuring additional high demand items like wheelchairs and rollators for the Library of Things

collection. Furthermore, we are discussing how the library's infrastructure for the Library of Things (online reservations and extensive pickup times) could make the equipment available to a wider audience. We are also discussing building on the current Goodnow-To-Go program where the library and senior center coordinate to get library materials to households via delivery. We are optimistic that we can develop a collaboration that enhances services for everyone.

We are in contact with the Sudbury Public Schools in regards to decodable books and how the library and schools can work together to bring the love of reading to all kids of all learning styles.

For enhancements to the Library of Things which would increase access to Sudbury's rich outdoor resources, the we will seek a collaboration with organizations such as the Sudbury Valley Trustees which maintain wonderful outdoor trails.

We also hope to bring parent training and awareness through Goodnow's partnership with the Sudbury Cooperative Preschool's Justice, Diversity, Equity, and Inclusion initiative.

### Describe the population that will be served by this project.

The population served by this project will be children and adults who reside in Sudbury and surrounding towns who have or have a loved one with dementia, dyslexia and other language based disabilities, physical and mobility disabilities, low vision and blindness, developmental disabilities, and short term disabilities. While these items and books may be necessary for some individuals to access activities, they will be useful for people of all capabilities.

### What is the estimated number of individuals that will be served by this project?\*

18000

### What percentage of the population served by this project is based in Sudbury?\*

*Best estimate.*

90

### Provide a detailed timeline for the project.\*

*Include milestones. (Ex: Dec 2022 - Meet with consultant, Jan 2023 - Hold first training, Jun 2022 - Present report to trustees).*

Spring 2023

Purchase items.

Update website, catalog, and tag items.

Setup ongoing fundraising mechanisms (GLF).

PR schedule and collaborations

May 18 (Global Accessibility Day)

Items available for circulation by this date.

Kick off marketing campaign to inform the community and start fundraising for future.

June (Summer Reading begins at the Library)

Communications will feature Decodable books at Library.

July 26 (National Disability Independence Day)

The library is having a special storytime in partnership with the Sudbury Cooperative Preschool's Justice, Diversity, Equity, and Inclusion initiative and PlaySudbury at Peter Noyes Elementary School.

September (Dementia Awareness Month)

Promote the Stuffed Therapy Companion Dog.

Work with the Senior Center to raise awareness about Dementia Friendly Sudbury.

October (Dyslexia Awareness Month)

Highlight the new Decodable books collection.

Raise awareness at Sudbury Public Schools and point parents towards more dyslexia resources.

### What are the skills your team possesses to successfully complete this project?\*

The cooperative team of the Library staff and Goodnow Library Foundation (GLF), in collaboration with other town departments, have the skills to succeed.

Developing book collections is a core skill of the Library staff, and they will consult with education specialists to select decodable books to procure. To help procure items for the Library of Things, they will also utilize community feedback, circulation numbers, and discussions with other libraries in the state to learn about popular adaptive items, in addition to best practices and policies.

Goodnow offered ~700 programs with 14,500 attendees in FY22, which shows the Library knows how to run effective programs. Their experience with the community's participation in their programs will further inform the staff in determining adaptive equipment that would be helpful to procure for programming.

If the grant is approved, the GLF is committed to developing an annual fundraising plan to enhance and maintain these new services.

### How will this project fit with your organizational goals?\*

*If you work for the Town of Sudbury, how will this project fit with Town goals?*

The mission of the Goodnow Library is to "improve lives through the power of information, ideas, and innovation." To serve this mission, the library is committed to:

Be socially equitable and accessible to all;  
Be a value community partner; and  
Be proactive and responsive to community needs.

In October 2022, the Goodnow Trustees approved a five year strategic plan. The two goals below are in that plan and address improving adaptive programs and services offered.

Goal 3: Goodnow Library provides unrestricted access to informational programs, and resources to satisfy our community's intellectual and recreational needs and lifelong learning, enriching our community's quality of life and enjoyment.

Goal 5: Goodnow Library is focused on adaptive programming, services, and policies to meet the ever changing needs of our community.

This grant/project will allow for items to be purchased for circulation to allow Sudbury residents better access to community life and more inclusive opportunities.

The Town of Sudbury completed an ADA Self Evaluation and Transition Plan in 2020. Since then, the town has made it a priority to bring and continue to bring areas of need into compliance so people with disabilities may

be active members of our community. The next phase after ADA compliance is for the town to look at what the programming needs are of the community and ensure policies, programs, and recreational activities are inclusive.

Sudbury Public Schools have prioritized accessibility and inclusivity. In addition, Sudbury's increasing senior population has been a strong advocate in ensuring accessibility. The town has made commitments over the past couple of years that will positively impact the disabled community in Sudbury by supporting the work of the town's Transportation Committee and building an accessible Fairbanks Community Center.

Enhancing Goodnow's adaptive services will complement the broader work of the town in our collective goal to make Sudbury better.

### How will this project fit with the Sudbury Program funding categories?\*

*Sudbury Foundation funding categories: Youth Development and Opportunity, Community Building/Town Betterment, Underserved Populations, and Preservation of Community Character and Assets (Historic Preservation and Environmental Preservation).*

The disabled community is one of the largest minority groups in Massachusetts as well as one of the most marginalized. While we have seen big changes in public attitudes around people with disabilities, there is still much work to be done to ensure people with disabilities are seen not as objects of charity but rather as fellow citizens who deserve equal access to community life.

The project fits within the guidelines of Sudbury Foundation's Underserved Populations funding category. By investing in Goodnow Library's collections, the Library will be able to provide the disability community, which includes children, parents, Seniors, low-income residents, and those facing physical, learning, emotional health, and other challenges, tools and resources they need to satisfy their intellectual and recreational needs and to allow for equal access, greater community involvement, and independence.

### What are the anticipated outcomes of the project?\*

*Include how you plan to track, measure and/or report on them.*

The Library will be able to track and report on how many instances the items are borrowed by members of the community.

While not quantifiable, the anticipated outcome of this project could include the following:

A child with a physical disability will be able to hike with her friends in Sudbury, as Sudbury doesn't have any ADA compliant trails, using the Hippocampe Trail Wheelchair.

A parent checks out the UNO Braille edition card game for an upcoming playdate, if they know their child's friend has low vision or blindness.

Give confidence to the woman with a newly diagnosed vision impairment that she still can knit her first grandchild a baptismal outfit with the help of a magnifier.

Give support to the Dad with carpal tunnel syndrome, so he can still make dinner for his family using one-handed kitchen supplies.

A parent struggling to support a new reader can access literature about early reading skills and/or dyslexia, and also find decodable books that their child can enjoy.

### How will the activity be sustained after grant funding has ended?\*

The Goodnow Library Foundation (GLF) is committed to supporting this initiative. If the Sudbury Foundation funds the initial start of this program, the GLF is committed to developing an annual fundraising plan to enhance and maintain these Adaptive Library Services.

