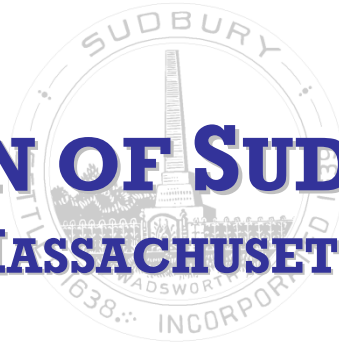


TOWN OF SUDBURY

MASSACHUSETTS



FY10 BUDGET AND FINANCING PLAN

JULY 1, 2009 – JUNE 30, 2010

Acknowledgements

Board of Selectmen:	William Keller, Jr., Chairman John C. Drobinski Lawrence O'Brien
Finance Committee:	Charles Woodard, Chairman Jamie Gossels Thaddeus Gozdeck Robert N. Jacobson William E. Kneeland, Jr. Martha M. Ragonas James Rao Sheila A. Stewart Debra Zurka
Primary Cost Centers:	General Town Government Sudbury Public Schools Lincoln-Sudbury Regional High School
Budget Prepared by:	Maureen G. Valente, Town Manager Andrea L. Terkelsen, Finance Director Peter Anderson, Financial Analyst
Assembled by:	Melinda Connor
Issue date:	September 4, 2009
Version:	Per Town Meeting FY10 Appropriations



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Town of Sudbury

Massachusetts

For the Fiscal Year Beginning

July 1, 2008

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Town of Sudbury, Massachusetts** for its annual budget for the fiscal year beginning **July 1, 2008**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operating guide, as a financial plan, and as a communications device.



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Town of Sudbury

Town Manager's Office

278 Old Sudbury Road
Sudbury, MA 01776
978-639-3381

Maureen G. Valente, Town Manager

Townmanager@town.sudbury.ma.us

http://www.town.sudbury.ma.us

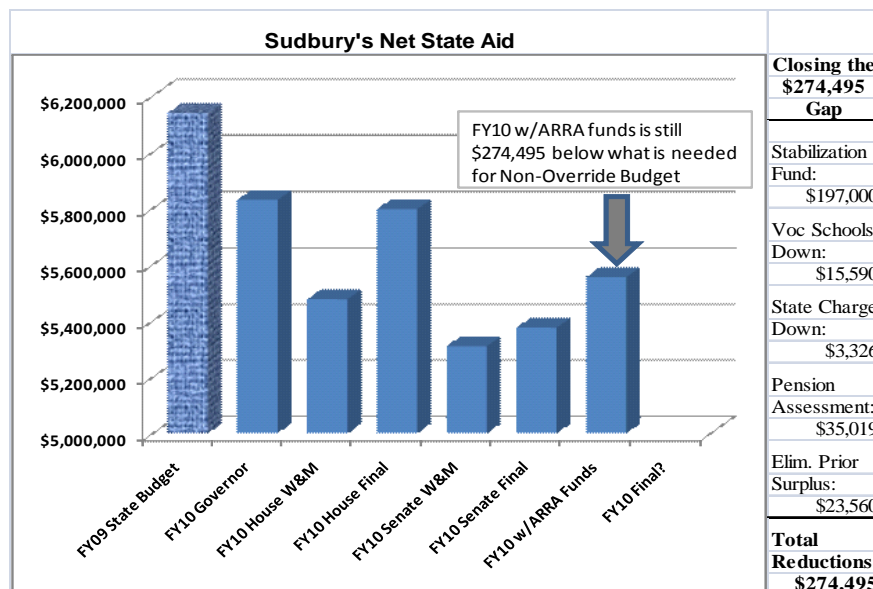
September 4, 2009

The Honorable Board of Selectmen and Finance Committee

I hereby submit to you the consolidated **Town of Sudbury Budget and Financing Plan for Fiscal Year 2010**. This budget document contains the amounts appropriated by Town Meeting for the three major cost centers, plus the other amounts required by law or bylaw to be included in the overall financial plan for the fiscal year 2010, which begins July 1, 2009.

Preparing the budget for FY10 was extremely challenging, for many reasons.

- First, FY10 followed a very difficult year. The FY09 budget appropriated for Town Government, net of benefits, was \$313,482 (-2.2%) below the FY08 budget. As a result, 7.05 FTEs (full time equivalent) positions were reduced. The FY09 budget appropriated for SPS, net of benefits, was only \$13,578 more than the FY08 budget. The SPS School Committee reduced 21.05 FTEs in FY09 and raised fees for buses, sports and activities. And the FY09 assessment for Lincoln-Sudbury Regional High School, net of benefits, was \$260,806 (-1.9%) below the FY08 assessment and meant staffing reductions and hikes in fees here as well.
- Second, local aid from the State was a rapidly moving target. As you will recall, the Selectmen urged Town Meeting to delay action on the Annual Operating Budget until June 15th, given the clear indication that final local aid amounts to be provided to Sudbury would not be received by the April date planned for presentation of the budget to Town Meeting. This delay proved to be a wise course to follow, as the State's executive and legislative branch released amounts which varied by \$400,000 at times. Eventually, FY10 local aid was allocated for Sudbury at \$274,495 below what was needed to balance the Non-Override budget. Reductions were made to the budget to bring planned expenditures into balance with available funding. With this action, Sudbury was able to begin FY10 with a balanced budget, unlike many other towns which will be calling Special Town Meetings to make reductions in their adopted FY10 budgets.



- Last was the impact of ongoing collective bargaining with Town and School unions. All School and major Town collective bargaining agreements were in their third year, and negotiations were opening for new three-year agreements. In the annual budget letter, the Finance Committee requested that the three major cost centers prepare a Fixed Growth Rate budget, based on their projections that the first year salary adjustments would not exceed an average of 2%, leading to a budget that did not increase more than 4.5% over the FY09 budget. The FinCom noted that this Fixed Growth Rate budget model would likely require an override to provide the revenue to support such a budget level. However, the Board of Selectmen indicated they would not be placing an override question of any amount on the ballot for the annual election or as part of a special election until collective bargaining with all labor groups was completed, so that voters could see how much of any override was related to funding these contracts. Bargaining was still in progress with all groups as of June 15th, the date Town Meeting resumed for budget consideration.

In the end, only a non-override budget was submitted to Town Meeting in June for consideration, and ultimately received appropriation. Since then, contracts have been settled with teachers at both the Sudbury Public Schools and Lincoln-Sudbury Regional High School, and they do not require a Proposition 2 ½ override to fund these contracts for FY10. Nor will either contract settlement result in further loss of teaching positions, beyond the FY09 reductions. Contract negotiations with Town employees are still on-going as of the date of this transmittal letter.

One of our most important obligations in budget deliberations and votes is to be as transparent and comprehensive as possible so our residents can understand why the level of financial resources is needed each year, and what is accomplished with those resources. This budget document is one of our best ways of meeting that obligation.

I am pleased to report that the Town of Sudbury's budget document has received national recognition for the third year in a row. The Government Finance Officers Association has awarded the Town of Sudbury the Distinguished Budget Presentation Award for the ***Town of Sudbury Appropriated Budget and Financing Plan for FY09***. This award is the highest form of recognition in governmental budgeting and represents a significant achievement for the Town. Sudbury is one of only seven local governments in Massachusetts to have earned this recognition. This award means that the budget document achieved our goal of serving four primary missions – as a policy document, as a communications device, as a financial plan and an operations guide. We hope that readers and users of the budget will find it useful for these purposes.

A document of this size and detail represents an enormous amount of effort. My deepest thanks to Andrea Terkelsen, Finance Director/Treasurer/Collector/Budget Director for Sudbury, and Peter Anderson of her staff, for the tremendous amount of work they put into preparing, updating and finalizing all the Sudbury budget documents from the beginning of the process through to final appropriation. And my gratitude to all Town staff who work so diligently on developing and preparing budget requests that look to use tax resources as efficiently and carefully as possibly while accomplishing their mission of serving the residents of Sudbury.

Sincerely

Maureen G. Valente

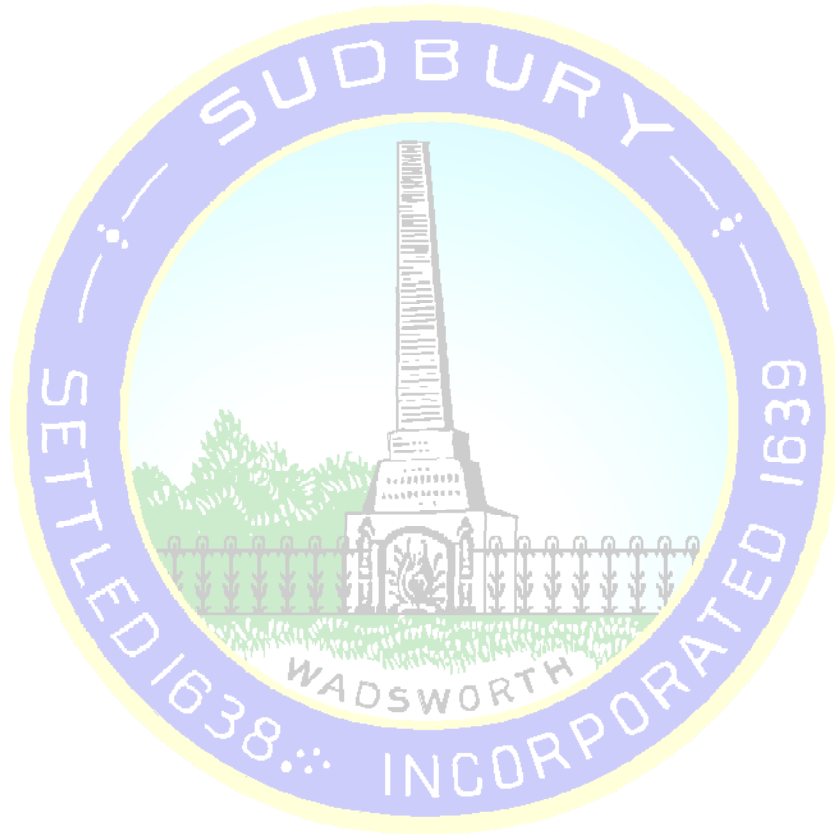
Maureen G. Valente
Town Manager

Questions and Answers on Using this Budget Document

- Question:** *Where can I find the bottom line for FY10 budget requests, and how do they compare with prior years?*
Answer: Start with the Table on page 67 in Section 4. This summary sheet has the requested budgets for all cost centers plus other financial obligations of the Town that must be covered, along with the preliminary revenue estimates for FY10. The table also shows the actual and appropriated values for FY08 and FY09.
- Question:** *Where do I find information about the Town's current revenues?*
Answer: Start with the Revenue Projections on page 69 in Section 4. This lists the projected revenues, and gives a brief description of each revenue source and how we made assumptions about it for FY10.
- Question:** *How much does the Town's revenue base grow each year?*
Answer: Beginning on page 84 is a discussion of what has been happening in the Town's revenue base for the period FY2000-FY2009.
- Question:** *How much of the Town's budget is for the cost of benefits for employees such as Health Insurance and Pensions?*
Answer: The specific amounts budgeted for the Town and Sudbury Public Schools for these items can be found on page 196. The specific amounts for the Lincoln-Sudbury Regional High School can be found in their budget document, which is a separate document. You can also see tables on page 81 in Section 4 which look specifically at a six year history of these costs.
- Question:** *How can I find out the goals of the Town and how the budget is developed to try to accomplish those goals?*
Answer: There are different goals set by different entities. The goals of the Board of Selectmen are found beginning on page 15 in Section 1. These goals provide direction to the Town Manager and department heads for the fiscal year and over the long term. Also, each Town department head works with the Town Manager to set goals for the year and in each departmental budget request in Section 5 you can find FY10 goals as well as FY08/FY09 accomplishments.
- Question:** *Where can I find information about budgeting for capital projects, such as building improvements and new DPW vehicles?*
Answer: The capital budget is found in Section 9 of this document.
- Question:** *How can I find out more about the budget balancing process?*
Answer: See Section 2 of this document for a letter of instructions, a listing of the budget hearings held by the Finance Committee, and a description of the phases of budget preparation and development. Additionally the Finance Committee posts as much information on the Town's website as possible. See www.sudbury.ma.us.
- Question:** *Where can I find definitions for the budget terms and acronyms used in this document?*
Answer: These can be found in Appendices One and Two in Section 10 of this document.

Section One

OVERVIEW OF THE TOWN OF SUDBURY



SUDBURY AT A GLANCE

SETTLED:	1638 - Incorporated 1639; 370 years old in 2009	
POPULATION 2009: (see <i>Appendix Four</i> for Population History)	17,977	VOTERS: 11,824
AREA:	24.7 Square Miles	DENSITY: 726 per Sq. Mile
FY2010 BUDGET:	Operating Budget:	\$76,016,776
	Capital Budget:	523,383
	Other items to be raised	<u>1,732,982</u>
	TOTAL BUDGET:	\$78,273,141
TAX RATES: (see <i>Appendices Eight and Nine</i> for Tax Levy History)	FY2009: \$15.29 Residential;	\$19.30 Commercial/Ind./Personal Property
	FY2008: \$14.27 Residential;	\$18.47 Commercial/Ind./Personal Property
	FY2007: \$13.12 Residential;	\$20.29 Commercial/Ind./Personal Property
GOVERNMENT:	Selectmen/Town Manager with open Town Meeting	
LIBRARIES/ MUSEUMS	Goodnow Library, member of Minuteman Library Network Longfellow's Wayside Inn (American Assoc. of Museums)	
SCHOOLS:	Four elementary schools, one middle school, Lincoln-Sudbury Regional High School and Minuteman Regional Vocational Technical High School	
PUBLIC SAFETY:	Full-time Fire Department with three stations, also provides emergency ambulance service to hospitals Full-time Police Department	
RECREATION:	Programs offered year round; informational brochures mailed to all Sudbury residents four times a year. Recreation buildings include the Atkinson Town Pool, the Fairbank Community Center, which houses the Teen Center, Park and Recreation Office and the Fairbank Senior Center. Major recreation areas include Davis Field, Featherland Park, Feeley Field, and Haskell Recreation Area. Facilities include a toddler playground, tennis courts, basketball courts, golf putting green, sand volleyball court, outdoor ice skating area, and fields for: baseball, field hockey, lacrosse, softball, and soccer.	
PARKS:	Frank G. Feeley Park, Sudbury Center Historic District, Knox Boyscout Reservation.	
PONDS/WATERWAYS:	Sudbury River, Blanford Pond, Bottomless Pond, Stearns Millpond, Carding Millpond, Grist Millpond, Willis Pond, Bridgework Swamp, Iron Ore Bog, Pantry Brook, Run Brook, Hazel Brook, Cold Brook, Landham Brook, Hop Brook, Dudley Brook and Bridge Brook.	
CEMETERIES:	Bell Rock, Three Cornered, North Sudbury and Mount Pleasant Cemetery	
HOTELS/MOTELS:	Clarion Carriage House Inn, Longfellow's Wayside Inn and Pineapple Inn.	
HOSPITALS WITHIN 10 MILES:	Emerson Hospital, Concord Metrowest Medical Center/Framingham Union Campus, Framingham UMASS Health System-Marlborough Hospital, Marlborough.	
HEALTH FACILITIES/ SERVICES:	Parmenter Health Services, Inc. Sudbury Pines Extended Care and Wingate Healthcare Facility	

HOUSES OF WORSHIP: Baptist, Catholic, Congregational, Episcopal, Jewish (2), Lutheran, Methodist, Presbyterian, Swedenborg Chapel, Unitarian, and non-denominational.

UTILITIES: Electrical service: NSTAR
 Natural Gas service: Keyspan
 Water: Sudbury Water District
 Telephone service: Verizon
 Cable Service: Comcast of Massachusetts, Inc. and Verizon

PUBLIC TRANSPORTATION *NEW* MetroWest Regional Transit Authority 1-888-996-9782. Cavalier Coach Corporation provides commuter service to 4 Boston locations. Big W Transportation, Inc. also offers service to Boston.

FINANCIAL INSTITUTIONS: Bank of America, CitiBank, Citizens, Lakeland, Marlborough Savings, Middlesex, Salem Five, Sovereign and TD Banknorth.

POST OFFICE/SHIPPING: US Post Office located at 517 Boston Post Road and UPS Store at Mill Village.

ZIP CODE: 01776 AREA CODE: (978)

ECONOMIC AND DEMOGRAPHIC CHARACTERISTICS

Property Valuation

Classification of Property	FY07 Assessed Valuation	% of Total Assessed Valuation	FY08 Assessed Valuation	% of Total Assessed Valuation	FY09 Assessed Valuation	% of Total Assessed Valuation
Residential	\$ 3,990,378,334	94.3%	\$ 3,892,876,521	93.5%	\$ 3,785,653,765	93.1%
Commercial	\$ 140,407,383	3.3%	\$ 159,918,858	3.8%	\$ 156,972,044	3.9%
Industrial	\$ 56,780,100	1.3%	\$ 62,039,300	1.5%	\$ 62,036,600	1.5%
Personal	\$ 43,965,520	1.0%	\$ 48,125,120	1.2%	\$ 59,772,570	1.5%
Total	\$ 4,231,531,337	100.0%	\$ 4,162,959,799	100.0%	\$ 4,064,434,979	100.0%

Largest Taxpayers

Largest Taxpayers, FY09	Nature of Business	Total Assessed Valuation, FY09	Amount of Tax	Percent of Levy
Raytheon Corporation	R&D	\$29,621,400	\$571,693	0.90%
Boston Edison	Utility	\$26,257,800	\$506,776	0.80%
Verizon New England, Inc.	Utility	\$17,037,700	\$328,828	0.52%
Paris Trust LLC	Manufacturer	\$14,036,400	\$270,903	0.43%
Sudbury Crossing, Ltd	Shopping Center	\$12,123,200	\$233,978	0.37%
Longfellow Glen Apartments	Apartments	\$13,132,800	\$200,801	0.32%
Richardson Christine L TRS	Shopping Center	\$9,749,700	\$188,169	0.30%
1776 Plaza Limited Partnership	Shopping Center	\$7,195,000	\$138,864	0.22%
Richard J. Bosse Holdings LLC	Health Club	\$7,104,300	\$137,113	0.22%
Theodore Paquarello, TRS	R&D	\$6,816,300	\$131,555	0.21%
		\$143,074,600	\$2,708,680	4.29%

Largest Private Sector Employers

Largest Employers*	Nature of Business	Approximate Current Employees
Raytheon Corporation	R&D	1500
Sudbury Farms	Supermarket	250
Chiswick Trading Co.	Packaging	175
Jones & Bartlet	Publishing	150
Shaw's	Supermarket	130
Sudbury Pines Extended Care	Nursing Home	120
Wayside Inn	Restaurant/Inn	120
Bosse Sports	Fitness Center	110
Methods Machine Tools	Industrial	110
Metro Van Lines	Freight Trucking	100
Wingate at Sudbury	Nursing Home	100

*Private Sector, CY2008

Industries, per US Census Bureau 2002

Industry	Count
Manufacturing	10
Wholesale trade	48
Retail trade	70
Information	16
Real estate, rental & leasing	18
Professional, scientific, & technical services	117
Administrative, support, waste management & remediation service	25
Educational services	3
Health care & social assistance	39
Arts, entertainment, & recreation	12
Accommodation & food services	26
Other services (except public administration)	31

Unemployment, State and Town

Year-End Unemployment	Number	Percent
Massachusetts, June 2009	3,467,800	8.7%
Massachusetts, May 2009	3,413,200	8.0%
Massachusetts, June 2008	3,473,400	5.2%
Sudbury, June 2009	8,567	6.6%
Sudbury, May 2009	8,447	6.0%
Sudbury, June 2008	8,447	4.2%

Household Income Distribution 1999, per US Department of Commerce

Income for Households	Households	Percent
Less than \$10,000	164	3.0%
\$10,000 - \$24,999	299	5.4%
\$25,000 - \$49,999	509	9.2%
\$50,000 - \$74,999	584	10.6%
\$75,000 - \$99,999	645	11.7%
\$100,000 - \$149,999	1,256	22.7%
\$150,000 or more	2,066	37.4%
Total	5,523	100.0%

Population Composition, per US Department of Commerce

Population Composition 2000	Number	Percent
Under 5 years	1489	8.8%
5 years to 19 years	4223	25.1%
19 years to 65 years	9476	56.3%
65 years and older	1653	9.8%
Total	16841	100.0%

(Also See Appendix Three – Census Data)

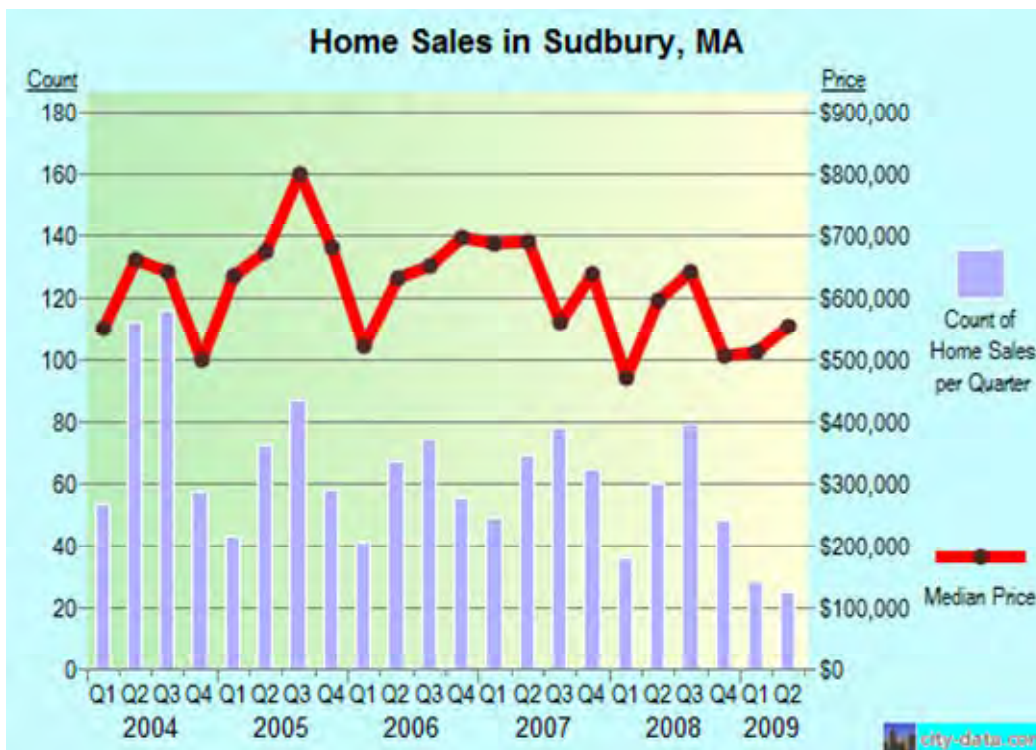
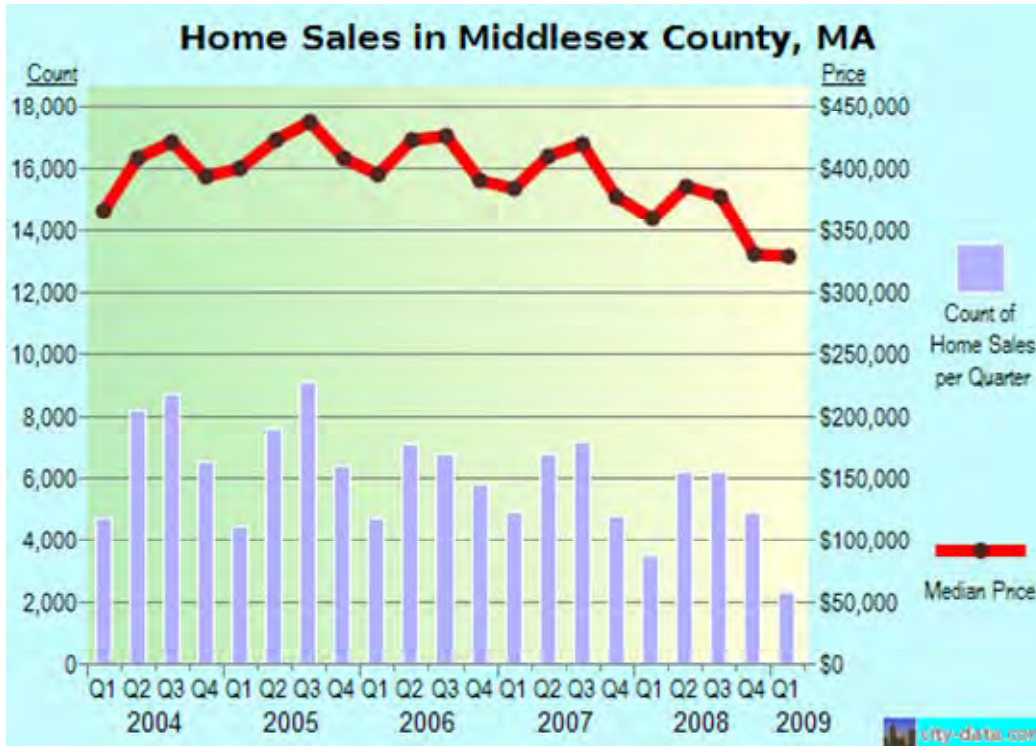
Educational Attainment in 2000, persons 25 and older,
per US Department of Commerce

Years of School Completed	Number	Percent
Less than 9th grade	81	0.7%
9th to 12th grade, no diploma	317	2.9%
High School Graduate	970	9.0%
Some College - no degree	1,058	9.8%
Associate's degree	617	5.7%
Bachelor's degree	3,719	34.4%
Graduate or professional degree	4,062	37.5%
Total	10,824	100.0%

Population Characteristics, per US Census Bureau 2000

Population	Percent
One Race	
White	94.2%
Black or African American	0.8%
American Indian and Alaska Native	0.0%
Asian	3.7%
Native Hawaiian and Other Pacific Islander	0.0%
Other	0.2%
Two or More Races	1.1%
Hispanic or Latino Origin (of any race)	1.2%

Home Sales, County and Town



See Appendix Nine for Historical Parcel Count, Value and Tax Information

FEDERAL, STATE AND COUNTY OFFICIALS

<u>Title/Position</u>		<u>Residence</u>	<u>Office Tel. No.</u>
<u>United States of America</u>			
President	Barack H. Obama	Washington, DC	(202) 456-1414
Vice President	Joseph R. Biden, Jr.	Washington, DC	(202) 456-2326
Senators	Edward M. Kennedy John F. Kerry	Boston Boston	(617) 565-3170 (617) 565-8519
Representative 5 th Congressional District	Nicola S. Tsongas	Lowell	(978) 459-0101
<u>Commonwealth of Massachusetts</u>			
Governor	Deval Patrick	Milton	(617) 725-4000
Lt. Governor	Timothy Murray	Worcester	(617) 725-4005
Secretary of State	William F. Galvin	Boston	(617) 727-9180
Registrar of Deeds Middlesex Southern District	Eugene C. Brune	Somerville	(617) 679-6310
Treasurer and Receiver General County Treasurer/Chairman, Retirement Bd.	Timothy P. Cahill	Quincy	(617) 367-6900
Middlesex Retirement Board Chairman	Thomas F. Gibson	Watertown	(978) 439-3006
Attorney General	Martha Coakley	Medford	(617) 727-2200
Auditor	A. Joseph DeNucci	Newton	(617) 727-2075
Clerk of Courts	Michael A. Sullivan	Cambridge	(617) 494-4047
Councillor 3 rd District	Marilyn Petitto Devaney	Watertown	(617)727-2756
District Attorney Northern District	Gerard T. Leone, Jr.	Hopkinton	(617) 494-4050
Registry of Probate/Insolvency	Tara E. DeCristofaro	Medford	(617) 768-5800
Senators in General Court: 3 rd Middlesex District Middlesex & Worcester	Susan C. Fargo (Pct. 1 & 4) James G. Eldridge (Pct. 2, 3 & 5)	Lincoln Acton	(617) 722-1572 (617) 722-1120
Representative in General Court: 13 th Middlesex District	Thomas P. Conroy	Wayland	(617) 722-2000
Sheriff (of Middlesex County)	James V. DiPaola	Malden	(617) 494-4400

NOTE: Officials in office as of January 2009

SUDBURY GOVERNMENT STRUCTURE

The Town of Sudbury, Massachusetts (the “Town”) was incorporated in 1639. It is located in Middlesex County, about 20 miles west of Boston. The Town is governed by an open Town Meeting, an elected Board of Selectmen, 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 Board of Selectmen. The Town Manager has broad responsibility for day-to-day management of Town affairs, as well as preparation of annual operating and capital budgets. The Town provides general governmental services for the territory within its boundaries, including police and fire protection, streets, library, parks and recreation. 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. These areas are as follows: General Government; Public Safety; Public Works; Human Services; Culture and Recreation; and Unclassified.

The Sudbury Water District of Sudbury, which is entirely separate from the Town, provides water services to 87% of the territory located within the Town. The Town has an inter-municipal septage disposal facility agreement with the Town of Wayland. The facility is operated as an enterprise fund; however, the Town remains liable for its portion of any debt (50 percent) in the event of a revenue shortfall. The facility does not have any debt outstanding as of June 30, 2009 and is scheduled to be decommissioned in December 2009.

The Town provides education in grades K-8 through the Sudbury Public Schools; the Lincoln-Sudbury Regional School District provides education in grades 9 through 12. The Minuteman Regional Vocational Technical High School provides vocational technical education in grades 9 through 12. Capacity of the Town’s schools has been significantly increased in recent years. Elementary school capacity increased from 1,804 to 2,486; capacity of the middle school increased from 769 to 1,135. The regional high school has built a new, larger facility to replace the existing building and the capacity of the new high school is 1,850. The older facility had 1,420 students enrolled in its final year.

ORGANIZATIONAL CHART

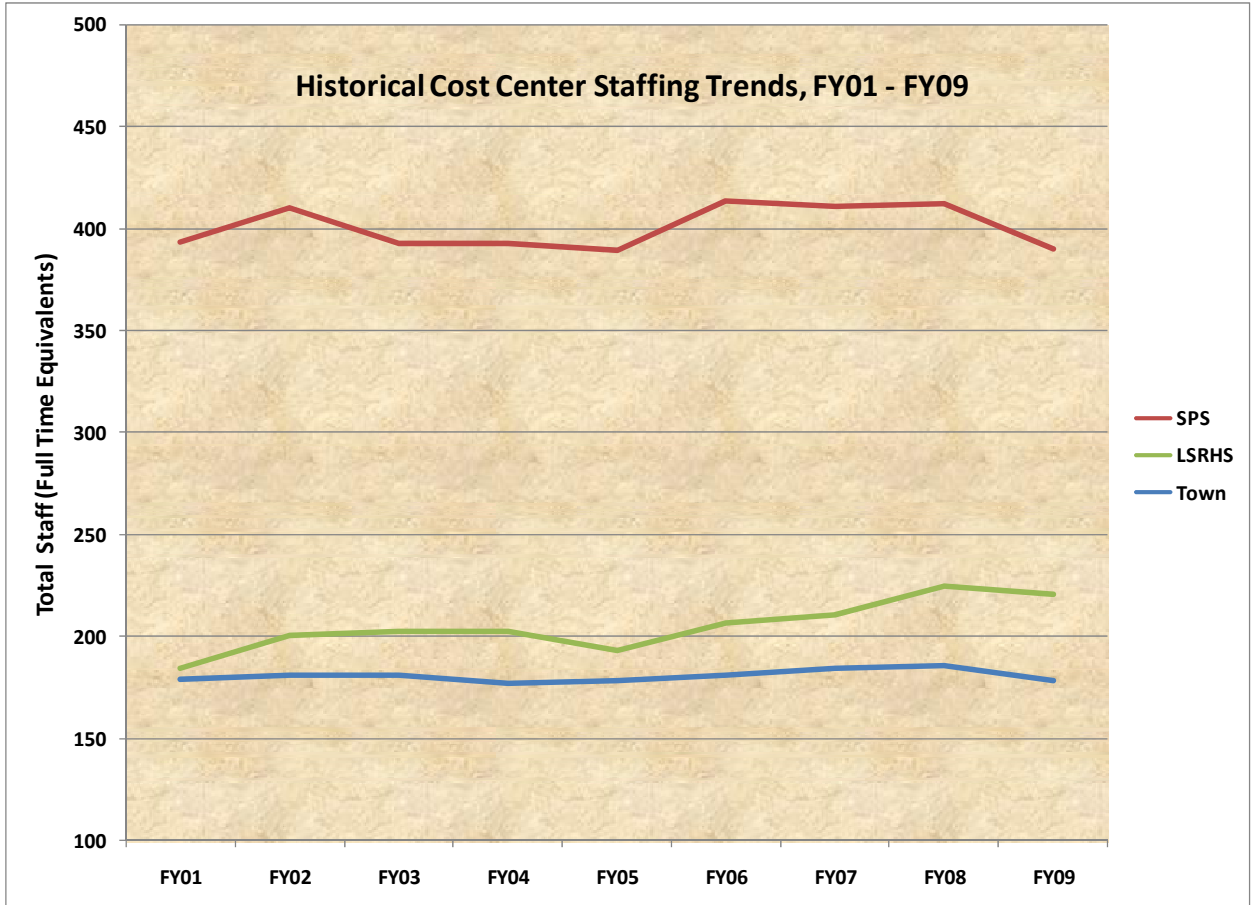


EMPLOYEE HEADCOUNT
(Full Time Equivalents)

						Dept.
		Actual	Actual	Non-Override	Fixed Growth	Request
Cost Center		FY08	FY09	FY10	FY10	FY10
LSRHS *		224.99	220.64	208.34	217.54	224.34
			-1.9%	-5.6%	-1.4%	1.7%
Sudbury K-8 Schools *		412.25	389.89	377.59	396.89	402.64
			-5.4%	-3.2%	1.8%	3.3%
Public Safety		79.10	76.76	74.06	76.06	76.76
Public Works		34.80	33.55	33.55	33.55	33.55
General Government		33.94	31.82	30.92	30.92	31.82
Human Services		7.73	6.73	6.73	6.73	6.73
Culture & Recreation		30.14	29.80	28.50	29.30	29.80
<i>Still to be determined</i>				(2.00)		
Town Operating Sub-total		185.71	178.66	171.76	176.56	178.66
			-3.8%	-3.9%	-1.2%	0.0%
Town & SPS Total		597.96	568.55	549.35	573.45	
			-4.9%	-3.4%	0.9%	-100.0%
TOTAL		822.95	789.19	757.69	790.99	
	% Change from Prior		-4.1%	-4.0%	0.2%	-100.0%

*Includes positions covered in full or in part by grants. LSRHS figures represent full FTEs; they are not prorated by the regional assessment.

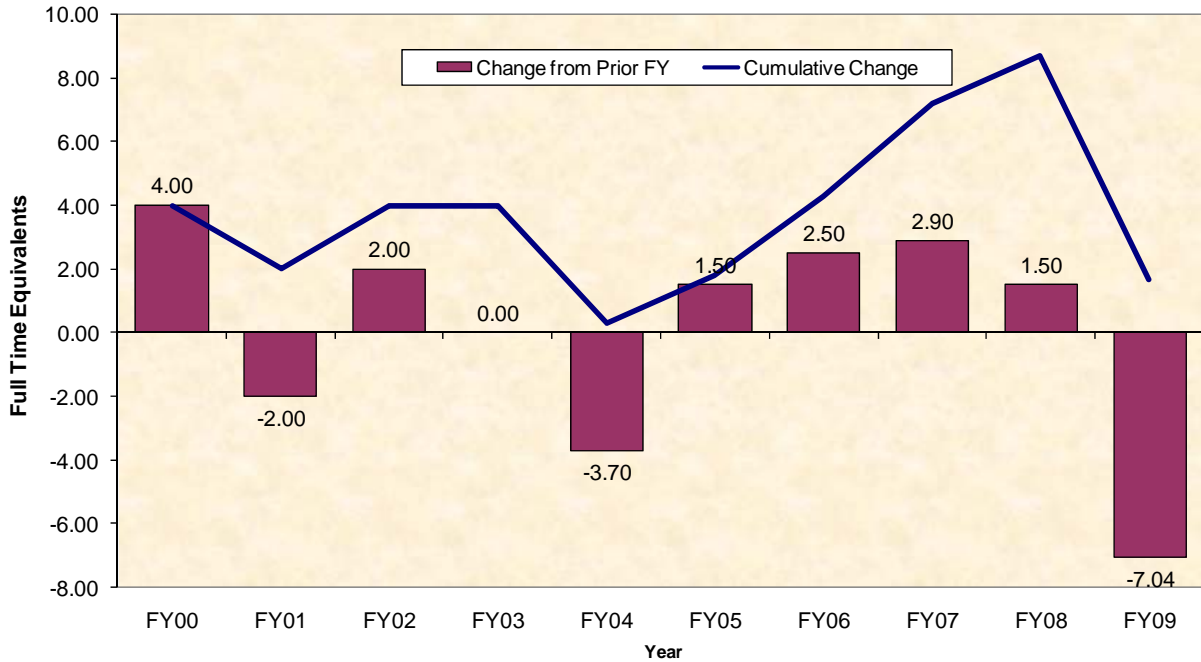
The chart on the next page shows the historical FTE staffing trends of Sudbury's three cost centers: Sudbury Public Schools (SPS), the Lincoln-Sudbury Regional High School (LSRHS), and the Town operating departments.



CHANGES IN TOWN DEPARTMENT STAFFING LEVELS

FISCAL YEAR	TOTAL FTE'S	CHANGE FROM PRIOR YEAR	NOTES
FY09	178.66	-7.04	<i>Eliminated:</i> 1 police officer, .7 police overtime, 1 GIS Administrator, .7 Asst. Planner, 1 HEO DPW, .3 summer DPW, 1 COA van driver (funded by Reg.Trans.Auth.), .4 fire overtime, .3 Bud/Personnel Analyst, .2 Zoning Enforcement Agent, .4 misc. clerical and seasonal
FY08	185.70	1.50	<i>Added:</i> 1 BOH-Cons. Assistant, .5 police officer, .7 Comm. Housing Spec; <i>Eliminate:</i> .7 Dog Officer (contract)
FY07	184.20	2.90	<i>Added:</i> 1 GIS Administrator, .7 Asst. Planner, .9 Budget/Personnel Analyst, .3 Engineering Aide
FY06	181.30	2.50	<i>Added:</i> 1 Asst. Fire Chief, 1 LEO/Asst. Mechanic DPW, .5 police clerk
FY05	178.80	1.50	<i>Added:</i> 1 police officer (grant), .5 Asst. Library Director (balance from Adult Serv. Reference Librarian)
FY04	177.30	-3.70	<i>Eliminated:</i> 1 LEO DPW, 1 Supt. Park and Grounds, 1 Sr. Outreach Worker, .7 seasonal help
FY03	181.00	0	
FY02	181.00	2.00	<i>Added:</i> 1 Accounting Clerk DPW, 1 Sr. Outreach Worker
FY01	179.00	-2.00	<i>Eliminated:</i> 1 LEO DPW, 1 Benefits Administrator
FY00	181.00	4.00	<i>Added:</i> 1 Assistant Building Inspector, 1 Technical Support Specialist, 1 Management Analyst DPW, 1 Youth Coordinator
FY99	177.00		NET GAIN FY99 - FY09 = 1.66 POSITIONS

Changes in Town Department Staff Levels, FY99-FY09



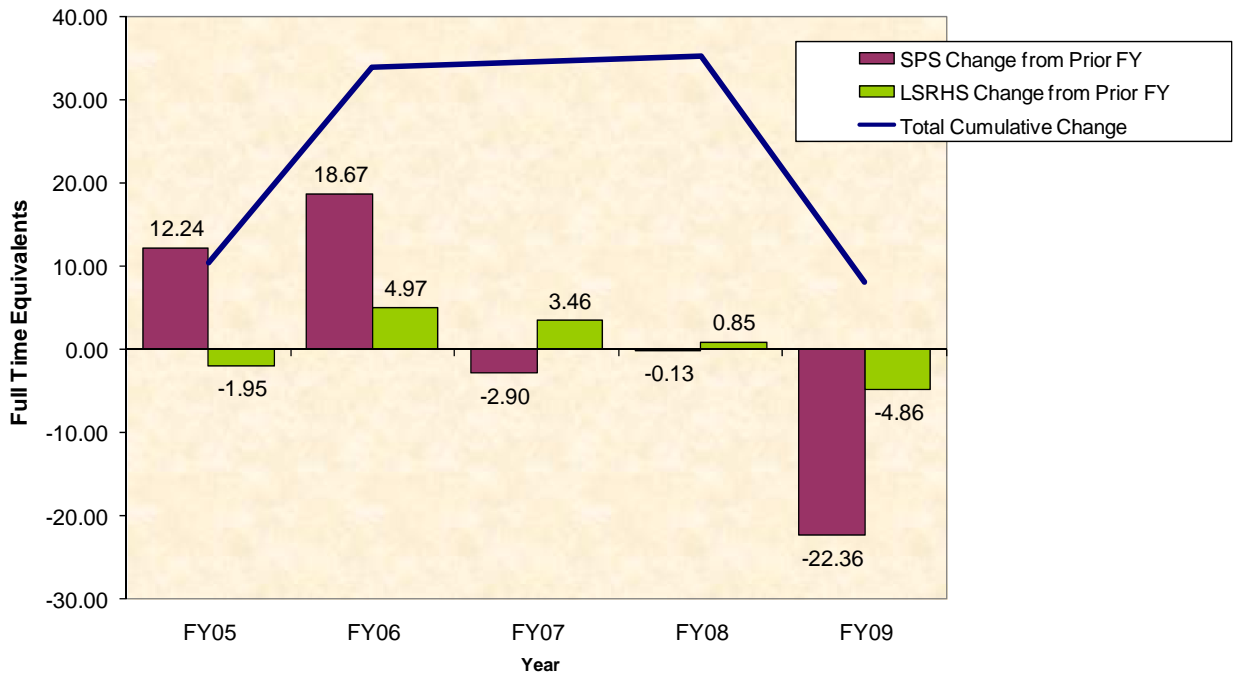
CHANGES IN SUDBURY PUBLIC SCHOOLS STAFFING LEVELS

FISCAL YEAR	TOTAL FTE'S	CHANGE FROM PRIOR YEAR	NOTES
FY09	389.89	-22.36	<i>Eliminated: 7.5 K-8 core classroom teachers, 4.0 K-8 other teachers, 8.2 K & 1st grade teaching assistants, 2.66 secretarial/maintenance</i>
FY08	412.25	-0.13	<i>Eliminated: .42 Elementary Ed, 1.56 Special Ed; Add: 1.85 Middle School Ed</i>
FY07	412.38	-2.90	<i>Eliminated: .65 Elementary Ed, .3 Curriculum Specialist, 2.87 Special Ed; Add: .3 System Admin, .62 Middle School Ed</i>
FY06	415.28	18.67	<i>Eliminated: .89 METCO; Add: 5.82 Elementary Ed, 2.1 Middle School Ed, 10.18 Special Ed, .46 Health/Transportation/Food Service, 1.0 Maintenance</i>
FY05	396.61	12.24	<i>Eliminated: 1.64 Health/Transportation/Food Service, 1.0 Maintenance; Add: 1.0 System Admin, 6.19 Elementary Ed, .34 Middle School Ed, .28 Curriculum Specialist, 5.97 Special Ed, 1.1 METCO</i>
FY04	384.37		NET GAIN FY04 - FY09 = 6.83 POSITIONS

CHANGES IN LINCOLN-SUDBURY HIGH SCHOOL STAFFING LEVELS

FISCAL YEAR	TOTAL FTE's	CHANGE FROM PRIOR YEAR	NOTES
FY09	206.69	-4.86	<i>Eliminated: 2.13 Teachers, 1.71 Teaching Assistants, 0.85 Clerical/Admin Support, 0.17 Nursing Services</i>
FY08	211.55	0.85	<i>Details contained in LSRHS budget documents.</i>
FY07	210.70	3.46	
FY06	207.24	4.97	
FY05	202.27	-1.95	
FY04	204.22		NET GAIN FY04 - FY09 = 1.63 POSITIONS

Changes in Schools Staff Levels, FY04-FY09





MISSION AND VALUES FOR DETERMINING BOARD OF SELECTMEN GOALS

The Mission of the Town of Sudbury is to ensure the safety and well-being of the community, to protect and enhance the financial health, education excellence, and environmental quality of our Town by relying on the professionalism of our staff and volunteers, and use of long-term, strategic planning and enhanced communications in our governance. The Board is dedicated to protecting and enhancing the unique sense of place found in Sudbury and protecting and encouraging tolerance and diversity. The Board of Selectmen, as the chief policy making and governance body of the Town of Sudbury, will provide leadership for staff, volunteers, residents and other stakeholders in the Town by advancing goals, programs and decisions that are based on these values.

