

**SUGGESTED READING LIST ON TOWN FINANCIAL ISSUES, LONG TERM PLANNING, PERSONNEL  
COSTS, CAPITAL AND DEBT PLANNING, AND MUNICIPAL DEPARTMENTS**

**FOR Budget Review Task Force**

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**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/pdffiles/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 PDF](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)** and **[Levy Limits: A Primer on Proposition 2 1/2 PDF](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)**  
<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](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)**  
<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"](http://www.mma.org/index.php?option=com_content&task=view&id=1960&Itemid=107)**. 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/departments/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**

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

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

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

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

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

<a href="#"><b>Town Manager's FY08 Preliminary Budget and Financing Plan - Section II</b></a>
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

<a href="#"><b>Town Manager's FY08 Preliminary Budget and Financing Plan - Section IV</b></a>
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>

**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>