Based on staff recommendations and community feedback, a priority list of new items will be developed. The GLF will seek collaboration for fundraising with other community groups or town departments as appropriate. For example, for enhancements to the Library of Things that would increase access to Sudbury's outdoor resources, the GLF will collaborate with the Sudbury Valley Trustees, which maintain the trails. And, for the decodable book collection and related dyslexia resources, the GLF will collaborate with the Sudbury Public Schools for both their expertise. The GLF and Library will work with the Senior Center to identify and raise awareness for needs for their constituents.

### If you will be working with a consultant, did you get specific quotes or are you estimating costs?\*

Not applicable

### If you will be working with a consultant, have you selected a consultant?\*

Not applicable

## *Attachments for Town of Sudbury/LSRHS*

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### Complete and Upload A Project Budget\*

Use *this budget template*.

SF Proj Budget Template for Town.xlsx - Budget.pdf

### Town Manager/Superintendent Signature\*

Please download and complete *this authorization form*, get a signature from the Town Manager or School Superintendent, and upload here.

Sudbury Foundation Town Manager Signature.pdf

### Optional 1: Other relevant support or promotional material

Letters of Support Goodnow Library Grant Proposal.pdf

### Optional 2: Other relevant support or promotional material

## *Applicant's Electronic Signature*

---

### Electronic Signature\*

I hereby affirm that the information provided in this application is accurate and complete to the best of my knowledge.

Enter name below.

Esme E. Green

Esme Green

Goodnow Library

**Title\***

Goodnow Library Director

**Date Signed\***

12/19/2022

Attachment 20.b: Sud Foundation Grant - Adaptive Services 2023 (5835 : Accept Sud Foundation grant to Goodnow Library)

## File Attachment Summary

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### *Applicant File Uploads*

- SF Proj Budget Template for Town.xlsx - Budget.pdf
- Sudbury Foundation Town Manager Signature.pdf
- Letters of Support Goodnow Library Grant Proposal.pdf



**Sudbury Foundation Project Budget Template - Town**

**Department: The Goodnow Library**

**Project Name:** Enhance Adaptive Library Services to Further Community Engagement for People with Disabilities

**Project Length:** October 2023 and beyond

This Request	Total Project Budget
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**Income Sources** *(Adjust these categories to suit your agency.)*

- \* Government Grants
- \* Foundation Grants
- \* Corporate Grants
- Individual Contributions
- Earned Income
  - Program Fees
  - Membership Dues
  - Events
  - Other
- Interest Income
- Other Income
- Total Income**


**Expenses** *(Adjust these categories to suit your agency.)*

**Salaries & Wages**

- Surveys / Data Analysis of Item Usage (5 hours work/year)
- Collaboration Work with other groups and fundraising (15 hours/year)
- Item Selection/Research (10 hours/year)
- Purchase and Receive Item / Overall Budget Tracking (10 hours/year)
- Item Prep (10 hours/year)
- Catalog / Website Update / PR (20 hours/year)
- Staff Training (10 hours/year)
- Maintenance (20 hours/year)

**Total Personnel**

	\$0	\$325
	\$0	\$975
	\$0	\$300
	\$0	\$300
	\$0	\$300
	\$0	\$600
	\$0	\$300
	\$0	\$600
	\$0	\$3,700

**Library of Things & Collection**

**\*Dementia**

- Interactive Stuffed Therapy Companion Dog

	\$150	\$150
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**\*Dyslexia and Other Language Based Disabilities**

- Decodable Books and Dyslexia Resources

	\$4,000	\$4,000
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**\*Low Vision and Blindness**

- Portable Magnifier
- Large Print Deck of Cards (2)
- UNO Braille

	\$800	\$800
	\$30	\$30
	\$25	\$25

**\*Physical Disabilities**

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Attachment 20.b: Sud Foundation Grant - Adaptive Services 2023 (5835 : Accept Sud Foundation grant to Goodnow Library)

- Hippocampe (trail, water, and snow wheelchair)
- Foldable Wheelchair
- Adaptive Video Game Controller (XBox)
- One Handed Cutting Board
- Kitchen Bowl Stabilizer

	\$7,500	\$7,500
	\$300	\$300
	\$200	\$200
	\$80	\$80
	\$30	\$30
	\$125	\$125
	\$0	\$2,800
	\$60	\$60
	\$500	\$500
	\$1,200	\$1,200
<b>Total Expenses</b>	<b>\$15,000</b>	<b>\$21,500</b>
<i>Excess of Revenue Over Expenses</i>		

**Current Library Programming Enhancements**

***\*Sensory Processing Disorder, APD, ADHD, Anxiety***

- Alternate Seating (5)
- Social Stories for Children's Programming (7)

**Administrative**

- Weatherproof Labels
- Library Cataloging Costs
- Replace / Repair Fund (~10%)

**Total Expenses**

*Excess of Revenue Over Expenses*

**Additional Information**

**Funders List (include grant status: pending, committed, anticipated, etc.):** We have only applied to The Sudbury Fo

**In-Kind Support:** Boston Ability Center is a pediatric wellness center located in Natick and Wellesley, Massachusetts that offers occupational and physical therapy so children with disabilities may reach their potential. They partnered as a table sponsor at the Goodnow Library and Inclusion initiative this past October for our "Together We Play - Celebrating Disability Awareness Month" event. Boston Ability Center donated to the Goodnow Library by working with Goodnow's Children's Department and creating social stories for weekly and monthly programs: Crafternoon, Tales for Tots, Tales for Three and Up, and Sudbury Stuffie Surgery. Social Stories are a great tool for increasing social skills for new or unfamiliar home and community activities, and allows him to know what is expected, and how to complete a task. Social stories on Goodnow's website and hard copies will be available through check-out.

**Budget Narrative (optional):** The Goodnow Library is requesting funds to purchase items for the Library of Things, book and administrative costs. Library staff time is also included in this project, but the library will work to cover these costs due to the many opportunities of inclusion and learning in the community. All items in Goodnow's Library of Things are covered under the To



34.9%
1.4%
0.9%
0.4%
0.1%
0.6%
13.0%
0.3%
2.3%
5.6%
<b>100.0%</b>

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undation at this time.

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ffers physical therapy, occupational therapy, and speech  
 l Sudbury Cooperative Preschool Justice, Diversity, Equity,  
 r Ability Center has agreed to provide a \$2,800 gift in kind  
 thly programming including Wee Reads, Music Makers,  
 ocial growth in children. Visual stories can help prepare a  
 routine. Social stories will be available for download on the

---

cs collections, programming enhancements, and  
 ir commitment in providing the disabled community more  
 wn of Sudbury's insurance plan.

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### Town Manager/Superintendent Approval Form for Sudbury Program Grant Application

Authorization from the Town Manager or School Superintendent is required in order to submit a grant application to the Sudbury Foundation.