- A. Ensure the Safety and Well-being of the Community**
- B. Protect and Enhance the Financial Health of the Town**
- C. Protect and Enhance the Educational Excellence offered by the Town, without jeopardizing the Town's financial health**
- D. Protect and Enhance the Environmental Quality of the Town**
- E. Protect and Enhance the Professionalism of the Town's Staff, Boards and Committees**
- F. Enhance Relationships and Communications**
- G. Emphasize Long-Term, Strategic Planning**
- H. Protect and Enhance the Unique Sense of Place and Historical Heritage offered by the Town**
- I. Protect and Enhance a Climate of Acceptance and Tolerance within the Community**
- J. Encourage Diversity of Housing Opportunities within the Community**

First adopted by the Board of Selectmen May 10, 2000

Amended and reaffirmed by the Board of Selectmen, 5/23/02, 6/1/04, and 6/10/05



STRATEGIC PLANNING AND BOARD OF SELECTMEN ANNUAL GOALS

Fiscal Year 2010 marks nine years since the adoption of the Town's Master Plan, **Sustainable Sudbury**, which lays out the Town's overarching strategic objectives (*see Appendix Thirteen* for Master Plan Introduction). The Board of Selectmen continues to use these strategic objectives as touchstones for development of their annual goals. During the process, the Board draws from the Master Plan, Comprehensive Facilities Study and Five-Year Capital Program to consider the long-term needs and objectives of the Town. It draws from the Financial Management Policies, Five-Year Revenue Forecast, C.O.R.E and C.A.R.E Programs to consider the long-term financial outlook.

1. Strive for comprehensive, integrated land use decisions, which attempt to achieve environmental, economic and aesthetic sustainability.
2. Promote economic development that sustains Sudbury's natural resources and traditional, semi-rural character and balances sources of revenue among residential, commercial and industrial sectors.
3. Create a centralized business district
4. Ensure the preservation of the town's natural resources.
5. Preserve the town's cultural and historic resources.
6. Support the existing recreational facilities, areas and programs, and create additional facilities, areas and programs to serve the needs of Sudbury residents while protecting our limited natural resources.
7. Encourage greater diversity of housing opportunities in Sudbury to meet the needs of a changing and diversified population with respect to age, household size and income.
8. Promote a transportation system that is safe, convenient, accessible and economical without affecting Sudbury's character.
9. Ensure that Sudbury's public facilities and services are adequate to meet the needs of the population as it grows toward full build-out.

Each year, the Board of Selectmen faces the task of tying resources allocation and strategy together, to further those incremental steps (annual goals) that lead to the achievement of the Town's strategic objectives. Indeed, we may never be able to say that any of the strategic objectives are "accomplished", but we can set targets, assign resources, and measure results, for the incremental steps that continue the Town making progress toward the ideal of each strategic objective. Inevitably, some goals are too large, or complex to complete within one or even several fiscal years. As such, the Town routinely distinguishes between Long-Term and Short-Term goals. In some cases, it makes sense to breakdown long-term goals into shorter-term objectives or phases in order to plan and allocate resources on an annual basis. Regardless of a project's life cycle, each item is revisited during the annual goal setting process to ensure: progress is being made, resources allocated remain adequate, and whether or not any unforeseen financial or managerial concerns justify altering the goals themselves, or re-prioritizing the resources to be used towards them, in the coming year.

The human and financial resources needed to accomplish those incremental steps are the substance of the Board of Selectmen's annual goal setting. To do this, they ask other committees, boards, and staff to draw upon these **strategic objectives** and, based on current opportunities, past efforts (both successful and unsuccessful) to present the Selectmen with recommendations for specific goals and action steps that will continue the Town's program toward achievement of these strategic objectives.

Additionally, each year the Board of Selectmen hosts a Financial Summit, to bring together the two school committees (Sudbury Public School Committee and Lincoln-Sudbury Regional High School Committee) as well as the Town's Finance Committee to hear and discuss the following:

1. Sudbury's **Financial Trend Monitoring System**, a system of key financial indicators tracking the past five plus years; and
2. The annual revenue forecast for the upcoming fiscal year.
3. Advance and refine the Town's 5-year revenue forecast
4. Identify key opportunities or concerns developing within the 5-year revenue picture with respect to Town's Long-Term Planning programs (Sudbury's Strategic Plan and Capital program)

These efforts are brought together to help the Board of Selectmen make the difficult short and long-term budgetary decisions as to what resources can be devoted to accomplish the goals that support these strategic objectives. Implementation of these goals also requires the assignment of each to the appropriate departments and programs. Implementation progress and resources are identified in following sections, as well as in Sections Five through Nine, under "Goals, Initiatives and Accomplishments" for each department or program.

Beyond Sudbury's Borders

More than ever municipalities are reaching beyond their own borders to develop new ways to improve operational efficiencies, reduce costs and enhance services. Program sharing, joint ventures, outsourcing and regionalization opportunities are beginning to crop up everywhere. Combining efforts in this way may offer some relief from the growing operating budget pressures and financial duress individual communities are facing. Sudbury continues to look at innovative ways to achieve its budgetary, financial and strategic objectives. References are made elsewhere in this document about past and present collaborations with other communities such as the Town of Wayland. Sudbury also maintains association with countless regional groups, consortiums and committees that touch on all facets of municipal operations. Sudbury will continue to reach outside borders to meet the needs of its citizens while preserving the Town's primary mission, goals and values.

BOARD OF SELECTMEN GOALS AND BUDGET IMPLICATIONS FOR FY10

The tables on the following pages list the Board of Selectmen's goals and the associated Mission/Value category. For FY10, the Selectmen directed staff to focus their efforts primarily on the following three sustainability issues: **financial recovery for Town's revenues and reserves; economic development; and evaluating and adapting services and staffing to a time of continued resource constraints (aka "the new normal")**. In addition, the new Energy and Sustainability Green Ribbon Committee created by the Selectmen will begin their work this year ([see Appendix Twelve](#) for their mission statement).

[Appendix Five](#) provides additional information on the Board of Selectmen's goals, including responsibility assignments, measures and progress, and the budget implications for FY10. A tracking spreadsheet has been developed to update progress. The FY10 goals are also posted on the Town's website.

BOARD OF SELECTMEN GOALS FOR FY10

Mission/Value Category: A. Ensure the Safety and Well-being of the Community	
Near Term (N):	<ol style="list-style-type: none"> 1. Develop alternative regional Advanced Life Support (ALS) structure before October 2010 2. Develop plan to create/build an Emergency Operations Center (EOC) in Sudbury
Continuing (C):	<ol style="list-style-type: none"> 1. Construct Walkways 2. Local Emergency Planning Committee (LEPC) planning & preparation 3. Regional Local Emergency Planning Committee (REPC) work 4. Design traffic signal at Landham Road/Boston Post Road Intersection 5. Complete Town Centre Design Project 6. Obtain state funding to repair bridge at Hop Brook/Boston Post Road 7. Monitor physical condition of police station
Long Term(L):	<ol style="list-style-type: none"> 1. Develop alternative long term plan to replace Police Station

Mission/Value Category: B. Protect and Enhance the Financial Health of the Town	
Near Term (N):	<ol style="list-style-type: none"> 1. Work with Finance Committee to establish an override stabilization fund 2. Develop Town/SPS shared facilities department proposal 3. Develop plan for building up reserves and free cash 4. Develop plans for building up a capital fund for maintenance of Town assets 5. Host a financial summit to develop a 3-5 year financial plan 6. Develop and implement expanded payment in lieu of taxes (PILOT) program 7. Evaluate opportunities to implement town operated alarm monitoring program
Continuing (C):	<ol style="list-style-type: none"> 1. Finalize policy for obtaining and using mitigation funds from developers
Long Term (L):	<ol style="list-style-type: none"> 1. Address results of the Post Retirement Benefit (OPEB) liability report 2. Maintain the Town's AAA credit rating

Mission/Value Category: C. Protect and Enhance the Educational Excellence offered by the Town without jeopardizing the Town's financial health	
Near Term (N):	<ol style="list-style-type: none"> 1. Continue and expand the CORE process to include LSRHS
Continuing (C):	<ol style="list-style-type: none"> 1. Determine if there are savings or other benefits from a shared superintendent of schools between L-S and SPS School systems

Mission/Value Category: D. Protect and Enhance the Environmental Quality of the Town	
Near Term (N):	<ol style="list-style-type: none"> 1. Activate new Energy & Sustainability Green Ribbon Committee 2. Develop new capacity to evaluate and act on land purchase/protection opportunities
Continuing (C):	<ol style="list-style-type: none"> 1. Finalize Wayland – Sudbury Septage plant closure issues 2. Continue negotiations with CSX on the rail trail corridor
Long Term (L):	<ol style="list-style-type: none"> 1. Hop Brook Remediation

Mission/Value Category: E. Protect and Enhance the Professionalism of the Town's Staff, Boards and Committees	
Near Term (N):	<ol style="list-style-type: none"> 1. Try to restore staffing positions in Police and Fire departments by seeking grants 2. Continue rolling out full GIS system, without a dedicated staff person
Continuing (C):	<ol style="list-style-type: none"> 1. Finish Town records disaster recovery planning 2. Finish Continuity of Operations (COOP)/Continuity of Government (COG) disaster planning
Long Term (L):	<ol style="list-style-type: none"> 1. Develop plan for retaining experienced staff/succession planning

Mission/Value Category: F. Enhance Relationships and Communications	
Near Term (N):	<ol style="list-style-type: none"> 1. Work with Lincoln to change date of Sudbury Annual Town Meeting 2. Work with Wayland to evaluate feasibility of shared transfer station 3. Work with Wayland on other shared services options 4. Work with SudburyTV and school and town committees to have more meetings available on the Town's cable access channels
Continuing (C):	<ol style="list-style-type: none"> 1. Complete web based on-line permitting software application 2. Continue Selectmen's cable program <i>Town Hall Matters</i> as forum for policy level discussions 3. Write guest columns for Town Crier on different departments/activities

Mission/Value Category: G. Emphasize Long-Term, Strategic Planning	
Near Term (N):	<ol style="list-style-type: none"> 1. Evaluate most feasible Town disposal sites for wastewater treatment 2. Begin evaluating future use of the gravel pit property 3. Complete study of wireless technology and amend Bylaw
Continuing (C):	<ol style="list-style-type: none"> 1. Complete traffic corridor study for Boston Post Road
Long Term (L):	<ol style="list-style-type: none"> 1. Track state plans for Crime Lab Facility on Horse Pond Road 2. Track state plans for rail trail on MBTA owned rail line 3. Long term plans for older Town Buildings: Town Hall, Flynn Building, Fairbank Community Center, Loring Parsonage, and Carding Mill House 4. After shared facilities department created, develop 5 year plan for maintenance of town and school buildings

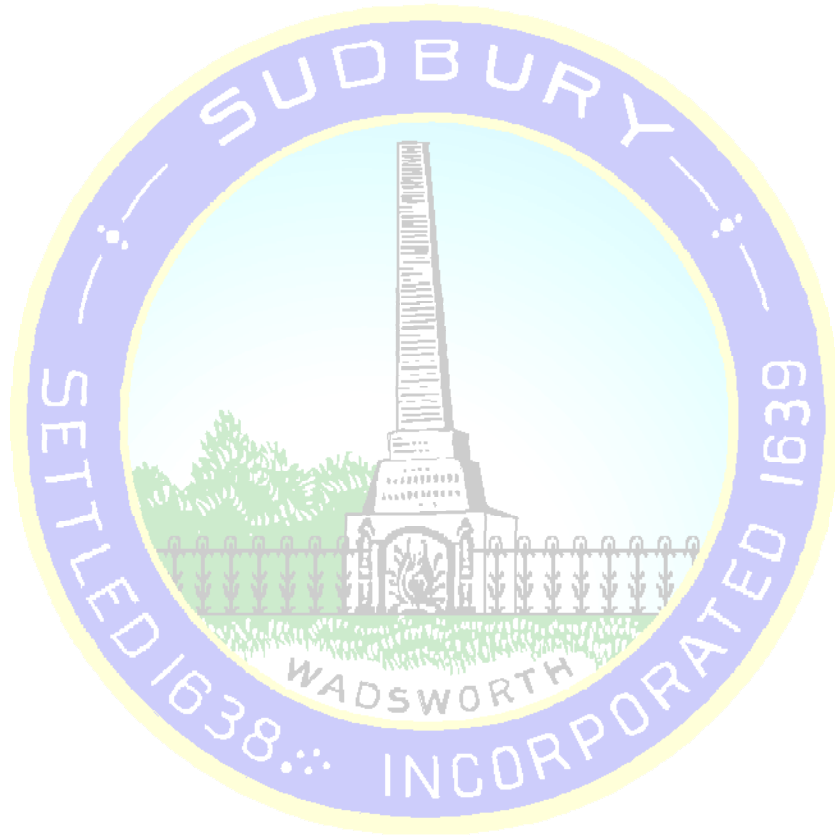
Mission/Value Category: H. Protect and Enhance the Unique Sense of Place and Historical Heritage offered by the Town	
Long Term (L):	<ol style="list-style-type: none"> 1. Develop options for a Sudbury Historical Museum

Mission/Value Category: I. Protect and Enhance a Climate of Acceptance and Tolerance within the Community	
Continuing (C):	1. Expand Regional Transit Authority (MWRTA) routes within Sudbury
Long Term (L):	1. Improve handicapped accessibility of all Town Buildings 2. After shared facilities department created, develop plans for undertaking ADA compliance study

Mission/Value Category: J. Encourage Diversity of Housing Opportunities within the Community	
Near Term (N):	1. Support development of projects by Housing Trust and Sudbury Housing Authority
Continuing (C):	1. Continue production of units of affordable housing in Sudbury

Section Two

BUDGET CALENDARS, PROCEDURES AND POLICIES



FINANCE COMMITTEE INSTRUCTION LETTER



Town of Sudbury

Finance Committee

278 Old Sudbury Rd
Sudbury, MA 01776
(978)639-3376

September 16, 2008

Board of Selectmen, Town of Sudbury
Ms. Maureen Valente, Town Manager, Town of Sudbury
Ms. Susan Iuliano, Sudbury Public Schools Committee, Chairman
Dr. John R. Brackett, Sudbury Public Schools, Superintendent
Ms. Patty Mostue, Lincoln Sudbury Regional School District Committee, Chairman
Dr. John M. Ritchie, Lincoln-Sudbury Regional High School, Superintendent
Mr. Paul Lynch, Minuteman Regional High School Representative

Dear Town and School Officials and Administrators:

The Finance Committee (the "Committee") looks forward to working with you on the FY10 budget. The municipal budgeting process continues to be challenging as the Town of Sudbury faces cost increases, student and overall population growth, constrained revenue streams, and no relief in sight for the taxpayer. We congratulate all of you and your various committees for past efforts that put the best interests of the Town first. It is the Committee's desire to continue in this vein as we begin this year's budget process.

The deadline for submitting the budget to Andrea Terkelsen is **December 12th**, to be provided on 3-hole punched paper. For FY10, the FinCom requests that budgets under the following two scenarios be prepared and submitted:

- 1) A Fixed Growth Rate budget, assuming a 4.5% increase over the FY09 budget (including pension and insurance costs) net of direct offsets.
- 2) A "No Override" budget, assuming a 2.1% increase (the FinCom's preliminary projection) over the FY09 budget (including pension and insurance costs) net of direct offsets.

In both scenarios please provide details of the impacts of the budget to services and programs. We will notify you of our final "no override" projections as soon as we have firmer numbers. In the past, this has been towards the second half of January. A cost center may also submit one other budget it wishes the Committee to consider.

As with last year, we expect the budget liaison meetings to play a heightened role in the budget review process. Rather than wait until budget submissions, the Committee has compiled a standard list of questions and information requests to be reviewed at these budget liaison meetings. And as with last year, we are also asking for budget data to be summarized in a spreadsheet format that will better enable us to understand the underlying trends in the cost of various Town services. It is our intention to have the FinCom liaisons present the answers and information requested in this letter to the Committee at its meeting on **November 17th**. We also

request that the cost centers have their own representatives at this meeting to elaborate or clarify, as necessary, and insure a thorough understanding by the entire Committee of the information requested.

The questions and information we would like to discuss prior to the budget submissions are as follows:

- An update on the impact of the FY09 override failure, including specifics on the cuts in staff and services and the resulting budgeted average FTE count for the fiscal year.
- Based upon the FY09 budget: a) the status and projected full year cost, including benefits, of all new hiring made within the budget, with specifics as to positions, b) new hiring not included in the budget, and c) the total number of actual and budgeted FTE's by position.
- Highlights and FY09 budgetary impacts of each collective bargaining agreement approved since the April, 2008 Town Meeting, as well as the projected ramifications to the FY10 budget.
- Details on grants in excess of \$5,000 received for FY09, including grantor, amount, use of these funds, and likelihood of continuation.
- Details of costs and events, which were not anticipated and are impacting the FY09 budget and their potential to impact the FY10 budget.
- An update of any cost savings/revenue enhancement programs or initiatives presented during the FY08 and FY09 budget cycles.
- Any cost savings/revenue enhancement programs or initiatives being contemplated for the FY10 budget and their projected monetary impacts.
- Upcoming or recently completed insurance and benefits program renewals.
- Actual student enrollment statistics vs. budgeted.
- An update to the "FinCom Spreadsheet" that you prepared last year, as follows:
 1. Addition of the final FY 09 budget numbers.
 2. Deletion of the Dollar and Percentage Increase columns. This will allow room for the FY10 numbers when ready; users of the spreadsheet can create their own calculations regarding expense trends.
 3. Addition of an additional statistic on the second page for FY09 and forward only: overtime and other cash payments to employees not included in Salaries and Benefits.
 4. Addition of a second additional statistic on the second page for FY09 and forward only: number of employees receiving step increases.
- Compensation information for all managers in your department with an annual salary of \$80,000 or more. This information should be provided for both FY 08 and FY 09 and list separately for each individual: gross salary (including any deferrals or annuities) and any benefits or compensation not paid to all employees.

We would like to proceed with the following schedule:

By **October 6th**: FinCom budget liaisons to meet with their respective Cost Centers to discuss the above information requests and their budget preparation and approval schedule.

By **November 10th**: FinCom budget liaisons to meet with their respective Cost Centers to review the answers and information requested above. **If the meeting cannot be scheduled prior to November 10th, please plan to provide the information to your Liaison in electronic form by that date so that they can make it available to the full Finance Committee so that everyone may begin reviewing it in advance of the next FinCom meeting.** From this information, the Committee will look to review cost trends and determine if costs are tracking in line with budgeted expectations, what unexpected costs or events have occurred, and what impacts these may have on FY10 budget requests.

November 17th: Regularly scheduled FinCom meeting will include a review and discussion of the results of the liaison meetings.

We also suggest that a follow up liaison meeting be scheduled **subsequent to November 17th and prior to any budget presentations that may need to be made to others** so that all parties have the opportunity to discuss issues that may have been raised at the November 17th FinCom meeting.

By **December 12th**, submission of the "Fixed Growth Rate" and "No Override" budgets, together with the additional budget you may wish to submit.

By **January 2nd**, the addition of FY 10 budget numbers to the FinCom spreadsheet, for each of the "Fixed Growth Rate" budget, the "No Override" budget, and the additional budget you may be submitting. Please deliver this in both hard copy and electronic form.

We hope that this process will again allow for greater input and information flow prior to formal hearings in January 2009.

Your cooperation is very much appreciated.

Members of the Finance Committee

Cc: Judith Belliveau, Director of Finance & Operations, LSRHS
Myron Fox, Town Moderator
Robert Steinbrook, Town of Lincoln Finance Committee, Chairman
Andrea Terkelsen, Finance Director/Treasurer, Town of Sudbury
Mary Will, Director of Finance, Sudbury Public Schools

**Sudbury Finance Committee
FY10 Budget Hearing Schedule**

(All Hearings/Meetings begin at 7:30 pm unless otherwise noted)

Date (2009)	Subject	Location
January 8	Minuteman Reg. Vo-Tech Sch./ CPA Hearing/ Other Articles (Opening Remarks at 7:10 PM*)	Town Hall
January 12	LSRHS & SPS Budget Hearings	Town Hall
January 15	Town of Sudbury & Capital Improvement Planning Committee Hearing	Town Hall
January 22	Joint meeting with Lincoln FinCom & LS school committee	Town Hall
January 26	Other Articles/Taxpayer Presentations	Town Hall
January 29	FinCom Deliberations & Discussion of Warrant Report	Flynn Building
February 4	Revenue Projections & joint meeting with the Board of Selectmen	Town Hall
February 5	FinCom Final Deliberations & vote	Flynn Building
February 11	FinCom Reports due to Town Manager	Flynn Building

*Town Manager and FinCom Chairman to make recorded opening remarks at 7:10 PM

PHASES OF BUDGET PREPARATION AND DEVELOPMENT

ID	Phase	Q3 08			Q4 08			Q1 09			Q2 09			Q3 09
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul
1	Policy/Strategy	■												
2	Financial Capacity	■	■	■	■	■								
3	Needs Assessment			■	■	■								
4	Town Budget Development/Review					■	■							
5	Consolidated Budget and Financing Plan Development						■							
6	FinCom Review							■	■					
7	Appropriation								■	■	■	■		
8	Enactment												■	■

The chart above illustrates the overall timeframes associated with eight phases of Sudbury’s budget preparation and development cycle, and the paragraphs below list some of the major activities and participants in each phase. Page 28 lists key milestone dates for the FY10 budget development.

Policy/Strategy Phase

- Based on long range planning efforts of the Town, such as the Master Plan, as well as current needs, the Board of Selectmen sets goals for next fiscal year. Planning includes joint meetings with the Town Manager and Town’s Senior Management

Financial Capacity Phase

- Review of progress vis-à-vis policies and projects from prior years
 - Town Manager
 - Follows established format
- Short range forecast/sensitivity analysis conducted (FY08 specific) computed by FinCom
 - Used in FinCom Instructions
 - Follows established format
- Long range forecast/sensitivity analysis updated (3 year forecast)
 - Finance Director and Town Manager
 - Used in Financial Summit and Financial Condition Analysis
 - Follows established format
- Financial condition analysis updated
 - Finance Director and Town Manager
 - Format evolving based on key indicators
 - Presentation to Board of Selectmen
 - Shapes next phase of Budget Cycle
- Budget document template updated
 - Finance Director
 - Format established for new fiscal year

Needs Assessment Phase

- Budget request forms prepared and distributed to departments & committees
 - Finance Director
- Town Manager’s budget memo finalized
- Departments review their current condition, goals, programs and needs

- Departments prepare workload indicators, performance indicators, other statistics
 - Finance Director and Town Manager work with selected department heads
- Departments submit operating budget requests to Town Manager
 - Departments submit budget request to Finance Director
- Schools submit budget requests to School Committees
- Town Manager Seeks CIP requests from all department and committees
- Finance Director provides debt information
- Determine CIP priorities, and recommend funded projects to Town Manager
- Update CIP based on staff committee and capital improvement planning committee

Review/Development Phase for Town Budget

- Town Manager and Finance Director review requests
- Town Manager holds Departmental hearings
 - Departmental budget hearings with Finance Director and Town Manager
- Preliminary Town operating budget developed, presented to Selectmen
- Final Town operating budget assembled and published
- Schools hold budget hearings
- School Committees vote final school budgets

Development of Consolidated Fiscal Year Annual Budget and Financing Plan

- Town Manager and Finance Director receive School budget requests
 - Sudbury Public Schools
 - Lincoln-Sudbury Regional High School
 - Minuteman Regional Vocational- Technical High School
- Town Manager and Finance Director finalize revenue projections, state aid projections
- Town Manager and Finance Director finalize charges from state, Assessors overlay etc.
- Proposed Fiscal Year Annual Budget and Financing Plan delivered to FinCom, published on web

FinCom Review Phase

- FinCom holds hearings on Town, School, capital budget requests
- FinCom holds hearing on all money articles
- FinCom votes on budget
- FinCom votes on all money articles

Appropriation Phase

- Prepare Warrant and FinCom Report for the Annual Town Meeting
- Town Meeting begins, votes appropriations, approves all bonding and capital articles
- Town Meeting approves any budget amendments for current fiscal year, if any

Enactment Phase

- As Appropriated Budgets prepared, distributed to all cost centers, department heads
- Final Fiscal Year Budget and Financing Plan published

FY10 BUDGET CALENDAR

This calendar describes the key milestone dates leading to adoption of the budget for those accounts overseen by the Town Manager and requiring appropriation by the Town Meeting. The School Superintendents and School Committees carry out similar steps leading to their budget submissions and preparation for Town Meeting.

2008

- September 8 Town Manager issues capital budget instructions
- September 16 Finance Committee Budget memorandum distributed to all cost centers (Town, SPS, LSRHS and CIP)
- October 10 Town Manager issues budget instructions to department heads, committee chairs
- October 10 Capital requests due to Town Manager
- October 13 CIP draft compilation due to Department Heads
- October 17 CIP staff committee meets
- October 24 CIP staff committee report sent to CIPC for consideration
- October 30 Department & Committee Operating budget requests due at Finance Director's Office
- November 6-11 Budget hearings with Town Manager and Finance Director
- November 19-20 CIP Citizens Committee holds hearing
- December 3 CIP Citizens Committee votes projects list for submission to Board of Selectmen
- December 5 CIP Committee draft report finalized to Town Manager
- December 12 Town Manager, Lincoln-Sudbury Regional High School, Sudbury Public Schools and CIP Committee budgets due to FinCom, Board of Selectmen
- December 12 CIPC report forwarded to Board of Selectmen for review
- December 30 ***FY2010 Proposed Budget and Financing Plan*** delivered to Finance Committee, Board of Selectmen

2009

- Jan 6 CIP Committee presents report to Board of Selectmen for review
- Jan 5 – Jan 27 Public hearings on budget requests held by Finance Committee
- Jan 28 Governor submits Local Aid recommendations to State Legislature
- Jan 29 Final vote of Finance Committee
- March 23 Town Meeting Warrant and Report of the Finance Committee distributed to residents
- April-June Town Meeting - consideration of FY10 operating and capital budget; enactment of appropriations, budget amendments to FY09 budget
- July 1 FY2010 Budget takes effect

BOARD OF SELECTMEN BUDGET AND FINANCIAL MANAGEMENT POLICIES

Introduction

The Town of Sudbury has an important responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan and provide for the adequate funding of services desired by the public and as required by laws, rules, or regulations, including the provision and maintenance of public facilities and improvements. The budget and financial goals and policies set forth by the Board of Selectmen in this document are intended to establish guidelines for the continued financial strength and stability of the Town of Sudbury.

Goals

Goals are broad, timeless statements of the financial position the Town seeks to attain. The financial goals for the Town of Sudbury are:

- To provide full value to the residents and business owners of Sudbury for each tax dollar by delivering quality services efficiently and on a cost-effective basis.
- To preserve our quality of life by providing and maintaining adequate financial resources necessary to sustain a sufficient level of municipal services, and to respond to changes in the economy, the priorities of governmental and non-governmental organizations, and other changes that may affect our financial well-being.
- To maintain our top level AAA credit rating
- To guide Town decision makers on management and policy decisions which have significant fiscal importance.
- To set forth operating principles that minimizes the cost of government and financial risk.
- To employ balanced and fair revenue policies that provides adequate funding for desired programs.
- To maintain appropriate financial capacity for present and future needs.
- To promote sound financial management by providing accurate and timely information on the Town's financial condition.
- To ensure the legal use of financial resources through an effective system of internal controls.

To achieve these goals, the Board of Selectmen adopts the following policies.

Operating Budget Policy

Sound financial practice and the desire to maintain a strong credit rating dictate that our budgets be balanced, constantly monitored, and responsive to changes in service demands. With these concepts in mind, the Town of Sudbury has adopted the following budget policy statements:

- On or before December 20 of each year, the Town Manager will submit to the Board of Selectmen and Finance Committee a proposed budget plan for Town Operating Departments.
- On or before December 20 of each year, the Sudbury Public School Committee will submit to the Board of Selectmen and Finance Committee a proposed budget plan for the Sudbury Public Schools.
- On or before December 20 of each year, the Lincoln-Sudbury Regional High School Committee will submit to the Board of Selectmen and Finance Committee a proposed budget plan for the Lincoln-Sudbury Regional High School.

- On or before December 20 of each year, the Minuteman Regional Vocational-Technical High School Committee will submit to the Board of Selectmen and Finance Committee a proposed budget plan for the Minuteman Regional Vocational-Technical High School.
- On or before December 31 of each year, the Town Manager will prepare a comprehensive budget for the Town of Sudbury, covering all major cost centers, all spending plans and all anticipated revenues. This comprehensive budget will be submitted to the Finance Committee and to the Board of Selectmen.
- **Balanced Budget.** The annual operating budgets will be appropriated on a balanced basis, where operating revenues (estimated revenues) are used to fund operating expenditures/expenses (appropriations).
 - Operating revenues include property taxes, motor vehicle excises, charges for services, interest earnings, license and permit fees, fines and forfeitures, regularly recurring governmental aid, and transfers in from other funds established for operating purposes.
 - Operating expenditures/expenses include salaries and wages, employee benefits, equipment and improvements, depreciation (proprietary funds only), materials, supplies, and contractual costs. The Town of Sudbury traditionally votes to issue all debt exempt for the limits of Proposition of 2 ½, and thus debt service is not considered an operating expenditure.
- Nothing in this policy shall prohibit the use of operating revenues for capital expenditures/expenses
- The Town will avoid relying on Free Cash to fund on-going operating expenses.
- To the extent possible, one-time revenues that are not required by law or agreement to be expended for a particular purpose will only be used for capital purposes, augmenting of Town reserves or emergency expenditures/expense.
- The Town Manager will annually estimate the costs of the Town's obligations for providing benefits for Town and Sudbury Public School employees as part of the preparation of the annual operating budget.
- The operating budget will not be subsidized by the Stabilization Fund.

Revenue Policy

Revenues determine the capacity of the Town to provide services. To ensure that revenues for the Town are balanced and capable of supporting desired levels of services, the Town of Sudbury has adopted the following revenue policy statements:

- The Town Manager and Finance Director are responsible for estimating revenues for the upcoming fiscal year. They will consult with other officials of the town as well as state officials and others with knowledge of state and local finance.
- Revenue forecasts for local receipts and state aid shall be conservative, using generally accepted forecasting techniques and appropriate data. Revenue deficits will be avoided at all costs. To avoid any potential for such a deficit, estimates for local receipts will generally not exceed 100% of the prior year's actual collections.
- The Town Manager and Finance Director will project revenues for the next three years as part of the three-year financial forecast.
- Each year and whenever appropriate, existing revenues will be re-examined and possible new sources of revenues will be explored to ensure that we are maximizing our revenue potential. All fees are reviewed and periodically updated, as necessary. (*See Appendix Fourteen* for various fee schedules).

- Legally restricted revenues will be avoided when they adversely affect the short or long-term financial health of our government.
- The Town will strive to be informed and aware of all grants and other aid that may be available to us. All potential grants and other aid shall be carefully examined for matching requirements (both dollar and level-of-effort) and restrictive covenants, to ensure that our participation in such grants will be beneficial and cost-effective.
- Each year and whenever appropriate, intergovernmental revenues will be reviewed to determine their short and long-term stability, to minimize the impact of any adverse changes. Intergovernmental revenues shall be used as legally prescribed or otherwise set forth by policy.
- A balance will be sought in the revenue structure between elastic and inelastic revenues, to minimize any adverse effects caused by inflationary or economic changes.
- One-time revenues will be used for capital improvements, additions to reserves or as legally restricted to a specific purpose.
- The Town will carefully and routinely monitor all amounts due the Town. An aggressive policy of collection will be followed for all receivables, including property taxes. A target of 98% property tax collection rate by fiscal year end will be achieved.
- Recreational user charges and fees will be set to recover approximately 100% of total direct costs generated by revolving fund recreation programs.
- Enterprise fund (Solid Waste and Atkinson Pool) user charges and fees will be set to recover all direct and associated with the activities of these funds as well as the indirect costs for the Solid Waste Enterprise Fund.

Expenditure/Expense Policy

Expenditure/expenses are a rough measure of a local government's service output. While many expenditures/expenses can be easily controlled, emergencies, unfunded mandates, and unanticipated service demands may strain our ability to maintain a balanced budget. To ensure the proper control of expenditures/expenses and provide for a quick and effective response to adverse financial situations, the Town of Sudbury has adopted the following expenditure/expense policy statements:

- Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized and sufficiently documented.
- Expenditures/expenses and purchase commitments will be recorded in an accurate and timely fashion.
- The review and approval process for all vouchers shall be followed at all times. Properly completed claims must be prepared and submitted to the accounting department by the department responsible for originating the claim. A "properly completed claim" must include, but is not limited to, the vendor's name and address, date of claim, explanation, and accounts to be charged, department authorization signature and sufficient documentation. "Sufficient documentation" means that a person unfamiliar with the transaction could understand what was ordered, when, by whom, from what vendor, at what price, when the goods or services were delivered, who accepted delivery, and who authorized payment.
- The balances in appropriation accounts will be monitored regularly to ensure that the total of expenditures/expenses and purchase commitments in any account do not exceed the authorized budget for that account.

- Requests for competitive bids, proposals, formal and informal quotes, and other methods of seeking and encouraging vendor competition will be obtained as required by law and as otherwise established by the Town Manager or Town Counsel.
- Arrangements will be encouraged with other governments, private individuals, and firms, to contract out or cooperatively deliver services, in a manner that reduces cost and/or improves efficiency and effectiveness while maintaining service quality.
- The full direct and indirect costs will be calculated for any service provided for a fee or charge, or where there is a potential for the reimbursement of such costs.
- All appropriations shall lapse at the close of the fiscal year to the extent that they shall not have been expended or encumbered.

Reserves and Risk Management Policy

A municipality's fiscal policies should include a plan for maintaining reserves. Operating reserves (or fund balance) are a prudent fiscal management tool and an important credit factor in the analysis of financial flexibility. The Town of Sudbury will maintain a level of reserves that protect the Town from emergency conditions that require financial flexibility, contribute to sufficient liquidity to pay all Town expenses without short-term borrowing, and contribute to the high credit rating that the Town currently holds from Standard & Poor's (AAA). To provide for adequate levels of reserves to protect the Town's financial condition over the long-term, the Town of Sudbury has adopted the following financial reserves policy statements.

A. Risk Management

- The Town will maintain an effective risk management program that provides adequate coverage, minimizes losses, and reduces costs.
- The Town will annually work with the Town's insurance carrier to update all listings of Town owned assets and the value of such covered assets.
- As the Town is self-insured for several of the benefits programs it offers, the Town will maintain adequate reserves for its Workers Compensation, Unemployment Compensation, and Health Insurance Programs, as follows:
 - Workers Compensation Fund, at the beginning of each fiscal year, at least 110 % of the average annual claims for the prior three years
 - For the Unemployment Compensation Fund, at the beginning of each fiscal year, at least 110% of the average annual claims for the prior three years
 - For the Health Insurance Fund, at the beginning of each fiscal year, at least 150% of the estimated run-out claims for each insurance plan that is self-insured.

B. Stabilization Fund

- The Town of Sudbury shall maintain a Stabilization Fund to provide the reserves that are required to protect the financial condition of the Town.
- The Town will work toward the goal of maintaining in the Stabilization Fund an amount equal to five percent (5%) of the total projected General Fund operating revenues for the next previous fiscal year.
- Interest earned on Stabilization Fund balances will be retained in the Stabilization Fund.
- Withdrawals from the Stabilization Fund will only be used for sudden and unexpected events such as a loss of a revenue source after Annual Town Meeting has approved the operating budget for the next fiscal year. Withdrawals from the Stabilization Fund will only be made by a two-thirds vote of Town Meeting, only if the balances exceed the 5% target and will not draw the balance below that point.

Capital Budgeting and Planning Policy

Capital assets include land, improvements to land, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, construction in progress and all other tangible and intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period. Infrastructure assets are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets owned by the Town of Sudbury include roads, bridges, tunnels, dams and drainage systems.

The Town of Sudbury has a capital planning and budget bylaw and process that require the following:

- On or before November 15 of each year, the Town Manager will submit a capital program to the Capital Improvement Planning Committee. The proposed program will detail each capital project, the estimated cost, description and funding source.
- The Town will update and readopt annually a five-year capital improvement plan ("CIP"), including the upcoming annual capital improvement budget ("CIB") and a four year projection of capital needs and expenditures which details the estimated cost, description and anticipated funding sources for capital projects.
- The first year of the five year CIP will be the basis of formal fiscal year appropriation request during the annual budget process.
- Per the Town's capital bylaw, the Capital Improvement Budget and Plan will generally address those capital assets with a value of more than \$10,000 and a useful life of over five (5) years.
- The Town will emphasize preventive maintenance as a cost-effective approach to infrastructure maintenance. Exhausted capital goods will be replaced as necessary.
- The capital improvements plan should be tied to the Town's master facilities study to ensure that the capital items requested meet the future growth needs for the Town.

Debt Management Policy

Debt is an effective way to finance capital improvements or to even out short-term revenue flows. Properly managed debt preserves our credit rating, provides flexibility in current and future operating budgets, and provides us with long-term assets that maintain or improve our quality of life. To provide for the appropriate issuance and responsible use of debt, the Board of Selectmen of the Town of Sudbury have adopted the following debt management policies.

