

**Budget Review Task Force  
Monday – October 29, 2007  
Flynn Building – Second Floor - 7:30 PM**

# AGENDA

- 7:30 PM Item 1: Approve meeting minutes
- 7:40 PM Item 2: Town of Sudbury  
Debt/Revenue, Structural Deficit,  
Prop 2 ½ Override Discussion  
(Maureen Valente, Town Mgr  
Bob Jacobson, BRTF)
- 9:15 PM Item 3: Other Business
- 9:30 PM Item 4: Adjourn

---

Maureen’s suggested reading materials in preparation of Monday’s meeting (see following pages for details).

1. Revenues and Proposition 2 1/2 . From the ***Suggested Reading List, Part A, General Reading on Massachusetts Town Finances,***
  - Item 1, The Finance Committee Handbook, chapters on Proposition 2 ½, User Fees and Enterprise Funds
  - Item 2, Department of Revenue, Levy Limits: A Primer on Proposition 2 ½
  - Item 3, Metropolitan Planning Commission report “Local Communities at Risk.....”
2. Revenues. From the ***Suggested Reading List, Part B, Sudbury Finances and Financial Management,***
  - Item 1, Town Manager’s FY08 Budget, Section III, page 49: Revenues and Fund Accounting
3. Debt From the ***Suggested Reading List, Part B, Sudbury Finances and Financial Management,***

- Item 6, Presentation to FinCom on Capital and Debt Planning

**SUGGESTED READING LIST ON TOWN FINANCIAL ISSUES, LONG  
TERM PLANNING, PERSONNEL COSTS, CAPITAL AND DEBT  
PLANNING, AND MUNICIPAL DEPARTMENTS  
FOR Budget Review Task Force  
Prepared by Maureen G. Valente, Town Manager, Sudbury**

**PART A: General Reading on Massachusetts Town Finances**

1. ***The Finance Committee Handbook***. This has brief chapters on items such as Proposition 2 ½, Schools and Ed Reform, Cash Management, Capital Budgeting, and others.  
<http://216.20.5.163/pdf/files/howgovworks/2006%20ATFC%20HB.pdf>
2. ***Department of Revenue, Division of Local Services Website***. This is primarily financial data as reported by towns and cities to the State as well as some publications such as: **A Guide to Financial Management for Town Officials** and **Levy Limits: A Primer on Proposition 2 1/2**  
<http://www.mass.gov/?pageID=doragencylanding&L=5&L0=Home&L1=Local+Officials&L2=DLS+Newsroom&L3=Employee+Contacts&L4=Division+of+Local+Services&sid=Ador>
3. ***Metropolitan Area Planning Commission, specifically the report "Local Communities At Risk: Revisiting the Fiscal Partnership Between the Commonwealth and Cities and Towns,"*** which provides a comprehensive analysis of municipal revenues, municipal expenditures, and state local aid over a 25-year period. The report also makes a series of recommendations to stabilize municipal finances.  
[http://www.mapc.org/Municipal\\_Finance\\_Task\\_Force/Municipal\\_Finance\\_Task\\_Force.html](http://www.mapc.org/Municipal_Finance_Task_Force/Municipal_Finance_Task_Force.html)
4. ***Massachusetts Taxpayers Foundation***. This web site has many reports and publications examining the fiscal crisis facing towns and cities, such as "**A Mounting Crisis For Local Budgets: The Crippling Effects of Soaring Municipal Health Costs**" [http://www.masstaxpayers.org/research\\_publications.html](http://www.masstaxpayers.org/research_publications.html)
5. ***Rappaport Institute***. This Harvard Kennedy School division produced the report "**Local Services, Local Aid, and Common Challenges**"  
<http://www.ksg.harvard.edu/rappaport/information/publications.htm>
6. ***Massachusetts Municipal Association website***. Includes the report: "**Revenue Sharing and the Future of the Massachusetts Economy**". The MMA engaged Barry Bluestone at Northeastern University to conduct an independent, comprehensive study of key economic trends and principles regarding attracting and retaining jobs and people, as well as a detailed look at the treatment of local aid over the past 25 years and the tax shift that has caused today's record over-reliance on the property tax.  
[http://www.mma.org/index.php?option=com\\_content&task=view&id=1960&Itemid=107](http://www.mma.org/index.php?option=com_content&task=view&id=1960&Itemid=107)
7. ***Pioneer Institute website***, specifically the reports on pensions and health insurance.  
[http://www.pioneerinstitute.org/programs\\_liabilities.php](http://www.pioneerinstitute.org/programs_liabilities.php)

## Part B: Sudbury Finances and Financial Management

1. **Sudbury Town Manager's FY08 Preliminary Budget and Financing Plan.** Section III gives an overview of trends and key information.