To be completed by the grant applicant:

Applicant's Name: \_\_\_\_\_

Applicant's Title: \_\_\_\_\_

Project Name: \_\_\_\_\_

Amount Requested: \_\_\_\_\_

Total Project Cost: \_\_\_\_\_

To be signed by the Town Manager/School Superintendent:

By signing below, you are indicating that you have reviewed the details of the grant request and agree to the submission of this request to the Sudbury Foundation.

\_\_\_\_\_  
Name (Town Manager/Superintendent)

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

Attachment 20.b: Sud Foundation Grant - Adaptive Services 2023 (5835 : Accept Sud Foundation grant to Goodnow Library)

## **Letters of Support - Enhance Adaptive Library Services to Further Community Engagement for People with Disabilities**

1. Sudbury Valley Trustees, Lisa Vernegaard, Executive Director
2. Sudbury Public Schools, Stephanie M. Juriansz, Director of Student Services
3. Sarah Thompson, M.Ed., Sudbury Resident
4. Elizabeth Fox, Sudbury Resident
5. Karyn Jones, Sudbury Resident



**Conservation, Collaboration, and  
Community since 1953**

December 15, 2022

Sudbury Foundation  
326 Concord Road  
Sudbury, MA 01776

Dear Sudbury Foundation,

As the Executive Director of Sudbury Valley Trustees (SVT), I am writing to support the Goodnow Library's grant proposal for the purchase of a hippocampe trail wheelchair.

SVT is a nonprofit land trust that conserves forests and other open spaces in 36 communities. We have helped to protect more than 8,000 acres of land, and we help to care for than 65 miles of hiking trails in the region.

At SVT, we believe that spending time in nature is essential to human health—both mental and physical. Spending time in nature gives us a chance to exercise and to breathe fresh air, and it helps us recover from psychological stress and mental fatigue.

Spending time in nature also can be exciting and educational. We can study the bark of trees, listen for the calls of native birds, and watch fish swimming through a cold-water stream.

Unfortunately, many people with physical disabilities are unable to take full advantage of nature's benefits. Most hiking trails are unpaved, and standard wheelchairs are no match for the rocks, tree roots, and muddy patches that are common along a forest trail.

Therefore, SVT endorses the proposal by the Goodnow Library to purchase a hippocampe trail wheelchair. The use of the hippocampe will enable people with physical disabilities to explore nature all year round. They can enjoy the sights and sounds of a forest on a summer day, or accompany friends and family on a winter snowshoe outing.

In addition, SVT will welcome these wheelchairs on our trails, because we believe there should be no barriers to enjoying nature. We wholeheartedly hope the Sudbury Foundation will approve this grant proposal and share the joys of nature with everyone.

Sincerely yours,

Lisa Vernegaard,  
Executive Director

18 Wolbach Road, Sudbury, MA 01776 • 978-443-5588 • svt@svtweb.org • www.svtweb.org



## Sudbury Public Schools

40 Fairbanks Road  
Sudbury, Massachusetts 01776  
Phone: (978) 639-3202  
Fax: (978) 443-9001

### Stephanie M. Juriansz

Director of Student Services

Email: stephanie\_juriansz@sudbury.k12.ma.us

December 14, 2022

Dear Sudbury Foundation Trustees,

On behalf of the Sudbury Public Schools, please accept this letter of support for the Goodnow Library's grant proposal, *Enhancing Adaptive Library Services at the Goodnow Library to Further Independence and Community Engagement for People with Disabilities*.

The Sudbury Public Schools is committed to meeting the needs of all students. This grant proposal fully supports this mission along with the District's goal to strengthen the engagement of the Sudbury community by enhancing opportunities for inclusivity.

Recently, the District completed a project to bring accessible playgrounds to each of our elementary schools with the support of the Sudbury Foundation and Town. We are proud that this project brought more inclusion to our schools, and we now have community members with disabilities in the middle of the action when playing at recess or on the weekends. This grant proposal provides the potential for items in the Goodnow Library's Library of Things to do the same for an even wider community. Alternate seating to help a child participate in storytime, large print card games to make playtime friendlier to a grandparent or child with a vision impairment, and a trail wheelchair to support a child's access to enjoy the amazing outdoors with family and friends are all items which enhance our town's inclusivity.

Furthermore, as a school district, with robust literacy goals for all students, we are particularly supportive of the proposal to add a decodable book selection to the library collection. The access to decodable texts will allow families to support the literacy development of early readers and will help to provide ample opportunities of text engagement whether it be for a young student who is just beginning their literacy development or an older student with dyslexia who may need more controlled text for targeted practice. It would be wonderful to partner with the library to support different learning styles and strategies for building the love of reading in kids. We believe that a partnership between the schools, the library and the community has the potential to be a powerful impact when supporting the academic and social emotional connections of the community.

In conclusion, the Sudbury Public Schools enthusiastically endorses the Goodnow Library's grant for Enhancing Adaptive Library Services. We look forward to collaborations that this grant will facilitate. Thank you for your consideration.

Sincerely,

Stephanie Juriansz, Director of Student Services, on behalf of the SPS Leadership Team



December 18, 2022

**Sudbury Foundation**

326 Concord Road  
Sudbury, MA 01776

To Whom It May Concern,

I am writing today in support of the Goodnow Library's grant application. My personal relationship to this endeavor is threefold. First, I grew up in Sudbury and have been a patron of the library since 1990. Second, I am a former elementary school teacher currently working privately to support dyslexic students and their families. I have a B.A. in Elementary Education, a M.Ed. in Language and Literacy, and am an Orton-Gillingham Associate, certified by the Orton-Gillingham Academy and trained at the Carroll School. Third, and most importantly, I am the parent of three elementary-age children, two of whom are diagnosed with dyslexia.

With my professional hat on, I will share the following: Around 16% of children find it difficult to learn to read compared to children who are the same age or in the same grade ([Shaywitz et al., 1992](#)). The numbers we see currently in Sudbury confirm this. Children that struggle to learn to read alongside their neurotypical peers are at considerably higher risk for developing anxiety ([Francis et al., 2019](#)). In an era of burgeoning mental health concerns for our children, this is particularly notable. Decodable readers provide essential practice for *all* students as they break the phonics code. For dyslexic children, repeated practice and exposure to these foundational phonics skills are a critical part of any successful intervention.

The Library's specific request for decodable books and dyslexia-specific books and resources could not come at a more appropriate time. Thanks to initiatives such as #dyslexichinking and a proliferation of support groups on social media platforms for the parents of new and struggling readers, there are more and more parents seeking information and resources for their children. School-home partnership is a powerful element in improving student outcomes, and decodable books are a critical tool in making this connection. Because decodable books focus on a set of specific reading skills and sequentially increase in difficulty, they are a perfect candidate for a library sharing model, as students "outgrow" a particular skill level and move on to the next.

I have been lucky in my professional life to have had access to decodable books throughout my own children's individual journeys in learning to read. In recent years, I've found myself in the position of lending out chunks of my own personal library to local families. I'd love to see this access expanded with the creation of this collection at the library.