- Long-term debt will be issued only for objects or purposes authorized by state law under Chapter 44, section 7 and 8.
- Short-term debt may be issued to finance current operating expenditures only in the event of extreme financial emergency.
- Debt maturity will not exceed the lesser of: the useful life (as established by the Town Treasurer-Collector), or the period of probable usefulness (as defined in Massachusetts State Local Finance Law), of the object or purpose so financed, whichever is shorter.
- Debt limits established by law and policy will be calculated by the Town's Finance Director and Treasurer-Collector at least once each year and whenever otherwise requested or appropriate (see Section Six for further details).
- The Town will maintain good communications with bond rating agencies, bond counsel, banks, financial advisors and others involved in debt issuance and management.

- The Town's annual Town Report, Town Manager's Budget Request and annual town meeting warrant will give comprehensive summaries of the debt obligations of the Town.
- The Town will attempt to maintain a long-term debt schedule so that at least 50 percent of outstanding principal will be paid within ten years.
- The Town will attempt to vote all significant debt questions (over \$500,000) exempt from the limits of Proposition 2 1/2.

Protection of Credit Rating Policy (see Appendix Six for Town's most recent rating from S&P)

Maintenance of the highest-level credit rating possible is important to the continued financial health of Sudbury as it reduces the costs of issuing debt. Credit rating firms consider management practices to be very important factors. Several management practices can inadvertently jeopardize the financial health of a local government. To be proactive in assuring the Town of Sudbury does not engage in these practices, the Board of Selectmen of the Town of Sudbury has adopted the following credit rating protection policies.

- The Town will not rely on reserves to sustain operating deficits. Use of such reserves will be limited to helping the Town deal with short-term or emerging financial stress, but then the Town will either reduce spending to within the limits of recurring revenues, or seek approval for additional revenues from the voters of the Town.
- The Town will not defer current costs to a future date. This includes costs such as pension costs or benefits costs. From time to time, the State offers municipalities the option of deferring payments to their pension system, or other costs, as a short-term way of balancing a fiscal year's budget. However, it is the intention of the Town of Sudbury not to rely on these options.
- The Town will analyze the full-life costs of multi-year decisions. For example, acquiring or construction of new buildings will be conducted with an assessment of the operating costs of the building. Lease agreements will be conducted with an assessment of future budgets and the ability to make annual payments. Labor agreements will be negotiated with an analysis of the full costs associated with the terms of the agreement.

The Town will follow the policies as outlined in this policy statement.

BASIS OF ACCOUNTING AND BUDGETING

Generally Accepted Accounting Principles

The Town issues audited financial statements every year. This package commonly referred to as its comprehensive annual financial reports (CAFR's) is issued in accordance with generally accepted accounting principles (GAAP), as established by the Governmental Accounting Standards Board (GASB). In short, GAAP establishes the guidelines for the accounting of all municipal funds. As you will see in the following sections, there are several types of funds all of which have certain rules regarding the recognition of revenues & expenses. It is essential that the Town maintain hundreds of separate funds to accurately record all activities in accordance with GAAP and to demonstrate compliance with all financial, regulatory and contractual obligations. However, for financial reporting and budgetary concerns, the town may group funds by function, location or purpose.

Budgetary Basis

Pursuant to Massachusetts General Laws (C44 S32), the Town adopts an annual budget for several governmental and proprietary funds. The budgetary process gives Town Meeting authority to appropriate funds and prohibits expenditures in excess of appropriations with few legal exceptions.

APPROPRIATION AND BUDGET AMENDMENT PROCEDURES

Town Meeting has the sole authority to appropriate funds for the operating budget and the capital budget, as well as for other money articles. The vote(s) of Town Meeting become the legal authorization to implement the budget. By Sudbury bylaw, the Annual Town Meeting begins on the first Monday in April. Prior to the first session of Annual Town Meeting, the Town Warrant, containing the proposed budget articles, is sent to every household in Town. The Finance Committee moves the Operating Budget Article. The Capital Improvement Planning Committee moves the Capital Budget Article. After appropriation by Town Meeting budgets can only be amended the following April at the next year's Annual Town Meeting under a Budget Adjustment Article or through a Special Town Meeting.

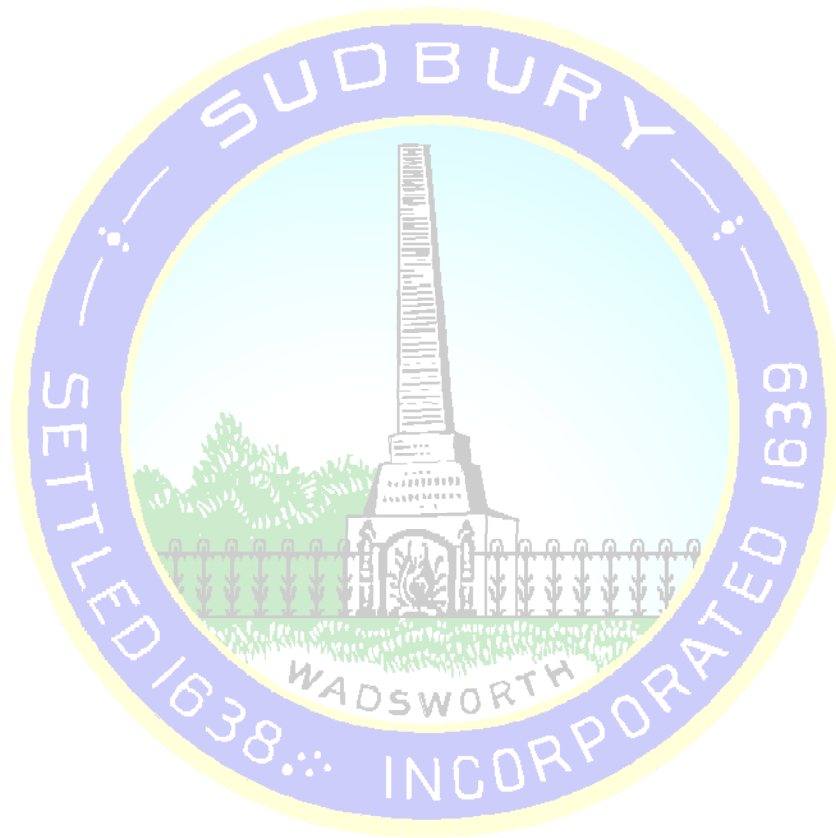
Budgetary Basis of Accounting for Tax Rate Setting Purposes and UMAS

It is important to note that all approved budget adjustments, funds transfers, or other inter- and intra-fund activities for the Town must be reported to Massachusetts' Department of Revenue (DOR) for property tax rate setting purposes and recorded internally in accordance with the Uniform Municipal Accounting System (UMAS). The budgetary basis of accounting differs from GAAP in some ways mostly having to do with the timing or recognition of certain revenues and expenses. Furthermore, there are certain differences in the classification of revenues, expenses and transfers. All adjustments to bring the financial information for budgetary reporting and statutory purposes, from the **budgetary basis** of accounting to **GAAP basis** accounting take place during the annual audit process and can be found in the Town's comprehensive annual financial (CAFR's)-in the supplemental information section.

NOTE: All financial information presented in the preceding sections of this document is reported in accordance with UMAS and Budgetary Basis of Accounting, except where noted.

Section Three

CONSOLIDATED FINANCIAL OVERVIEW



MUNICIPAL FUND BACKGROUND

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. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into the following categories and are described below:

1. Governmental funds
2. Proprietary funds
3. Fiduciary funds

Governmental Funds

Governmental funds reporting focuses on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal 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 function reporting, 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 effect of the government's near-term financing decisions. The Town currently maintains 474 individual governmental funds which are broadly categorized into 6 separate functions or operational concerns – *General, Special Revenue, Capital Projects, Trust Funds, Fixed Assets/Infrastructure and Debt Service*.

Proprietary funds

Proprietary funds account for business-type activities (e.g. activities or services are funded primarily by user fees rather than tax levy dollars). Fund types in this area may be broken down into two categories: *Enterprise* and *Internal Services*. Enterprise funds which are governed by [Ch. 44 §53F½](#) allow communities to recover costs associated with particular services. Internal Service funds serve as a vehicle for departmental cross charging or allocation of Town-wide expenses such as postage, data processing or fleet maintenance. *The Town does not use any Internal Service funds at this time.* Historically, the Town has used enterprise funds to account for its swimming pool and transfer station activities. However, starting in fiscal year 2010, a new enterprise fund will begin operation to account for all Town recreation fields' maintenance activities.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The accounting used for fiduciary funds is similar to that used for proprietary funds. The Town currently maintains 36 fiduciary funds for individuals and other governmental agencies. Fiduciary funds are not reflected in the government-wide financial or budgeting statements because the resources of those funds are not available to support the Town's programs.

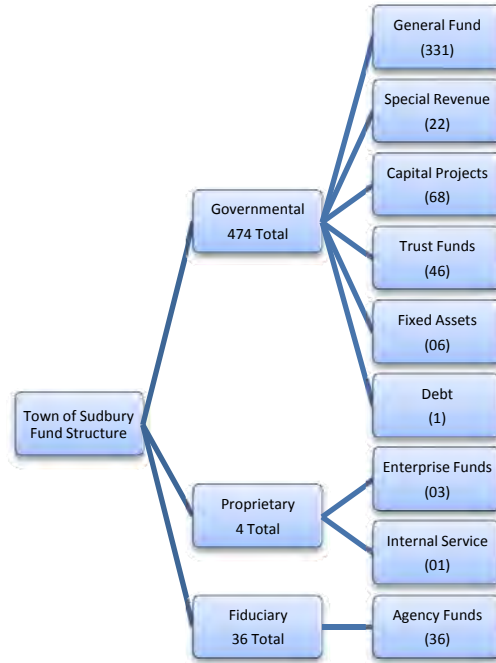


Figure 1 - All Funds

SUDBURY’S FINANCIAL FUNDS STRUCTURE OVERVIEW

Sudbury currently maintains 514 individual funds (see Figure 1 above) the majority of which fall into the category of Governmental funds. Maintaining this many separate funds is required for compliance and reporting purposes. It ensures proper fund management (across the Town’s vast Financial and Operational responsibilities) on a constant and consistent basis. Advanced technology and integrated financial systems aide in effectively managing, budgeting and reporting at all levels of the organization (i.e., from fund type and division down to department and line item).

Government-wide financial fund analysis is also provided in Sudbury’s Comprehensive Annual Financial Report (CAFR). These financials provide not only fund balance detail but also a complete breakdown of revenues and expenditures for the Town’s governmental and proprietary funds. Additionally, under State statute the Town files a year-end statement of revenues, expenditures and fund balances (commonly referred to as “Schedule A”) with Massachusetts’ Department of Revenue.

Major Funds Financial Reporting

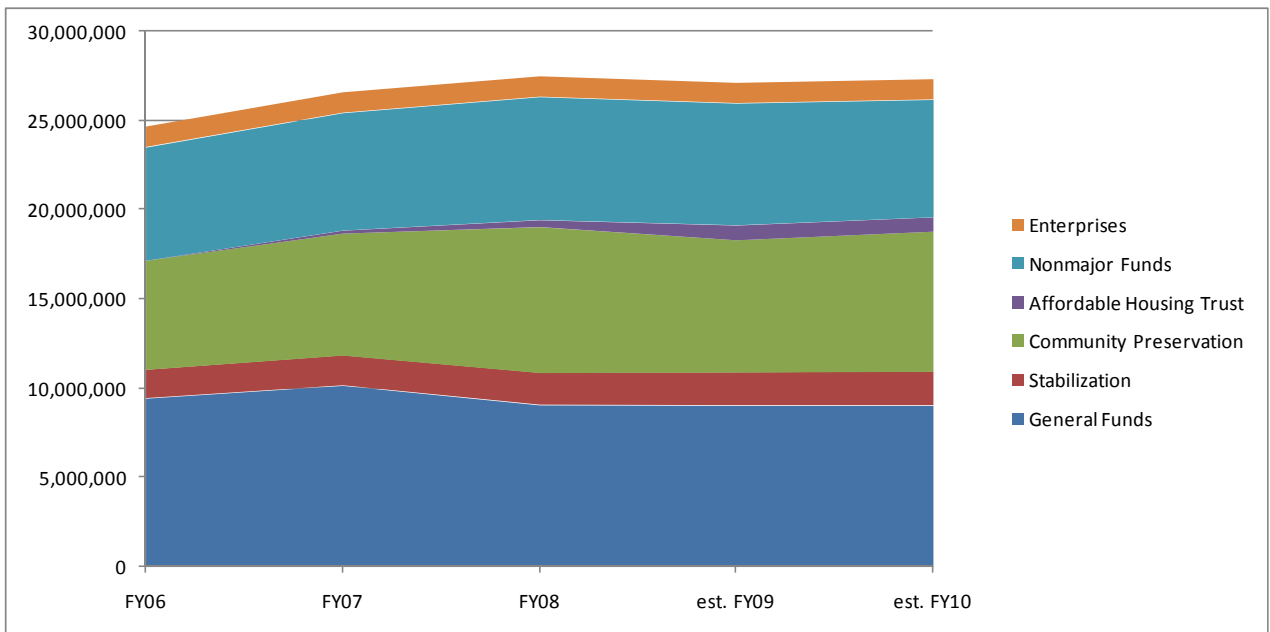
For financial reporting and budgeting purposes Sudbury separates all governmental funds into two categories: **major and non-major**. What constitutes a **major fund** may vary for each individual municipality as well as for the type of reporting being done. A major fund represents a certain percentage of total assets, liabilities, revenues and expenditures. As a result, some funds may switch categories from year-to-year. For financial statement reporting purposes, Sudbury currently identifies the following as **major funds**:

General, Stabilization, Community Preservation and most recently added, Affordable Housing Trust (*see Appendix One* for their definitions), all of which are located within the Town’s Governmental funds structure. All other governmental funds are reported in aggregate as “*non-major*”.

Fund Balances

Fund balance is the difference between a fund’s assets and liabilities. Also commonly referred to as “fund equity”, it represents the balance that remains for future purposes. To the extent that fund balance is not earmarked or reserved for special purpose, it may be used to offset unexpected costs or revenue shortfalls. Each fund must be able to support its activities and meet its obligation. Fund liquidity refers to a fund’s ability to meet near-term obligations with expendable resources. A lack of liquidity therefore could require inter-fund balance transfers (allowable under certain circumstances) or the postponement of services and expenditures. Budgeting must encompass all areas or facets of operation; considering all sources and uses of funds to avoid deficits and ideally build on fund equity for the future.

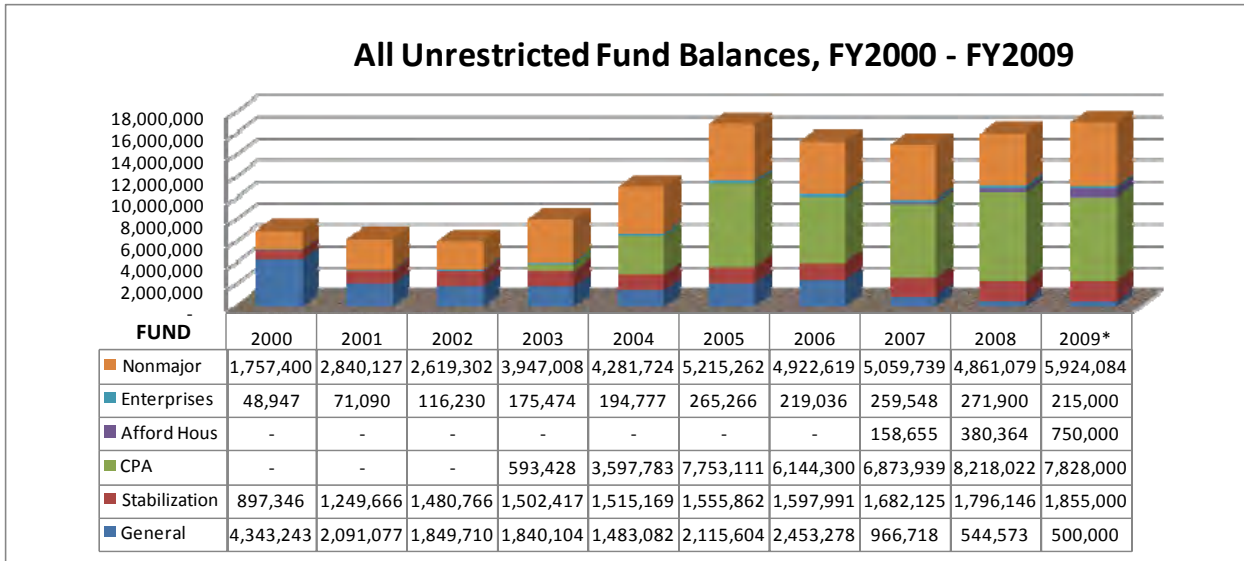
All Financial Funds (Governmental & Proprietary), Fund Balance History



Unreserved Fund Balances

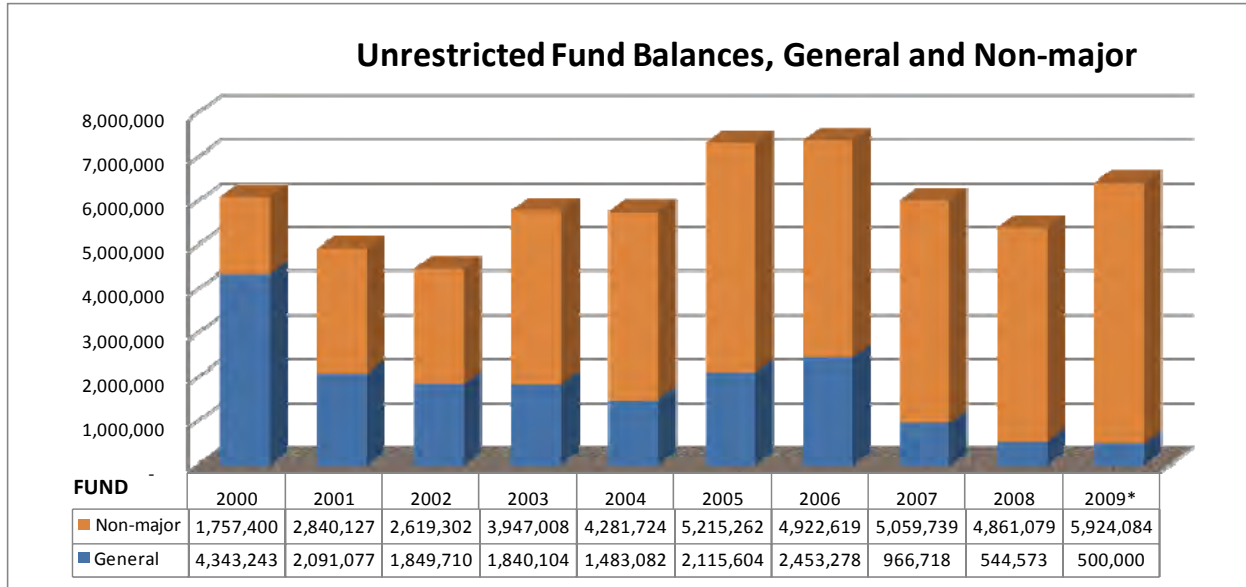
Fund balance may be broken down into two components: **Unreserved fund balances** (UFB) or **the unrestricted portion** of a fund represents the net equity available for new spending at the end of the fiscal year. The remainder of fund balance is reserved or designated to indicate that it is not available for new spending because it has already been committed existing obligations or special purposes. In short, the lower the unrestricted funds balance the less available equity for future operations. The chart below indicates the levels of **unrestricted fund balances** for the Town’s governmental & proprietary fund groups.

Despite the recent economic challenges, the latest projections indicate that the Town will maintain a **total unrestricted** fund balance of approximately \$17 million through fiscal year 2009.



As you can see above, in the last decade, the Town’s aggregate unreserved fund balance hovered between \$6 and \$8 million early, started rising mid-decade and since then has leveled off around \$16 million. The biggest jump in value has come from the introduction of the CPA fund (*see Appendix Seven* for further CPA details and program budget). Since the start of the CPA fund in 2003, the Town has managed to accumulate over \$8 million equity; qualifying it as a **major** fund for financial statement reporting purposes. Even so, because CPA funds may only be used for a *very* narrow group of expenditures, this rather large fund plays a relatively small role in the Town’s annual budgeting process. The same holds true for the Town’s other **major** funds previously mentioned: Enterprises, Affordable Housing Trust and Stabilization fund. The Town may not use any of these revenue streams (or accumulated fund balances) to fund its annual operating expenditures. This primarily leaves us with (2) two Town Operating Budget Funding Sources – the General Fund and what we group together as “**Non-major**” Governmental Funds.

The next table isolates these two funding sources. As you can see, the General Fund’s unreserved balance has declined in the past ten years, while the “**Non-major**” category of unreserved fund balance has grown substantially. Structurally speaking what we refer to as “**Non-major**” comprises hundreds of individual funds of various names, sizes and uses. However, together these funds help drive our budgeting process in terms of both annual revenue projections and any residual fund balance or equity that remains for future use.



The “**Non-major**” fund balances shown above in orange can be further segmented into the following revenue streams: employee benefits trusts, receipts reserved for appropriation, revolving funds, grants and gifts.

The General Funds versus Special Revenue Funds

By default, *all* revenue belongs to the General Treasury of the Town or **General fund** unless otherwise provided by State statute. Any governmental funds “outside” the General Fund are commonly referred to as Special Revenue Funds. The Town maintains a number of these “**Special Revenue**” or Special Purpose funds, some of which we have already identified individually as **major** (e.g. CPA, Stabilization, Affordable Housing Trust and Enterprises). The rest of these we categorize as “**Non-major**”.

Special Revenues are defined as particular revenues that are earmarked for and restricted to expenditure for specified purposes. As the growing fund balances above indicate, special revenues may be allowed to accumulate reserves in excess of expenditures. However, once earmarked as **Special** these funds may not be used for anything outside its designated purpose.

Funding the Budget

While *all* governmental funds find their way into the annual budgeting process, Town Meeting and finally the Tax Rate Certification process, those captured in the chart above are responsible for funding approximately 98% of the Town’s total annual operating expenses. Collectively, **Special Revenues** and the **General fund**, support the Town’s annual general operating budget (including its three major cost centers, unclassified benefits, debt service, capital and all other charges “to be raised” on the tax levy).

Funding of the Government’s expenditures happens through general appropriations (General fund), allocation by appropriating authority (Special Revenue funds transfers) or, without appropriation by expending directly against revenues (grants and revolving funds).

Within “Non-major”

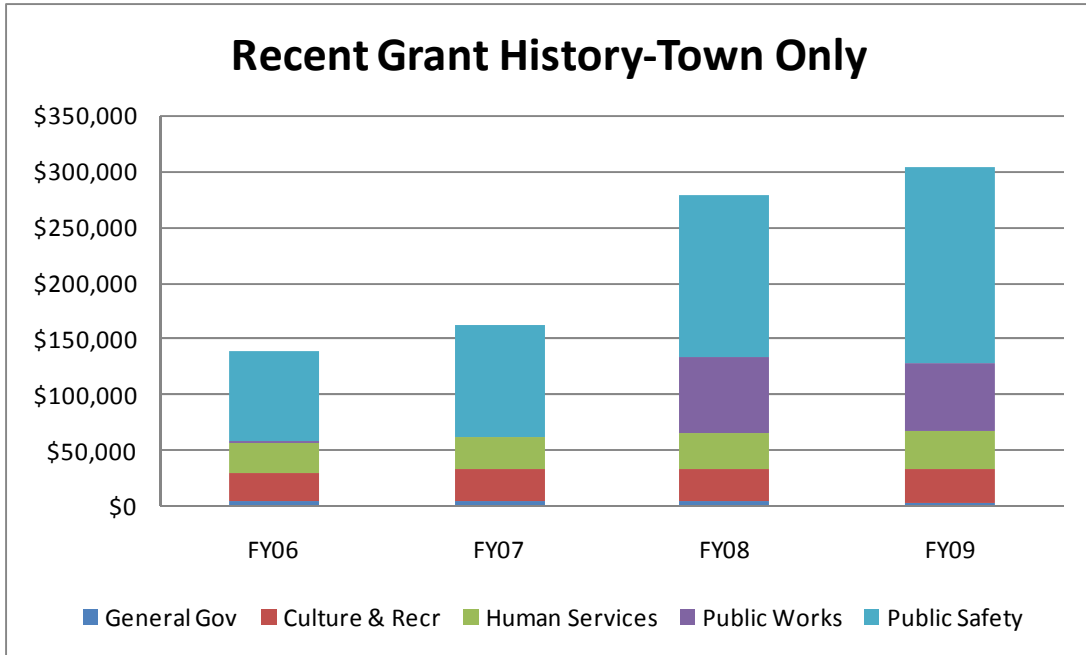
As mentioned earlier, our **Non-major** funds category is made up of the following revenue streams: employee benefits trusts, receipts reserved for appropriation, revolving funds, grants and gifts.

Benefits trusts (i.e. health insurances, unemployment and workers' compensation) may only be used to support expenditures related to employee benefits. Therefore, none of the money from these trusts may be transferred to the General fund for expenditure.

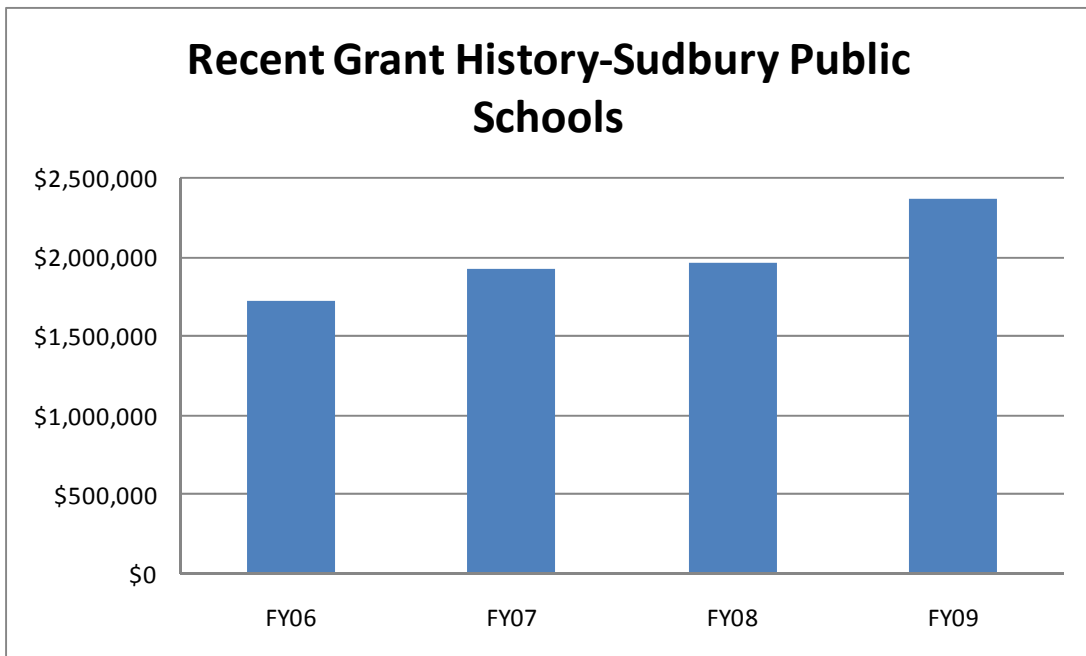
The laws allow for only a handful of **Receipts Reserved for Appropriation** (RRA's). At present, the Town has one such RRA, for Ambulance Service Receipts, which is accounted for separately from the General fund and may be used only by appropriation. Appropriations from this fund may only be used towards expenses directly related to providing ambulance services for the Town. Because ambulance services are provided directly by the Fire Department, Town Meeting may authorize a transfer of **RRA** funds to the **General fund** but only for ambulance services expenditures (see Section 5 for expenditure details). Periodically, the Town also uses this fund to purchase new ambulance equipment.

Gifts come in all shapes and sizes. Gifts are given for a very specific purpose either as a one-time payment, or in some cases as bequests or trusts. The Town via the Board of Selectmen and School Committee manage these items on an individual Trust account basis. Therefore, these accounts do not require appropriation or play a role in the Town's annual budgeting process.

The last two Special Revenue streams within the **Non-major** category do play a significant role in the Town's annual budgeting process, due to their relative size and nature. **Grants** and **Revolving Fund** revenues are projected to be approximately \$5.2 Million combined in FY09, or nearly 6% of all revenues for the Town. Together these revenue streams account for 80% of all revenues in the **Non-major** category.



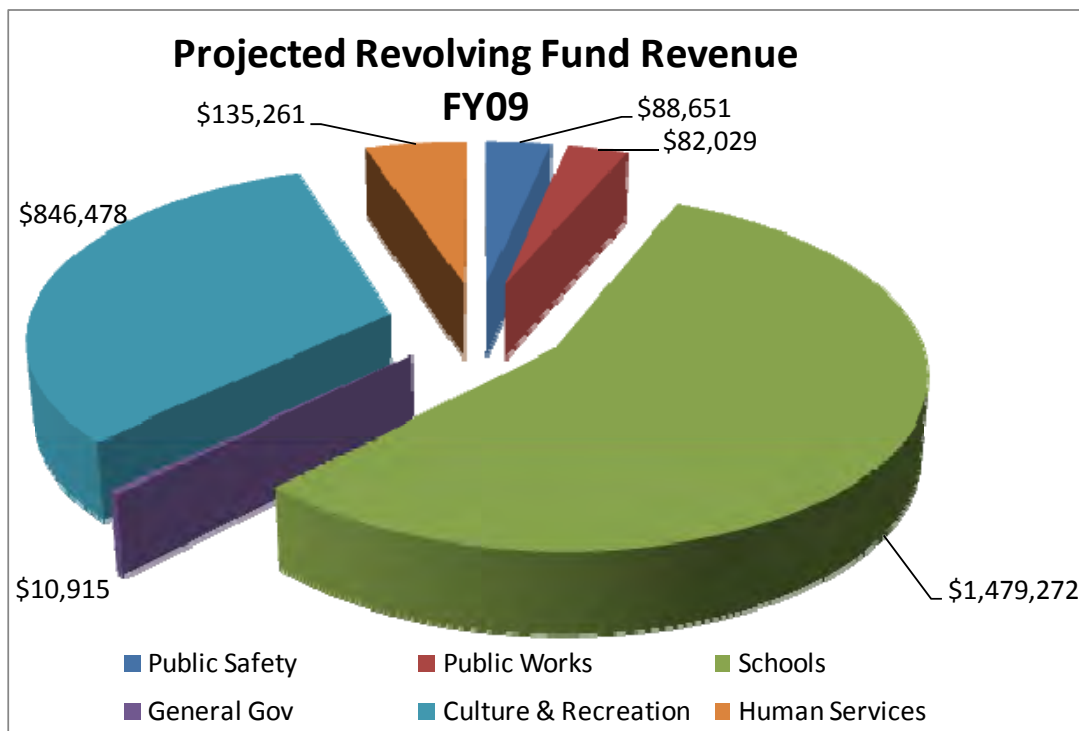
Grants revenue is difficult to predict from year to year. Some grants may reimburse for up to three to five years of special expenditure however, most do not exceed one year in nature and may only cover one specific incident, special equipment purchase, or short duration project/program. The Town has been very successful in the last few years seeking grants for a variety of purposes that would otherwise have to be paid for by the general fund tax levy or cease to exist.



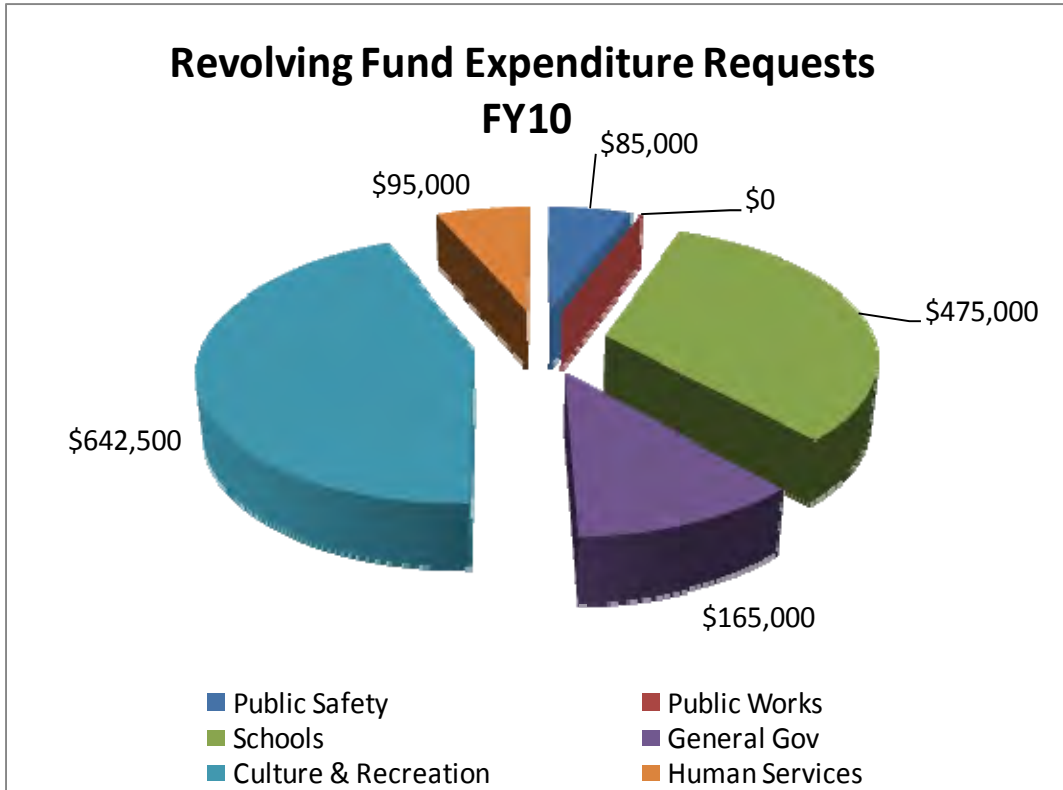
Grants within public education are more plentiful and recurrent in nature. Sudbury Public Schools maintains a successful program of Federal, State and local grants approaching \$2.5 million in revenue that pays for education expenditures, which would

otherwise have to be paid for by the general fund tax levy or cease to exist. Since many of the services both the Town and Schools provide are mandated (i.e., required by law) with little or no opportunity to offset with program fees or gifts, much falls to the tax levy by default. So while grants themselves do not play a direct role in the annual budgeting process, they do factor into the planning for services in the coming year. Expenditures (non-recurring or ongoing in nature; mandated or consumer driven) that are paid for by grants result in fewer tax levy dollars for those particular programs and services.

Revolving Funds are more prevalent than any other Special Revenue allowed under State law. Revolving Funds provide the mechanism for matching user fee revenues to a variety of program or service expenditures that would otherwise fall onto the general fund tax levy or cease to exist.



As you can see from the above chart, **Revolving Funds** may vary in type, size and program location. Together Revolving Funds represent approximately \$2.6 million in Special Revenue on an annual basis. For the most part, Revolving Fund revenues are fully expended within the year received. Therefore, using FY09 as point of reference, we can project that Revolving Funds will produce enough revenues to cover roughly 3% of the Town’s total general expenditures for the year, making this segment of Special revenue one of the largest recurring non-tax revenue stream.



Revolving Fund regulations require annual reporting for tax rate certification as well as Town Meeting appropriation for expenditure. Expenditure limits are set for each individual Revolving Fund. The total spending limit for Revolving Fund expenditures for FY10 is \$1,462,500.

Fund Balance Overview (Three-Year History and Projected Balances)

The following table provides a historical overview of the Town’s total funds structure. At this level, we introduce total revenues, expenses and transfers associated with each fund grouping. While we must dig deeper into the funds themselves to make adequate projections for the budget cycle, this level of detail is useful to establish a framework each year, particularly when the Board of Selectmen meets to review and set goals for the organization, as a whole.

All fund balance information from fiscal year 2006 (FY06) through fiscal year 2008 (FY08) reflects **actual** results and comes from the Town’s Comprehensive Annual Financial Reports (CAFR’s). Balances through fiscal year 2009 (FY09) are additionally based on the **projected** revenues, expenses and transfers for the year which has recently concluded but as yet has not been “closed” for audit and State reporting purposes. Balances through fiscal year 2010 (FY10) additionally include the revenues, expenses and transfers from the FY10 budget cycle.

Only the Affordable Housing Trust fund is expected to change dramatically from FY08 to FY09. No fund balances are projected to change significantly during FY10. See Fund Balance Detail Section (pages 48-54) for further information.

TOTAL FINANCIAL FUNDS SUMMARY – GOVERNMENTAL & PROPRIETARY FUNDS

	Actual FY06	Actual FY07	Actual FY08	Projected FY09	Projected FY10
General Funds					
Begin. Bal.	7,866,031	9,415,393	10,136,910	9,043,356	9,012,859
Revenues	73,070,693	74,497,088	78,359,043	76,650,654	77,303,754
Expenditures	71,942,877	74,146,913	80,069,936	77,059,301	77,716,307
Excess/(Deficiency)	1,127,816	350,175	(1,710,893)	(408,647)	(412,553)
Transfers In/(Out)	421,546	371,342	617,339	378,150	412,553
Ending Bal.	9,415,393	10,136,910	9,043,356	9,012,859	9,012,859
% over prior		7.7%	-10.8%	-0.3%	0.0%
Stabilization					
Begin. Bal.	1,555,862	1,597,991	1,682,125	1,796,146	1,850,146
Revenues	42,129	84,134	64,021	54,000	50,000
Expenditures	-	-	-	-	-
Excess/(Deficiency)	42,129	84,134	64,021	54,000	50,000
Transfers In/(Out)	-	-	50,000	-	-
Ending Bal.	1,597,991	1,682,125	1,796,146	1,850,146	1,900,146
% over prior		5.3%	6.8%	3.0%	2.7%
Community Preservation(CPA)					
Begin. Bal.	7,753,111	6,144,300	6,873,939	8,218,022	7,451,603
Revenues	2,563,286	2,847,328	2,980,383	2,645,531	2,762,539
Expenditures	4,172,097	1,982,689	1,386,300	2,661,950	2,119,000
Excess/(Deficiency)	(1,608,811)	864,639	1,594,083	(16,419)	643,539
Transfers In/(Out)	-	(135,000)	(250,000)	(750,000)	(208,000)
Ending Bal.	6,144,300	6,873,939	8,218,022	7,451,603	7,887,142
% over prior		11.9%	19.6%	-9.3%	5.8%
Affordable Housing Trust					
Begin. Bal.	-	-	158,655	380,364	825,364
Revenues	-	35,342	33,523	45,000	45,000
Expenditures	-	11,687	61,814	350,000	325,000
Excess/(Deficiency)	-	23,655	(28,291)	(305,000)	(280,000)
Transfers In/(Out)	-	135,000	250,000	750,000	250,000
Ending Bal.	-	158,655	380,364	825,364	795,364
% over prior			139.7%	117.0%	-3.6%
Non-major Funds					
Begin. Bal.	6,776,601	6,334,465	6,566,353	6,879,997	6,814,997
Revenues	5,939,211	5,987,558	6,373,982	6,500,000	6,600,000
Expenditures	5,966,383	5,400,328	5,745,084	6,200,000	6,500,000
Excess/(Deficiency)	(27,172)	587,230	628,898	300,000	100,000
Transfers In/(Out)	(414,964)	(355,342)	(315,254)	(365,000)	(350,000)
Ending Bal.	6,334,465	6,566,353	6,879,997	6,814,997	6,564,997
% over prior		3.7%	4.8%	-0.9%	-3.7%
Enterprises					
Begin. Bal.	1,090,266	1,146,233	1,144,331	1,134,134	1,134,134
Revenues	721,544	694,359	727,116	788,858	969,387
Expenditures	658,995	680,261	709,168	757,946	938,434
Excess/(Deficiency)	62,549	14,098	17,948	30,912	30,953
Transfers In/(Out)	(6,582)	(16,000)	(28,145)	(30,912)	(30,953)
Ending Bal.	1,146,233	1,144,331	1,134,134	1,134,134	1,134,134
% over prior		-0.2%	-0.9%	0.0%	0.0%
Total Funds					
Begin. Bal.	25,041,871	24,638,382	26,562,313	27,452,019	27,089,103
Revenues	82,336,863	84,145,809	88,538,068	86,684,043	87,730,680
Expenditures	82,740,352	82,221,878	87,972,302	87,029,197	87,598,741
Excess/(Deficiency)	(403,489)	1,923,931	565,766	(345,154)	131,939
Transfers In/(Out)	-	-	323,940	(17,762)	73,600
Ending Bal.	24,638,382	26,562,313	27,452,019	27,089,103	27,294,642
% over prior		7.8%	3.3%	-1.3%	0.8%
NOTE: Includes all funds except fiduciary funds. General and Enterprise Funds are the only funds reflected in the main budget summary in section 3 and appropriated (in detail) at Town Meeting. Fund presentations include GAAP audit adjustments (see CAFR for further details).					