[http://sudbury.ma.us/services/department\\_documents.asp?dept=TownManager](http://sudbury.ma.us/services/department_documents.asp?dept=TownManager)

2. **Sudbury Board of Selectmen Budget and Finance Policies**

[http://sudbury.ma.us/committees/committee\\_documents.asp?dept=BoardOfSelectmen](http://sudbury.ma.us/committees/committee_documents.asp?dept=BoardOfSelectmen)

3. **Sudbury Bylaw Creating Capital Improvement Planning Committee**

<b><a href="#">Capital Planning Committee ByLaw</a></b>
---

This is the bylaw that applies to the CIP Committee
---

<http://sudbury.ma.us/documents/download.asp?id=3787>

4. **Sudbury Capital Improvement Planning Committee. Power Point presentation to Finance Committee, November 2006**

[http://sudbury.ma.us/committees/committee\\_documents.asp?dept=CapitalImprovement](http://sudbury.ma.us/committees/committee_documents.asp?dept=CapitalImprovement)

5. **Sudbury CIP Committee Vote for FY08**

<b>Minutes</b>
----------------

<b><a href="#">CIPC 2008 Budget Decision Memorandum</a></b>
---

<http://sudbury.ma.us/documents/download.asp?id=3310>

6. **Presentation to FinCom on Capital and Debt Planning**

<b><a href="#">Capital and Debt Presentation to Finance Committee 10.06</a></b>
---

PowerPoint presentation explaining long term capital and debt planning in connection with Police Station construction article.
--

<http://sudbury.ma.us/documents/download.asp?id=3788>

## Part C: Town Long Term Planning Documents

1. **Sudbury Master Plan: Sustainable Sudbury** – see on the Town's Web site:

<http://sudbury.ma.us/documents/download.asp?id=510>

2. **Board of Selectmen's FY08 Goals** – see on the Town's Web site

<http://sudbury.ma.us/documents/download.asp?id=3578>

3. **Planning Board Goals** - see on the Town's web site

<http://sudbury.ma.us/documents/download.asp?id=2676>

## PART D: Labor Relations and Benefits Information

1. Collective Bargaining:

Guide to public employee collective bargaining law; <http://www.mass.gov/lrc/>  
 Link to Mass. General Laws, Chapter 150E; <http://www.mass.gov/legis/laws/mgl/>  
 Link to Joint Labor Management Comm.; <http://www.mass.gov/jlmc/>

- Link to Mass. Board of Conciliation and Arbitration; <http://www.mass.gov/bca/>
2. Benefits

Link to Mass. General Laws, Chapter 32B; <http://www.mass.gov/legis/laws/mgl>  
 Link to Boston Research Bureau Reports; <http://www.bmrb.org/publications/majorreports>

3. Three Excel Files
  - a. Pattern of COLA settlements for Town Employees (first tab)
  - b. Summary annual health insurance program increases (second tab)
  - c. Summary of sections of 32B accepted by Town (third tab)

[//sudbury.ma.us/committees/committee\\_documents.asp?dept=BoardOfSelectmen](http://sudbury.ma.us/committees/committee_documents.asp?dept=BoardOfSelectmen)

4. Retirement and Pensions:

Middlesex Retirement System; <http://MIDDLESEXRETIREMENT.ORG>  
 Public Employee Retirement Comm.; <http://www.state.ma.us/perac/guide/retirementguide>  
 Pension Reserves Investment Management Bd.; <http://www.mapension.com/>

### **PART E: Sudbury Budgeting Processes** – from Town Web site

#### **Town Manager's FY08 Preliminary Budget and Financing Plan - Section II**

This 14 page section contains budget calendars, policies and procedures.

<http://sudbury.ma.us/documents/download.asp?id=3135>

### **Part F: Sudbury Town Departments** - From Town Web site

#### **Town Manager's FY08 Preliminary Budget and Financing Plan - Section IV**

This 85 page section has the detailed FY08 budget request for each town department.

1. General Administration
2. Public Safety
3. Public Works
4. Human Services
5. Culture & Recreation
6. Unclassified and Transfer Accounts

<http://sudbury.ma.us/documents/download.asp?id=3136>

Also, Sudbury Town Report. From Town Website. An annual report from every Town department and committee, often with statistics and progress reports.

#### **Sudbury 2006 Town Report**



The complete Sudbury 2006 Annual Town Report in an Adobe Acrobat format (PDF).

<http://sudbury.ma.us/documents/download.asp?id=3255>

### **PART G: Sudbury Shared Costs** - From Town Web site

#### **Town Manager's FY08 Preliminary Budget and Financing Plan - Section V**

This section contains the "shared expenses" FY08 Budget Requests, including employee benefits and state assessments.

<http://sudbury.ma.us/documents/download.asp?id=3137>

SBRTF, October 29, 2007 Meeting Agenda and Materials.

[https://sudbury.ma.us/brtf/wp-content/uploads/sites/262/2014/08/BudgetReviewTaskForce\\_2007\\_Oct\\_29\\_agenda.doc](https://sudbury.ma.us/brtf/wp-content/uploads/sites/262/2014/08/BudgetReviewTaskForce_2007_Oct_29_agenda.doc)

**Part H: Sudbury Debt and Capital Investment, From Town Web Site**

**Town Manager's FY08 Preliminary Budget and Financing Plan - Section VIII**

Here can be found a summary of the FY08 Capital Budget requests as submitted by the Capital Improvement Planning Committee.

**<http://sudbury.ma.us/documents/download.asp?id=3140>**