Sincerely,



Sarah Thompson, M.Ed.

61 Dakin Road  
Sudbury, MA 01776  
(978) 853-3330

[sarah.mclaughlin.thompson@gmail.com](mailto:sarah.mclaughlin.thompson@gmail.com)

The Sudbury Foundation  
326 Concord Rd  
Sudbury, MA 01776

December 15, 2022

To Whom It May Concern,

I am writing to your organization in support of adding decodable books to the Goodnow Library's circulation. This small addition to the library's overall circulation is a significant symbol of inclusivity within The Sudbury Foundation's diversity, equity, and inclusion umbrella efforts.

My daughter was diagnosed with Dyslexia two years ago, at the age of seven, in first grade, during remote learning. While other students most definitely suffered from a lack of social connection and less in-person time with teachers learning reading and writing, my daughter's gap in learning was exponentially evident.

The past two years has been a battle; for tutors, for the right reading methods and finally, for self-esteem. Today, she reads at grade level. The victories are all hers due to her incredible work ethic. But there are other things that came into play; access to healthcare that would cover all of the above, access to tutors outside of Sudbury that could provide decodable books along with the Orton-Gillingham reading method, and a Sudbury public school that supplemented all of the above with an IEP development plan.

Not every child has the access my daughter does. That became abundantly clear as I waged a paperwork war in support of her access over the past two years. Dyslexia is here to stay for her and for other children and adults. And while she has overcome the hurdles in her way most recently, she still does not like to read. The remnants of the struggle are there enough to not pick up a book that can be read for enjoyment. This is what decodable books can bring to a child or an adult with dyslexia; the desire and ability to choose to read for fun. It builds momentum, appreciation, and stamina for reading.

I sincerely hope the Goodnow Library will adopt this product into its circulation. It can only further the overall goals of DEI efforts and provide a competitive advantage to those who otherwise would not have one.

Sincerely,

Elizabeth Fox

34 Pendleton Road, Sudbury

Email: [lizcuddyfox@gmail.com](mailto:lizcuddyfox@gmail.com)

December 13, 2022

**The Sudbury Foundation**

326 Concord Rd  
Sudbury, MA 01776

Dear Sudbury Foundation Board Members,

It is my pleasure to write a letter of support for the Goodnow Library's proposal Enhance Adaptive Library Services to Further Community Engagement for People with Disabilities.

I moved with my family to Sudbury two years ago from a neighboring town. We knew the town of Sudbury well as I had been bringing my three kids to Goodnow Library's children's programming since my eldest was born eight years ago. It was a place where my middle child, who was diagnosed with selective mutism, could come to practice "brave speaking" with library staff. If my middle child was having a difficult time entering the library due to her anxiety, Ms. Amy would come out to ask how she could help, offering coloring materials and puzzles to my eldest who was sitting patiently waiting to go in. When my youngest, diagnosed with cerebral palsy, went to Tales for Tots, you could watch them rearrange the room slightly so my son could easily navigate the room with his gait trainer. When kids hung or tried to push the gait trainer, I never had to ask the children to stop. Ms. Amy always politely did it for me, teaching the kids in the best way possible that people are different and move around in all different ways.

When the playgrounds at Josiah Haynes and Peter Noyes Elementary Schools were built, we started coming to Sudbury nearly every day, especially during the pandemic. It was one of the few spaces where all three of my kids could play together. The town we currently lived in didn't have accessible playgrounds and it caused me much stress that my youngest would learn how to watch kids play or his peers wouldn't see him as equal. One day at Noyes, my husband and I decided we had to move to Sudbury while watching our kids play on the playground. We wanted our kids to grow up in a town that saw all people and abilities and understood a community isn't a community unless everyone feels seen, included, and accepted.

Now that we are here, I have met other parents who have children with disabilities who have lived in Sudbury for years or have moved recently for the same reasons we did - the playgrounds and the opportunities that come for our children when they have a place to play with peers. As our kids have made friends, we have found a need for more community inclusion outside of school. The problem isn't that people in Sudbury don't want to provide adaptive services (they do!), it is rather that they don't have the resources or infrastructure to provide that level of support. And, on the flip side, there is a need for neurotypical children to see others who have disabilities participating in the same activities as them and realizing there is more commonality than differences. As a parent of a child with multiple disabilities, this latter part is so important since it's his peers and their siblings who may be his coworkers or hiring to fill a position. In order to be given opportunities, you have to be seen as equal and understood.

The town of Sudbury, for example, has no ADA complaint trails. This was disheartening to hear, especially since the PTO at Nixon Elementary School was excited to redo their annual Hoot Hunt this year so all families could participate. The Hoot Hunt is a scavenger hunt where families are asked to visit up to three trails in Sudbury to take pictures besides Hoot the owl who is hiding

at the end of each trail. We had never gone since my son was getting too heavy for me to wear in a backpack. It is instances like these where a trail wheelchair like a hippocampe would allow a child or caretaker with a physical or visual disability to participate as trail wheelchairs are not covered by any insurance plan, including MassHealth.

When my son was a baby, I used to take my daughters snowshoeing every year by renting shoes through Sudbury's Park and Recreation department. This adventure too has stopped as my son has gotten older. However, by providing residents and nearby communities a way to check out a hippocampe, we could continue the tradition as well as try new sports like cross country skiing. It is so important that people with disabilities have access to recreation not only for their fitness and mental health but to feel what that activity is like so when it is referenced in books, news stories, and conversations with friends, they have the knowledge to talk about it and share.

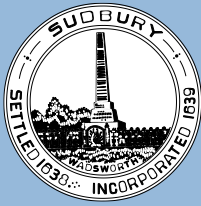
Also when you yourself or a family member is diagnosed with a life long disability, you can feel isolated and alone. Much of what you could do as a family has to change, and many times, you don't know how to go back to the recreational activities you loved before. There is a lot of trial and error to figure out what works for you, especially when the world seems to be not made for you. Adaptive household equipment can be expensive, and for you to purchase an adaptive item, you have to fully realize and understand your disability and admit you or your loved one has a disability. My son was recently diagnosed with low vision, cortical vision impairment, and blindness. I have spent much time on websites looking at magnifiers as well as other equipment that can help him learn how to read numbers and letters. If it was possible for us to try a magnifier with my son before purchasing, it would allow me along with his therapists to know what works for him.

Goodnow Library is one of the most accessible and inclusive places I know in town outside of our schools. Their mission is to foster learning and acceptance, and their programs, staff, and trustees do such a wonderful job in doing just that. By funding this grant, you allow Sudbury's disability community to feel seen, considered, and included. You will provide items they need to participate more fully in the community and their homes. And, you will allow people to join their friends and family members in creating memories through recreational adventures and activities by eliminating barriers. Thank you so much for considering this grant proposal. It is amazing what this community can do together, and I feel so very fortunate to be part of it.