FINANCIAL FUNDS SUMMARY - APPROPRIATED FUNDS					
	Actual	Actual	Actual	Projected	Projected
	FY06	FY07	FY08	FY09	FY10
Begin. Bal.	18,265,270	18,303,917	19,837,305	20,191,658	19,448,742
Revenues	76,397,652	78,122,909	82,130,563	80,139,043	81,085,680
Expenditures	76,773,969	76,809,863	82,165,404	80,479,197	80,773,741
Excess/(Deficiency)	(376,317)	1,313,046	(34,841)	(340,154)	311,939
Transfers In/(Out)	414,964	220,342	389,194	(402,762)	173,600
Ending Bal.	18,303,917	19,837,305	20,191,658	19,448,742	19,934,281
% over prior		8.4%	1.8%	-3.7%	2.5%

Fund Balance Detail (Three-Year History and Projected Balances)

The tables on the following pages take a more detailed look at the Town’s sources and uses for all governmental and proprietary funds.

All fund balance information from fiscal year 2006 (FY06) through fiscal year 2008 (FY08) reflects **actual** results and comes from the Town’s Comprehensive Annual Financial Reports (CAFR’s). Balances through fiscal year 2009 (FY09) are additionally based on the **projected** revenues, expenses and transfers for the year which has recently concluded but as yet has not been “closed” for audit and State reporting purposes. Balances through fiscal year 2010 (FY10) additionally include the revenues, expenses and transfers from the FY10 budget cycle.

APPROPRIATED FUNDS MULTI-YEAR SUMMARY					
	Actual	Actual	Actual	Projected	Projected
	FY06*	FY07*	FY08*	FY09	FY10
<u>Expenditure Category</u>					
Education ¹	42,073,179	43,428,234	46,561,181	52,975,793	53,727,103
General Government	2,459,513	2,426,349	2,675,564	2,256,312	2,237,060
Public Safety	5,747,803	6,116,708	6,628,396	6,491,787	6,447,102
Public Works	3,249,681	3,042,071	4,038,746	3,220,843	3,332,723
Human Services	532,049	557,712	581,494	529,205	524,332
Culture & Recreation	978,460	1,045,953	1,079,170	1,155,574	1,119,271
Benefits ² & Transfer Accounts	11,193,648	12,049,776	13,863,611	4,425,388	4,749,182
Debt Service	8,861,811	6,480,490	5,065,556	5,137,133	5,386,058
Other Expenditures	1,677,825	1,662,570	1,671,686	4,287,162	3,250,911
Total Expenditures	76,773,969	76,809,863	82,165,404	80,479,197	80,773,741
		0.0%	7.0%	-2.1%	0.4%
<u>Revenue Category</u>					
Taxes	57,072,802	58,183,917	61,494,979	64,643,124	66,824,183
Intergovernmental	13,062,504	13,875,967	14,498,276	9,159,008	8,422,822
Local & Other Receipts	6,262,346	6,063,025	6,137,308	6,336,911	5,838,675
Total Revenues	76,397,652	78,122,909	82,130,563	80,139,043	81,085,680
		2.3%	5.1%	-2.4%	1.2%
Other Financing Sources (Uses)	414,964	220,342	389,194	(402,762)	173,600
Net Change in Fund Balance	38,647	1,533,388	354,353	(742,916)	485,539

(See footnotes on next page)

GENERAL FUND

The General Fund is the main operating fund for the Town. The General Fund covers more than 88% of all expenditures each year. Revenues and expenditures are projected to decline in FY09 from the prior year. Projections for FY10 run similar to FY09 reflecting a modest increase in revenues and expenses of 0.9%. The Town anticipates maintaining the current level of total fund reserves while improving slightly on unreserved fund balance through FY10.

Fund Balance Issues: None at this time. The General Fund balance is expected to remain fairly steady through the end of FY10. As the below activity indicates all changes in revenues, expenditures and other sources (uses) are expected to produce near zero movement in fund balance for FY09 and FY10. To the extent that only some of the Non-major revenues may be used to offset General Fund operations, the Town will continue to closely monitor shifts in special revenue funds (as depicted on pages 40-42), at least while the growth in General Fund program expenses continue to exceed general revenues in the absence of tax levy overrides.

GENERAL FUND MULTI-YEAR SUMMARY					
	Actual FY06*	Actual FY07*	Actual FY08*	Projected FY09	Projected FY10
<u>Expenditure Category</u>					
Education ¹	42,073,179	43,428,234	46,561,181	52,975,793	53,727,103
General Government	2,459,513	2,426,349	2,675,564	2,256,312	2,237,060
Public Safety	5,747,803	6,116,708	6,628,396	6,491,787	6,447,102
Public Works	3,249,681	3,042,071	4,038,746	3,220,843	3,332,723
Human Services	532,049	557,712	581,494	529,205	524,332
Culture & Recreation	978,460	1,045,953	1,079,170	1,155,574	1,119,271
Benefits ² & Transfer Accounts	11,193,648	12,049,776	13,863,611	4,425,388	4,749,182
Debt Service	5,540,987	5,309,598	4,472,354	4,347,060	4,261,604
Other Expenditures	167,557	170,512	169,420	1,657,339	1,317,931
Total Expenditures	71,942,877	74,146,913	80,069,936	77,059,301	77,716,307
		3.1%	8.0%	-3.8%	0.9%
<u>Revenue Category</u>					
Taxes	55,837,707	56,880,678	60,119,218	63,263,124	65,434,183
Intergovernmental	11,956,532	12,627,161	13,190,661	8,139,477	7,290,283
Local & Other Receipts	5,276,454	4,989,249	5,049,164	5,248,053	4,579,288
Total Revenues	73,070,693	74,497,088	78,359,043	76,650,654	77,303,754
		2.0%	5.2%	-2.2%	0.9%
Other Financing Sources (Uses)	421,546	371,342	617,339	378,150	412,553
Net Change in Fund Balance	1,549,362	721,517	(1,093,554)	(30,497)	0
¹ For Fund Balance expense reporting Education includes LSRHS Assessment for Debt Service otherwise reported in budget documentation combined with Sudbury Town Debt.					
² For Fund Balance expense reporting Education includes School-related benefits otherwise reported in budget documentation combined with Sudbury Town Debt.					
*For FY08 GAAP is used. Other columns indicate budgetary financial reporting. reporting (which uses the Uniform Massachusetts Accounting System basis of accounting. See Text for further information)					

STABILIZATION FUND

The Stabilization Fund is often referred to as a “Rainy Day” Fund or savings account for the Town. This account may only be used to fund extraordinary expenses and requires two-thirds vote at Town Meeting to do so. Since its inception several years ago, the Town has not needed to use any of these funds. The Town last added to the fund in FY08. The fund is expected to earn less investment income in the next year or two due to changing market rates. The Stabilization Fund balance as of June 30, 2008 was \$1,796,146; this represents 6.5% of all fund balances and 2% of the Town’s total operating expenditures for FY08.

Fund Balance Issues: None at this time. The Stabilization balance is expected to remain steady through the end of FY10. As the below activity indicates investment earnings estimates are expected to result in modest fund balance increases for FY09 and FY10.

STABILIZATION FUND - MULTI-YEAR SUMMARY					
	Actual FY06*	Actual FY07*	Actual FY08*	Projected FY09	Projected FY10
<u>Expenditure Category</u>					
None	-	-	-	-	-
Total Expenditures	-	-	-	-	-
<u>Revenue Category</u>					
Investment Earnings	42,129	84,134	64,021	54,000	50,000
Total Revenues	42,129	84,134	64,021	54,000	50,000
		99.7%	-23.9%	-15.7%	-7.4%
Other Financing Sources (Uses)	-	-	50,000	-	-
Net Change in Fund Balance	42,129	84,134	114,021	54,000	50,000

AFFORDABLE HOUSING TRUST

The Affordable Housing Trust is used solely to record the revenues and expenses relating to the Town's affordable housing efforts. The majority of income for the fund is attributable to transfers from the CPA Fund.

Fund Balance Issues: None at this time. The Affordable Housing Trust is the only governmental fund expected to increase significantly in FY09 due to an influx of CPA dollars. With expenditures remaining relatively steady through the end of FY10, we anticipate at 117% increase in fund balance in FY09; returning to lower level of around \$800,000 (or -3.6% from FY09), as program activities level off and CPA funds for FY10 drop significantly. Both the need for and use of CPA funds within the AHT program is largely determined by availability of existing housing stock, or parcels for purchase that can be converted into affordable housing units. Therefore, program activities and fund balance will likely fluctuate from year-to-year, without presenting any major issues or concerns.

AFFORDABLE HOUSING TRUST - MULTI-YEAR SUMMARY					
	Actual FY06*	Actual FY07*	Actual FY08*	Projected FY09	Projected FY10
<u>Expenditure Category</u>					
General	-	11,687	61,814	350,000	325,000
Total Expenditures	-	11,687	61,814	350,000	325,000
			428.9%	466.2%	-7.1%
<u>Revenue Category</u>					
Fees	-	34,836	16,328	35,000	35,000
Investment Earnings	-	506	17,195	10,000	10,000
Total Revenues	-	35,342	33,523	45,000	45,000
			-5.1%	34.2%	0.0%
Other Financing Sources (Uses)	-	135,000	250,000	750,000	250,000
Net Change in Fund Balance	-	158,655	221,709	445,000	(30,000)

COMMUNITY PRESERVATION ACT (CPA) FUND

The CPA Fund is used solely to record the revenues and expenses relating to the Town’s community preservation efforts. The majority of income for the fund is attributable tax surcharges on real estate and intergovernmental revenues. These funds are limited to specific types of projects – open space preservation, historical preservation, affordable housing, and recreation – and cannot be used for operating or maintenance purposes. Further details on CPA may be found in the [Appendix Seven](#). CPA expenditures in FY09 are projected to exceed revenues. Whereas the opposite is true for FY10.

Fund Balance Issues: None at this time. The CPA fund balance is expected to drop by 9.3% in FY09 due to variations in program expenditures and revenues. General expenses for CPA remain very low. However, the number and size of available CPA-related capital projects continues to grow. The CIPC carefully considers the timing of projects to coincide with available funding. Since intergovernmental funding (State match program) is expected decline again after FY10, capital project expenses will also begin to decline to keep pace. For the time being, the CPA fund balance exceeds all foreseen operating, capital and debt service needs. Revenues are expected to exceed expenditures in FY10 enough to produce a moderate 5.8% increase in fund balance.

CPA - MULTI-YEAR SUMMARY					
	Actual FY06*	Actual FY07*	Actual FY08*	Projected FY09	Budget FY10
<u>Expenditure Category</u>					
General & Capital	3,320,824	1,170,892	593,202	1,871,877	994,546
Debt Service	851,273	811,797	793,098	790,073	1,124,454
Total Expenditures	4,172,097	1,982,689	1,386,300	2,661,950	2,119,000
		-52.5%	-30.1%	92.0%	-20.4%
<u>Revenue Category</u>					
Taxes	1,235,095	1,303,239	1,375,761	1,380,000	1,390,000
Intergovernmental	1,105,972	1,248,806	1,307,615	1,019,531	1,132,539
Investment Earnings	222,219	295,283	297,007	246,000	240,000
Total Revenues	2,563,286	2,847,328	2,980,383	2,645,531	2,762,539
		11.1%	4.7%	-11.2%	4.4%
Other Financing Sources (Uses)	-	(135,000)	(250,000)	(750,000)	(208,000)
Net Change in Fund Balance	(1,608,811)	729,639	1,344,083	(766,419)	435,539

NON-MAJOR FUNDS

This is a “catchall” for those governmental funds not deemed “major” for financial reporting purposes. The group consists of employee benefits trusts, receipts reserved for appropriation, revolving funds, grants and gifts. (See previous pages for further fund details). In aggregate, the Town’s Non-major fund expenditures are expected to increase significantly in FY09 but only a modest increase of 4.8% in FY10. Revenues are only expected to increase from 1.5 to 2% during the same timeframe. Overall fund balance in this category is expected to decline as a result.

Fund Balance Issues: None at this time. Non-major expenditures are projected to increase by 7.9% in FY09 but will level off to around 5% in FY10. Increases in revenues on the other hand, are expected to remain sluggish without the introduction of new special revenue streams in the near term. Special program fees, grants and gifts will continue but at a much slower pace than what we experienced in FY08. Collectively the Non-major group’s fund balance is expected to drop slightly through FY10.

NON-MAJOR FUNDS - MULTI-YEAR SUMMARY					
	Actual FY06*	Actual FY07*	Actual FY08*	Projected FY09	Projected FY10
<u>Expenditure Category</u>					
Education Services	3,091,957	3,304,094	3,656,644	4,012,135	4,137,135
General Government	303,987	184,996	151,086	170,939	170,939
Public Safety	600,941	166,585	206,810	233,985	233,985
Public Works	1,003,451	747,181	649,213	734,521	734,521
Human Services	45,182	50,580	62,194	70,366	70,366
Culture & Recreation	920,865	946,892	1,019,137	978,054	1,153,054
Total Expenditures	5,966,383	5,400,328	5,745,084	6,200,000	6,500,000
		-9.5%	6.4%	7.9%	4.8%
<u>Revenue Category</u>					
Fees	2,845,705	2,880,574	2,932,724	3,007,500	3,100,000
Intergovernmental	2,813,862	2,689,338	2,931,922	2,992,500	3,100,000
Contributions	134,088	238,484	408,346	400,000	300,000
Other General	145,556	179,162	100,990	100,000	100,000
Total Revenues	5,939,211	5,987,558	6,373,982	6,500,000	6,600,000
		0.8%	6.5%	2.0%	1.5%
Other Financing Sources (Uses)	(414,964)	(355,342)	(315,254)	(365,000)	(350,000)
Net Change in Fund Balance	(442,136)	231,888	313,644	(65,000)	(250,000)

ENTERPRISES

Enterprises represent all Business-Type activities for the Town; which for the most part operate completely independently of the tax levy. Activity for the Town's two long-standing enterprise funds is not expected to change much from previous years. The introduction of the new Recreational Field Maintenance Fund in FY10 is responsible for the large increase in revenues and expenses.

Fund Balance Issues: None at this time. Enterprise expenses are expected to keep pace with program revenues. The sudden jump in both revenues and expenses in FY10 is due to the introduction of the Town's newest enterprise for recreation field maintenance. It will likely take a few years for the new enterprise to reach optimal levels of revenues and expense. Until then, we do not anticipate opportunity for reserves. Consequently, aggregate Enterprises fund balance is expected to remain completely flat through FY10 (as indicated on page 47).

ENTERPRISES - MULTI-YEAR SUMMARY					
	Actual FY06*	Actual FY07*	Actual FY08*	Projected FY09	Projected FY10
<u>Expenditure Category</u>					
General	658,995	680,261	709,168	757,946	938,434
Total Expenditures	658,995	680,261	709,168	757,946	938,434
		3.2%	4.2%	6.9%	23.8%
<u>Revenue Category</u>					
Charges for Service	721,544	694,359	727,116	784,858	965,387
Investment Earnings	-	-	-	4,000	4,000
Total Revenues	721,544	694,359	727,116	788,858	969,387
		-3.8%	4.7%	8.5%	22.9%
Other Financing Sources (Uses)	(6,582)	(16,000)	(28,145)	(30,912)	(30,953)
Net Change in Fund Balance	55,967	(1,902)	(10,197)	(0)	(0)

FINANCIAL FUNDS AND THE BUDGETING PROCESS

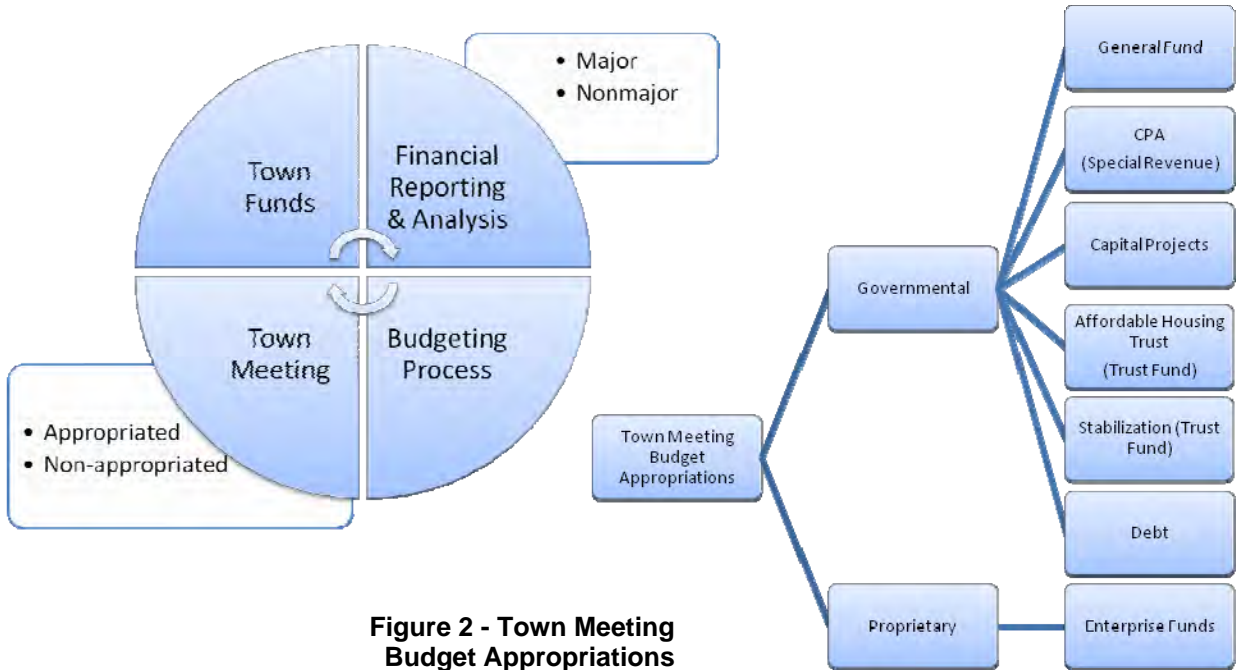
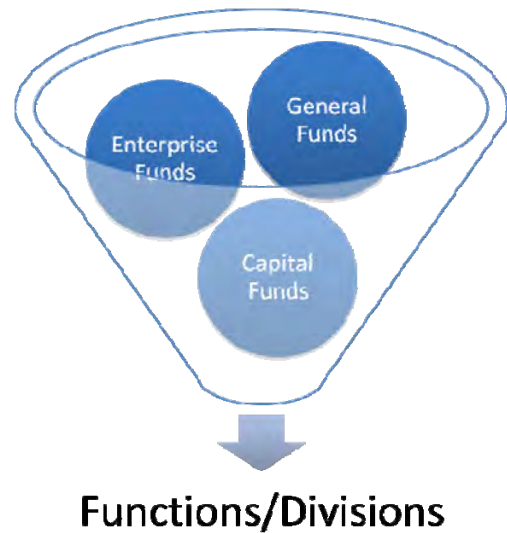


Figure 2 - Town Meeting Budget Appropriations

As the previous discussion and table indicates, the Town manages and budgets for all of its governmental and proprietary funds. The cycle between Sudbury’s ongoing financial concerns and the budgetary process itself is seamlessly connected by the actions of the Annual Town Meeting. While the reporting of information and the data constructed throughout the year may vary, it all comes down to the same funds and fund balances that support the Town’s many endeavors. However, it is important to note that the budgets of only some of the Town’s financial funds are required to be officially adopted or appropriated (see right side of Figure 2 above).

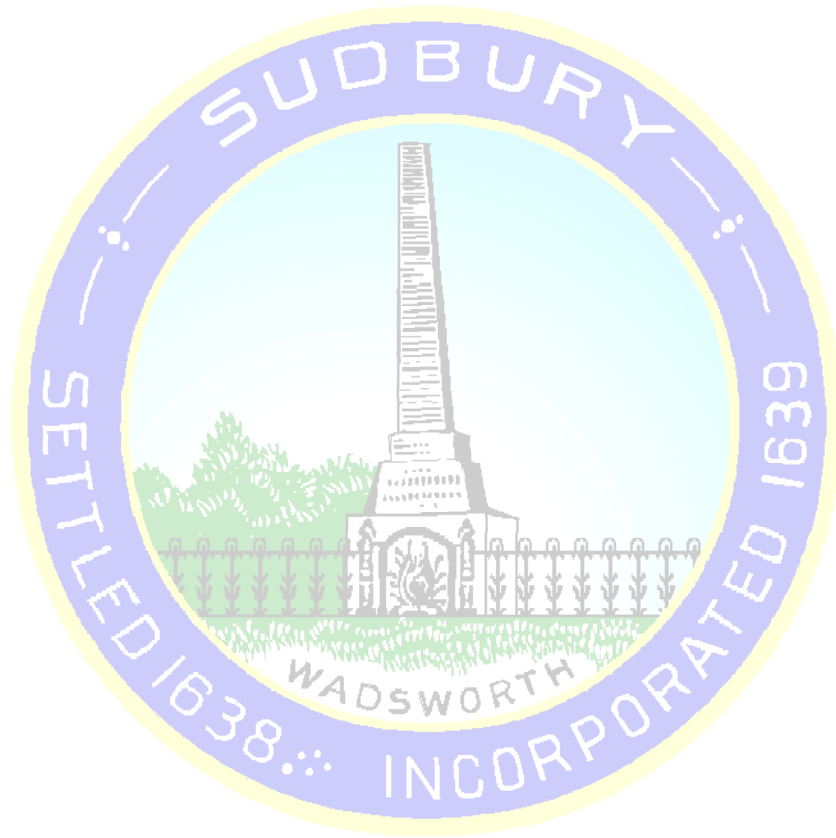
Beyond Financial Funds

The financial and budgeting process goes well beyond a discussion of funds. Below the funds-level; at the root of all *sources and uses* of funds, are the Town’s many functions, divisions and programs. It is at this level of detail that we begin our detailed discussion of the FY10 budget. By in large, the *majority* of the Town’s sources and uses take place within the General Fund. Except where otherwise indicated in the text, tables or other exhibits, the remaining sections will focus on General Fund sources and use allocations, across various functions and divisions; including specific line-item details, as required by Town policies and other mandates.



Section Four

BUDGET OVERVIEW



A READER'S GUIDE TO THE BUDGET

This section of the budget document contains tables, charts, and narratives that provide context for the important budget deliberations and decisions for the Town. The budget of a municipality has many parts to it. Different cost centers operate under different state laws. They have their own leadership and management structure. Each has revenue sources that are dedicated to specific programs and are not transferable to other parts of the budget. Each has mandated activities and services that cannot be discontinued. Each has employees working under collective bargaining agreements, and the provisions and requirements for each group differ from others. In addition, in two cases – the Lincoln-Sudbury Regional High School and the Minuteman Vocational Technical High School – other towns have a role and a say in the budget requests and spending priorities of the cost center. Readers hoping for a budget that is similar to that of a private company will be disappointed. It takes a great deal of effort to gain an understanding of the milieu in which the Town of Sudbury's budget and financing plan is put together.

Municipal budget documents can be a challenge to read and understand, especially for those who do not deal with them often. This is true for a number of reasons: first, they involve numbers, often in lengthy tables. Second, a municipal government is responsible for a large and diverse set of operations and services, many of them complex in nature, so even at a summary level there is still a great deal of detail to digest. Lastly, budget documents must serve a number of purposes.

- A Planning Tool. A budget should be a blueprint for the services that the Town will offer in the fiscal year, consistent with the values and goals that have been set by the Board of Selectmen.
- A Communication Tool. Within the budget pages, the reader should be able to find out how the resources of the Town have been allocated. And, if performance data is included, they are a report of how the Town has been using the resources to achieve the mission and goals of the organization.
- Link to Town Meeting Warrant. A budget's layout should be consistent with the Town Warrant, which is organized according to the Town's organizational chart and chain of command. So, for example, funds appropriated within the Town's Public Safety cluster can only be expended for a public safety purpose with the approval of the Town Manager.
- Link to Different Funds. Governmental accounting is fund accounting, unlike private sector accounting, where there is usually only one fund for all the financial transactions of the entity. In the Town of Sudbury, there is the General Fund and two enterprise funds that support the annual budget. The Community Preservation Fund does not support the General Fund, but rather eligible one-time projects that meet State determined criteria.

To help the reader navigate this budget document, below is an explanation of different parts of the budget document that may be helpful in interpreting and understanding its detailed content.

- **Appendix One** is a **Glossary of Budget Terms and Definitions**. For the first time reader especially, it may be helpful to be able to check on the meaning of any unfamiliar terms in this document.
- The second section of this document, **Budget Calendars, Procedures and Policies**, describes how the budget is developed according to various instructions and stages of development:
 - o FY10 Budget Instructions from the Finance Committee
 - o Overview of Phases of Budget Development
 - o FY10 Budget Calendar
 - o Board of Selectmen's Budget and Financial Management Policies
 - o Budget Appropriation and Amendment Procedures
- The third section of this document, **Consolidated Financial Overview**, provides background information describing municipal funds generally and Sudbury's financial funds structure.
- The fourth section of this document, titled **Budget Overview**, contains the FY10 Budget Highlights and an analysis of trends in the Town's revenue sources and expenditures. It provides the following context information for readers who want to understand better the critical factors that affect the Town's financial condition and the development of the FY10 Budget:
 - o Funds and Fund Accounting. This focuses on the funds that make up the Town's Municipal Financial structure.
 - o Expenditure Pressures FY10. This focuses on the major factors that are impacting on the cost of providing services.
 - o Revenue Situation. Annually, the Town updates an analysis of its financial condition through use of indicators that have been trended over time, following the analysis model developed by the International City/County Management Association. Here, we incorporate those indicators that focus on the revenues the Town relies on.
 - o Revenue Sources & Projections for FY10. This provides detailed background information about the revenue sources the Town relies on. Each revenue type is defined, the projection for FY10 is given, and the assumptions that support that projection are given.
- Sections 5 through 7 contain detailed operational budget data and the associated budget issues for FY10. Here the reader can find the explanation of what services are being provided, the level of staffing involved, and other such information related to each budget request. Readers may use this information to dig deeper into the specific budget requests. The three school systems develop separate detailed budget documents that are available upon request; Section 8 of this budget document includes their budget data at a summary level.
- Section 9 has the **FY10 Annual Capital Budget**, and the five-year capital program plans
- Section 10 contains a number of appendices to this budget document. These appendices are intended to be supplemental reference materials as they did not

specifically affect the development of the FY10 budget, but provide more historical and longer term information for the interested reader:

<u>Appendix</u>	<u>Title</u>
One	Budget Terms and Definitions
Two	Acronyms
Three	Sudbury Census Data
Four	Sudbury Population History, 1790-2008
Five	Board of Selectmen Goals for FY10
Six	Standard & Poor's Sudbury Bond Ratings
Seven	Sudbury's Community Preservation Fund (CPF)
Eight	History of Proposition 2½ Overrides
Nine	Residential Tax Rate History, 2000-2009
Ten	Town Energy Management Program
Eleven	C.A.R.E. Program – Cost Avoidance and Revenue Enhancement
Twelve	Additional Mission Statements
Thirteen	Sudbury Master Plan Excerpt
Fourteen	Fee Schedules
Fifteen	Finance Committee Rules and Operating Procedures
Sixteen	SPS Supplementary Budget Information
Seventeen	LSRHS Supplementary Budget Information

FY10 BUDGET ISSUES

Board of Selectmen Overview

For FY10, the Selectmen direct staff to focus their budget efforts primarily on the following three sustainability issues:

- ***Financial recovery for Town's revenues and reserves***
- ***Economic development***
- ***Evaluating and adapting services and staffing to a time of continued resource constraints (aka "the new normal")***

Furthermore, the Board is deeply concerned about the staffing reductions which occurred at the schools and Town departments in the current year, and that the FY10 budget might result in even further job and service losses. The FY10 budget voted by the Finance Committee is predicated on assumptions that employee compensation costs will grow faster than available revenues due to steps, cost of living adjustments and increases in health insurance costs, leading to job reductions in order to balance the budget. As we have previously made clear, our aims going forward are twofold: first of course to avoid further staffing reductions in FY10. Additionally, we hope that collective bargaining will result in more than just one-year savings. We will be looking for all newly-negotiated contracts to include provisions that will reduce the rate of growth in employee compensation for the future. When both of those outcomes have been achieved, the Board of Selectmen would be willing to consider supporting an override question.

Changes in employee compensation are not the only avenue we are pursuing to address the ongoing structural gap between expenses and available revenues. There are other tools in the "toolbox". We created the Budget Review Task Force to generate ideas to reduce expenses and enhance revenues from sources other than residential property taxes. Several of their ideas, including the potential consolidation of school administrations, are actively being studied. The Town and Sudbury Public Schools (SPS) are engaged in a project (known as CORE) to improve efficiencies and reduce the cost of shared "backroom" administrative tasks. We are hopeful that current efforts to regionalize the administration of several Town services will soon conclude successfully.

We all must work together to preserve town and school services. If we as a town are going to be successful in moving beyond recurring annual budget crises, it will require all of us to compromise our parochial interests, set aside old models, and break down barriers to change.

Finance Committee Advisory Overview

In their opening remarks for the FY10 Budget Season, the Sudbury Finance Committee had this to say in terms of what continue to be the primary *financial* drivers of the budget.

Short-term considerations:

Operating the town and schools is a service business so people, and therefore employee compensation, is by far our largest cost. Wages account for 60% of the

operating budget and benefits and insurance comprise another 19%, so that compensation totals 79% of the Sudbury operating budget. The impact of employee compensation on the growth in expenses can be seen in the following statistics for the three fiscal years ending June 2009: The total annual salary increase per employee has averaged 5.7% per annum. Salary growth is the sum of cost of living increases (“COLAs”) and increases based upon years of service as a proxy for experience (so-called “step” increases). The step portion of the average increase is 2.5% per annum. The cost of healthcare benefits per employee grew 10.5% per annum. Total payments on behalf of retirees for pensions and/or retiree healthcare grew 18.6% per annum. As a result, total operating expenses grew 4.8% per annum; 84% of that growth was for increases in employee compensation (salaries plus benefits); 11% of that growth was for increases in payments on behalf of retirees; and 5% of that growth was for everything else.

Long-term considerations:

In accordance with good funding practices, Sudbury issues bonds to finance the cost of long-term capital projects such as school and municipal buildings. In addition to its bonds, Sudbury also has long-term obligations to make payments on behalf of its employees and former employees for pensions and retiree healthcare. In the private sector, the amount of these future payments is recorded as a liability just like the liability for debt, which is also an obligation to make future payments. While the amount of the retiree benefits may be more difficult to calculate than the face amount of a bond, the obligation is there nonetheless. Using professional actuaries, the private sector estimates the amount of those future payments and calculates the “present value” of them (less the cash set aside specifically to cover them) as the liability to put on the balance sheet. A present value calculation says that an obligation to pay a dollar in ten years is worth less than the obligation to pay a dollar today.

Municipal accounting rules have recently changed and are moving toward the private sector standard for accounting for the cost of promises made to retirees. The first step has been the hiring of actuaries to compute the amount of the Sudbury and Lincoln-Sudbury obligations for retiree healthcare. This amount will be shown as a footnote in the next set of audited financial statements. The amount of those retiree healthcare obligations, calculated as the present value of the future payments Sudbury and LSRHS have promised to make (and assuming no change in the current “pay as you go” method) is estimated as follows: Town of Sudbury (including the K-8 system): \$27,874,000 and Lincoln-Sudbury Regional High School: \$30,330,000. Over half of these amounts represent the value of benefits earned by active employees and to be paid after they retire.

Executive and Administrative Response

This year’s budget deliberations included three budget-levels for consideration: a Non Override Budget totaling \$78,273,141, a Fixed Growth Rate Budget totaling \$80,142,438 and the Town/Schools Budget Requests totaling \$81,365,032. The **FY10 Non Override** was based on the maximum allowable revenue anticipated (within Proposition 2½) for FY10, which is expected to be severely affected by troubling economic times and the State’s budget deficit. All Massachusetts municipalities are bracing for the worst, as the State is considering across-the-board cuts in State aid by as much as 10% in FY10. With local aid representing 12% of Sudbury’s total revenues (more than 45% of non-

property tax receipts), such a deep cut would be a devastating blow to the Town. For the June 15 Town Meeting, we faced prospects of a 13.2% reduction in State Aid. This combined with the maximum allowable tax levy increase (within Proposition 2½) for FY10, limits the Town’s budget growth under a **non override** scenario to only 1.0%, over FY09.

Table 1 compares the budget for **all** amounts to be funded by the FY10 Non Override Budget against the FY09 Appropriated Budget. The operating budget for the Town and Schools will increase by \$962,052 or 1.3% over FY09.

TABLE 1: FY09 APPROPRIATED BUDGET v. FY10 NON OVERRIDE BUDGET

	FY09 Appropriated Budget	FY10 Non Override Budget	Increase (Decrease)	%
Lincoln Sudbury RHS (Assessment)	\$ 16,429,156	\$ 16,837,045	\$ 407,889	2.5%
Sudbury Public Schools (K-8)	\$ 33,845,714	\$ 34,270,641	\$ 424,927	1.3%
Minuteman Vocational H.S.	\$ 237,788	\$ 299,768	\$ 61,980	26.1%
Other High School Assessments	\$ 69,064	\$ 20,700	\$ (48,364)	-70.0%
Town Government	\$ 17,731,871	\$ 18,028,069	\$ 296,198	1.7%
Debt Service	\$ 6,741,131	\$ 6,560,553	\$ (180,578)	-2.7%
SUBTOTAL, OPERATING BUDGET	\$ 75,054,724	\$ 76,016,776	\$ 962,052	1.3%
Capital Budget	\$ 513,042	\$ 523,383	\$ 10,341	2.0%
Enterprise Funds	\$ 757,946	\$ 938,434	\$ 180,488	23.8%
Contribution, Stabilization Fund	\$ -	\$ -	\$ -	
Charges	\$ 1,144,297	\$ 794,548	\$ (349,749)	-30.6%
SUBTOTAL	\$ 2,415,285	\$ 2,256,365	\$ (158,920)	-6.6%
GRAND TOTAL	\$ 77,470,009	\$ 78,273,141	\$ 803,132	1.0%

FY10 Operating Budget Implications

The operating budget includes the General Fund amounts for the operation of the Town Government departments and the schools. The education of the children of Sudbury remains the primary focus of the Town, comprising approximately 74% of the operating budget in FY10; roughly the same percentage of the prior year’s budget. There are four educational entities, which receive funding from the Town of Sudbury. Sudbury Public Schools (SPS) is a pre-Kindergarten through 8th grade system with four elementary schools and one middle school, with an enrollment projected in FY10 to be 3,251 students. SPS is a part of the Town of Sudbury and thus their employees are Town employees, even though SPS is under the direction of an elected five member School Committee and collective bargaining for SPS employee groups is conducted by the School Committee.

The other three educational entities are regional high schools, which means they are independent political and governmental sub-divisions of the Commonwealth of Massachusetts and their employees are not employees of the Town of Sudbury. Public

schools in the Commonwealth do not have their own taxing authority, although regional and vocational schools directly receive state aid and have the ability to charge and collect a variety of fees to supplement their budgets. The regional and vocational high schools that are paid an assessment by the Town of Sudbury are:

- Lincoln-Sudbury Regional High School, located in Sudbury, and projected to enroll approximately 1,379 Sudbury children as well as 243 Lincoln children in FY10.
- Minuteman Vocation Technical Regional High School, located in Lexington, which will educate an estimated 45 Sudbury students in FY10.
- Norfolk Agricultural Vocational High School, located in Walpole, which will educate just one Sudbury student (who has no transportation costs) in FY10.

For both the Minuteman Vocational Technical High School and the Norfolk Agricultural Vocational High School, state law requires that for all practical purposes Sudbury **must** pay the costs as assessed by these two entities and cannot unilaterally reduce those costs. Thus, all reductions made in educational spending in FY10 will be absorbed by L-S and SPS only. Since the cost of employee benefits is projected to increase an average of 3.3%, and employee cost of living adjustments for FY10 may range from 2.0% to 3.0%, each of the Town's major cost centers will implement significant reductions in staffing and programs in FY10 to live within the allotted 1.3% operating expense increase.

Table 2 below provides additional information on the Non Override operating budget by splitting out the cost of employee benefits from other budget line items.

TABLE 2: FY09 OPERATING BUDGET v. FY10 NON OVERRIDE OPERATING BUDGET

	FY09 Appropriated Budget	FY10 Non Override Budget	Increase (Decrease)	%
Lincoln Sudbury RHS (Assessment), net of benefits	\$ 13,311,190	\$ 13,694,554	\$ 383,364	2.9%
Lincoln Sudbury RHS (Assessment), benefits	\$ 3,117,966	\$ 3,142,491	\$ 24,525	0.8%
Sudbury Public Schools (K-8), net of benefits	\$ 27,024,955	\$ 27,322,748	\$ 297,793	1.1%
Sudbury Public Schools (K-8), benefits	\$ 6,820,759	\$ 6,947,893	\$ 127,134	1.9%
Minuteman Vocational H.S.	\$ 237,788	\$ 299,768	\$ 61,980	26.1%
Other High School Assessments	\$ 69,064	\$ 20,700	\$ (48,364)	-70.0%
Town Government, net of benefits	\$ 13,529,742	\$ 13,657,506	\$ 127,764	0.9%
Town Government, benefits	\$ 4,202,129	\$ 4,370,563	\$ 168,434	4.0%
Debt Service	\$ 6,741,131	\$ 6,560,553	\$ (180,578)	-2.7%
SUBTOTAL, OPERATING BUDGET	\$ 75,054,724	\$ 76,016,776	\$ 962,052	1.3%

Table 3 shows the FY09 to FY10 operating budget comparisons for the cost center Requested budgets. The amounts shown reflect the funds required to achieve at least level staffing and level-services.

TABLE 3: FY09 APPROPRIATED OPERATING BUDGET VS FY10 TOWN/SCHOOLS BUDGET REQUESTS, EXCLUSIVE OF BENEFITS AND DEBT SERVICE

	FY09 Appropriated Budget	FY10 Town/Schools Request	Increase (Decrease)	%
Exclusive of Benefits and Debt Service				
Lincoln Sudbury RHS (Assessment)	\$ 13,311,190	\$ 14,810,088	\$ 1,498,898	11.3%
Sudbury Public Schools (K-8)	\$ 27,024,955	\$ 28,506,281	\$ 1,481,326	5.5%
Minuteman Vocational H.S.	\$ 237,788	\$ 299,768	\$ 61,980	26.1%
Other High School Assessments	\$ 69,064	\$ 20,700	\$ (48,364)	-70.0%
Town Government	\$ 13,529,742	\$ 14,479,274	\$ 949,532	7.0%
SUBTOTAL, OPERATING BUDGET	\$ 54,172,739	\$ 58,116,111	\$ 3,943,372	7.3%

The paragraphs below summarize the cost center impacts of not appropriating the requested levels.

L-S Regional High School The FY10 non override assessment for L-S from Sudbury, net of benefits, is \$383,364 (2.9%) more than the FY09 assessment. The L-S School Committee requested a total \$1,498,898 (exclusive of debt and benefits), or a 11.3% growth, above the FY09 assessment. The non override amount is significantly below that which the School Committee feels necessary to provide the same staffing and expense levels as FY09. The L-S School Committee is planning to cut salaries and other compensation (through significant reductions in headcount) by \$917,000 and reduce up to \$250,000 in non-personnel costs, to deal with the resource reductions available under the **FY10 Non Override Budget**.

Sudbury Public Schools The FY10 non override budget for SPS, net of benefits, is \$297,793 (1.1%) more than the FY09 budget. For SPS to achieve the same level of staffing and expenses in FY10, the SPS School Committee requested a total operating expense budget \$1,481,326 (exclusive of debt and benefits), or 5.5% growth, above the FY09 budget. The non override amount is significantly below the amount the School Committee feels necessary to provide the same staffing and expenses levels as FY09. The SPS School Committee is planning to reduce approximately 11 FTE's for \$813,008 cut in personnel costs and reduce other expenses by \$179,840, to deal with the resource reductions available under the **FY10 Non Override Budget**.

Town Government The FY10 non override budget for Town Government, net of benefits, is \$127,764 (0.9%) more than the FY09 budget. The Town Manager requested \$949,532 (exclusive of debt and benefits), or 7.0% growth, above the FY09. The non override amount is significantly below that considered necessary to provide the same staffing and expense levels as FY09. With the agreement of the Board of Selectmen, the Town Manager will need to eliminate the equivalent of 6.9 FTE's (9.4 FTE's in total

salary savings) for a \$281,789 reduction in personnel costs and reduce other expenses by \$579,561, to deal with the resource reductions available under the **FY10 Non Override Budget**.

Tax Impact Overall, the FY10 property tax levy is estimated to increase by \$2,171,059 over the FY09 levy, up 3.4%. 91.5% of Sudbury's tax levy, or \$1,986,406 of additional tax will be drawn from residential properties.

Table 4 shows the impact on *residential* property owners, for all budget proposals. The **FY10 Non Override Budget** will increase the average property taxes by a projected **\$347**. The average increase under a **Fixed Growth Budget would be \$646** and under the **Requested Budget would be \$842, as compared to FY09**.

TABLE 4: RESIDENTIAL COMPONENTS OF FY10 PROJECTED LEVY INCREASE

Component of Levy	Amount of residential increase	% of FY10 increase	% increase vs. FY09	Average Tax Impact*	Average Tax Bill*	% increase to tax bill
FY09 Base					\$ 10,124	
Proposition 2 1/2 increase	\$ 1,340,806	67.50%	3.72%	\$ 235		2.3%
Unused levy limit from FY09	\$ 352,063	17.72%	5.06%	\$ 80		0.8%
Excluded/exempted decrease	\$ (163,937)	-8.25%	-137.10%	\$ (29)		-0.3%
Subtotal, levy change to existing taxpayers	\$ 1,528,932	76.97%	-26.13%	\$ 286		2.8%
Tax levy projected from New Growth	\$ 457,474	23.03%	-0.29%	\$ 62		0.6%
Total Projected FY10 Change in Tax Levy	\$ 1,986,406	100.00%	-21.44%	\$ 347	\$ 10,471	3.4%
Possible additions to above:						
Override required for Fixed Growth Budget	\$ 1,710,309			\$ 299	\$ 10,770	6.4%
Override required for Town/Schools Request	\$ 2,828,919			\$ 495	\$ 10,966	8.3%
* Based on 2009 average home assessment of \$662,100						

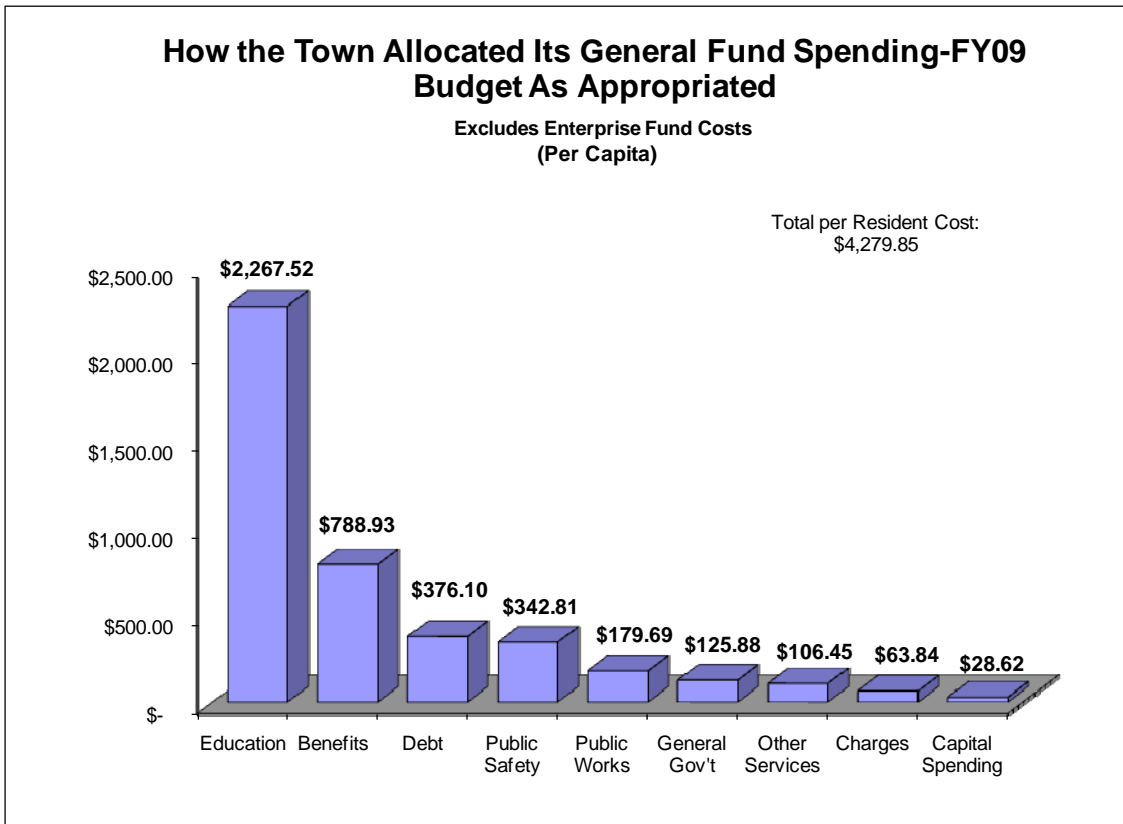
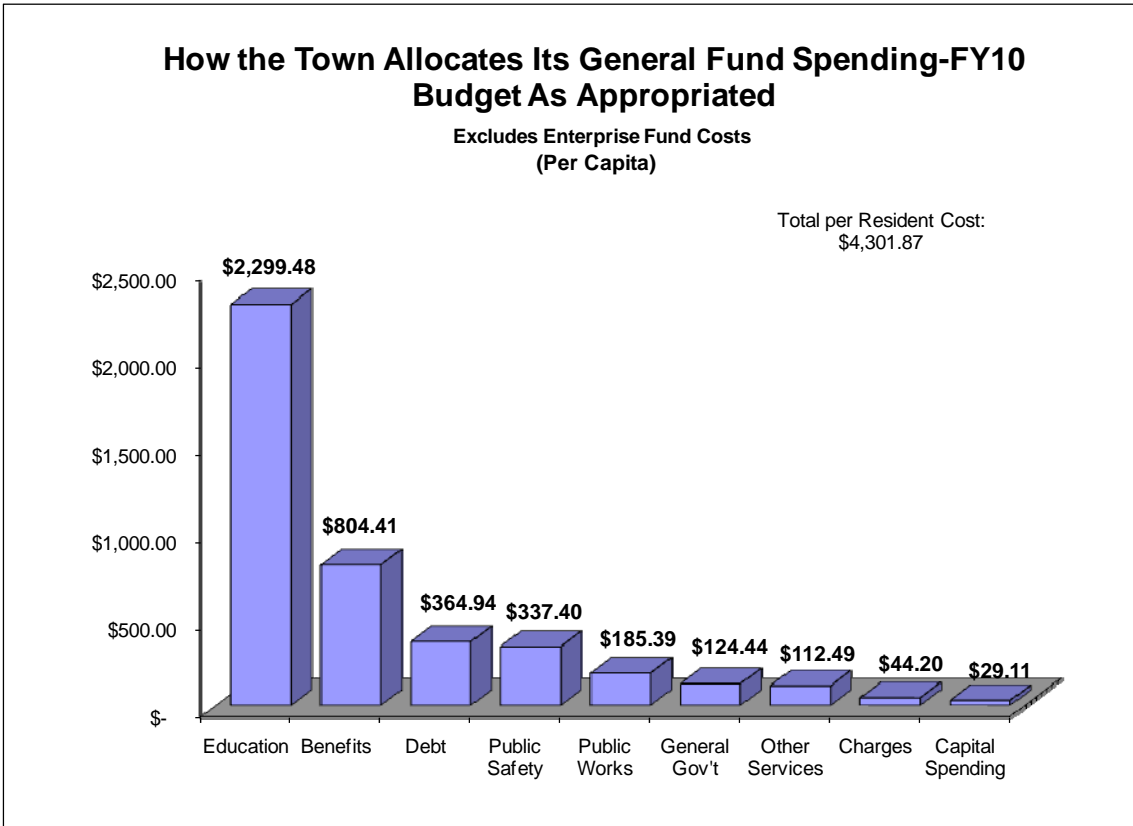
Summary

FY10 will be a tremendously challenging year for the Town Government, Sudbury Public Schools and the Lincoln-Sudbury Regional High School. In the wake of last year's failed override, the school committees and Board of Selectmen were hard-pressed to implement the significant staffing and expense cuts and reductions in services required to operate in FY09. Class sizes have grown, programs have been eliminated or curtailed, equipment has not been repaired or replaced as needed, and a variety of activities that contribute to the quality of life in Sudbury are at-risk. Further reductions under the FY10 non override budget may lead to further erosion in the education and other services that Sudbury residents have grown to expect and rely on. Which is why all of the parties involved in the budgeting process considered various options to arrive at the best alternative(s) for voter consideration at the June 15 Town Meeting. **Table 5** on the next page provides voters a **detailed summary of the FY10 budget options** and how the various amounts compare to **FY08 actuals and FY09 appropriations**.

Table 5: Summary of FY10 Budget Requests

EXPENDITURES	FY08	FY09	FY10	FY10	FY10
	Actual*	Appropriated	Appropriated	Fixed Growth	Request
LS Gross Assessment	16,806,624	16,566,468	16,886,852	17,397,065	18,002,386
LS Offsets/Re-apportionments	(3,234,629)	(3,255,278)	(3,031,946)	(3,031,946)	(3,031,946)
ARRA Stimulus Funds			(160,352)	(160,352)	(160,352)
LS Employee Benefits Assessment	2,942,868	3,117,966	3,142,491	3,106,038	3,101,546
LSRHS NET (Operating Assessment)	16,514,863	16,429,156	16,837,045	17,310,805	17,911,634
SPS Gross Expenses	27,005,076	29,327,722	29,741,765	30,653,687	30,925,298
SPS Offsets	-	(2,302,767)	(2,255,533)	(2,255,533)	(2,255,533)
ARRA Stimulus Funds			(163,484)	(163,484)	(163,484)
SPS Employee Benefits	6,407,376	6,820,759	6,947,893	6,947,893	6,947,893
SPS NET	33,412,452	33,845,714	34,270,641	35,182,563	35,454,174
Minuteman Regional Assessment	224,404	237,788	299,768	299,768	299,768
Other Regional School Assessments	66,408	69,064	20,700	20,700	20,700
Total: Schools	50,218,127	50,581,722	51,428,154	52,813,836	53,686,276
General Government	2,233,748	2,256,312	2,237,060	2,270,040	2,347,284
Public Safety	6,313,404	6,491,787	6,447,102	6,593,281	6,618,610
Public Works	3,528,642	3,220,843	3,332,723	3,402,660	3,610,564
Human Services	538,824	529,205	524,332	556,658	563,913
Culture & Recreation	1,121,839	1,155,574	1,119,271	1,149,761	1,160,680
Unclassified & Transfer Accounts	107,455	223,259	378,619	458,224	468,224
Town Operating Offsets	(230,342)	(347,238)	(381,600)	(301,503)	(290,000)
subtotal, town services	13,613,570	13,529,742	13,657,506	14,129,121	14,479,275
Town Employee Benefits	3,909,130	4,202,129	4,370,563	4,370,563	4,370,563
Total: Town Departments	17,522,701	17,731,871	18,028,069	18,499,683	18,849,837
Town Debt Service	4,472,354	4,347,060	4,261,604	4,261,604	4,261,604
LSRHS (Debt Assessment)	2,647,937	2,394,071	2,298,949	2,298,949	2,298,949
Total: Debt Budget	7,120,291	6,741,131	6,560,553	6,560,553	6,560,553
Subtotal: Operating Budget	74,861,118	75,054,724	76,016,776	77,874,073	79,096,667
Capital Planning Committee	585,303	513,042	523,383	535,383	535,383
Capital Exclusion-Fire Engine	405,000	-	-	-	-
Total: Capital Budget	990,303	513,042	523,383	535,383	535,383
Enterprise Fund Expenditures	686,618	757,946	938,434	938,434	938,434
Stabilization Fund	50,000	-	-	-	-
Total: Other	736,618	757,946	938,434	938,434	938,434
Other Charges to be raised	698,517	1,144,297	794,548	794,548	794,548
Total: To Be Raised	77,286,556	77,470,009	78,273,141	80,142,438	81,365,032
RECEIPTS					
State Aid (Cherry Sheet)	5,976,160	6,436,880	5,587,686	5,587,686	5,587,686
SBAB School Debt Reimbursement	2,827,655	1,702,597	1,702,597	1,702,597	1,702,597
Local Receipts	4,921,039	4,607,943	4,258,288	4,258,288	4,258,288
Free Cash	1,900,000	294,110	-	-	-
Retirement Trust Fund	25,000	25,000	-	-	-
Abatement Surplus	238,000	321,000	321,000	321,000	321,000
Prior Year Articles/Recoveries	750	-	-	-	-
Enterprise Funds	731,687	788,858	969,387	969,387	969,387
Total: State & Local Receipts	16,620,291	14,176,388	12,838,958	12,838,958	12,838,958
Total Tax Levy	60,539,786	63,263,124	65,434,183	65,434,183	65,434,183
Total: Revenue	77,160,077	77,439,512	78,273,141	78,273,141	78,273,141
UNDER/ (OVER)	(126,479)	(30,497)	(0)	(1,869,296)	(3,091,891)

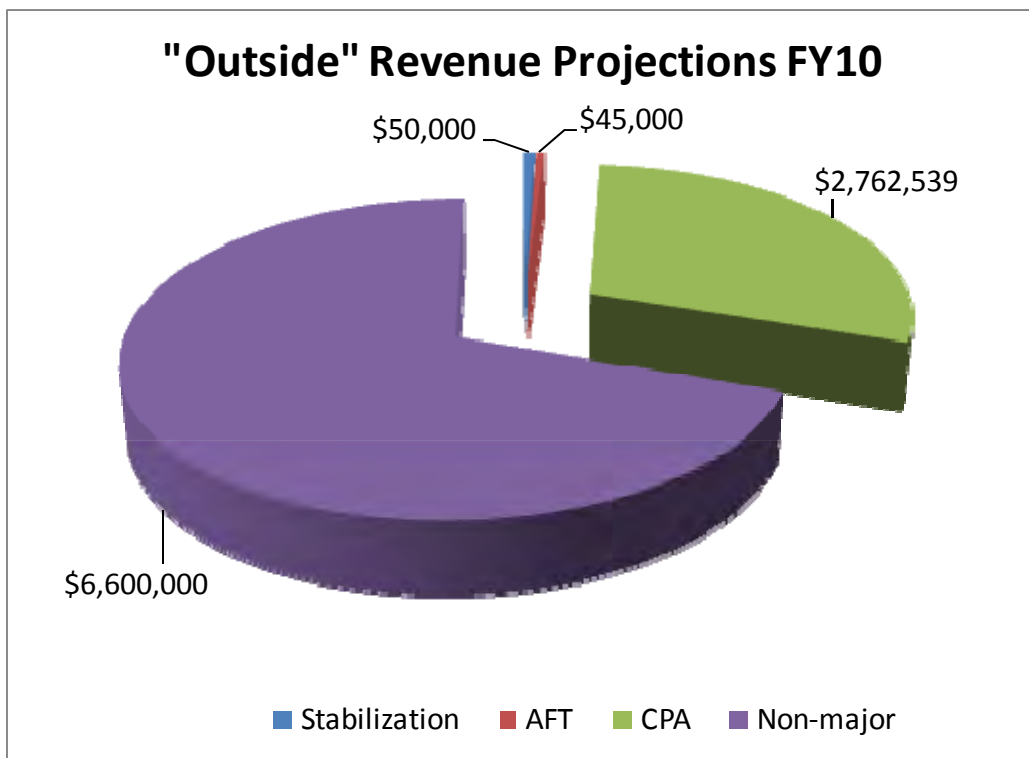
*Actual expenditures include authorized carry-forward expenditures (see glossary for definition)



REVENUE PROJECTIONS FOR FY10 AND REVENUES BY FUND

In this section of the **Budget Overview** we present a discussion of fund revenues, discussing both the projections for FY10 and the updated **projections** for FY09 now that the tax rate has been set. We provide tables showing details of each of the major revenue sources, and present a detailed discussion on each revenue source's authorization, limits and important variables. First, we will discuss projections for funds **"outside" the Town's Primary Operating, Capital budget and Enterprise Budgets** (e.g. for our three major cost centers, unclassified benefits, debt service, capital, enterprises and all other charges "to be raised" on the tax levy).

Outside the Town's Primary Operating, Capital and Enterprises Budget



Stabilization Fund. Like other special trust funds, the Stabilization balance is invested separately from all others; any earnings therefore also remain with the fund. Revenue projections for this fund is based strictly on investment earnings. No additional revenue is expected at this time. Total Stabilization Fund Revenue is projected to be \$50,000 for FY10.

Community Preservation Fund (CPA). CPA surcharges are levied annually and at a rate of 3% of residents' 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 as defined by Department of Revenue guidelines. Surcharge projections are based on current tax rolls, as qualified above. Intergovernmental match started at 100% of surcharge levied but has started to decline significantly due to State funding source issues. Consequently, the Community Preservation Committee (CPC) adjusts its estimates for this particular revenue each year based on formula input from the State. CPA fund balance is invested separately from all others; any earnings therefore also remain with the fund. Total CPA Fund Revenues are projected to be \$2,762,539 for FY10.

Affordable Housing Trust Fund (AHT). To date the majority of fund balance associated with the AHT is attributable to transfers from the CPA. The AHT trustees evaluate available housing stock and land parcels for purchase on the open market and resale/conversion into affordable housing units. The AHT may also fund small home repair projects to qualifying residents in town. The AHT requests money annually from the CPA based on the likelihood of making such acquisitions or small repair grants. The AHT primary source of comes from acting as Lottery Agent for various affordable housing developments in and around town. The AHT fund balance is invested separately from all others; any earnings therefore also remain with the fund. Total AHT Revenues are projected to be \$45,000 for FY10.

Non-major Special Revenue Funds. These are funds that have a specific purposes that are restricted by law. Town Meeting does not make annual appropriations all items in this category (i.e. benefits trusts, grants or gifts). However, any transfers into the General Fund budget (i.e. Ambulance Receipts Reserve for Appropriation) must be authorized by the Town. Each fund is estimated individually based on historical trending, fee schedules or most recent activities, depending on the type of revenue stream. Total revenues for Non-major Special Revenue Funds is projected to be \$6,600,000 for FY10. Thereof, Grants and Revolving Fund Revenues are projected to produce approximately \$5,200,000 for FY10. *It should be further noted that General Fund will receive \$381,600 from the Ambulance RRA (for Public Safety expenditure only) in FY10.*

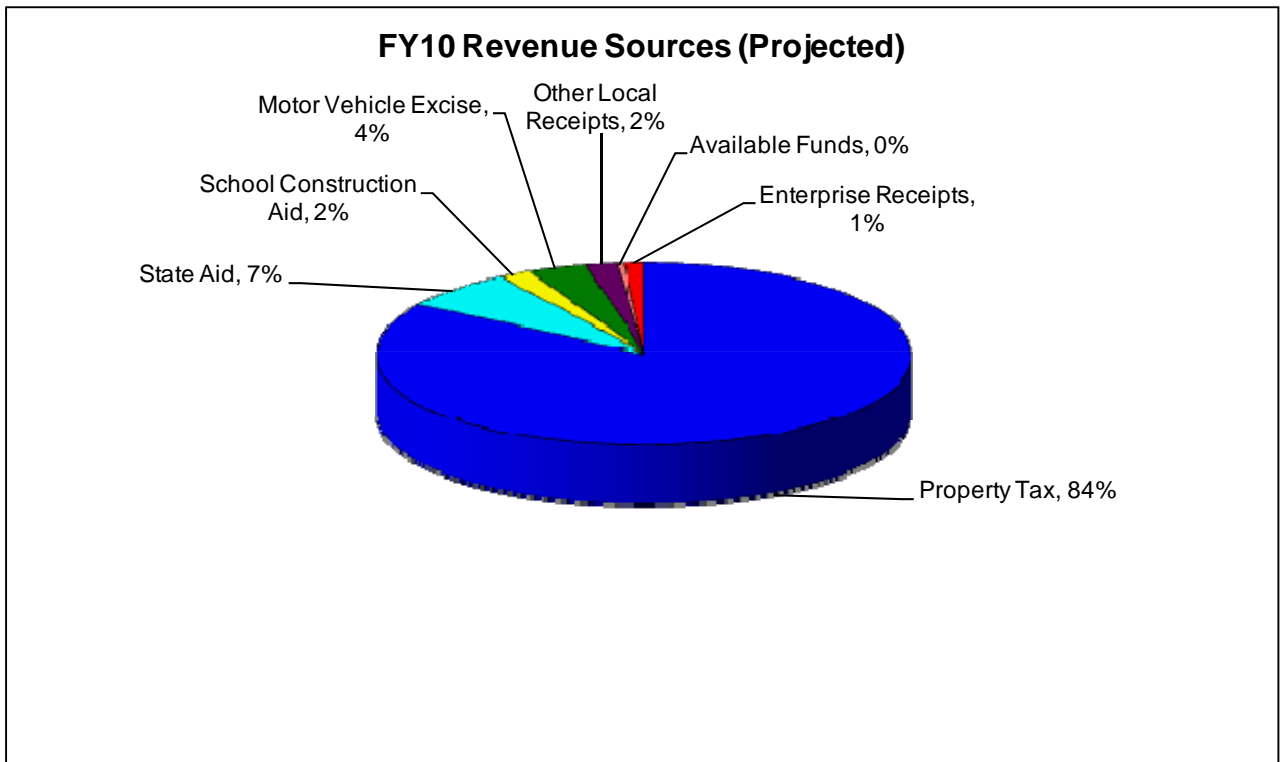
Town's Primary Operating, Capital and Enterprises Budget

General Fund. General Fund budgeting and accounting is done on a **modified accrual basis** meaning that revenues are recognized when they become measurable or available (cash basis), while expenditures are accounted for in the accounting period incurred (accrual basis). Total General Fund Operating Revenues are projected to be

\$77,303,754 for FY10. This includes all taxes, intergovernmental, local and other receipts. (Further details of General Fund Revenues in preceding section).

Enterprise Funds. Enterprises (or proprietary funds) represent all Business-Type activities for the Town; which for the most part operate completely independently from the tax levy. Revenue for the Town's two long-standing enterprise funds is not expected to change much from previous years. However, with the introduction of the new Recreational Field Maintenance Fund this revenue category is expected to jump to \$969,387 in FY10

Breakdown of Revenues that fund the Town's Primary Operating, Capital and Enterprises Budget



Revenue Source	FY10
Property Taxes	65,434,183
State Aid	5,587,686
School Construction Aid	1,702,597
Motor Vehicle Excise	2,789,562
Other Local Receipts	1,468,726
Available Funds	321,000
Enterprise Receipts	969,387
Free Cash	-
Total Projected Revenues	78,273,141

FACTOID: Nearly all the revenues (99%) used to support the Annual Budget and Financing Plan for Operating, Capital and Enterprises comes from the General Fund!

General Fund and Enterprise Revenue Summary

	FY08 Actual	FY09 Projected	FY10 Budget	Dollar Change	Percent Change
Property Tax Levy (net of exclusions)	56,009,515	58,232,997	60,583,232	2,350,235	4.04%
State Aid	5,976,160	6,436,880	5,587,686	(849,194)	-13.19%
Local Receipts	4,921,039	4,607,943	4,258,288	(349,655)	-7.59%
Free Cash	1,900,000	294,110	-	(294,110)	-100.00%
Available Funds	263,750	346,000	321,000	(25,000)	-7.23%
Subtotal: General Operating Fund	69,070,464	69,917,930	70,750,206	832,276	1.19%
Enterprise Funds	731,687	788,858	969,387	180,529	22.88%
Total Available for Operating Purposes	69,802,151	70,706,788	71,719,593	1,012,805	1.43%
Property Taxes for Debt Service	4,530,271	5,030,127	4,850,950	(179,176)	-3.56%
School Construction Aid for Debt Service	2,827,655	1,702,597	1,702,597	-	0.00%
Total Revenue Projection	77,160,077	77,439,512	78,273,141	833,629	1.08%

Revenue Projections and Assumptions

Biggest Source of General Fund Revenue: Property Tax Levy

	FY08 Actual	FY09 Projected	FY10 Budget	Dollar Change	Percent Change
Previous Year Levy	52,034,558	56,353,701	58,617,788	2,264,087	3.86%
2.5% over prior levy	1,300,864	1,408,843	1,465,445	56,602	4.02%
New Growth	498,878	855,244	500,000	(355,244)	-41.54%
Override	2,519,400	-	-	-	
Taxes for Capital	405,000	-	-	-	
Taxes for Debt Service	4,125,271	5,030,127	4,850,950	(179,176)	-3.56%
Tax Levy Limit	60,883,971	63,647,914	65,434,183	1,786,268	2.81%
Taxes Raised	60,539,786	63,263,124	65,434,183	2,171,059	3.43%
Levy Surplus	344,185	384,790	-	(384,790)	-100.00%

Assumptions

Property Tax Levy. FY10 Estimate: \$65,434,183. Sudbury’s property tax levy is anticipated to increase by \$2,171,059 or 3.43 percent over FY09’s taxes raised. This includes any exempt capital and debt service levy.

As provided under Proposition 2 ½, local governments are permitted to increase property taxes 2.5 percent over the previous years’ tax levy limit. In addition, a community may increase its property tax levy by what is known as “new growth.” New growth reflects an increase in the property tax levy resulting from new residential and commercial construction in the community.

The new growth rate for FY09 is based on new residential and commercial construction that occurred during calendar year 2008. The estimate for FY10 (shown above as \$500,000) is based on information provided by the Board of Assessors. It should be noted here that the large jump in new growth for FY09 is due to a change in tax regulations on personal property for various utility/communications companies. While the change has produced significant new growth in FY09, the Board of Assessors has also increased the reserve for abatements/exemptions by an equal amount, in anticipation of several Appellate Board court cases resulting from the new legislation. For this reason, our estimated new growth (and abatement reserves) for FY10 disregards any positive effects of the FY09 legislation.

Second Largest Source of General Fund Revenue: State Aid

State Aid/Local Aid

	FY08 Actual	FY09 Projected	FY10 Budget	Dollar Change	Percent Change
Chapter 70 (school aid)	4,083,932	4,367,981	4,280,621	(87,360)	-2.00%
Unrestricted General Govt Aid	1,742,221	1,572,448	1,147,136	(425,312)	-27.05%
Dist., reimb., offsets	150,007	496,451	159,929	(336,522)	-67.79%
Subtotal: General Purpose State Aid	5,976,160	6,436,880	5,587,686	(849,194)	-13.19%
School Construction (SBAB)	2,827,655	1,702,597	1,702,597	-	0.00%
Total State Aid	8,803,815	8,139,477	7,290,283	(849,194)	-10.43%

Assumptions

State Aid: State aid, which is also referred to as “Cherry Sheet” aid or local aid, is a function of the State budget. Our first indication of State aid for FY10 will come when Governor Patrick files his FY10 budget with the Legislature in January 2009. This budget, known as “House 1” will include his recommendations for school aid (Chapter

70) and lottery distributions. In order to move forward with the budgeting process for the Town, we continued our process by predicting a more modest decrease in funding of 2.02% from FY09. Normally we would be satisfied using figures in the Governor's budget bill but with the State's own budgeting concerns, municipalities were bracing for additional changes coming out of committee. The Town postponed final approval for the budget to June 15th so that we could use final State Aid figures. Should the Governor invoke 9C reduction authority in FY10, as he did in January 2009, the Town will likely need to make commensurate expense reductions in order to avoid any revenue deficits. For now, Sudbury's State Aid for FY10 is expected to be only \$5,587,686; down \$849,149 or (10.43%) from FY09.

1. **Chapter 70 Aid. Projection: \$4,280,621.** Chapter 70 assistance is Sudbury's largest category of State aid. In previous years Chapter 70, also known as educational assistance, has been based on a formula, which includes a variety of enrollment and community factors. Because Sudbury's educational spending exceeds the State's minimum requirements, Chapter 70 aid increases have been limited to per pupil minimum aid amounts in recent years. However, the State is now having difficulty funding education in general so we starting to see a decrease in our per pupil reimbursement. This line item has represents a decrease from FY09 of \$87,360 or -2.00%.
2. **General Governmental Aid. Projection: \$1,147,136.** Starting in FY10 the State has combined its **Lottery and Additional Assistance** programs into one general reimbursement category. It is difficult to say what the future holds in terms of allocations to Sudbury. Now, Sudbury's share in FY10 represents a decrease of \$425,312 from FY09.
3. **Other Distributions, Reimbursements and Offsets. Projection: \$159,929.** This category for Sudbury includes a few other State payment streams: the Quinn Bill (Police Career Incentives), School Lunch, Library Grant, State Owned Land, Veterans and Other Exemption reimbursements. **All** of these items were reduced for FY10. The biggest reduction was made in the Quinn Bill area, which dropped from \$97,280 in FY09 to \$19,480 in FY10. Overall, this category of aid decreased for FY10 by \$336,522 or (67.79%).
4. **School Construction. Projection: \$1,702,597.** This aid is reimbursement for the Sudbury Public School construction and renovation projects. Starting in FY09, the final schedule of payments (for the remaining 13 years) has been set. This annual reimbursement (for all completed school projects) is not expected to change. The SBA reimbursement must be directly used to reduce the amount of the Proposition 2 ½ debt exclusion for these projects and, therefore, is not available for appropriation by Town Meeting.

Local Receipts

	FY08 Actual	FY09 Projected	FY10 Budget	Dollar Change	Percent Change
Motor Vehicle Excise	2,957,724	2,886,838	2,789,562	(97,276)	-3.37%
Other Excise	42,726	47,333	42,726	(4,607)	-9.73%
Penalties & Interest	141,221	200,000	150,000	(50,000)	-25.00%
PILOT	90,079	124,000	90,000	(34,000)	-27.42%
Fees	99,827	102,000	95,000	(7,000)	-6.86%
Rentals	126,621	156,000	130,000	(26,000)	-16.67%
Library	26,274	24,772	24,000	(772)	-3.12%
Cemeteries	20,238	20,000	20,000	-	0.00%
Other Departmental	74,304	10,000	60,000	50,000	500.00%
Licenses & Permits	635,360	557,000	557,000	-	0.00%
Fines & Forfeits	93,900	120,000	90,000	(30,000)	-25.00%
Investment Income	426,687	210,000	210,000	-	0.00%
Misc. Non-Recurring	186,078	150,000	-	(150,000)	-100.00%
Total Local Receipts	4,921,039	4,607,943	4,258,288	(349,655)	-7.11%

Assumptions

Local Receipts are those fees and charges which may be imposed by a municipality. Massachusetts General Law Chapter 40 Section 22(f) provides that “any municipal board or officer empowered to issue a license, permit, and certificate or to render a service to perform work for a person or class of persons may, from time to time, fix reasonable fees...” This is a local acceptance statute, which was approved at the 1992 Annual Town Meeting. (See [Appendix Fourteen](#) for various fee schedules). Up until FY05, local receipts had remained stable. The final figure for FY07 of \$5,114,985 suggested a more favorable trend of remaining above the \$5M mark. However, since most of these revenues are very sensitive to the economy we started seeing moderate declines in local receipts since FY08.

- 1. Motor vehicle excise. Projection: \$2,789,562.** This projection represents a 3.37% decrease from our current FY09 estimate. In FY08 the Town saw a one-time increase in excise revenue due to the timing of the billing (and collection) of excise commitment #2 for that year. During a downward economic cycle, motor vehicle excise taxes decline. Consequently, the Town is projecting a drop in MVE tax receipts of \$97,276 in FY10.
- 2. Other excise. Projection: \$42,726.** This revenue comes from hotel/motel taxes. This projection is based on historical data and represents a decrease from FY09 of \$4,607. The State has authorized additional occupancy tax at the local level starting in August 2009. However, it is difficult to predict how much of an increase Sudbury can expect, if and when the Town decides to accept the new local option.
- 3. Penalties and interest. Projection: \$150,000.** This projection represents level funding from FY08 actual receipts. Longer-term tax delinquencies are on the decline. Taxpayers or in many cases more recently, their mortgage companies, have been paying overdue taxes much sooner. The Town continues its efforts to

keep tax title balances at a minimum. The amount of interest and penalties paid on delinquent accounts will likely continue to decrease from here on in.

4. **Payment in lieu of taxes (PILOT). Projection: \$90,000.** This revenue is primarily limited to the three accounts with which the Town has agreements for PILOT (Wayside Inn, US Fish and Wildlife Service, Sudbury Public Housing Authority). Based on the past 3 years receipts, this is a realistic projection; representing level funding from FY08 actual receipts.
5. **Fees. Projection: \$95,000.** Fees include charges for applications, tax administration, municipal lien certificates, tax redemptions, and administration fees for police detail. This projection reflects a slight decrease from FY08 actual receipts. Current indications suggest level funding to FY08 actual receipts to a reasonable estimate for the coming year.
6. **Rentals. Projection: \$130,000.** We have projected receipts in this area to be the same as in FY08. The major fee in this category is for cell tower leases. Cell tower activity and Town-owned property rentals are expected to level-off from FY09.
7. **Library, Cemeteries and Other Departmental Revenues. Projection: \$104,000.** Library and Cemetery income is expected to be the same as FY09. Other Departmental are generally small amounts taken in by departments for such things as photocopy charges, sale of voter lists, etc. This line item is expected to be somewhat lower than actual receipts in FY08 based on our latest FY09 receipts.
8. **Licenses and permits. Projection: \$557,000.** These include building permits, which represents the largest portion of this category and charges for licenses. This projection represents level funding from FY09. While receipts in FY08 actually came in higher (by \$78,000), year-to-date receipts in FY09 indicate that FY10 is more likely to dip back down below the \$600K mark. This projection is based on the number and level of permitting thus far in FY09 and the historical link between new construction and the economy.
9. **Fines and forfeits. Projection: \$90,000.** Fines include charges for false alarms, parking tickets, court fees, and for overdue library materials. Current collections in FY09 suggest a return to FY08 levels or lower.
10. **Investment income. Projection \$210,000.** The projection represents level funding from FY09. This estimate reflects similar expectations in both interest rates and General Fund balances available for investment during FY10.

Use of Reserves, Free Cash and Available Funds

	FY08 Actual	FY09 Projected	FY10 Projected	Dollar Change	Percent Change
Retirement Trust Fund	25,000	25,000	-	(25,000)	-100.00%
Abatement/Overlay Surplus	238,000	321,000	321,000	-	0.00%
Town Meeting Articles - Remaining Balances	750	-	-	-	0.00%
Subtotal: Available Funds	263,750	346,000	321,000	(25,000)	-7.23%
Free Cash	1,900,000	294,110	-	(294,110)	-100.00%
Total Free Cash & Available Funds	2,163,750	640,110	321,000	(319,110)	-49.85%

Assumptions

1. **Free Cash Projection: \$0.** Free Cash is certified by the Department of Revenue. Free Cash (undesignated fund balance) is largely a function of prior year revenue collections in excess of estimates and prior year expenditures less than appropriations. The Town's Free Cash balance available for the FY09 budget was significantly less than it has been for the last several years. Historically the Town has used virtually all of its Free Cash to fund the next year's budget. Consequently, the accumulated expense savings and revenue surpluses generated since around 2003 has already been used.
2. **Abatement/ Overlay Surplus Projection: \$321,000.** A reserve for property tax abatements and exemptions is created each year in the Overlay account. Overlay Surplus becomes available when it is determined that all claims for abatements and exemptions of a specific fiscal year have been resolved. Per State statute, this amount must be formally voted by the Board of Assessors before it is available for appropriation. We are anticipating an available surplus of \$321,000 for the FY10 budget cycle.

Enterprise Funds: Pool Enterprise

Pool Enterprise	FY08 Actual	FY09 Projected	FY10 Budget	Dollar Change	Percent Change
Revenue	437,830	445,667	460,000	14,333	3.2%
Retained Earnings used	4,573	26,759	13,456	(13,303)	-49.7%
Subsidy-Taxation	62,198	65,530	65,041	(489)	-0.7%
(Expenses)	(504,601)	(537,956)	(538,497)	(541)	0.1%
Total Pool Enterprise	-	0	0	0	

Assumptions

Revenue Projection: \$460,000. All receipts for pool rentals and programming go into the enterprise fund. This represents a moderate increase over FY09 of 3.2%. This can be attributed to current fee schedules and usage.

Retained Earnings used: Projection: \$16,592. Any revenue in excess of expenses from the prior year is recorded as retained earnings. Once certified, retained earnings are available to use to help fund the budget.

Subsidy-taxation: Projection: \$61,905. As has been the practice in recent years, the pool is expected to cover all of its direct costs, and the cost of the benefits for the employees is charged to the tax levy. The subsidy thus equals the costs of the benefits.

Enterprise Funds: Transfer Station Enterprise

Transfer Station	FY08 Actual	FY09 Projected	FY10 Budget	Dollar Change	Percent Change
Revenue	289,284	290,000	286,000	(4,000)	-1.4%
Retained Earnings used	-	26,432	45,683	19,251	72.8%
Subsidy (Salary Contingency)	-	-	1,112	1,112	
(Expenses)	(275,127)	(316,432)	(332,795)	(16,363)	5.2%
Total Transfer Station Enterprise	14,157	(0)	-	0	

Assumptions

Revenue Projection: \$286,000. All receipts for transfer station fees go into the enterprise fund. Receipts are projected to decrease slightly by 1.4%.

Retained Earnings used Projection: \$45,683. Any revenue in excess of expenses from the prior year is recorded as retained earnings. Once certified, retained earnings are available to use to help fund the budget. The significant increase over FY09 is due to rising costs without similar increases in revenues. Sales for the Enterprise's main revenue streams, bags and stickers have leveled off over the last several years.

Subsidy Projection: \$1,112. This small amount is an estimate for contract negotiation settlements needed in FY10.

Enterprise Funds: Recreational Fields Maintenance Enterprise

Recreation Field Maintenance	FY08 Actual	FY09 Projected	FY10 Budget	Dollar Change	Percent Change
Revenue	-	-	150,000	150,000	
Transfer from FY09 Park & Rec Acct 53D	-	-	10,000	10,000	
Subsidy (Salary Contingency)	-	-	-	-	
(Expenses)	-	-	(160,000)	(160,000)	
Total Rec Field Maint Enterprise	-	-	-	-	

Assumptions

Revenue Projection: \$160,000. All receipts for field maintenance go into the enterprise fund. Receipts are projected to start at \$160,000. This will likely increase as the new program gets underway.

Retained Earnings used Projection: \$0. None required.

Subsidy Projection: \$0. None required.

SUDBURY FINANCIAL TRENDS MONITORING SYSTEM ANALYSIS

In this last section of the **Budget Overview**, we discuss the basis for our projections for FY10, as a combination of Town-specific historical data and local economic factors. Each year the Town officials and Town staff conduct a review of Sudbury's financial condition. Here in the budget document, we have reproduced several of the charts and tables from this analysis.

Executive Summary

The ICMA publication *Evaluating Financial Condition – a Handbook for Local Government* defines financial condition as the ability to continue to provide the kind of services the community desires and are necessary for the health, safety, and welfare of the community. This is known as service level solvency. This is more than cash solvency (enough cash to pay bills for the next 60 days) and more than budgetary solvency (enough revenues to pay this year's appropriations). It focuses on a balance between available revenues and expenditure decisions on a continuing, sustainable basis, without deferring any costs to the future, or depleting reserves in the process.

Based on this definition and the analysis of the indicators, the Town of Sudbury is in sound financial health. The Town is able to meet its liquidity requirements, has revenues exceeding expenditures, and has been supported by the voters of the Town in maintaining a level of spending that appears to meet demand for services.

Sudbury is a community with residents who have very high expectations of the level and quality of public services from the Town and schools. They have shown a willingness to sustain those services though they may have reached the limit of that willingness. As noted before, it will take a careful balance to continue to provide the services demanded within the revenues currently available.

Expenditure Pressures

There are six primary "budget busters" that have been driving high rates of spending growth: wages & salaries for employees, health insurance, pension costs, debt service, energy costs and a rapid growth in population, particularly of school age children.

Salaries and wages Salaries and wages are the largest component of the operating budgets for all three major cost centers. Since the majority of the employees are organized for collective bargaining purposes, multi-year wage packages are the norm. The tables below show data for salaries and wages for a six-year period, first for the FY10 non override budget requests, then for the FY10 Fixed Growth Rate budget requests. All prior year information represents actual expenses.

Both SPS and L-S use various offsets to reduce the salary requests for appropriated budget support, and thus gross and net salary figures are given in these two charts. The Town also has offsets that are used to offset the Town budget, but these are not specifically applied to salaries, but rather to departmental budgets. Thus, only a gross figure is shown for Town salaries.