Warmly,

Karyn Jones  
27 Pendelton Road  
Sudbury, MA 01776

Email: [kevostok@yahoo.com](mailto:kevostok@yahoo.com)  
Phone: 617.909.7019



SUDBURY SELECT BOARD  
Tuesday, April 25, 2023

**CONSENT CALENDAR ITEM**

**21: Eagle Scout recognition**

REQUESTOR SECTION

Date of request:

Requestor: Member Carty

Formal Title: Vote to enter into the Town record and congratulate Ryan Coyne Warzynski of Scout Troop 63 for having achieved the high honor of Eagle Scout.

Recommendations/Suggested Motion/Vote: Vote to enter into the Town record and congratulate Ryan Coyne Warzynski of Scout Troop 63 for having achieved the high honor of Eagle Scout.

Background Information:

Financial impact expected:

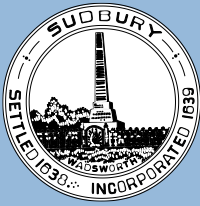
Approximate agenda time requested:

Representative(s) expected to attend meeting:

Review:

Select Board Office	Pending
Town Manager's Office	Pending
Town Counsel	Pending
Select Board	Pending
Select Board	Pending

04/25/2023 6:00 PM



## SUDBURY SELECT BOARD

Tuesday, April 25, 2023

**CONSENT CALENDAR ITEM****22: Approve installation of Stop signs on King Philip Rd**REQUESTOR SECTION

Date of request:

Requestor: Dan Nason DPW Director

Formal Title: In accordance with Article VII, Section 8 "OBEDIANCE TO ISOLATED STOP SIGNS" of the Town of Sudbury Traffic Rules and Regulations and M.G.L. Chapter 89, Section 9, VOTE to approve the installation of "STOP" signs across the eastbound and westbound King Philip Road approaches, as requested by DPW Director Dan Nason.

Recommendations/Suggested Motion/Vote: In accordance with Article VII, Section 8 "OBEDIANCE TO ISOLATED STOP SIGNS" of the *Town of Sudbury Traffic Rules and Regulations* and M.G.L. Chapter 89, Section 9, VOTE to approve the installation of "STOP" signs across the eastbound and westbound King Philip Road approaches, as requested by DPW Director Dan Nason.

**Background Information:**

Results of a traffic analysis performed at the intersection of Massasoit Avenue at King Philip Road summarize improvements recommended to improve overall safety and operational characteristics of the intersection (*see attached summary and concept plan*). According to these recommendations: "the existing sight distances and limitations for geometry change indicate a safety concern that can be addressed with the change in intersection control. The change in control will also aid in pedestrian safety by increasing driver awareness of potential crossings and allowing pedestrians a marked location to cross in front of stopped vehicles."

The Public Works Department is recommending the installation of "STOP" signs and accompanying "ALL-WAY" plaques across the eastbound and westbound King Philip Road approaches to create an all-way stop controlled intersection. Additionally, the "ALL-WAY" plaques will be added to the stop signs on Massasoit Avenue.

All other applicable recommendations as outlined on pages 9 and 10 of the attached report will also be implemented in this area by the Public Works Department including the vegetation management.

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Financial impact expected:

Approximate agenda time requested:

Representative(s) expected to attend meeting:

## Review:

Select Board Office	Pending
Town Manager's Office	Pending

Town Counsel  
Select Board  
Select Board

Pending  
Pending  
Pending

04/25/2023 6:00 PM



## TECHNICAL MEMORANDUM

**TO:** Mr. Dan Nason  
Director of Public Works  
Town of Sudbury  
275 Old Lancaster Road  
Sudbury, Massachusetts 01776

**DATE:** November 29, 2022

**FROM:** Samuel W. Gregorio, PE, PTOE, RSP<sub>1</sub>, Project Manager  
Rana Eslamifard, Transportation Engineer

**PROJECT NO.:** T0922.06

**RE:** Massasoit Avenue at King Philip Road - Sudbury, Massachusetts  
All Way Stop Control Evaluation

### INTRODUCTION

TEC, Inc. (TEC) has been retained by the Town of Sudbury to evaluate the warranting conditions for all-way stop control at the intersection of Massasoit Avenue at King Philip Road in Sudbury, Massachusetts. The Town of Sudbury noted concerns from adjacent residents and public officials that include experiences with restricted motorist sight distances for vehicles exiting from Massasoit Avenue, excessive vehicle speeds along King Philip Road, and the number vehicular crashes at the intersection. Applications of multi-way stop control, including all-way stops, is generally supported by Section 2B.07 of the Federal Highway Administration's (FHWA) authoritative publication *Manual on Uniform Traffic Control Devices for Streets and Highways (MUTCD), 2009 Edition*.

TEC evaluated the geometric, traffic operational, and safety aspects of the Massasoit Avenue at King Philip Road intersection. The following is a summary of the evaluation.

### EXISTING CONDITIONS

#### Geometry

TEC staff performed a field inventory of existing traffic conditions at the subject intersection in November 2022 to obtain information related to intersection geometry, operating characteristics, and safety characteristics. A description of the existing roadway and intersection inventory is provided below.

#### **Massasoit Avenue at King Philp Road**

Massasoit Avenue intersects King Philip Road from north and south to form a four-legged, two-way stop-controlled intersection. Both roadways are functionally classified as local roadways under the jurisdiction of the Town of Sudbury. The Massasoit Avenue northbound and southbound approaches are under stop-control while the King Philip Road eastbound and westbound approaches are free flowing. Stop lines, faded stop word legends, and stop signs (R1-1) are present along both Massasoit Avenue approaches; however, the stop sign along both the

Attachment22.a: T0922.06\_Technical Memo summary pg 1-10 (5847 : Approve installation of Stop signs on King Philip Rd)



northbound and southbound approaches are slightly leaning and may need to be reset. The sign along the northbound approach is sometimes blocked by vegetation overgrowth (not during November 2022 field inventory but both the present bare tree branches and the older Google Earth Streetview image confirm).

Massasoit Avenue is approximately 24-feet wide, and King Philip Road is approximately 21-feet wide in the vicinity of the intersection. There are currently no additional pavement markings at the intersection. Directional flow along each roadway is unmarked. No posted speed limits are present along each roadway, therefore, the statutory or “prima facie” speed limit is 25 mph defined in M.G.L Chapter 90, Section 17C, as the speed which would be deemed reasonable and proper to operate a motor vehicle in a thickly settled area. The Town of Sudbury previously adopted Section 17C on October 15, 2018. Limited illumination is provided along King Philip Road in the vicinity of Massasoit Avenue by way of a ‘cobra head’ luminaire mounted to the utility pole immediately east of the intersection.

### **Existing Traffic Volumes**

To establish existing traffic-volume conditions at the intersection, manual Turning Movement Counts (TMCs) were conducted for a typical weekday period on Thursday, November 3, 2022, from 7:00 AM to 7:00 PM. Area schools were in regular session during the time of traffic counts. A detailed summary of the turning movement counts, partitioned into 15-minute intervals, is provided within Attachment A.

### **Seasonal Adjustment**

In accordance with MassDOT standards, traffic volumes for warranting conditions are typically adjusted to average month conditions. To account for seasonal adjustment, TEC utilized MassDOT’s published weekday seasonal and axle correction factors as published in 2019 (most recent publication). The factors provide a month-to-month overview of traffic volumes statewide by roadway functional classification and land (urban vs. rural) type. For local roadways, traffic volumes in the month of November were 1% greater than average month conditions. Therefore, the November 2022 traffic volumes were unadjusted in order to reflect a conservative analysis scenario. The MassDOT seasonal correction factors can be found in Attachment B.

### **COVID-19 Adjustment**

With the return of public schools to full in-person learning, and many businesses opening to increased occupation as part of the region’s recovery from the COVID pandemic, vehicular traffic has generally returned to pre-pandemic levels in many locations. The Massachusetts Department of Transportation (MassDOT) current guidelines for adjustment of traffic volumes due to the COVID-19 pandemic was revised on May 31, 2022. The change generally denotes that traffic volumes collected after March 1, 2022 would no longer need COVID adjustment unless the traffic count is located to adjacent land uses predominantly consisting of office where volumes still may vary significantly from pre-pandemic levels (e.g. remote work). This is not the case within the study area.

## SAFETY ANALYSIS

### Crash History Analysis

TEC researched the crash records at the intersection of Massasoit Avenue at King Philip Road for the most recent consecutive six-year period using the MassDOT Interactive Mapping Portal for Analysis and Crash Tracking (IMPACT) system. In addition, the Sudbury Police Department was contacted in order to confirm IMPACT system results. Based on the inquiry response received from the Sudbury Police Records Department, no reported crashes occurred at this intersection since 2017.

### Sight Distance Measurements

TEC measured the available sight distances at the intersection of Massasoit Avenue at King Philip Road. The available sight lines were compared to minimum requirements established by the American Association of State Highway and Transportation Officials (AASHTO).

Sight distance represents the length of roadway that is visible to a driver traveling within the roadway. Two types of sight distance are typically evaluated for driveways and intersections: stopping sight distance (SSD) and intersection sight distance (ISD). SSD is the minimum distance required for a driver traveling along a roadway to perceive an object in the roadway and stop safely in advance of the object when traveling on a wet pavement surface. SSD is measured from an eye height of 3.5-feet to an object height of 2-feet above the ground, which is equivalent to a driver viewing the taillight of a vehicle ahead. SSD is measured along the centerline of the travel lane approaching the driveway or intersection.

ISD represents the length of the roadway visible to a driver waiting to exit a driveway or minor street. Minimum ISD requirements are based on the distance required for a driver to exit a minor street onto a major street without requiring an approaching vehicle to reduce its speed from the design speed to less than 70 percent of the design speed. ISD is measured from an eye height of 3.5-feet to an object height of 3.5-feet and is measured from a distance 14.5-feet beyond the edge of the travel-way of the major roadway to represent a driver waiting to exit a driveway or minor roadway.

SSD is typically considered the critical sight distance, as it represents the minimum distance required for safe stopping, while ISD represents an acceptable speed reduction for approaching vehicles. The ISD, however, must be at least equal to the minimum required SSD in order to prevent a driver from entering the roadway when an approaching vehicle is too close to safely stop. The guidance provided by AASHTO states:

*“If the available sight distance for an entering or crossing vehicle is at least equal to the appropriate stopping sight distance for the major road, then drivers have sufficient sight distance to anticipate and avoid collisions. However, in some cases, this may require a major-road vehicle to stop or slow to accommodate the maneuver by a minor-road vehicle. To enhance traffic operations, intersection sight distances that exceed stopping sight distances are desirable along the major road.”*

Tables 1 and 2 provides a summary of the available SSD and ISD at the intersection, respectively.

**Table 1 – Existing Roadway Stopping Sight Distance Measurements**

Approach / Direction	Operating Speed <sup>a</sup>	AASHTO Recommended Minimum	Measured Stopping Sight Distance
<b>Massasoit Avenue at King Philip Road</b>			
Massasoit Avenue at King Philip Road <i>King Philip Road Approaching From East</i>	25 MPH	155 FT	±205 FT
<i>King Philip Road Approaching From West</i>	25 MPH	155 FT	±240 FT

<sup>a</sup>Based on 25 MPH statutory speed limit.

**Table 2 – Existing Intersection Sight Distance Measurements**

Approach / Direction	Operating Speed <sup>a</sup>	AASHTO Desirable Minimum	AASHTO Recommend Minimum	Measured Intersection Sight Distance
Massasoit Avenue NB at King Philip Road <i>Looking (right) to the East</i>	25 MPH	280 FT	155 FT	±140/165 FT
<i>Looking (left) to the West</i>	25 MPH	280 FT	155 FT	±195 FT
Massasoit Avenue SB at King Philip Road <i>Looking (right) to the West</i>	25 MPH	280 FT	155 FT	±65/165 FT
<i>Looking (left) to the East</i>	25 MPH	280 FT	155 FT	±200 FT

<sup>a</sup>Based on 25 MPH statutory speed limit.

<sup>b</sup>Lines of sight are limited due to the curbing and existing vegetations. The first value shows the actual sight distance with presence of obstacles and the second value shown the sight distance when advancing to the edge of the travel-way.

As shown in Table 1, the SSDs at the intersection of Massasoit Avenue at King Philip Road exceed the AASHTO minimum recommendations based on 25 MPH statutory speed limit on King Philip Road. The ISD for Massasoit Avenue northbound approach is currently lower than recommended values and is limited by vegetation, an existing utility pole, and the horizontal and vertical curves along King Philip Road eastbound and westbound. The ISD for Massasoit Avenue southbound approach looking west is limited to existing vegetations at the northeast corner. Although the vehicles were observed to advance slowly to the edge of the traveled way to obtain higher sight distance to perform a turning or crossing movements, the minimum requirements are not satisfied. Further trimming of vegetation will increase the sight lines; however, they are still not expected to fully meet both minimum and desired ISD requirements.