NON OVERRIDE BUDGET								
Salary & Wages	2005	2006	2007	2008	2009	Budget 2010 Non Override	Dollar Change, FY05-FY10	Pct Change, FY05-FY10
Town	8,437,198	8,721,520	9,114,216	9,609,934	9,987,017	10,256,120	1,818,922	21.56%
SPS gross	18,591,495	19,664,270	20,495,951	21,416,755	22,217,151	22,325,778	3,734,283	20.09%
L-S (total for LS, not prorated)	11,741,237	13,242,727	13,867,111	14,783,494	15,516,783	15,303,906	3,562,669	30.34%
Total	38,769,930	41,628,517	43,477,278	45,810,183	47,720,951	47,885,804	9,115,874	23.51%
Annual Percent Change	3.44%	7.37%	4.44%	5.37%	4.17%	0.35%	-3.09%	
SPS offsets for salary	(611,023)	(731,121)	(822,154)	(865,778)	(1,087,767)	(990,533)	(379,510)	62.11%
SPS net of offsets	17,980,472	18,933,149	19,673,797	20,550,977	21,129,384	21,335,245	3,354,773	18.66%
LS offsets for salary	0	0	0	0	(702,670)	(577,066)	na	
LS net of offsets	11,741,237	13,242,727	13,867,111	14,783,494	14,814,113	14,726,840	2,985,603	25.43%
FIXED GROWTH RATE BUDGET REQUEST								
Salary & Wages	2005	2006	2007	2008	2009	Budget 2010 Non Override	Dollar Change, FY05-FY10	Pct Change, FY05-FY10
Town	8,437,198	8,721,520	9,114,216	9,609,934	10,208,946	10,309,878	1,872,680	22.20%
SPS gross	18,591,495	19,664,270	20,495,951	21,416,755	22,862,339	23,121,518	4,530,023	24.37%
L-S (total for LS, not prorated)	11,741,237	13,242,727	13,867,111	14,783,494	15,862,131	15,894,655	4,153,418	35.37%
Total	38,769,930	41,628,517	43,477,278	45,810,183	48,933,416	49,326,051	10,556,121	27.23%
Annual Percent Change	3.44%	7.37%	4.44%	5.37%	6.82%	0.80%		
SPS offsets for salary	(611,023)	(731,121)	(822,154)	(865,778)	(1,032,739)	(990,533)	(379,510)	62.11%
SPS net of offsets	17,980,472	18,933,149	19,673,797	20,550,977	21,829,600	22,130,985	4,150,513	23.08%
LS offsets for salary	0	0	0	0	(161,634)	(592,066)	na	
LS net of offsets	11,741,237	13,242,727	13,867,111	14,783,494	15,700,497	15,302,589	3,561,352	30.33%
Source: Town warrants								
Gross and net figures depend on source. For FY07 and FY06, source is 2007 warrant for SPS and LS. For 2005 and 2004 SPS, 2006 warrant								

Health Insurance Costs The Town, SPS and L-S provides health insurance for both active employees and retirees. State statutes and case law provide strict guidelines for public employers in Massachusetts as to what benefits must be offered and how changes in such plans can be achieved. Changes in health insurance plans for the Town/SPS are subject to collective bargaining between the unions and the Town/School Committee and generally must be agreed to by all bargaining units before any changes can be implemented. Rates are voted on annually by the Board of Selectmen following recommendations from the Town Manager and Assistant Town Manager. As the Town/SPS is self-insured for health insurance, it is a complicated and time-consuming process each year to determine the amount that will need to be appropriated to both cover all claims and contribute the required employer match to the employees' contribution. The Assistant Town Manager is responsible for this program, and he works closely with a specialized consulting firm, with representatives of our group health insurance plan providers and with the Employee Insurance Advisory Committee (representing all employee groups) each year to review the trends in medical costs, level of claims activities by our employees and retirees, and amounts of catastrophic reinsurance the Town should purchase. To confirm that self-insured health programs are still the most cost effective approach, the Assistant Town Manager also receives data on the cost of offering our health insurance on a premium basis. In addition, he tracks the costs experienced by other towns and regional purchasing groups, such as the one that L-SRHS belongs to. The Town has saved significant dollars by continuing to offer our health insurance on a standalone, self-insured basis.

Health Insurance Costs	2004	2005	2006	2007	2008	2009	2010 Non Override Budget	Pct Change, FY04-FY10
Town	1,472,500	1,601,209	1,793,350	2,008,552	2,345,746	2,429,440	2,521,711	71%
SPS	3,282,900	3,563,980	3,991,650	4,470,648	4,984,711	5,149,950	5,291,621	61%
L-S (total for LS, not prorated)	1,534,414	1,879,908	1,836,386	2,186,705	2,547,256	2,873,300	2,870,702	87%
Total	6,289,814	7,045,097	7,621,386	8,665,905	9,877,713	10,452,690	10,684,034	70%
Percent change over prior year	13.14%	12.01%	8.18%	13.71%	13.98%	5.82%	2.21%	

As shown in the table above, the rate of increase in the costs of providing health insurance for employees and retirees of the Town, SPS and L-SRHS continued to increase at a double-digit rate through FY08, with significant relief in FY09 and FY10. The escalation in health insurance costs is due to forces in the Massachusetts and national economies and is beyond the Town of Sudbury's power to control. The State has made available a new option for localities to join the state employees' health plans, known as the GIC option (Group Insurance Commission). The GIC has experienced lower rates of increase compared to plans offered by most towns, but much of that success is attributable to the lack of a bargaining role for state employees over plan design and contribution rates. The GIC option is being studied by the Town and SPS, working with our Insurance Advisory Committee to evaluate if going in this direction saves money and does not unduly harm employees – a key requirement since employee bargaining groups can “veto” this option for the Town if they do not vote to support this option. (Note: The Town and L-S PPO products both have a contribution split of 75%/25% for premium payment. Also, the Town/SPS have a 50%/50% split for the cost of retirees' health insurance products; L-S has a 75%/25% split for both active employees and retirees).

Pension Costs The Town of Sudbury, the Sudbury Public Schools and L-S are required to contribute to the Middlesex Retirement System (MRS) on behalf of all Town and school employees who work at least 20 hours per week EXCEPT for teachers. (Teachers are covered by and contribute to the Massachusetts Teachers Retirement System, but the state pays the employer portion of their current and future pension liability). These costs too have risen at a rapid rate. The troubled Middlesex Retirement System (MRS) last year requested the PRIT (state-level pension investment entity) to invest their pension assets. Town officials hope this will bring improvements to the investment outlook and decisions for the MRS.

Pension Costs	2004	2005	2006	2007	2008	2009	2010 Non Override Budget	Pct Change, FY04-FY10
Town	1,095,891	1,103,241	1,151,911	1,345,545	1,323,338	1,516,122	1,566,733	43%
SPS	584,916	676,945	706,110	775,392	998,308	1,137,591	1,181,921	102%
L-S (total for LS, not prorated)	211,949	223,299	243,274	276,855	319,454	379,075	358,513	69%
Total	1,892,756	2,003,485	2,101,295	2,397,792	2,641,100	3,032,788	3,107,167	64%
Percent change over prior year	22.55%	5.85%	4.88%	14.11%	10.15%	14.83%	2.45%	

NOTE: While it has been the employers such as the Town of Sudbury that have been asked to offset the decreases in investment earnings in the last few years, employees have always been required to make hefty contributions to their own future retirement. The pension system is a **defined benefit plan**, with set contributions rates from employees depending on their date of hire: Before Jan 1, 1975: 5% of compensation:

Jan 1975 - Dec 1983: 7%; Jan 1984 - June 30, 1996: 8%; After July 1, 1996: 9%. Additionally, all employees who earn over \$30,000 annually are required to pay a 2% surcharge on the amount over that threshold. Thus, some employees are paying 11% on earnings toward their own pensions.

Debt Service Costs The Town has issued debt, pursuant to bond authorization votes of Town Meeting and voters' approval to exclude all such debt from the limits of Proposition 2 1/2. Debt service costs for Town and SPS projects has declined from FY03 to FY09 as the Town faced two debt "peaks". In FY02, the total net exempt debt was \$7.2 million, and then declined for FY03, FY04 and FY05, until the debt service costs for the debt issued for the L-S project reached its highest point in FY07. Since then, the total debt service costs for Sudbury have been declining. The one-time increase in net exempt debt in FY09 is due to the final adjusted reimbursement schedule instituted by the MSBA (Massachusetts' School Building Authority) for all completed SPS building projects. This direct offset is not anticipated to change for the remaining 13 years of SPS' outstanding debt.

Debt Service Costs	2004	2005	2006	2007	2008	2009	2010
Town Buildings	1,640,335	989,986	1,128,124	1,005,330	713,774	695,574	676,445
Land Acquisition	945,240	919,715	996,747	1,005,065	752,244	728,538	747,138
SPS Net of SBA *	2,193,720	1,276,047	780,842	664,864	190,130	1,220,352	1,135,425
L-S Net of SBA, Sudbury portion	1,089,609	1,597,382	2,461,086	2,935,689	2,647,937	2,394,071	2,298,949
Net Exempt Debt Budget	5,868,904	4,783,130	5,366,799	5,610,948	4,304,085	5,038,535	4,857,957
Annual percent change	-16.52%	-18.50%	12.20%	4.55%	-23.29%	17.06%	-3.58%
All prior to DE-1 Adjustments							
*SBA payment schedule changed in FY09.							

Energy Costs (Town Budget Only – Analysis does not include SPS or L-S) Energy costs are another item that is growing faster than other parts of the Budget. For FY10 we are projecting that for Town Buildings only, the costs of paying for electricity, natural gas and heating oil will decrease by 8.17%, following a dramatic increase during the FY06-FY07 timeframe (*see Appendix Ten* for Town's Energy Management Program and *Twelve* for the Energy and Sustainability Green Ribbon Committee mission statement both which were recently established to assist in energy cost management).

Utility Costs for Town Buildings	Actual 2006	Actual 2007	Actual 2008	Budgeted 2009	Budgeted 2010
Building Department	266,790	356,195	307,542	396,955	342,945
Library	66,080	71,600	71,600	80,600	80,600
Fire Department	36,665	42,880	44,424	52,770	52,770
Atkinson Pool	84,000	89,000	94,008	94,000	97,000
Total	453,535	559,675	517,574	624,325	573,315
Annual percent change		23.40%	-7.52%	20.63%	-8.17%
4 year percent change				37.66%	26.41%

Gasoline and diesel fuel costs increased rapidly in FY 06 – FY07. We budgeted a decrease in FY09, but already the actual expense is showing that the budget may not be enough and may require reserve transfers to cover costs by the end of the fiscal year. FY10 has been increased based on this recent experience.

Gasoline/Diesel for Vehicles	Actual 2006	Actual 2007	Actual 2008	Budgeted 2009	Budgeted 2010
DPW/All other town vehicles*	191,160	114,104	165,939	140,000	169,000
Police Department	0	62,140	72,170	75,961	80,961
Fire Department	0	18,756	25,023	24,609	24,609
Total	191,160	195,000	263,132	240,570	274,570
Annual percent change		2.01%	34.94%	-8.57%	14.13%
Cumulative percent change				25.85%	43.63%

*actual after several reserve fund transfers

Impacts of Population Growth and School Age Children Finally, we must acknowledge the impact of rapid population growth on our budget in recent years. Overall, Town population has risen from 15,510 in 1995 to 17,924 in 2008. Such growth brings demands for more Town services, most acutely felt on our public safety, library, recreation, and human services departments. In most towns, such growth would normally bring about increases in staffing in these areas to keep pace with the population growth. But in Sudbury, that has not occurred, due to the dramatic and challenging growth in the number of children enrolled in the Town's two school systems.

Repeated here is the table presented last year to illustrate the impact of such growth on Sudbury, especially relative to other communities. Even though both school systems are not projecting large growth in enrollment for FY10, the Town of Sudbury still must deal with this large enrollment as a percent of population factor.

FY05 is used as it is the latest year such data is consistently available for each of the towns included. We calculated a blended spending per pupil figure for Sudbury by using spending data for both the Sudbury Public Schools and Sudbury's approximate share for the Lincoln-Sudbury Regional High School. The table shows not only the total number of Sudbury students enrolled in either the Sudbury Public Schools or the Lincoln-Sudbury Regional High School, but also those enrolled in the public schools of a number of other communities, including five of our neighboring towns (Wayland, Hudson, Framingham, Lincoln and Concord), four school systems that are considered to be as high performing as Sudbury's (Lexington, Needham, Wellesley, Weston and Winchester), as well as two Towns smaller than Sudbury (Bedford and Hopkinton) and one much larger than Sudbury (Arlington).

Particular points to note in looking at these data:

1. Sudbury has more students than Wellesley, a town of nearly 10,000 more residents, and nearly as many as Arlington, which has a population that is more than double Sudbury's.
2. Sudbury's blended spending per pupil is the fourth lowest of this group. If Sudbury's spending per pupil was as high as many of the other towns, then Sudbury would have spent significantly more to educate Sudbury students. For example, if the per pupil spending in Sudbury was the same as Bedford's, an additional \$10 million would have been spent by the Sudbury schools.

- If you increased each of these towns' number of school children so that it is 26% of their population, you would see the results presented on the right side of this table. For example, Wayland would have 424 more students and based on Wayland's reported spending per pupil of \$11,599 in FY05, Wayland would need to spend \$5.4 million more dollars to educate these students. Lexington would have had 1,778 more students, and would need to have spent \$21.2 million more in FY05 to educate these additional students. Framingham and Arlington would have spent more than twice what they actually did spend in FY05.

School Age Children as a Percent of Overall Population

	Population DOR Data for 7/1/05	N of Students, DOE Data	School Children as % of Population	Spending Per Pupil, DOE Data*	FY05 Total Educational Spending DOE Data	If N of Students was 26.61% of population	Then Town would have this many more students	And Town would spend this much more on education at own ppe
Sudbury*	17,066	4,542	26.61%	\$ 10,243	\$ 46,523,948			
Hopkinton	14,112	3,435	24.34%	\$ 9,497	\$ 32,621,955	3,756	321	\$ 3,045,678
Wayland	13,002	2,987	22.97%	\$ 11,599	\$ 34,642,051	3,460	474	\$ 5,494,419
Weston	11,581	2,372	20.48%	\$ 14,414	\$ 34,185,304	3,082	710	\$ 10,239,778
Lexington	30,266	6,277	20.74%	\$ 11,929	\$ 74,877,767	8,055	1,778	\$ 21,212,416
Bedford	12,462	2,365	18.97%	\$ 12,662	\$ 29,939,157	3,317	952	\$ 12,055,156
Lincoln*	7,931	1,477	18.62%	\$ 15,442	\$ 22,800,426	2,111	634	\$ 9,792,973
Concord*	16,833	2,987	17.75%	\$ 13,323	\$ 39,800,229	4,480	1,493	\$ 19,885,372
Winchester	21,181	3,752	17.71%	\$ 9,884	\$ 37,082,202	5,637	1,885	\$ 18,636,107
Needham	28,418	4,939	17.38%	\$ 10,788	\$ 53,278,293	7,563	2,624	\$ 28,309,437
Wellesley	26,978	4,446	16.48%	\$ 11,243	\$ 49,980,414	7,180	2,734	\$ 30,739,687
Hudson	18,943	2,771	14.63%	\$ 10,356	\$ 28,698,426	5,041	2,270	\$ 23,511,986
Framingham	65,060	7,965	12.24%	\$ 13,681	\$ 108,967,478	17,315	9,350	\$ 127,915,095
Arlington	41,224	4,615	11.20%	\$ 10,095	\$ 46,591,511	10,971	6,356	\$ 64,167,301

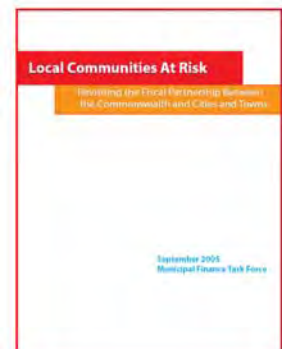
* for Sudbury, Lincoln and Concord, this is a blend of K-8 and High School per pupil spending
 Source: FY05 Expenditures per Pupil, All funds, Summary by Function, DOE

Cost Awareness and Avoidance

In 2007, Town management began the C.A.R.E. program (Cost Avoidance and Revenue Enhancement) as a means of documenting the Town's efforts to shrink the gap between the revenue and expenditure pressures discussed in this Section. The items in the C.A.R.E program relate to efforts that are primarily management in nature, and are not items that are more properly within the realm of policy decision-making of the Board of Selectmen. ([See Appendix Eleven](#) for further program details).

Long-term Revenue Outlook

Sudbury officials are faced with a great deal of uncertainty about the level of state aid we should count on as we prepare the FY10 budget. Governor Deval Patrick has pledged to increase state aid and end the over-reliance on the property tax that has resulted from nearly six years of reductions or modest increases in state aid. Significant studies conducted during 2005 documented the reductions in aid and the devastating affect this has had on communities. The first, entitled **“Communities at Risk: Revisiting the Fiscal Partnership between the Commonwealth and Cities and Towns”** was developed by a Municipal Task Force chaired by John Hamill, Chairman of the



Sovereign Bank New England. This report documented that property taxes have been rising steeply and that unless the state stepped in with more state aid, deterioration in services or even higher property taxes were in the future. The Task Force concluded that local leaders have generally done a good job of controlling costs and it is not wasteful spending but reductions in support from the state that are forcing local officials to rely more on the property tax, a levy that is particularly burdensome for homeowners on fixed incomes. The report concludes that revenue sharing from the state should be increased, back to the level it was at in 1988 on a percentage basis, that local officials should be given flexibility in having other revenue sources available to us, and that we should be given more flexibility to control costs by reducing many of the constraints of state law. A copy of this report is on the Town's web site.

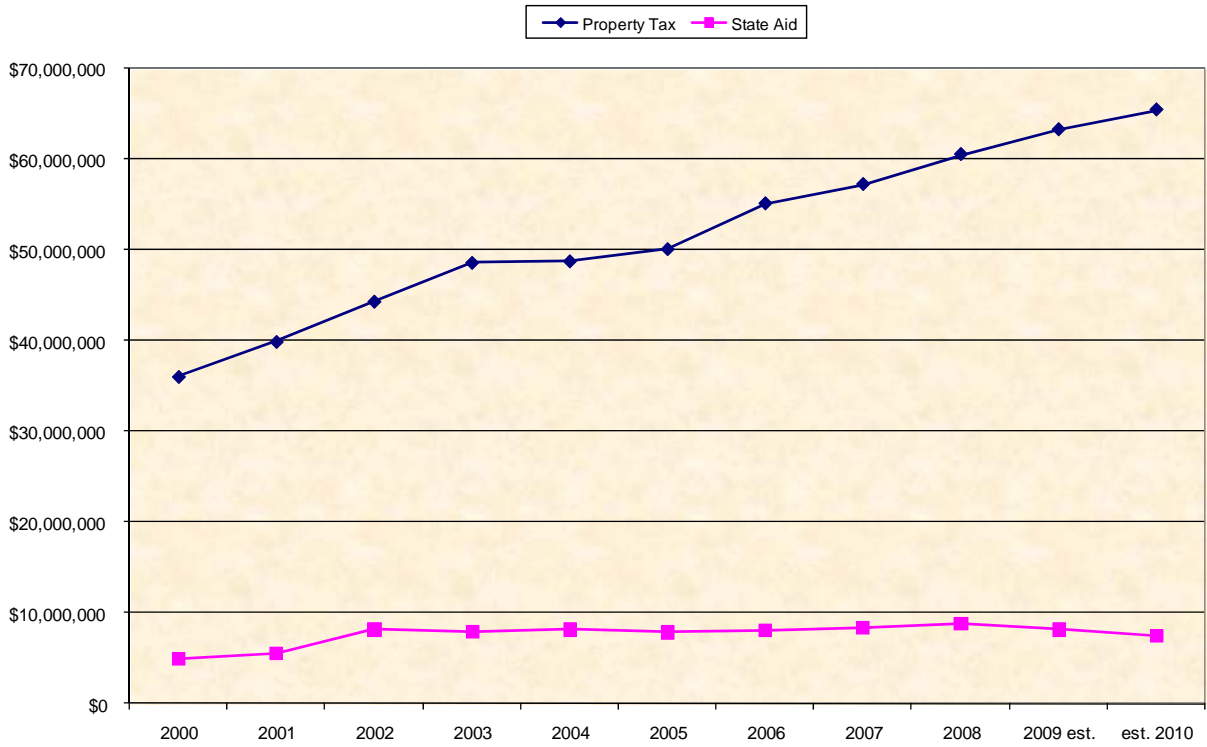


The second report continues this same theme. Entitled "**Revenue Sharing and the Future of our Massachusetts Economy**", it also documents the decline in spending on municipal services, particularly public works, as state aid for all but educational purposes has declined. This leaves municipalities, such as Sudbury, with few alternatives to increasing property taxes rather than allow town and educational services to decline in quality and quantity. This report also focuses on the long term implication of the continuation of the trend of high property taxes and declining

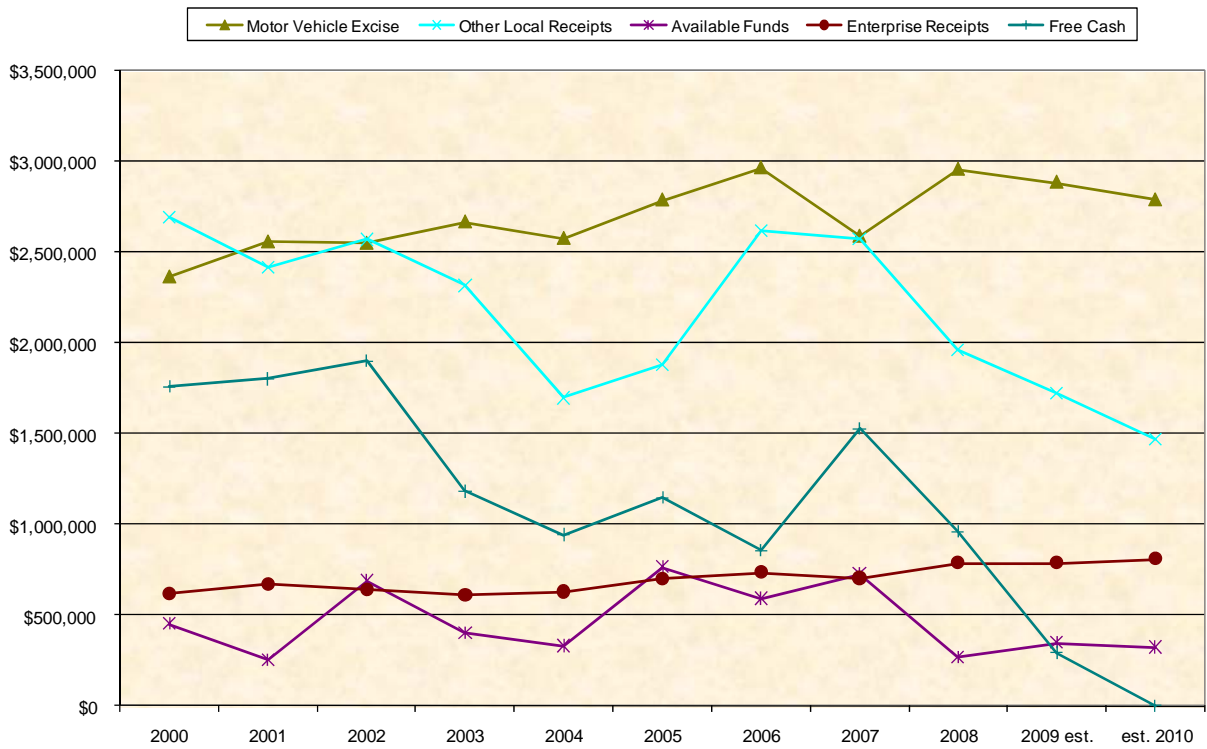
services on the State's economy, concluding that the State needs to provide more state aid, and give communities more flexibility in revenue options because this will help drive the overall economic engine of the Commonwealth.

Town staff has conducted our own analysis of our revenue patterns and how these trends seen at the state level have played out in Sudbury, titled the "**Sudbury Financial Trends Monitoring Report**". Recently the Town Manager and Finance Director presented the Board of Selectmen with an update on revenue trends. The following two charts provide a macro view of the Town's major and minor revenue streams, over the last several years.

Large Value Revenue Trends by Category

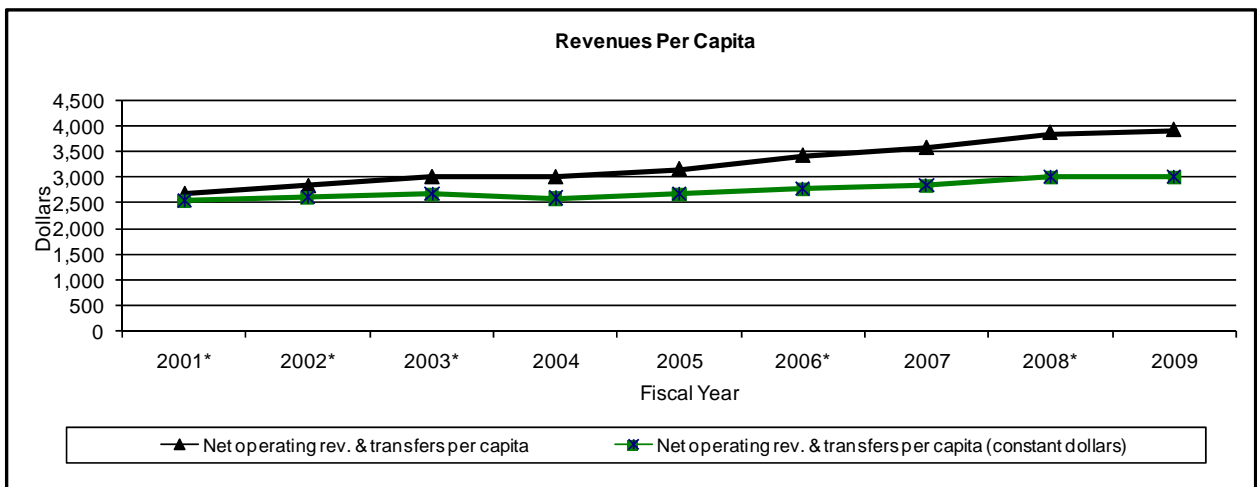


Small Value Revenue Trends by Category



There are several indicators the Town uses to develop its revenue picture for the coming year. Starting below are excerpts from the Town’s financial review showing major revenue considerations. The Town also projects revenues going forward for two additional years. So for example, projections for FY10-FY12 are used to set expectations for both the government and the Town’s residents, for such things as: tax rate increases, possible override levels, and growth in revenues. Although it is expenditures and not revenues that are appropriated/voted at Town Meeting, the funding sources are as critical a consideration to the budgeting process.

Indicator 1: Revenue Per Capita. This indicator shows that while operating revenues have increased over the six years of this study by \$19 million, when the effects of inflation are factored in and adjusting for growth in population, revenues per capita in constant dollars were almost as low in FY07 as in FY02. Overall, the annual growth in constant dollar revenues per capita average has ranged from 4.4% to as low as -2.8% in recent years.

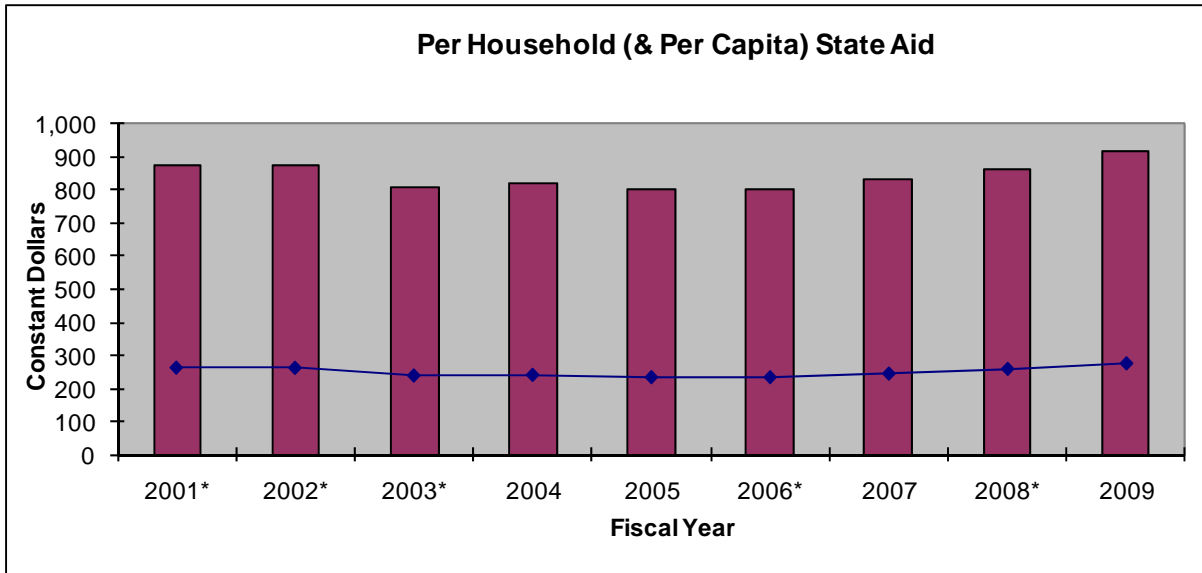


Staff also calculated the annual rate of change for revenues per household indicating those years in which there was an override with an asterisk. This shows that in those years in which there is no override, there is very little growth in revenues to support budgets, which are impacted by the steady increases in pensions, health insurance, and energy costs.

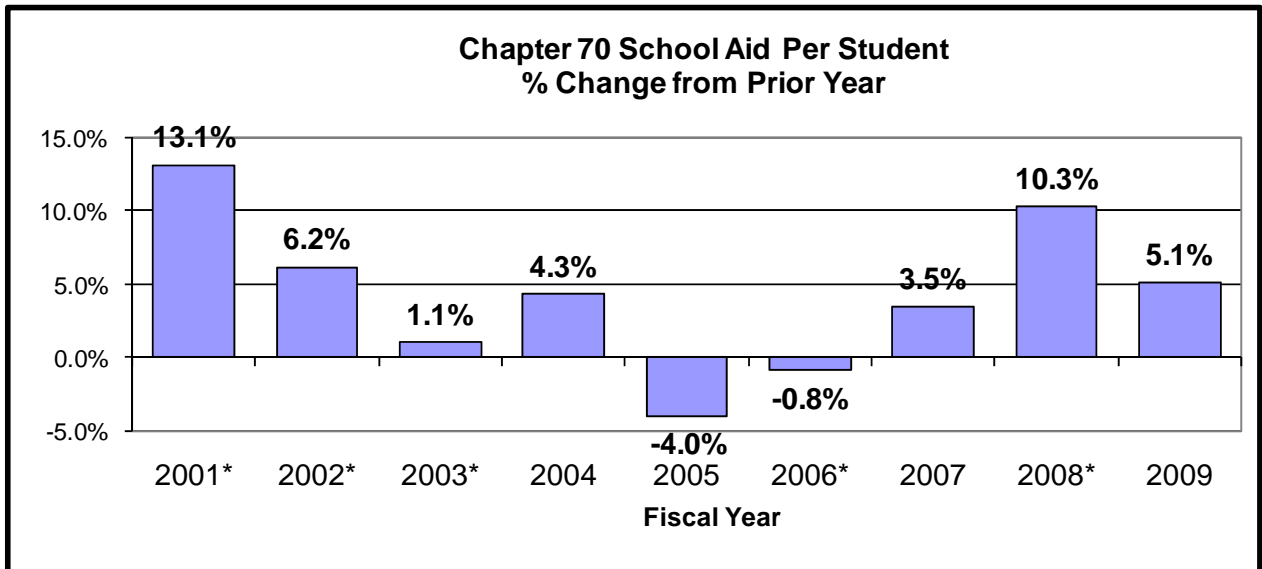
Fiscal Year	2001*	2002*	2003*	2004	2005	2006*	2007	2008*	2009
Households	5,192	5,235	5,251	5,292	5,307	5,332	5,341	5,368	5,366
Net operating rev. & transfers per household	8,874	9,405	10,101	10,161	10,761	11,675	12,089	12,906	13,101
Net operating rev. & transfers per household (constant dollars)	8,481	8,724	9,056	8,801	9,109	9,511	9,633	10,017	10,017
% change from prior year (constant dollar)	1.64%	2.86%	3.80%	-2.81%	3.50%	4.40%	1.29%	3.99%	-0.01%

Indicator 2: State Aid Per Household. State aid has dropped from a high of 11% of Sudbury’s operating revenues in FY99 to as little as 8.3% over the past six years. Overall, the state cutback of actual dollars allocated to Sudbury, as well as not keeping

up with the annual increases that had been seen in the late 1990's, probably has meant a loss of \$1.5 million on an annual basis to Sudbury.

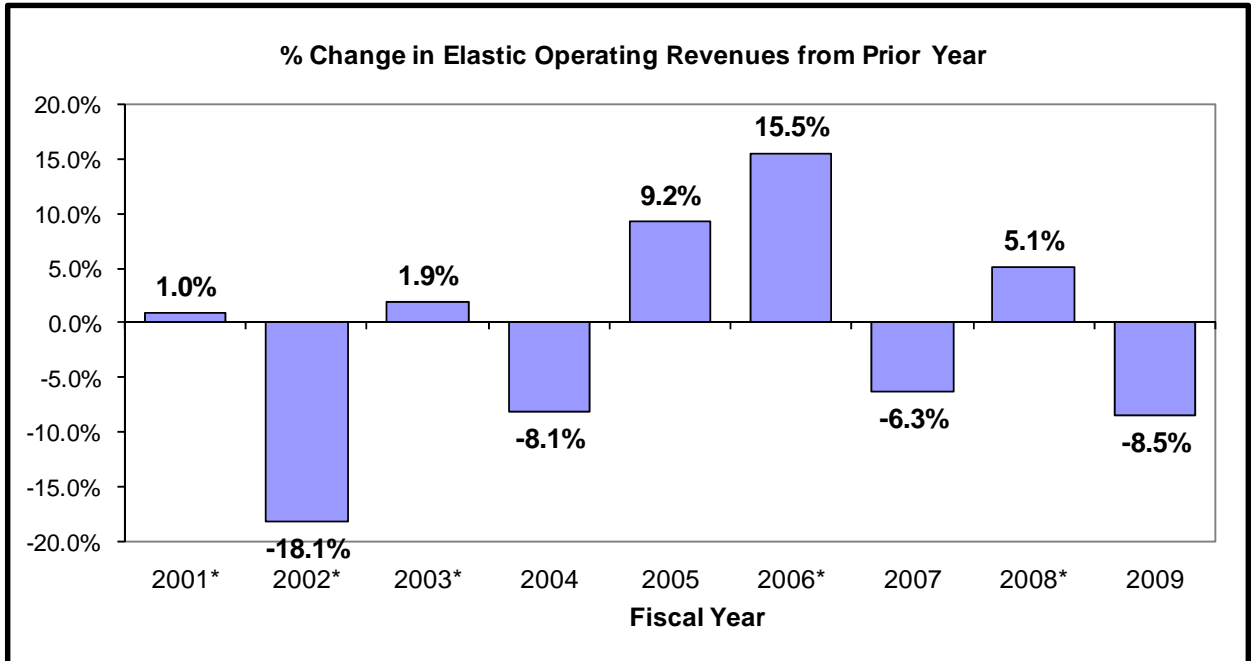
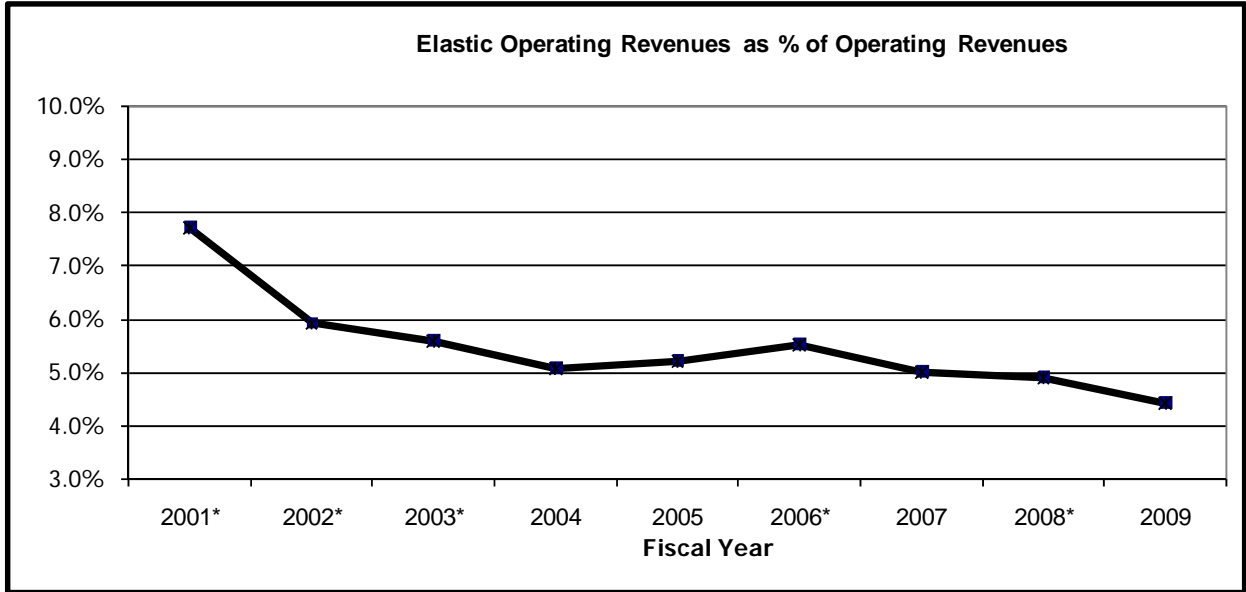


Indicator 3: Chapter 70 School Aid per student. This indicator focuses on the largest component of state aid for Sudbury: the Chapter 70 program. Sudbury received large annual increases in this aid up until FY2002 as our school population continued to grow. Then as the State began to experience financial difficulties, it began to slow down or even decrease this aid even as our enrollments were still very high, meaning the state shifted more of the cost of educating Sudbury students onto the local taxpayers.



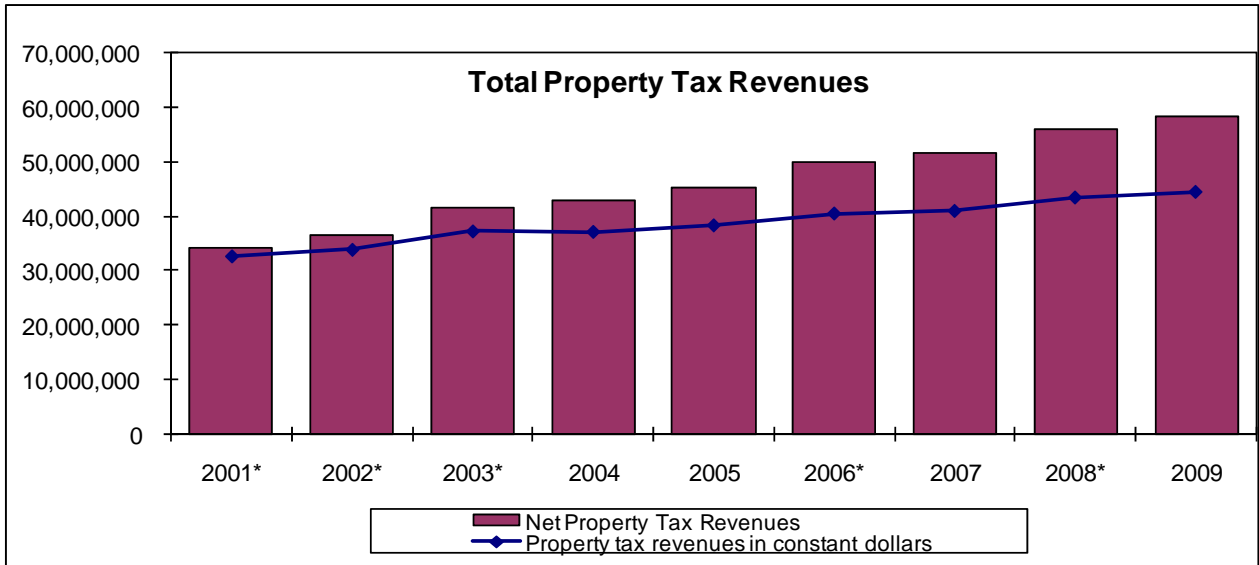
Indicator 4: Elastic Revenues. This indicator points to the primary reason for own source revenue fluctuations for the Town. Elastic revenues are those that change as the economy changes, and include items such as motor vehicle excise, investment earnings

and permit fees. The actual decrease in these revenues since FY01 compounded the difficulties that losses in state aid was already causing. If elastic revenues were 8.2% of our total operating revenues as they were in FY01, they would have totaled \$5.2 million instead of \$3.4 million in FY07. This loss, plus the loss in state aid, has been made up by increases in the property tax.

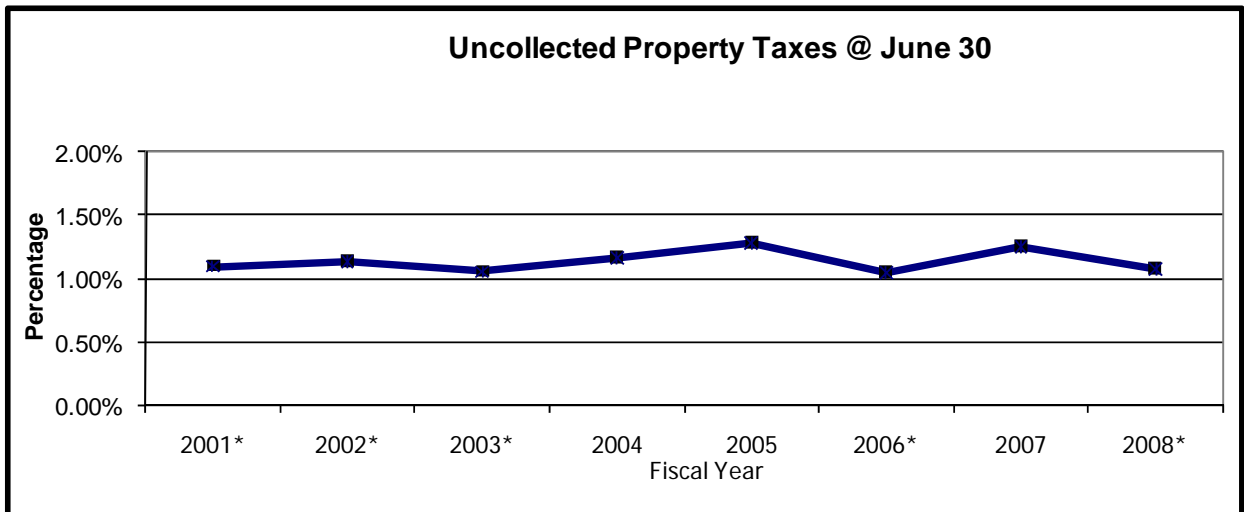


Indicator 5: Property Taxes. This trend line shows that on a constant dollar basis Sudbury sees annual growth in this revenue source only when there is an operating override. Without overrides, the amount of revenue on a constant dollar basis generated

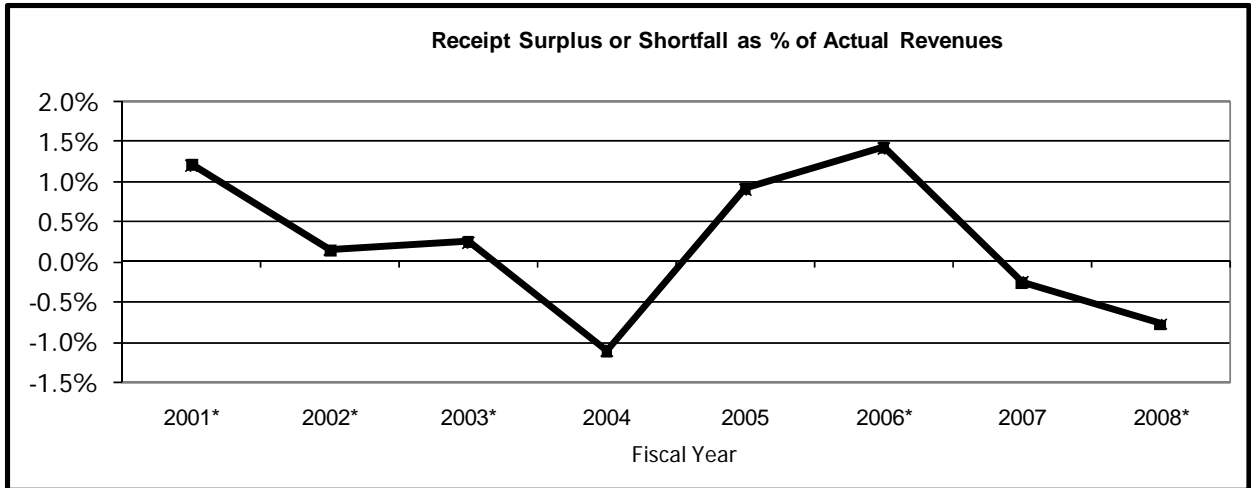
by this revenue source is less than the 2 ½% annually that is commonly assumed with this property tax.



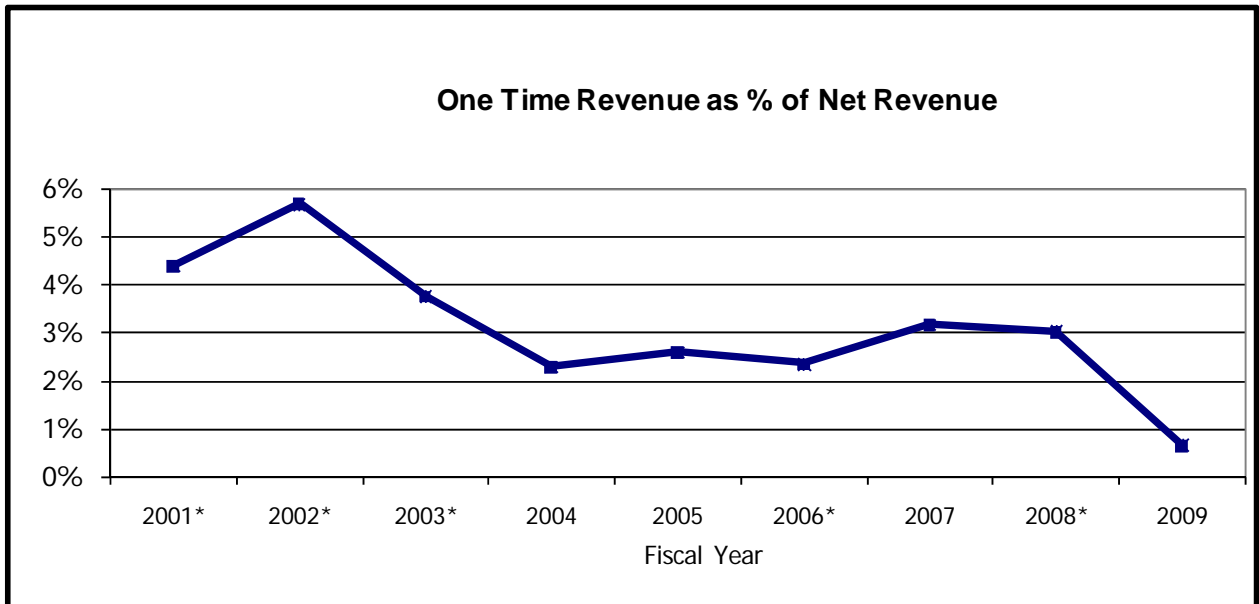
Indicator 6: Uncollected Property Taxes. This trend line shows that the Town has consistently collected nearly 99% of taxes owed by the end of the fiscal year, a very healthy trend. The credit rating industry considers less than 2% in uncollected taxes very good.



Indicator 7: Revenue Shortfalls. This trend line shows that the Town has been consistently conservative in making revenue forecasts, which helped the Town when revenues from state aid and elastic sources began to slow down and then decrease. In FY04 a revenue deficit was narrowly avoided, and showed the wisdom of careful estimates in areas such as state aid, elastic revenues and one time revenues.



Indicator 8: One Time Revenues. This trend line shows that in FY2000 – FY2003 the Town relied on Free Cash to provide significant revenue for funding the budget. These funds have not been as available since. The Town hopes to establish a practice of not using all of its free cash to fund the budget, and hold the rest for as a “rainy day” fund for later appropriation.



Conclusion

What do these indicators tell us? From an operational standpoint, they help us forecast results for each budget cycle. Overall, the indicator analysis of the Town’s revenues shows on a constant dollar basis (adjusting for inflation) growth overall revenues has been steady, but only because of overrides. Sudbury has become even more reliant on property taxes over the past six years, as state aid, elastic revenues and one-time revenues became smaller portions of our revenue base. Residents showed a willingness to approve a large override for FY06, when both the Selectmen and the

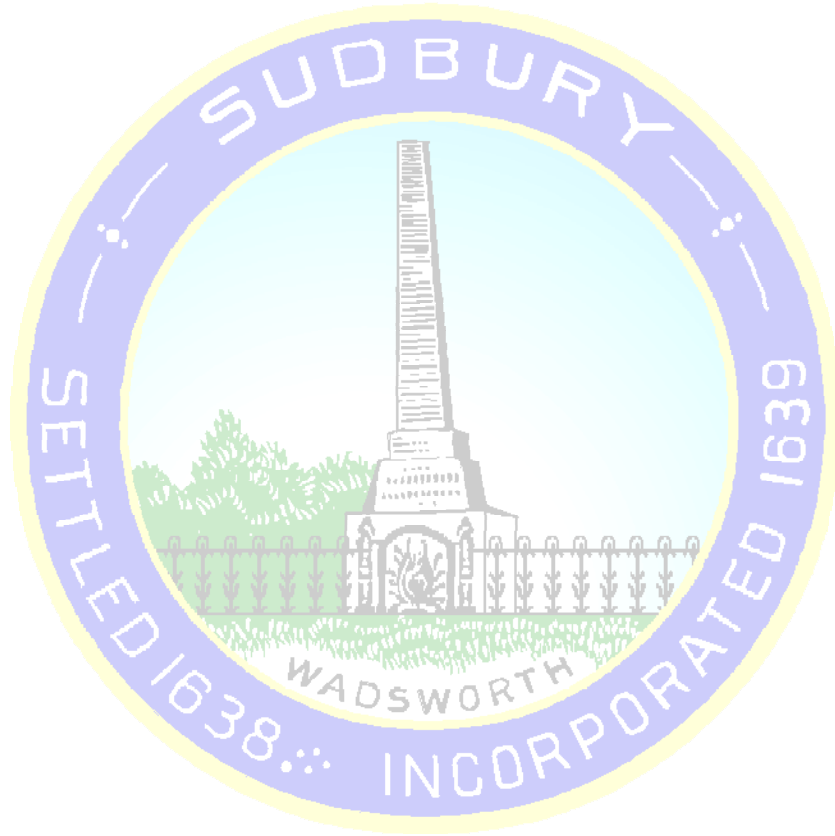
Finance Committee agreed that further deterioration in our service levels was not something that should occur without asking voters if they would approve an override of Proposition 2½ to provide the funds to prevent that from happening. Moreover, all parties working together avoided an override in FY07. By FY08, however, an override was again on the ballot as an additional \$2.9 million was needed to maintain level staffing and target additional resources to a few critical areas where staffing was lower than the minimums needed. Voters approved the FY08 override. However, this was not the case for FY09, which by all accounts has meant cutbacks (severe in some areas) to accommodate revenue levels within the confines of Proposition 2½.

From a broader perspective, they indicate we have reached a difficult stress or breaking point in fiscal management. Not just Sudbury, but all Massachusetts communities continue to operate within an environment of increasing expenses and slower-paced or even shrinking revenues. It is difficult to say if economic and personal financial pressures being felt by the taxpayers of Sudbury will tolerate future overrides of any large magnitude, or with any great frequency. Therefore, the expenditure pressures we are facing loom larger with every passing budget cycle. When the cost of benefits, utilities and other costs for providing Town services continue to outpace revenues, in particular our primary source of income, property taxes under Propositions 2½, we must brace for serious financial consequences and very difficult budget decisions. This “structural deficit” became a key topic of discussion among Town leaders and Sudbury Citizen’s during the FY08 and FY09 budget seasons. While everyone recognizes the widening gap between fiscal expenditures and available revenue sources, communities are hard-pressed to find viable solutions to the problem. The Board of Selectmen and Finance Committee established a Budget Review Task Force (*see Appendix Twelve* for mission statement) to look for potential solutions to this problem in FY08. The task force has since reported to the Selectmen. The Selectmen are in the process of assigning priority and resources for further study and implementation of certain recommendations. Preliminary results indicate that much of what the task force would suggest for cost saving measures and revenue enhancements are in fact already being done.

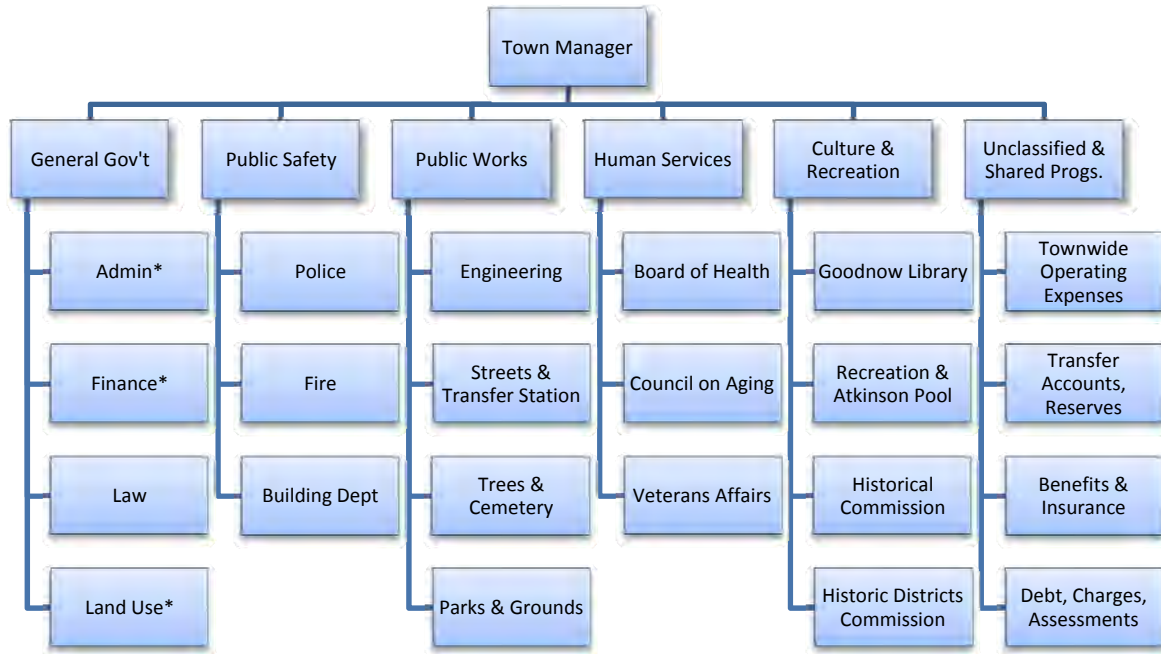
The task force also recognizes that State and Federal laws under which municipalities must operate prevent certain changes that might otherwise be allowed and benefit private organizations. This will likely continue to be a source of frustration for us all. But the collaborative efforts of the task force (and the many other groups like it) will continue to serve the Town well as we search for the difficult answers to providing all of the services that taxpayers need, want, and have come to expect, for the least amount of cost possible and within the confines of the Massachusetts municipal revenue structure.

Section Five

TOWN OPERATING DEPARTMENTS



Budget Accounts under the Direction of the Town Manager



*Admin budgets include:

- Selectmen/Town Manager
- ATM/Personnel
- Town Clerk & Registrars

*Land Use budgets include:

- Conservation
- Planning & Board of Appeals

*Finance budgets include:

- Finance Committee
- Accounting
- Assessors
- Treasurer/Collector
- Information Systems

TOWN MANAGER'S BUDGET MESSAGE

**Summary
FY10 Town Manager's Budget Requests for
Town Operating Departments**

Date: Friday, December 24, 2008
To: Board of Selectmen
From: Maureen G. Valente, Town Manager
Subject: FY10 Budget Requests
Cc: W. Walker, A. Terkelsen, K. MacLean, P. Fadgen, B. Place, J. Kablack

Below is my FY10 Budget Requests for the Town Government. As you know, under the Town Manager Act, the Board of Selectmen is not the entity which submits the budget for the Town departments, nor do you have a formal ratification vote of the budget which I submit. Nevertheless, the Board of Selectmen work together with me and the Senior Department heads as the Town's executive leadership and your support for the budget I submit is a key part of our relationship and basis of operation.

The budgets that I have set forth here are the result of a very vigorous and on-going process. The current economic and fiscal environment presents one of the most complex set of challenges the Town of Sudbury has ever faced. In putting together a budget that does not rely on an override for additional revenues, I have sought to strike a balance between public service needs as articulated by department heads, the values and goals of the Board of Selectmen, and the deep commitment the Board and I share to preserving jobs for our employees and departments they serve in. This is by no means an easy balancing act, and my intention is to continue working with you, our department heads, and our employees to achieve the best outcomes for all.

Putting together the FY10 budget requests in the face of the current challenging economic environment has been a true test for the staff and me. Every time we felt we were getting near making those final difficult decisions on where to reduce staffing and funding, more bad news would be heard. There are of course the national and international trends that are affecting everyone – the subprime lending crisis, bankruptcies, layoffs, and more – but also state and local trends, including a revenue crisis for the state government, and deterioration of the local receipts which towns and cities rely on. *“Governor Patrick could be forced to cut as much as \$750 million more from state spending come January, the result of new forecasts that show the state's deficit growing as job losses climb and business falters. Having already slashed more than \$1 billion in spending in October to help close a \$1.4 billion budget hole, experts project the governor could have no other choice than to cut local aid or raid the "rainy day" account. "I think it's going to be savage," said Michael Widmer, president of the Massachusetts Taxpayers Association. (Lowell Sun, December 24, 2008)*

Three Levels of Budget Requests

Following the request of the Finance Committee I have once again prepared three levels of budget requests. The first level is the **Non override Budget**, a/k/a the “within projected revenues” budget request. At the time the FinCom budget memo was issued, FY10 revenue growth was projected to be 2.1% over FY09, and the staff and I worked to develop departmental levels of spending that did not exceed this 2.1% limit, while still trying to protect our ability to provide critical services and preserve positions to the maximum extent possible. As of the date of writing this letter – December 24, 2008 – this **Non Override Budget** is still not completely balanced to available revenues, as expenses exceed projected revenues by nearly \$75,000. And yet the **Non Override Budget** includes reducing 6.9 FTE jobs just to get to that \$75,000 gap. With your agreement, I have not identified further reductions to eliminate this \$75,000 deficit, as there are several elements for FY10 still in play that could possibly improve (or make worse) any balanced end point. The unknowns at this point include:

1. State Aid. While we anticipate that state aid will be reduced from FY09 levels, until the Governor files his proposed state budget in late January, we don't really know what the level of revenues from this source will be. If significant reductions are planned for Sudbury, the strategy will be different from a strategy that adjusts for small cuts, or even for revenue growth.
2. Employee Costs. With contractual amounts for collective bargaining groups not known yet, it is difficult to target additional cuts, or even if such cuts will actually be necessary. The Finance Committee asked that for consistency across the cost centers, 2% cost of living increase is used by those of us constructing budgets. I have used this figure in these budget requests to comply with this directive. However, a minimum of 5 positions are targeted for elimination under this budget that could be avoided if growth in employee costs (salary and benefits) could be restrained.
3. Legislative Relief. The state legislature could act to allow municipalities greater flexibility in areas that could save significant dollars for the Town. If any of those municipal relief items were enacted, particularly the ability to more easily join the State Group Insurance Commission health plans, it is likely more positions could be saved.

The second budget level presented is the so-called **Fixed Growth Budget**. This budget follows very specific guidelines provided by the Finance Committee, directing that for the next three fiscal years, annual budget requests are limited to no more than 4.5% growth. Under this budget presentation, 1.5 of the positions would be restored from the 6.9 that are lost under the **Non Override Budget**. However, I am fully cognizant that to achieve such a budget, additional revenues must be found, most likely from an override of Proposition 2 1/2. A decision to place a ballot question before the voters for approval of an override must be made by the Board of Selectmen, and given the economic context, that will be a very difficult decision for you to make.

The final budget level presented represents the resources it would take to at least get back to the level of capacity to provide services the Town had in FY08, before we made the extensive reductions in FY09. This is the **Town Manager's Requested Budget** and if approved would represent an overall growth of 7.38% over FY09 budget levels. Realistically, the staff and I know that it is unlikely this rate of increase could be approved. Yet we feel it is important that we make this information about "unmet needs" known and we present this budget information for that reason.

Below is a summary of the significant requests contained in these budget requests compared to FY09. Further detail, both narrative and numerical, is found in each of the departmental budget pages which follow.

Town Manager's FY10 Non override Budget

This **Non Override Budget** is, as stated before, a work in progress. Currently this budget is 2.52% higher than the FY09 budget, which translates to a dollar increase of \$446,733 over the FY09 appropriated budget. Of this amount, \$214,957 is due to the increase in employee benefits, the balance is spread across various other personnel and expense lines for Town departments. At 2.52% over FY09, this budget request is \$75,000 higher than the 2.1% allowed for by expected available revenues, and more reductions will be made in the next 30 days.

Below is a brief summary of staffing reductions that have already been incorporated into the **Non Override Budget**.

1. Police officer position – a vacancy will not be filled in FY10.
2. Police overtime. While the dollar total is being held relatively constant compared to the FY09 amounts, on an "hours of service" basis, this again is a reduction in this area. Actual overtime in FY07 was \$286,479, and this non override budget provides for \$209,019 in overtime - \$77,000 less than that period 3 years ago, an amount that would convert to enough salary for 1.5 police officers if used for positions instead of overtime. Overtime for police and fire departments is similar to substitute teachers for schools in that it is the budget line that is charged for filling in for vacant shifts while others are out for vacation, illness, injury or training. The implication for the police department is that many shifts will have only two sector cars instead of three, and if there is an accident or other incident, both sector cars will respond and leave the rest of the town uncovered, leaving little capacity to respond to multiple calls simultaneously.
3. Fire fighter position – a projected vacancy will not be filled in FY10.
4. Fire overtime. The dollar amount budgeted is \$8,208 less compared to the FY09 amounts and this is both a dollar and an "hours of service" basis reduction in this area. Actual overtime was \$437,258 in FY07 and \$433,574 in FY08 and this non override FY10 budget provides for \$385,597 in overtime - \$47,977 less, an amount, which would convert to enough salary for 1 fire fighter if used for positions instead of overtime. Overtime for police and fire departments is similar to substitute teachers for schools in that it is what budget line is charged for filling in for vacant shifts while others are out for vacation, illness, injury or training. The implication for the fire department is more times when Station 3 on Route

- 117 will be closed. Just as a classroom must have a teacher, Station 3 must have a minimum of 2 firefighters. If funds to call in a firefighter to substitute for another firefighter who is out are not available, then the station is closed, and fire engines and personnel would respond from the Headquarters on Hudson Road instead. NOTE: since the ambulance is stationed at Headquarters, this does not affect the response of the ambulance to medical emergencies, but it does potentially affect how quickly firefighters with fire apparatus could arrive at a North Sudbury address.
5. Elimination of part-time clerk in the Police Department. This position handled the paperwork requirements from the Federal and state government, as well as insurance companies. The work will be picked up by other personnel who already have significant workloads. The Town will be risking not being able to produce documents on a timely basis for these entities, affecting various cases, reimbursement and grant processing, etc.
 6. Elimination of part-time clerk in Treasurer/Collector's office. This position enabled the department to ensure timely deposit of funds and collection of taxes and fees. With fewer hours available in this office, it will be more difficult for the remaining staff to keep financial deadlines met, keep maximum funds available for investment, which can in turn affect investment income generated for the Town.
 7. Elimination of part-time clerk hours in Human Resources office. This position was responsible for meeting information requests from personnel files, and keeping up with maintaining all filing in this office. This office must comply with a number of mandated responses for information and handling of personnel paperwork. Without these hours, there is NO clerical help in this department, which means the department head or benefits coordinator will have to assume these responsibilities on top of their own job activities.
 8. Elimination of part-time Zoning Enforcement Agent. This position assisted the Building Inspector/Zoning Officer with his responsibilities for enforcing the Town's zoning bylaws, particularly the sign bylaw. The work will have to go either unenforced or the Building Inspector, who is also the Town's Facilities Director, will have to spend more of his time on this work.
 9. Reduction of Library part-time hours. This line item is essentially level funded for FY10, but in terms of purchasing hours of service, it will mean fewer hours. The Library Director and Library Trustees will have to determine how they will adjust coverage or hours of operation with the hours that are provided.
 10. Recreation Department. The equivalent of ½ time position reduction most likely will be made in this office. This is one of the offices where the budget is most in flux, as the Director has left the Town's employ. There is a likelihood of some reshuffling of responsibilities in this office within the resources that remain, but planning for these is ongoing.
 11. Two other town positions or equivalent. As stated before, at least \$75,000 remains to be cut for this budget to be within the 2.1% expected revenue available. Since discussions are ongoing, where these cuts will fall has not been determined yet.
 12. Further staffing reductions if revenue declines. While this budget is nearly balanced to the originally expected 2.1% revenue growth, the ongoing

deterioration of the state’s revenue picture leads to the expectation that local aid to Sudbury will be reduced below the current assumptions. And Sudbury’s own source revenues expectations are being updated and may be reduced further as well. Should revenue increase only 1% over FY09, for example, the Town Non override budget would need to be reduced by an additional \$195,000, beyond this \$75,000 reduction. At that level of cuts, without some changes in employee compensation costs (e.g. planned COLA , cost of benefits, etc.) major reductions in services must be considered, and the Selectmen would need to articulate which service areas would be targeted for these reductions or closure.

Staff Changes in Non-Override Budget - DRAFT			
Final decisions not made - discussions still in progress			
Department	Position	People Affected	FTE equivalent
Treasurer-Collector	Accounting Clerk	1	-0.6
Personnel	Clerical Help	1	-0.3
Police	Patrol Officer	1	-1.0
Police Department Overtime	Patrol Officers		-1.5
Police	Accounting Clerk	1	-0.5
Fire	Firefighter	1	-1.0
Fire Department Overtime	Firefighters		-1.0
Building	Zoning Field Agent	1	-0.2
Library	Various part time	1	-0.3
Recreation	Various	2	-1.0
Not yet determined	Various	2	-2.0
TOTAL		11	-9.4

Town Manager’s FY10 Fixed Growth Budget Request

The **Fixed Growth Request** is 4.33% over FY09, which translates to \$797,934. Staffing implications for this budget are as follows.

1. Police officer position – the vacancy would be filled mid-way through the fiscal year.
2. Police overtime. This remains the same for **Non Override** and **Fixed Growth Request**.
3. Fire fighter position – this vacancy would be filled.
4. Fire overtime. This remains the same for **Non Override** and **Fixed Growth Request**.
5. Elimination of part-time clerk in the Police Department. This position would be retained in the **Fixed Growth** budget.

6. Elimination of part-time clerk in Treasurer/Collector's office. This position would still be eliminated in the **Fixed Growth** budget.
7. Elimination of part-time clerk hours in Human Resources office. These hours would still be eliminated in the **Fixed Growth** budget.
8. Elimination of part-time Zoning Enforcement Agent. This position would still be eliminated in the **Fixed Growth** budget.
9. Reduction of Library part-time hours. These hours would be restored in the **Fixed Growth** budget.
10. Recreation Department. Some reduction will likely still be made in this area.
11. Two other town positions or equivalent. These further reductions would be avoided.

Staff Changes in Fixed Growth Budget - DRAFT			
Final decisions not made - discussions still in progress			
DEPARTMENT	POSITION	People Affected	FTE equivalent
Treasurer-Collector	Accounting Clerk	1	-0.6
Personnel	Clerical Help	1	-0.3
Police	Patrol Officer	1	-0.5
Police Overtime	Patrol Officers		-1.3
Police	Accounting Clerk		0.0
Fire	Firefighter		0.0
Fire Department Overtime	Firefighters		-1.0
Building	Zoning Field Agent	1	-0.2
Library	Various part time	0	0.0
Recreation	Various	2	-0.5
Not yet determined	Various	0	0.0
TOTAL		6	-4.35

Town Manager's FY10 Requested Budget

The **Town Manager's Budget Request** is 7.38% over FY09, which translates to an increase of \$1,308,084. Clearly this kind of budget growth is very unlikely for FY10. Nevertheless, it is important for the department heads and I to create a record of what we believe are realistic and prudent levels of staffing and expenses to provide the services that we have been told by residents they expect. Staffing implications for this budget compared to the **Fixed Growth Budget** are as follows.

1. Police officer position – this vacancy will be filled for the entire year.
2. Police overtime. This would increase by \$30,000 over the **Non Override Budget** level.

3. Fire fighter positions – Four new positions are requested by the Fire Chief, which he believes would significantly reduce the overtime account. This would create a situation similar to having permanent substitute teachers in the schools. These extra firefighters, one per workgroup, could fill in for vacancies of other firefighters, and perform additional tasks as needed.
4. Fire overtime. This would be reduced in this budget IF the additional firefighter positions were authorized.
5. Restoration of positions cut in FY09 budget. I have not requested that three of these positions – GIS administrator, budget/personnel analyst, and staff planner – be restored, as it would appear that they would just be cut again in future years. The Town is moving to find other ways to obtain these important services through internal and external consolidation of efforts.

Staff Changes in Town Manager's Budget Request			
DEPARTMENT	POSITION	People Affected	FTE equivalent
Treasurer-Collector	Accounting Clerk	0	0.0
Personnel	Clerical Help	0	0.0
Police	Patrol Officer	0	0.0
Police Overtime	Patrol Officers		0.0
Police	Accounting Clerk	0	0.0
Fire	Add new Firefighter	4	4.0
Fire Department Overtime	Reduce needed overtime		-4.0
Building	Zoning Field Agent	0	0.0
Library	Various part time	0	0.0
Recreation	Various	0	0.0
Not yet determined	Various	0	0.0
TOTAL		4	0

Other budget additions I believe are necessary for the safe and efficient provision of town services if this budget level could be met:

1. Funding roadwork in the Highways division of DPW at a level that is adequate for protection of our investment in our assets and resident safety. The DPW Director believes \$555,900 is a more appropriate amount for this area instead of \$494,175 currently requested in the **Non Override Request**.
2. Adequate funding for snow & ice removal. The DPW Director believes \$501,275 is the more appropriate amount for this area instead of the \$414,655 that is included in the **Non Override Request**.
3. Adequate funding for removal of dead and dying trees and replacement of removed trees. The DPW Director believes \$85,000 if a more appropriate amount for these tasks as opposed to the \$45,150 that is provided in the **Non Override Request**. This is a public safety as well as quality of life issue.
4. Adequate funding of technology, office supplies, and equipment investments in multiple departments. Amounts for these have been virtually stripped from all

departments. This affects the efficiency of staff, and will create a backlog of supply needs that will ultimately need to be addressed.

5. Adequate amounts for professional development. This also has been reduced to extremely low levels. At a time when we are looking to staff to know more about being “green” and dealing with energy efficiencies, to being able to develop programs to address the many environmental requirements and programs, to learn about and complying with new mandated laws from the state and federal government, to explore regionalization and consolidation and performance measurement and other management tools and ideas, we are cutting the opportunity for staff to attend conferences, training opportunities, and meet with peers to collaboratively solve problems and develop alternatives.

The impacts of not having these amounts and running the town departments instead on the amounts presented in the Non override Budget request are described in each department’s budget and will not be duplicated here, except to note that these reductions have reduced Town services and staffing to levels lower than that which existed several years ago. Progress on Selectmen’s goals and items set forth in the Master Plan will be delayed or stopped. Critical staffing is again reduced, DPW and other Town vehicles will not be ready to use as often as needed, police and fire response time and coverage will be jeopardized, and our ability to maintain and increase the knowledge base of our employees is severely reduced at a time when state and federal agencies are heaping even more on towns to upgrade to new standards and best management practices.

CARE Program, CORE Program and the Budget Review Task Force

I will close by recapping the many things that Town staff have done to reduce the cost of providing Town services over the past few years. The Town’s CARE program (Cost Avoidance and Revenue Enhancement Program) begun in FY08 has documented savings and revenue enhancements of \$4.5 million over a five year period. Town staff continues to pursue grants and gifts as much as time permits and the dollars received contribute to Town priorities and don’t consume more in staff efforts than they generate in new dollars. The CARE program focuses only on savings achieved by Town staff.

In FY09, the SPS Superintendent and I began the CORE program, with a generous grant from the Sudbury Foundation. CORE stands for Cooperation, Outsourcing, Regionalization, and Evaluation. Focusing on three key areas – facilities planning and maintenance, payroll and expense processing, and town/school grounds maintenance – three employee task forces have evaluated the opportunities for more cooperation and streamlining of staffing, efforts and costs in areas where the two entities overlap or have similar responsibilities. A final report will be issued on the results of the improvements identified thus far in late January, but initial results show that while it does not appear staffing can be reduced in these areas of operations, better processes can allow the current staffing to be more efficient and keep up with expanding service demands without adding more staff. It is my hope this CORE foundation will continue and eventually expand to include L-S and perhaps surrounding towns as we examine more areas of potential cooperation and shared services in the future.

Lastly, in December the Budget Review Task Force (BRTF) presented their draft recommendations for expense reductions. Several of these recommendations involved

items that are properly the purview of collective bargaining so they cannot be discussed in detail by the Board of Selectmen or myself outside executive session, but residents should know that these items involving the cost of employee benefits are currently being acted upon. Others involving Town services will be carefully studied over the next 12 months, as the Selectmen and I work with our neighboring communities, particularly Wayland, to see if and how the concepts generated by the BRFT can be translated into workable outcomes. The remaining recommendations focused on the school systems.

As the Board, staff and I continue to work to keep in check the costs of providing the services Sudbury residents deserve and depend on, we will keep in mind at all times our overall mission – ***Protecting Public Safety, Public Assets, Public Health and a Special Quality of Life*** for all Sudbury residents.

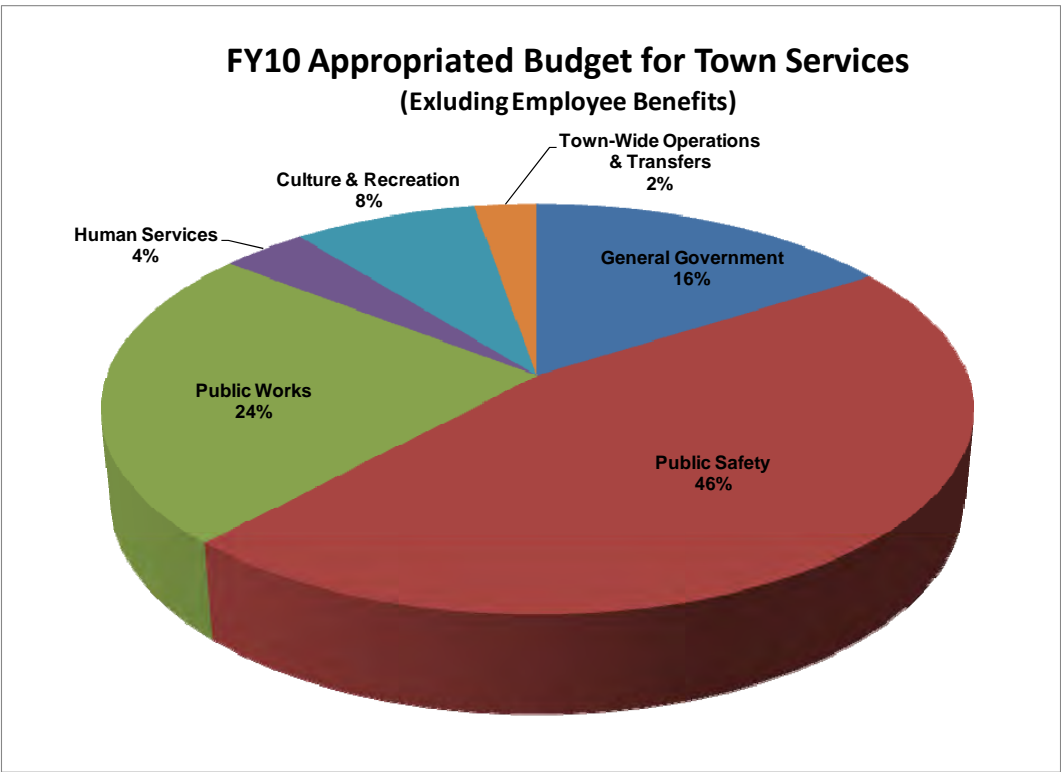
TOWN MEETING FY10 APPROPRIATED BUDGET

The June 15, 2009, Town Meeting session approved an overall FY10 budget based on the Non-Override amounts shown below as FY10 Appropriated.

Summary of FY07-FY10 Budgets for Town Departments

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
<u>General Government</u>	2,079,921	2,233,748	2,256,312	2,237,060
<u>Public Safety</u>	6,109,931	6,313,404	6,491,787	6,447,102
<u>Public Works</u>	2,878,903	3,528,642	3,220,843	3,332,723
<u>Human Services</u>	518,055	538,824	529,205	524,332
<u>Culture & Recreation</u>	1,085,606	1,121,839	1,155,574	1,119,271
<u>Town-Wide Operations & Transfers</u>	94,727	107,455	223,259	378,619
Subtotal	12,767,143	13,843,912	13,876,980	14,039,106
increase over prior year		8.43%	0.24%	1.17%
Town Offsets	(230,342)	(230,342)	(347,238)	(381,600)
Net Town w/o Benefits	12,536,801	13,613,570	13,529,742	13,657,506
increase over prior year		8.59%	-0.62%	0.94%
Town Employee Benefits*	3,619,302	3,909,130	4,202,129	4,370,563
Total Town Services	16,156,103	17,522,701	17,731,871	18,028,069
increase over last prior year		8.46%	1.19%	1.67%

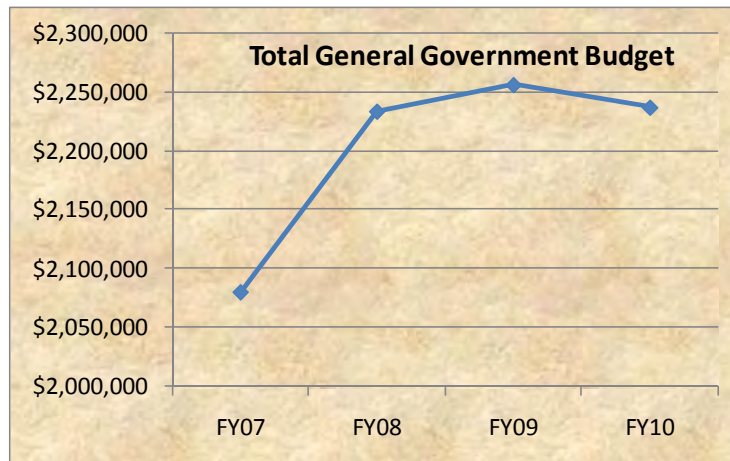
* Incl. Contingency Reserve



General Government Services



	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
GENERAL GOVERNMENT				
Selectmen/Town Manager	270,618	281,532	302,881	299,382
ATM/Personnel	125,662	118,037	137,087	125,415
Law	199,202	193,851	165,893	164,710
Finance Committee	1,431	1,180	1,988	1,987
Accounting	247,180	272,638	286,912	287,557
Assessors	254,223	281,672	273,800	270,911
Treasurer/Collector	249,106	263,530	276,933	274,145
Information Systems	317,417	327,447	306,867	309,267
Town Clerk & Registrars	199,870	239,232	236,187	233,219
Conservation	81,009	99,890	106,942	106,315
Planning & Board of Appeals	132,258	154,739	160,823	164,152
Total General Government	2,078,949	2,233,748	2,256,312	2,237,060



GENERAL GOVERNMENT: Selectmen/Town Manager

MISSION OF THE OFFICE

The Board of Selectmen and Town Manager provide executive leadership for the Town of Sudbury. Together, we pursue collaborative process and ethical and professional procedures to insure that Town resources are directed to providing the best services possible to protect public safety, public assets and a special quality of life in Sudbury. This office supports the Board and the Town Manager as they work toward this mission.

DESCRIPTION OF SERVICES

The Board of Selectmen is the executive branch of the Town government. The Board consists of three members, each elected for a three-year term. They serve without compensation. The Selectmen act as the primary policy-making body for the Town. They provide oversight for matters in litigation, act as the licensing authority for a wide variety of licenses, conduct site plan reviews, and enact rules and regulations for such matters as traffic control, and serve, along with the Town Treasurer, as Trustees of Town Trusts. The Town Manager is appointed by the Board of Selectmen, and is responsible for the management of all Town departments. The Town Manager is the appointing and contracting authority for all departments except the schools and the health department, and is responsible for overseeing all budgetary, financial and personnel administration activities of the Town. This includes preparing the annual budget, appointing all new staff and setting compensation, formulating and implementing personnel policies, and negotiating all contracts with the Town's union employees. Administrative staff in the office serves as liaison between the public and the Board, handles all telephone calls, visitors and correspondence directed to the office, and maintains all records of Board of Selectmen's meetings and the database of all Boards and Committees appointments and resignations. The office staff prepares the warrants for all annual and special Town Meetings, and coordinates production of the Town's Annual Report. They maintain the Selectmen's section of the Town's web site.

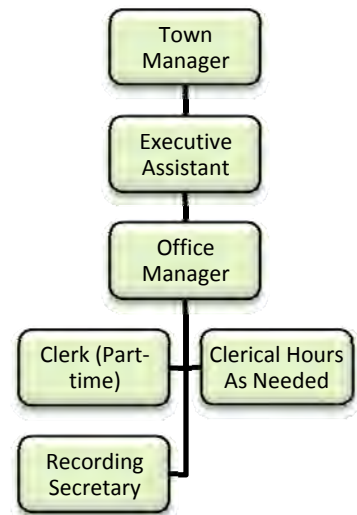
STAFFING

Staff in the Selectmen/Town Manager's office includes the Town Manager, the Executive Assistant to the Board and Town Manager, an office supervisor, a part-time recording secretary and hours for part-time assistance as needed at peak work times. Additionally, some clerical hours are provided by seniors working on the Tax Work-Off program, in exchange for a reduction in their property tax bill.