## MULTI-WAY STOP WARRANT ANALYSIS

Multi-way stop-control is a useful safety measure at unsignalized intersections if certain traffic conditions exist. Multi-way stop control can be used where the volume of traffic on the intersecting road approaches are approximately equal. Installation of multi-way stop-control, “all-way stop-control” in the case of the subject intersection, is based upon Section 2B.07(04) and 2B.07(05) of the *MUTCD*, which outlines the guidance and options, as noted below:

*Guidance:*

*04 The following criteria should be considered in the engineering study for a multi-way STOP sign installation:*

- A. *Where traffic control signals are justified, the multi-way stop is an interim measure that can be installed quickly to control traffic while arrangements are being made for the installation of the traffic control signal.*
- B. *Five or more reported crashes in a 12-month period that are susceptible to correction by a multi-way stop installation. Such crashes include right-turn and left-turn collisions as well as right-angle collisions.*
- C. *Minimum volumes:*
  1. *The vehicular volume entering the intersection from the major street approaches (total of both approaches) averages at least 300 vehicles per hour for any 8 hours of an average day; and*
  2. *The combined vehicular, pedestrian, and bicycle volume entering the intersection from the minor street approaches (total of both approaches) averages at least 200 units per hour for the same 8 hours, with an average delay to minor-street vehicular traffic of at least 30 seconds per vehicle during the highest hour; but*
  3. *If the 85th-percentile approach speed of the major-street traffic exceeds 40 mph, the minimum vehicular volume warrants are 70 percent of the values provided in Items 1 and 2.*
- D. *Where no single criterion is satisfied, but where Criteria B, C.1, and C.2 are all satisfied to 80 percent of the minimum values. Criterion C.3 is excluded from this condition.*

*Option:*

*05 Other criteria that may be considered in an engineering study include:*

- A. *The need to control left-turn conflicts;*
- B. *The need to control vehicle/pedestrian conflicts near locations that generate high pedestrian volumes;*
- C. *Locations where a road user, after stopping, cannot see conflicting traffic and is not able to negotiate the intersection unless conflicting cross traffic is also required to stop; and*
- D. *An intersection of two residential neighborhood collector (through) streets of similar design and operating characteristics where multi-way stop control would improve traffic operational characteristics of the intersection.*

## Warrant Checklist

- *MUTCD Section 2B.07(04)A – “Where traffic control signals are justified, the multi-way stop is an interim measure that can be installed quickly to control traffic while arrangements are being made for the installation of the traffic control signal.”*

**Result: NOT MET - No traffic signal is planned at this location.**

- *MUTCD Section 2B.07(04)B – “Five or more reported crashes in a 12-month period that are susceptible to correction by a multi-way stop installation. Such crashes include right-turn and left-turn collisions as well as right-angle collisions”*

**Result: NOT MET – The intersection did not experience minimum five or more crashes in a 12-month period**

- *MUTCD Section 2B.07(04)C(1&2) – “1) The vehicular volume entering the intersection from the major street approaches (total of both approaches) averages at least 300 vehicles per hour for any 8 hours of an average day; and the combined vehicular, pedestrian, and bicycle volume entering the intersection from the minor street approaches (total of both approaches) averages at least 200 units per hour for the same 8 hours, with an average delay to minor-street vehicular traffic of at least 30 seconds per vehicle during the highest hour.”*

**Result: NOT MET - The major street approach averages less than 300 vehicles per hour over a consecutive 8-hour period, the minor street approaches only average 16 vehicles over the same consecutive 8-hour period, significantly less than the required 200. The minor street delay is reported at less than 10 seconds per vehicle during the highest hour.**

- *MUTCD Section 2B.07(04)C(3) – “If the 85th-percentile approach speed of the major-street traffic exceeds 40 mph, the minimum vehicular volume warrants are 70 percent of the values provided in Items 1 and 2”*

**Result: NOT EVALUATED - Speed data was not compiled along the study area roadways, however, due to short segments and vertical and horizontal curves along King Philip Road it is not anticipated that the 85<sup>th</sup> percentile approach speed of the major street traffic exceeds 40 MPH. In addition, the traffic volumes are well below the 70% volume thresholds.**

- *MUTCD Section 2B.07(04)C(3) – “Where no single criterion is satisfied, but where Criteria B, C.1 and C.2 are all satisfied to 80 percent of the minimum values. Criterion C.3 is excluded from this condition.*

**Result: NOT MET - None of the Criterion B, C.1 and C.2 are met.**

The *MUTCD* does provide the “option” to consider supplemental criteria for the installation of stop signs on all four approaches based on the following:

*MUTCD Section 2B.07(05)A – “The need to control left-turn conflicts.”*

**Result: NOT MET - Left turn conflicts are not a significant factor at this intersection.**

*MUTCD Section 2B.07(05)B – “The need to control vehicle/pedestrian conflicts near locations that generate high pedestrian volumes.”*

**Result: POSSIBLY MET – Pedestrians and bicyclists are not expected to provide a noticeable impact to the intersection at this time. However, the subject intersection is a major access for residents leaving north of Boston Post Road (Route 20) to access commercial areas along Route 20.**

*MUTCD Section 2B.07(05)C – “Locations where a road user, after stopping, cannot see conflicting traffic and is not able to negotiate the intersection unless conflicting cross traffic is also required to stop.”*

**Result: MET – ISD along Massasoit Avenue northbound looking east and west and Massasoit Avenue southbound looking west are less than the AASHTO minimum recommendations for a safe operation.**

*MUTCD Section 2B.07(05)D – “An intersection of two residential neighborhood collector (through) streets of similar design and operating characteristics where multi-way stop control would improve traffic operational characteristics of the intersection.”*

**Result: MET – Massasoit Avenue and King Philip Road, based on TEC’s engineering judgement, would qualify under this warranting condition.**

For intersections with all-way stop control, the sight distance guidance provided by AASHTO<sup>1</sup> states:

*“At intersections with all-way stop control, the first stopped vehicle on one approach should be visible to the drivers of the first stopped vehicles on each of the other approaches. There are no other sight distance criteria applicable to intersections with all-way stop control and, indeed all-way stop control may be the best option at a limited number of intersections where sight distance for other control types cannot be attained.”*

The *MUTCD* supplemental criteria complements the installation of all-way stop control at the intersection, thereby meeting AASHTO requirements for sight distance.

TEC staff performed a field review on November 14, 2022, during which TEC performed field measurements of the sight lines for the Massasoit Avenue approaches at King Philip Road. The sight lines for the Massasoit Avenue northbound looking east and Massasoit Avenue southbound looking west are less than industry-accepted standards for Intersection Sight Distances (ISD) in which the drivers need to proceed further through intersection to have sufficient sight of line for their turning or crossing maneuvers. Under Sections 2B.07(05) of the *MUTCD*, a multi-way stop-control would be warranted to improve the safety of the intersection based on the restricted minimum ISD. Detailed all-way stop warrant analysis calculations are provided in Attachment C.

<sup>1</sup> *A Policy on Geometric Design of Highways and Street*; American Association of State Highway Transportation Officials (AASHTO); 7<sup>th</sup> Edition; 2018; page 9-56

## TRAFFIC OPERATIONAL ANALYSIS

To assess quality of flow, roadway capacity and vehicle queue analyses were conducted under existing and all-way stop conditions. Capacity analyses provide an indication of how well the roadway facilities serve the traffic demands placed upon them, with vehicle queue analyses providing a secondary measure of the operational characteristics of an intersection under study.

### Methodology

#### Levels of Service

A primary result of capacity analyses is the assignment of level of service to traffic facilities under various traffic-flow conditions.<sup>2</sup> The concept of level of service is defined as a qualitative measure describing operational conditions within a traffic stream and their perception by motorists and/or passengers. A level of service definition provides an index to quality of traffic flow in terms of such factors as speed, travel time, freedom to maneuver, traffic interruptions, comfort, convenience, and safety.

Six levels of service are defined for each type of facility. They are given letter designations from A to F, with level of service (LOS) A representing the best operating conditions and LOS F representing the worst. Since the level of service of a traffic facility is a function of the traffic flows placed upon it, such a facility may operate at a wide range of levels of service, depending on the time of day, day of week, or period of year.

#### Queue Length Analysis

Vehicle queue analyses are a direct measurement of an intersection's ability to process vehicles under various traffic control and volume scenarios and lane use arrangements. The vehicle queue analysis was performed using the Synchro 11™ intersection capacity analysis software which is also based upon the methodology and procedures presented in the *HCM 6<sup>th</sup> Edition*. Synchro reports the 95<sup>th</sup> percentile queues for unsignalized intersections and both the 50<sup>th</sup> (average) and 95<sup>th</sup> percentile vehicle queues for signalized intersections, which are based on the number of vehicles that experience a delay of six (6) seconds or more at an intersection and is a function of the traffic signal timing; vehicle arrival patterns during the analysis period; and the saturation flow rate. The 50<sup>th</sup> percentile or average vehicle queue is the average number of vehicles that are projected to be delayed by six seconds or more at the intersection under study during the analysis period. The 95<sup>th</sup> percentile vehicle queue is the vehicle queue length that will be exceeded only five (5) percent of the time; or approximately three (3) minutes out of 60 minutes during the peak one hour of the day. During the remaining 57 minutes, the vehicle queue length will be less than the 95<sup>th</sup> percentile queue length.

#### Intersection Capacity and Queue Analysis Results

Level of service and queue analyses were conducted for Existing Condition and All-Way Stop-Controlled Conditions for the intersection of Massasoit Avenue at King Philip Road. The results of the intersection capacity and queue analysis are summarized in Table 3

<sup>2</sup> The capacity analysis methodology is based on the concepts and procedures presented in the *Highway Capacity Manual 6<sup>th</sup> Edition*; Transportation Research Board; Washington, DC; 2016

**Table 3 – Intersection Capacity and Queue Analysis Summary (2022 Conditions)**

Intersection / Lane Group	Existing 2-Way Stop Control				Proposed 2022 All-Way Stop			
	V/C <sup>a</sup>	Delay <sup>b</sup>	LOS <sup>c</sup>	Queue <sup>d</sup>	V/C	Delay	LOS	Queue
<b>Massasoit Avenue at King Philip Road</b>								
<i>Weekday Morning</i>								
King Philip Road EB Approach	0.01	1.8	A	<25	0.01	7.1	A	<25
King Philip Road WB Approach	0.01	1.9	A	<25	0.04	7.2	A	<25
Massasoit Avenue NB Approach	0.02	9.0	A	<25	0.02	6.9	A	<25
Massasoit Avenue SB Approach	0.02	9.1	A	<25	0.02	6.9	A	<25
<b>Overall Intersection</b>	<b>0.02</b>	<b>4.9</b>	<b>A</b>	<b>-</b>	<b>0.02</b>	<b>7.1</b>	<b>A</b>	<b>-</b>
<i>Weekday Evening</i>								
King Philip Road EB Approach	0.01	1.7	A	<25	0.05	7.2	A	<25
King Philip Road WB Approach	0.00	0.6	A	<25	0.06	7.3	A	<25
Massasoit Avenue NB Approach	0.01	9.6	A	<25	0.01	7.2	A	<25
Massasoit Avenue SB Approach	0.03	9.3	A	<25	0.03	7.0	A	<25
<b>Overall Intersection</b>	<b>0.02</b>	<b>3.3</b>	<b>A</b>	<b>-</b>	<b>0.02</b>	<b>7.5</b>	<b>A</b>	<b>-</b>

<sup>a</sup> Volume-to-capacity ratio, <sup>b</sup> Delay expressed in seconds per vehicle (average)

<sup>c</sup> Level of service, <sup>d</sup> 95<sup>th</sup> Percentile Queue (feet)

As tabulated in Table 3, the intersection of Massasoit Avenue at King Philip Road operates with minimal delays for both weekday morning and evening peak periods. By converting the intersection to an all-way stop control condition, the northbound and southbound approaches are expected to decrease delays, but the level of service remains at LOS A. The overall intersection delay is projected to increase from 4.9 to 7.1 seconds and 3.3 to 7.5 seconds for the weekday morning and evening peak periods, respectively. Overall, the additional of all-way stop-control has generally no impact on the traffic operations at the intersection.

## RECOMMENDATIONS

TEC recommends the implementation of all-way stop control at the intersection of Massasoit Avenue at King Philip Road. The existing sight distances and limitations for geometry change indicate a safety concern that can be addressed with the change in intersection control. The change in control will also aid in pedestrian safety by increasing driver awareness of potential crossings and allowing pedestrians a marked location to cross in front of stopped vehicles. The proposed improvements at the intersection include:

### Short Term:

- Add a “STOP” sign (R1-1) accompanying “ALL WAY” plaque (R1-3P) and stripe a stop line pavement marking across the eastbound and westbound King Philip Road approaches to create an all-way stop controlled intersection. The same “ALL WAY” plaque (R1-3P) should be added to the stop signs along Massasoit Avenue. All signage should provide retroreflective in line with MUTCD Section 2A.08 and be a minimum 7-foot height from base of sign to ground with a minimum of 2-foot lateral clearance from the edge of sign to the roadway edge line. Stop signs should align with the stop line where possible.
- Temporary variable message signage indicating the change in traffic control is recommended for one week prior and two weeks after the installation to alert drivers.
- Reposition the stop signs and post along Massasoit Avenue to correct for leaning.



- Trim vegetation, as needed along the Massasoit Avenue southbound approach to clear visibility to the repositioned stop sign.
- Restripe stop line pavement markings across the Massasoit Avenue northbound and southbound approaches to shorten the overlap along Massasoit Avenue centerline. The faded 'STOP' legend markings should be replaced at the discretion of the Sudbury Department of Public Works (DPW).
- Install new advanced stop signage (W3-1) on the King Philip Road eastbound and westbound approaches.
- Trim vegetation within the Town Right-of-Way (ROW) on each corner of the intersection. The Town should work with abutting property owners on the northeast, northwest and southeast corners of the intersection to trim and maintain vegetation along private property.

The Town's implementation of the recommendations listed above is expected to measurably improve the safety and operational characteristics of the intersection of Massasoit Avenue at King Philip Road.

North  
SCALE 1" = 80'



Figure 1

Conceptual Improvement Plan



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