FY10 GOALS AND INITIATIVES

Section One contains a complete list of the Town's major FY10 goals as adopted by the Board of Selectmen. Here we list those specifically assigned to the office of the Selectmen/Town Manager. (The reference numbers refer to the goal identifiers tabulated *in Appendix Five.*)

- Obtain state funding to repair bridge at Hop Brook/Boston Post Road **(A-C.5)**
- Develop alternative long term plan to replace Police Station **(A-C.7)**



- Work with Finance Committee to establish an override stabilization fund **(B-N.1)**
- Develop Town/SPS shared facilities department proposal **(B-N.2)**
- Develop plan for building up reserves and free cash **(B-N.3)**
- Develop plans for building up a capital fund for maintenance of Town assets **(B-N.4)**
- Host a financial summit to develop a 3-5 year financial plan **(B-N.5)**
- Finalize policy for obtaining and using mitigation funds from developers **(B-C.1)**
- Address results of the Post Retirement Benefit (OPEB) liability report **(B-L.1)**
- Maintain the Town's AAA credit rating **(B-L.2)**
- Continue and expand the CORE process to include LSHRS **(C-N.1)**
- Determine if there are savings or other benefits from a shared superintendent of schools between L-S and SPS school systems **(C-C.1)**
- Activate new Energy & Sustainability Green Ribbon Committee
- Finalize Wayland-Sudbury Septage plant closure issues **(D-C.1)**
- Continue negotiations with CSX on the rail trail corridor **(D-C.2)**
- Hop Brook Remediation **(D-L.1)**
- Develop plan for retaining experienced staff/succession planning **(E-L.1)**
- Work with Lincoln to change date of Sudbury Annual Town Meeting **(F-N.1)**
- Work with Wayland to evaluate the feasibility of shared transfer station **(F-N.2)**
- Work with Wayland on other shared services options **(F-N.3)**
- Work with Sudbury TV and school and town committees to have more meetings available on the Town's cable access channels **(F-N.4)**
- Complete permitting software application **(F-C.1)**
- Write guest columns for Town Crier on different departments/activities **(F-C.3)**
- Begin evaluating future use of the gravel pit property **(G-N.2)**
- Track state plans for Crime Lab Facility on Horse Pond Road **(G-L.1)**
- Track state plans for rail trail on MBTA owned rail line **(G-L.2)**
- Long term plans for older Town Buildings: Town Hall, Flynn Building, Fairbank Community Center, Loring Parsonage, and Carding Mill House **(G-L.3)**
- After shared facilities department created, develop 5 year plan for maintenance of town and school buildings **(G-L.4)**

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Established the Budget Review Task Force. Draft reports from expense and revenue subcommittees were prepared and presented to Selectmen.
- Held the 8th Annual Financial Summit
- Established C.O.R.E., a joint project with the Sudbury Public Schools to look for efficiencies and savings in shared administrative tasks, with grant funding from the Sudbury Foundation
- Jointly working with Sudbury Public School Committee to plan for developing changes to the Town's health insurance programs in an effort to reduce the excessive rate of increase in these programs.

- Aggressively sought mitigation funds; grants and new revolving funds for new fees
- Continued the Town's plans for emergencies, including Pandemic planning, continuity of operations, and disaster recovery. The CERT team continues to expand and improve
- Worked on Route 20 planning by continuing with funds acquired from developers to conduct a planned traffic study of the Route 20 area.
- Created a Police Station Blue Ribbon Committee to study and make recommendations for next steps following failure of the proposal to exempt the project's debt from Proposition 2 ½ limits
- Continued the monthly program, *Town Hall Matters*, for the Board of Selectmen to communicate their goals, plans and activities to residents.
- Continued the efforts of the newly created Housing Trust
- Meet regularly with the Sudbury Public Schools Committee and Superintendent
- Monitored potential impact of major projects in communities abutting Sudbury
- Created a new committee to examine the Senior Tax Deferral program and any steps that can be taken by the Town to enhance the use of the program by Sudbury seniors
- Completed an engineering study of the Town owned Mahoney and Melone properties in connection with future planning for these parcels
- Called a Special Town Meeting to consider the question of the Town purchasing the Young property for a Town Sponsored affordable housing project; appropriate \$10,000 to continue architectural services in planning for a new/renovated Police Station; and fund a collective bargaining agreement with Sudbury fire fighters. The first question did not achieve the required 2/3 approval needed; the second and third were approved.
- Voted for Sudbury to join the new Metro West Regional Transit Authority, thereby enabling Sudbury residents to begin receiving transit services in return for the Town's annual \$100,000 payment to the State. The first service being negotiated involves the Senior Center van service, with more enhanced services to be pursued.
- Created the Sudbury Access Corporation

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Common Victualler License Receipts	Dollars	1,250	1,600	1,550
Liquor License Receipts	Dollars	50,945	47,125	51,775
Cell Tower Lease Receipts	Dollars	145,488	126,620	130,307
License Application Fees	Dollars	1,200	2,800	2,214
Town Building Rental Receipts	Dollars	14,575	13,620	15,240
Selectmen's Meetings	Count	27	24	30
Town Hall Matters Broadcasts	Count	0	6	9
Special Town Meetings	Count	0	1	0
Departments represented during goal setting	%	100%	100%	100%
Departments met with during budget hearings	Count	24	24	25

BUDGET ISSUES

Non Override: This budget retains the same level of staffing as in FY09. Under the non override budget, the Town’s membership and participation in regional groups and activities, such as the Stormwater Community Assistance Program, through which the Town was able to meet its Stormwater Permit Public Education requirement, are severely restricted. This requirement will now be addressed through in-house staff efforts, adding to the workload but saving about \$2,600. The office will also severely restrict purchase of materials, supplies, toners for printers, etc. Professional development opportunities will be curtailed for this office’s staff, as well as for other department heads whose travel was often covered under this budget.

Fixed Growth: This budget request restores some of these cuts but not all of them.

Department Request: This budget request restores the cuts and adds funds for senior department heads to attend out of state professional conferences.

NOTE: This office brings in nearly \$250,000 annually in fees and rental receipts.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
SELECTMEN/TOWN MANAGER				
Town Manager	135,499	139,728	145,727	145,727
Administration	52,631	56,231	59,895	62,213
Overtime	2,592	1,507	2,050	1,500
Clerical	38,179	52,031	61,369	63,757
Executive Incentive Program	7,324	9,693	7,990	7,990
Non-accountable Travel	3,666	4,500	5,000	5,500
Sick Leave Buy Back	0	0	0	2,320
Sub Total: Personal Service	239,890	263,690	282,031	289,007
General Expense	13,443	8,474	14,000	8,575
Maintenance	504	144	550	200
Travel	176	398	300	250
Out of State Travel	1,794	2,156	2,000	750
Contracted Services	5,050	2,550	4,000	600
Carryforward Expense	9,761	4,120	0	0
Sub Total: Expenses	30,728	17,842	20,850	10,375
Total: Selectmen	270,618	281,532	302,881	299,382

GENERAL GOVERNMENT: Assistant Town Manager/Personnel Director

MISSION OF THE OFFICE

To support the Town Manager in the most effective administration of Town government by employing human resources practices and policies which promote and sustain a high performance Town organization through hiring, developing and retaining high caliber employees.

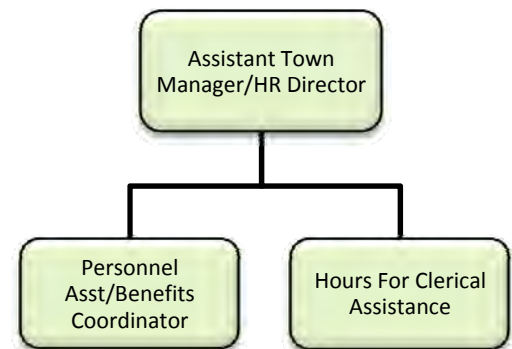
DESCRIPTION OF SERVICES

The Assistant Town Manager/Human Resources Director is responsible for personnel, risk and benefit management for over 700 employees and 200 retirees of the Town and the Sudbury Public Schools. Specific responsibilities include:

- Compliance with Labor Laws & Regulations
- Personnel Policies and Procedures
- Classification and Compensation Plans
- Personnel Records and Data
- Employee Insurance Benefits
- Management of Self-Insured Group Health Insurance Program
- Workers' Compensation Administration
- Property and Liability Insurance Administration
- Collective Bargaining
- Recruitment and Hiring
- Training
- Performance Evaluation Programs
- Supervisor Support
- Employee Relations and Communications
- Employee Recognition

STAFFING

Staffing consists of the Assistant Town Manager and part-time Personnel Assistant/Benefits Coordinator. In addition, a small amount is allocated for limited hours of clerical assistance as needed.



FY10 GOALS AND INITIATIVES

- Insure that the Town is in compliance with the federal Governmental Accounting Standards Bureau (GASB) reporting requirements concerning the present and future financial liability created by Other Post Employment Benefits (OPEB) provided to Town employees and retirees, and evaluate future funding options to address this liability **(B-L.1)**.
- Improve handicapped accessibility of all Town Buildings **(I-C.1)**
- Develop plans to increase training and professional development opportunities for Town staff to meet both certification requirements and best practices knowledge of staff **(E-L.1)**.
- After shared facilities department created, develop plans for undertaking ADA compliance study **(I-L.2)**
- Compile an administrative policy handbook containing and updating all the administrative (i.e. non-personnel) policies of the Town.

- Develop plan for retaining experienced staff/succession planning **(E-L.1)**
- Conduct analysis of the Town's alternatives for containing escalating costs of health insurance for both active employees and retirees and assist in formulating strategies to reduce the Town's costs for providing this benefit.
- Analyze recent state legislation permitting cities and towns to join the state Group Insurance Commission, including potential amendments to the legislation, and develop recommendations.
- Work with health insurance carriers to insure continued compliance with the federal Medicare Modernization Act.
- Insure continued Town compliance with the requirement of the state mandated requirement that all citizens have health insurance - the Health Care Reform Act.
- Assist in developing strategy for and participate in collective bargaining negotiations with several bargaining units.

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Recruited and hired a new Veteran's Services Officer to provide necessary financial and other assistance to Town veterans.
- Worked in conjunction with the Police Chief and with Civil Service to appoint three (3) new police patrolmen, assisted in achieving approval for a voluntary accidental disability retirement and oversaw the process for promotion of a patrolman to police sergeant.
- Assisted with and/or acted as primary negotiator in the successful settlement of labor agreements with two Town collective bargaining units, and acted in the same capacity in negotiations with a newly established collective bargaining unit.
- Evaluated department head requests for reclassification of several departmental positions of employment in accordance with current classification guidelines and prepared recommendations.
- Continued the recently reestablished employee safety committee and worked with the Town's property and liability and worker's compensation insurance carrier to secure the most cost-effective and comprehensive coverage available.
- Continued to work with the Employee Insurance Advisory Committee to discuss potential short and long-range changes in group health insurance benefits designed to reduce costs to the Town.
- Updated the Town's health insurance policies and worked with our health care consultant and with representatives of our health insurance carriers to implement fair, equitable and appropriate premium costs for our self insured group health plans.
- Continued with supervisory training program, expanded training opportunities for other Town employee groups, particularly school personnel.
- Arranged for employee wellness initiatives and promoted increased employee awareness of the Town's Employee Assistance Program.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Personnel Action Forms Processed	Count	343	311	356
Employment Applications received	Count	191	176	140
Positions Filled	Count	35	22	32
Average applications per vacancy	Count	8	13	11
Employees covered by Town Health Insurance	Count	497	485	471

Retirees covered by Town Health Insurance	Count	267	280	284
Town Newsletters	Count	0	8	12
Benefits fairs, meetings	Count	1	1	4
Meet with all departments that are hiring employees	%	100%	100%	100%
Town collective bargaining agreements open/settled during fiscal year	Count	5/0	2/3	3/3
Town collective bargaining in arbitration	Count	0	1	0

BUDGET ISSUES

Non Override: This budget level funds all non-personnel expenses to FY09. Funds for contractual services are used to hire specialized consultants for assistance with various personnel matters that come up during the year, and for the cost of recruiting and advertising when hiring employees. Funds for professional development are used for this office and for other department heads, supervisors and employees for relevant seminars, workshops and other training and educational courses. This budget maintains a similar austere level for recruiting and training and professional development that has been carried for the last three years. The minimal funding for professional development seriously undermines not only our commitment to ongoing training for our supervisory staff and our employees, but also the Selectmen’s guiding value of protecting and enhancing the professionalism of the town’s staff.

Reductions have been made to clerical hours, which impacts the hours available to keep up with the voluminous filing and report generation associated with maintaining records for the Town and School employees.

Fixed Growth: The fixed growth budget request is the same as the Non override budget request.

Department Request: This budget request restores \$1,000 for professional development programs, allowing training for staff and department heads on changes in laws. It also restores .3 FTE to the Benefits Coordinator position.

NOTE: Although this department does not specifically generate revenue, one of its important responsibilities is to closely monitor all employee benefit and insurance programs to insure that costs and expenditures under these programs are accurate and controlled. Working closely with our various insurance providers, from group health insurance to property and liability insurance to worker’s compensation insurance, in excess of \$100,000 has been realized through recoveries and savings.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
ASSIST. TOWN MGR./HUMAN RESOURCES				
Human Resources Director	87,047	93,359	95,693	95,683
Benefits Coordinator	32,047		32,203	20,308
Personnel Salaries	0	17,981	0	
Clerical	0	3,837	4,291	4,524
Sub Total: Personal Service	119,094	115,177	132,187	120,515
General Expense	1,254	905	2,000	2,000
Travel	207	296	400	400
Contracted Services	3,784	1,172	2,000	2,000
Employee Profess. Develop.	360	454	500	500
Carryforward Expense	963	33	0	0
Sub Total: Expenses	6,568	2,860	4,900	4,900
Total: ATM/HR	125,662	118,037	137,087	125,415

GENERAL GOVERNMENT: Law

MISSION OF THE OFFICE

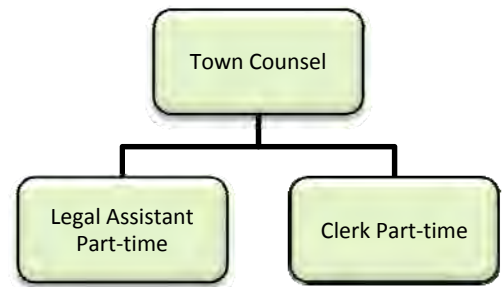
To support the Board of Selectmen, the Town Manager and the Town’s departments and committees by providing legal advice and activities which sustain a Town organization that always acts ethically and professionally and avoids unnecessary and costly consequences.

DESCRIPTION OF SERVICES

The Town Counsel’s office performs an intermediary function by providing legal opinions upon request from Town Departments. These requests involve issues such as conflicts of interest, interpretation and understanding of various rules, regulations, procedures, and state law and statutes in connection with town programs and projects. The Town Counsel’s office also provides legal review and drafting services for town acts, articles and bylaws, contracts and lease agreements, as well as the preparation of documents and filing, and representing the Town in all court actions and Appellate Tax Board matters. Additionally, Town Counsel is involved in land acquisition matters including negotiation and document drafting.

STAFFING

Personnel under this budget includes a Town Counsel, who is a contracted employee to the Town, a part-time legal assistant and one part-time clerk, who are employees of the town, and “job-share” this position, neither requiring benefits. The Town Counsel is appointed by the Board of Selectmen, but supervised by the Town Manager. Other office staff is appointed by the Town Manager.



FY10 GOALS AND INITIATIVES

- Finalize Wayland-Sudbury Septage plant closure issues **(D-C.1)**
- Hop Brook Remediation **(D-C.2)**
- Work with Lincoln to change date of Sudbury Annual Town Meeting **(F-N.1)**
- Represented Town in all court actions and Appellate Tax Board matters
- Provide legal opinions at the request of Town departments and committees
- Reviewed all contracts for the Town and obtain leases, as necessary

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Represented Town in all court actions and Appellate Tax Board matters
- Issued several RFP’s and public bidding responses
- Provided legal opinions at the request of Town departments and committees
- Reviewed all contracts for the Town
- Obtained equipment leases for Department of Public Works
- Represented Town in Nobscot mountain CR purchase
- Drafted Special Act for Town regarding 111F insurance proceeds (enacted by State fall 2008)

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Town legal expenses	Dollars	\$115,225	\$108,506	\$80,000
Departments & Committees given legal opinions or assistance	Count	7	8	10
Land, Property acquisitions	Count	2	1	1
Review contracts for TM signature	%	100%	100%	100%
Legal opinions regarding Bylaw amendments for Town Warrant	Count	2	4	5

BUDGET ISSUES

It is difficult to anticipate litigation and Appellate Tax Board matters. The anticipated costs of hourly legal representation beyond the Town Counsel’s retainer will probably be greater than this budget allows for. Litigation to defend the decisions of the various boards can be expensive and difficult to predict. The Board of Selectmen will seek a reserve fund transfer to supplement this budget if any of potentially costly legal matters cannot be resolved within the budget. Additionally collective bargaining is a time consuming process that involves detailed knowledge of labor law at both the federal and state level, and specialized counsel funded under this budget is invaluable.

Non Override: This budget provides a modest increase to the legal expense line from FY09. Actual legal expenses for FY08 exceeded appropriation by \$28,088 requiring transfer from the Town’s Reserve Fund. If the legal cases in FY10 reach, higher levels than anticipated this office will need to seek transfer from the Reserve Fund.

Fixed Growth Budget: This budget requests a modest (\$300) increase for general expenses above and beyond the Non override Budget

Department Request: This budget request adds \$5,000, given the history of this budget is that it annually needs additional funds from the Reserve Fund.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
LAW				
Town Counsel	40,211	41,417	42,244	42,452
Clerical	30,090	32,321	37,906	38,480
Sub Total: Personal Service	70,301	73,738	80,150	80,932
General Expense	5,369	5,636	6,075	5,865
Legal Expense	115,225	108,506	79,668	77,913
Carryforward Expense	8,308	5,971	0	
Sub Total: Expenses	128,902	120,113	85,743	83,778
Total: Law	199,202	193,851	165,893	164,710

GENERAL GOVERNMENT: Finance Department – Finance Committee

MISSION OF THE COMMITTEE

The Mission of the Finance Committee is to advise Town Meeting on all budgetary and financial matters that come before Town Meeting, and to consider requests from the Town Manager for allocations from the Reserve Fund. *Appendix Fifteen* provides the Finance Committee's Rules and Operating Procedures.

DESCRIPTION OF SERVICES

The Finance Committee (FinCom) is comprised of nine members appointed by the Town Moderator. Approximately nine months before the April Annual Town Meeting, the FinCom issues guidelines for development of the operating budget requests from the various cost centers, based upon revenue expectations and information needs of the FinCom. During the year, members of the FinCom serve as liaisons to the cost centers and attend monthly planning meetings with them. During January and early February of each year, the FinCom conducts detailed budget hearings, leading to a recommended budget that is balanced within the limits of Proposition 2½. The Finance Committee may also recommend a budget that exceeds these limits, requiring a Proposition 2½ override question be placed on a ballot at the annual or a special election if approved by the Board of Selectmen and Town Meeting

The Reserve Fund is considered part of the budget that is allocated to the Town operating departments and provides the Town with the flexibility to address unexpected or emergency costs that arise during the fiscal year.

STAFFING

The only staff for this committee is a part-time recording secretary.

FY10 GOALS AND INITIATIVES

- Work with Selectmen/Town Manager to establish an override stabilization fund **(B-N.1)**
- Address results of the Post Retirement Benefit (OPEB) liability report **(B-L.1)**
- Host a financial summit to develop a 3-5 year financial plan **(B-N.5)**
- Assist with annual publication of Town Warrant
- Select new membership for committee

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Held public hearings and successfully deliberated on FY10 Town budget
- Increased public awareness of major budget drivers and issues
- Assisted with annual publication of Town Warrant
- Updated FinCom Policies & Procedures documents
- Selected new membership for committee

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Public hearings/meetings held	Count	19	21	21
New member selections	Count	1	1	2
Cost centers and committees met with during budget cycle	Count	6	6	7

Budget hearings held	Count	9	9	9
Monied articles at Town Meeting requiring FinCom position	Count	14	21	13

BUDGET ISSUES

Non Override: This budget provides for the same level of staffing and expenses as FY09. The personnel cost represents the amount of clerical costs for the committee’s recording secretary.

Fixed Growth: Same as Non Override.

Department Request: Same as Non Override.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
FINANCE COMMITTEE				
Clerical	1,170	1,136	1,708	1,707
Sub Total: Personal Service	1,170	1,136	1,708	1,707
General Expense	262	11	280	280
Carryforwad Expense	0	33		0
Sub Total: Expenses	262	44	280	280
Total: Finance Committee	1,431	1,180	1,988	1,987

GENERAL GOVERNMENT: Finance Department – Accounting

MISSION OF THE OFFICE

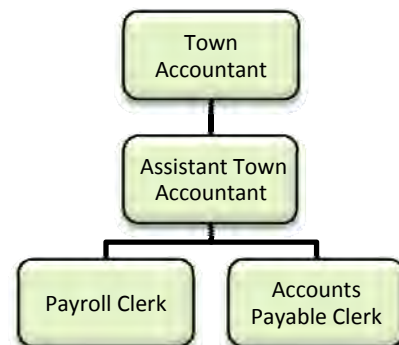
The Mission of the Town Accountant's Office is to protect the Town's financial interests and ensure that Town resources are expended and received according to local bylaws, General Laws of the Commonwealth and sound accounting practices. Charged with maintaining and examining all financial records, the Accounting Office provides Town officials and the public accurate information to facilitate the effective management of the Town.

DESCRIPTION OF SERVICES

The Town Accountant's Office maintains all the financial records for the Town. Payroll for all town and school employees and accounts payable for all departments are processed through this office. In processing these transactions, the Town Accountant by statute, examines and approves all financial transactions verifying compliance with local and state law, establishes procedures and implements sound business practices and maintains a general ledger. The office monitors all budgets and provides a monthly budget statement to all departments and boards. It also is responsible for maintenance of the financial software used by the Town, and the filing of all reports to the Department of Revenue and various governmental agencies.

STAFFING

The Accounting division of the Finance Department consists of the Town Accountant, the Assistant Town Accountant and two clerical positions.



FY10 GOALS AND INITIATIVES

- Maintain excellent audit standards **(B-L.2)**
- Continue training of employees in the Accounting Office **(E-L.1)**
- Oversee more use of MUNIS accounts payable functionality, including decentralizing entry of vendor bills by selected departments
- Oversee more use of MUNIS general billing functionality by tracking miscellaneous billing such as "paid detail" and COBRA collections
- Train and implement budget features in MUNIS software
- Continue to accelerate year-end close in MUNIS software
- Implement new Fixed Asset software
- Continue and expand CORE process to include LSRHS regarding back office processing **(C-N.1)**

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Training & Cross-Training of employees in the Accounting Office
- Continue to accelerate year-end close in Munis
- File Schedule A and Free Cash earlier than previous years
- Decentralize accounts payable to various Town departments

- Oversee training of the School department on MUNIS Sick/Vacation Accrual and Personnel Modules
- Address all outstanding issues from Annual Audit for period ending June 30, 2009 and finalize the requirements of GASB 45 – Post Employment Benefits
- Finalized the requirements of GASB 34 by bringing Infrastructure onto the Financial Statements
- Filed Schedule A and Free Cash on a timely basis
- Year–end close in Munis completed earlier than usual
- Updated Munis Personnel Module
- Trained School on the Accrual Module
- Training of Assistant Town Accountant

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Accrual Records Created (Implementation)	Count	1,310	1,450	102
Fixed Asset Records (Incl. Infrastructure)	Count	68	100	100
Invoices Paid	Count	18,467	19,529	18,394
Payroll & Direct Deposits Processed	Count	18,313	18,801	17,842
W-2's & 1099's Processed	Count	1,160	1,192	1,200
Total General Fund Dollars Expended	Dollars	71,140,126	76,046,615	74,996,253
Public information requests within Statutory requirements	%	100%	100%	100%
DOR/DLS reporting within deadlines and completeness	%	100%	100%	100%
MUNIS upgrades & new modules	Count	2	3	2
Late payrolls or accounts payable warrants	Count	0	0	0
Budget transfer requests processed	Count	58	37	19

BUDGET ISSUES

Non Override: The Non override budget would only cover the cost of the contracts for audit services and MUNIS financial software support, which has increased by \$3,285. The Accounting Office would not be able to function with this budget. The financial recordkeeping and payroll responsibilities of this office must be adhered to per federal, state and local legal requirements. Failure to meet any of these responsibilities carries the risk of fines or other sanctions being imposed, or legal action initiated by any entity that relies on the Town meeting critical deadlines.

Fixed Growth: The Fixed Growth Budget is as lean as can be without the risk of unacceptable costly errors and penalties. It should be noted this office provides required services to both the Sudbury Public Schools as well as the Town departments. In terms of percentage of payroll processed, vouchers processed, tax filings, retirement board contributions, voluntary deductions remitted to various vendors, etc. the larger percentage of activities of this office is attributable to meeting the financial needs of the Sudbury Public Schools and their employees.

Department Request: This budget restores cuts to meet current required expenses for operations. Additionally, it includes money for part-time clerical hours to assist during critically busy periods during the year.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
ACCOUNTING				
Town Accountant	65,514	68,413	72,845	75,653
Salaries	111,030	123,986	126,058	130,990
Clerical	0	0	0	0
Sick Leave Buy Back	1,800	1,557	1,658	2,014
Overtime	1,233	983	2,112	0
Sub Total: Personal Service	179,905	194,939	202,672	208,657
General Expense	6,629	6,025	7,200	1,650
Computer	17,836	21,030	29,740	33,025
Maintenance	533	1,439	2,300	225
Travel	2,708	369	1,000	0
Contracted Services	33,000	40,000	44,000	44,000
Carryforward Expense	6,570	8,836	0	
Sub Total: Expenses	67,275	77,699	84,240	78,900
Total: Accounting	247,180	272,638	286,912	287,557

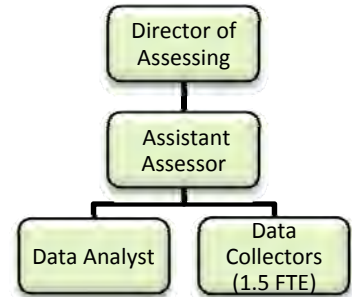
GENERAL GOVERNMENT: Finance Department – Assessors

MISSION OF THE OFFICE

To ensure an equitable share of the tax burden to all taxable real and personal property entities, by regular review and analysis.

DESCRIPTION OF SERVICES

The Assessor’s Office is responsible for the valuation and assessment of property taxes, the major revenue source for the town. To accomplish this, all real and personal property is valued as of January 1st of each year. The valuations are used to fairly allocate the taxes necessary to fund the Town’s annual budget. We calculate the annual new growth increase and other factors to determine the levy limit. New growth is an additional amount of tax dollars based on the assessed value of new construction and other additions to the taxable levy base which are not related to any revaluation program. The Assessors’ set the annual tax levy and rate(s) for the year after submission of a balanced recapitulation to the Department of Revenue. We prepare the annual tax roll, and commit the list to the Tax Collector with a warrant to collect the taxes. We administer the tax exemption/deferral program and act on abatement and exemption applications, including the Community Preservation Surcharge exemptions. A reserve fund is allocated annually (Overlay Account) to fund anticipated property tax abatements and exemptions. We are responsible for assessing and administering excise taxes. In keeping with the “Financial Team Approach” of service, to share information and resources; the Assessing Department provides data reports to numerous Town Departments.



STAFFING

The personnel in this office include the Director of Assessing, an Assistant Assessor, one full-time data analyst; one full-time and one part-time data collector. All staff is appointed by the Town Manager.

FY10 GOALS AND INITIATIVES

- Develop and implement expanded payment in lieu of taxes (PILOT) program **(B-N.6)**
- Update all property values commensurate with last year’s down turn in the real estate market.
- Complete full triennial revaluation and certification of all residential, commercial, industrial properties, vacant and improved, special use, i.e. Chapter discounts, Personal Property and Mixed Use for FY 10.
- Continue 10-year re-inspection program.
- Maintain personal exemption programs;
- Inspect and value Chapter 203 accounts.
- Inspection and valuation of major new condominium complexes (over 160 residential units).
- Complete review of land value discounts, their reasons and the market’s influence on land value
- Work with senior groups and committee regarding fair tax relief.
- Examine and track market trends in the declining economy.

FY 09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Completed annual review of all residential, commercial, industrial properties, vacant and improved, special use, i.e. Chapter discounts, Personal Property and Mixed Use, and updated all property values accordingly.
- Maintained the personal exemption programs;
- Inspected and valued New Construction.
- Completed Citizen Information Packet.
- Tested and Implement Procedures for IT Department Archiving Software
- Continued Digital Photography Program for new R.E. sales.
- Worked with IT department and their consultants for GIS projects, incorporating mapping and appraisal software applications
- Attended LUCA meetings with Town Clerk; worked with IT and Clerk to understand and implement 2010 census
- Researched expanding Tax Deferral CL. 41A allowance provisions and tax loss impact
- Implemented and converted all chapter land to comply with new legislation
- Monitored *ongoing* downtrends and other financial issues relative to current real estate conditions
- Resolved Appellate Tax cases; with the exception of cell phone companies that continue to appeal to higher courts

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Real & Personal Property values maintained	Count	6,880	6,903	6,918
Property re-inspections completed	Count	548	652	378
Permits, valued, measured and listed	Count	269	673	350
Excise committed and maintained	Count	17,331	18,714	17,726
All Exemptions & Deferrals Processed	Count	535	550	534
DOR required Revaluation Performed	Type	Full	Interim all Property types	Interim all Property types
DOR/DLS/BOA reporting within required deadlines and completeness	%	100%	100%	100%
Tax rate certification approved by DLS	Date	12/26/2006	12/21/2007	12/17/2008

BUDGET ISSUES

Non Override: This budget cuts \$4,613 in general expense from FY09. It does not represent maintain the same basic, unavoidable expenses of meeting this department's critical mission; it could have a significant impact on the ability of the Town to issue timely and correct tax bills. The state requires assessing offices to periodically inspect all real properties over a ten year period. The inspections are conducted on a cyclical basis, and are ongoing. Furthermore, the Assessors are mandated to review and

appraise values annually Associated costs include the production of a myriad of analytical reports, field review and discovery of all business personal property accounts, field review of all properties, inspection of sold property (along with gas mileage costs) production of 6900+ new property cards, appraise and defend court cases, publicize and disseminate processes initiatives and legal directives. There are also inevitable appeals on valuations. Most hearings are represented by the Director of Assessing. However; certain legal issues or cases with extreme or unique instances require the assistance of experts for those deliberations.

While the demand increases for greater service, investigation and research by the Assessor's office, there has been no increase in staffing, and there has been very limited use of outsourcing with contractors. The staff is expected to continue to meet deadlines, provide increased service and information with the use of limited resources.

Fixed Growth: This budget cuts would restore all but \$1,000 in expense from FY09.

Department Request: This level represents a modest increase of \$1,724 from FY09. It represents only enough funds to maintain the same personnel and basic, unavoidable expenses of meeting this department's critical mission. There are no new initiatives requested increases in the FY 10 budget.

NOTE: The Assessor's Office annually brings in over \$50,000 in PILOT payments (Payments in lieu of taxes).

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
ASSESSORS				
Assessor	74,354	77,914	81,977	82,590
Clerical	146,516	153,730	160,096	161,069
Stipend	1,000	1,000	1,000	1,000
Sick Buy Back	1,135	1,217	2,977	3,115
Sub Total: Personal Service	223,005	233,861	246,050	247,774
General Expense	8,793	8,455	9,750	5,137
Tuition	905	1,000	0	0
Contracted Services	4,700	21,356	18,000	18,000
Carryforward Expense	16,821	17,000	0	0
Sub Total: Expenses	31,218	47,811	27,750	23,137
Total: Assessors	254,223	281,672	273,800	270,911

GENERAL GOVERNMENT: Finance Department – Treasurer/Collector

MISSION OF THE OFFICE

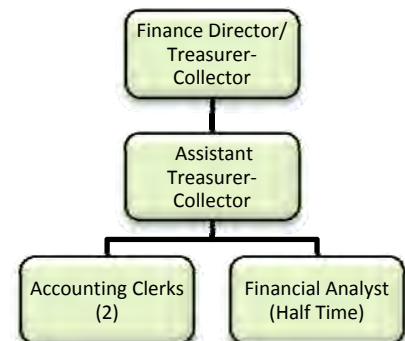
To provide collection, deposit, investment and financial reporting for all funds due to the Town in an efficient and effective manner. To provide all financial custodial services for the Town in compliance with all State and local regulations; in a manner that that best meets the needs of the individual taxpayer and the community, as a whole.

DESCRIPTION OF SERVICES

The Treasurer/Collector office issues over 20,000 new bills each fiscal year, including real estate and personal property taxes (quarterly), and motor vehicle excise tax (annually). The office pursues timely collection of all bills and maintains a collection rate of nearly 99% of all property tax bills. The Treasurer/Collector establishes and maintains Tax Title accounts on all significantly delinquent tax accounts. In the area of Treasury management, the Treasurer's office is responsible for the receipt, investment and disbursement of all town funds. Staff manages all town bank accounts, conducts both short term and long term borrowing for the Town and invests all available funds to produce investment income. The Treasurer, along with the Board of Selectmen, is a Trustee of Town Trusts, and invests and reports on all Trust Fund Activities. The Investment Advisory Committee assists in recommending investment priorities for the Trust funds. The department also provides notary and passport agency services for the public.

STAFFING

For FY10, the department includes the Finance Director/Treasurer-Collector, the Assistant Treasurer-Collector, 2 full-time clerks and a half time Financial Analyst position. Additionally, some clerical hours are provided by a senior who is earning a reduction in her property tax bills through the Town's Tax Work-Off Program.



FY10 GOALS AND INITIATIVES

- Develop plan for building up reserves and free cash **(B-N.3)**
- Develop plans for building up a capital fund for maintenance of Town assets **(B-N.4)**
- Develop and implement expanded payment in lieu of taxes (PILOT) program **(B-N.6)**
- Address results of the Post Retirement Benefit (OPEB) liability report **(B-L.1)**
- Maintain the Town's AAA credit rating **(B-L.2)**
- Host a financial summit to develop a 3-5 year financial plan **(B-N.5)**
- Finish Town records disaster recovery planning **(E-C.1)**
- Finish Continuity of Operations (COOP)/Continuity of Government disaster planning **(E-C.2)**
- Conduct periodic permanent records review
- Complete updates for record retention/archiving and record storage
- Complete foreclosure proceedings for several abandoned parcels
- Implement MUNIS budgeting modules
- Complete anti-fraud and risk response program

- Convert to semi-annual mailing of real estate tax bills
- Maintain excellent audit results through efficient, complete processing of all tax and treasury documents

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Implemented new Passport Agency function including onsite photos
- Implementing new online payment system(s) for various Town and School Departments
- Implemented Treasurer/Collector email server providing taxpayers with bill mailing reminders, due dates and general information
- Publication of FY10 Town Budget and Town Warrant materials
- Obtained GFOA award for FY09 Town Budget and Planning document (3rd year)
- Maintained excellent audit results through efficient, complete processing of all tax and treasury documents

PERFORMANCE/WORKLOAD INDICATORS

Since all taxes levied must be collected, measurement goals revolve around time outstanding/collection cycles. Shortening the collection cycle improves the likelihood of collection, cash flow and accuracy in budgeting/forecasting. In addition, customer service remains a top priority as well as successfully fulfilling all mandated requirements.

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Collections Activities				
Average elapse time to tax title	Months	<3	<3	<3
Delinquent tax balance over \$10K	Parcels	8	27	10
Tax title bills issued	Parcels	97	78	75
Percent of real estate tax levy collected	%	99%	99%	99%
Municipal Lien Certificate processing	Days	<1	<1	<1
Municipal Lien Certificates processed	Count	651	622	800
Land auction proceeds	Dollars	\$0	\$92,551	\$0
Subscribers to Tax email listserve	Count	0	250	570
Foreclosures/Auctioned Property	Count	22	1	1
Treasury Activities				
Revenues processed	Dollars	\$83.5M	\$88.5M	\$88M
Department Revenue Turn-In's processed	Count	1,100 est	1,250 est	1,300
Annual hits Treasurer-Collector WebPages	Count	n/a	26,650	34,127
DOR/DLS reporting within required deadlines and completeness	%	100%	100%	100%
Monthly reconciliation of all cash & investments, days after month-end	Time	2 weeks	2 weeks	2 weeks
Budget/Finance Activities				
Bond Credit Rating (S&P)	Value	AAA	AAA	AAA
Bond issues/Official Statements Prepared	Count	1	0	2
Complete Town Budget to Selectmen	Date	12/15/2006	12/14/2007	12/12/2008

BUDGET ISSUES

Non Override: This budget maintains the same level of general expense as FY09. With the need to reduce the Town's overall personnel budget, a part-time clerical position has been eliminated. The Treasurer/Collector's Office has the immense task of issuance and collection of property tax and motor vehicle excise bills, and taking in and managing the rest of the financial resources for the Town. Any further reduction in personnel or other expense could have a significant impact on the ability of the Town to issue timely and correct bills; thereby reducing the cash flow, resource management and investment activities. Further, this office labors under many State mandates as to how their work must be performed.

Fixed Growth: This is the same budget request as above.

Department Request: This is the same budget request as above with the exception of adding back .6 FTE's in clerical help for tax collection and treasury functions.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
TREASURER/COLLECTOR				
Fin. Director/Treas.-Collector	78,646	87,080	92,543	96,371
Clerical	114,213	122,553	146,900	140,484
Stipends	2,174	2,500	2,500	2,500
Sub Total: Personal Service	195,032	212,133	241,943	239,355
General Expense	9,864	11,916	10,505	10,505
Maintenance	8,821	14,551	1,500	1,500
Travel	1,179	623	985	985
Tax Collection	23,842	21,515	20,000	20,000
Tax Title Expense	3,783	0	2,000	1,800
Carryforward Expense	6,585	2,792	0	0
Sub Total: Expenses	54,073	51,397	34,990	34,790
Total: Treasurer-Collector	249,106	263,530	276,933	274,145

GENERAL GOVERNMENT: Finance Department – Information Systems

MISSION OF THE OFFICE

The mission of the Information Systems Office is to increase productivity by streamlining the flow of information through the Town’s internal and external network, and providing technical support and training to all Town offices.

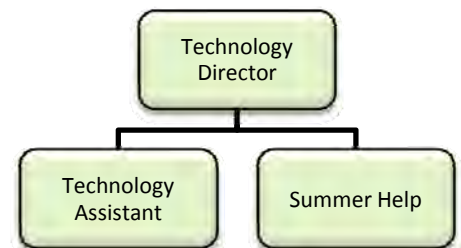
DESCRIPTION OF SERVICES

The information systems division of the Finance Department is responsible for purchasing, implementing, administering, and maintaining the Town’s Microsoft 2003 Active Directory network infrastructure, which includes all network and wireless connectivity, users, servers, computers, software, backup and security. All of the Town’s Telecommunications are managed by the IT Department, including: all telephone systems, email, cellular technology, fax operations, pagers and cable television. The IT Department provides computer training, software support, system maintenance and repairs. The software support includes all major data systems, linking the various data stores within the Town network. Examples of some of these applications are the tax collection, accounting, and assessing software used by the Finance Department, the Police dispatch and incident tracking system, as well as the development of Sudbury’s GIS program.

The expansion and management of the Town Website is an integral component of the IT Department. The dissemination and posting of information is essential in providing current news, documents and other matters of public interest, in a timely convenient fashion, thus lessening the need to contact departments directly. The department is also responsible for the management of the Town’s electronic documents, providing the capability to archive documents securely while offering efficient access when needed. The IT Department added VPN’s (virtual private networks) which provide staff and software vendor’s access to the Town’s network from offsite locations, expanding the work environment outside the confines of the office.

STAFFING

Staff in the Information Systems Office includes the Technology Director, Technology Assistant with some summer help and a consultant to work on the Town’s website.



FY10 GOALS AND INITIATIVES

- Work with the GIS Consultant to implement the FY10 initiatives in Sudbury’s GIS plan **(E-N.2)**
- Complete the Information Systems Disaster Recovery Plan and offsite data collection **(E-C.2)**
- Continue the implementation of the enterprise-wide permitting software, ViewPermit which will be used by any department or committee responsible for the issuing of permits or licenses **(F-C.1)**
- Continue to update the Town Website adding new features and capabilities (ongoing)
- Working with departments to make sure that data is updated on our Town Website. (ongoing)
- Build a main GIS data depository in Personal Geodatabase format for town wide data sharing (with all MassGIS layers and existing GIS layers maintained by the Engineering)

- Establish backup network building connections using the FIOS internet, which is available in every town building and routers donated by Cisco Systems. This will allow us to have a virtual secure WAN (Wide Area Network) through the internet. This would allow us to reestablish building connectivity if the fibers going into the Flynn building were broken.
- Replace PAMET server and upgrade software system-wide
- Replace multiple Town-critical servers
- Upgrade the Cisco Unity Voice Mail Server and the Cisco VOIP Call Manager
- Implement an archiving software system at the Police, Assessing and Town Clerk departments which scans, stores and retrieves departments paper and electronic documents from a centralized database server.

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Begin process of compiling data for the Information Systems Disaster Recovery Plan
- Establish a secondary internet connection with Comcast to backup our primary Verizon FIOS Internet connection.
- Move external DNS hosting services from town to a third-party DNS hosting company.
- Establish Web, Email and VPN failover capabilities by utilizing the DNS failover service offered by our DNS hosting company
- Establish Backup Email service with our DNS hosting company.
- Establish a new domain in the Library for the Public Computers including mission-critical redundancy and security. Upgrade Sportman to SQL version and move data to ServerSQL.
- Assist Questica with the implementation of the Team Budget software program located on our ServerSQL and Server07.
- Add a Cisco 3750 Layer 3 24 port Gigabit core switch to the Flynn network and configure it with the existing Cisco 3750 Fiber switch as a cluster pair.
- Work with the GIS Administrator / GIS Consultant to implement the FY09 initiatives in Sudbury's GIS plan.
- Replace multiple Town-critical servers
- Purchase and implement an enterprise-wide permitting software solution utilized by any department or committee responsible for the issuing of permits or licenses.
- Establish building based VPN clients for employee remote access and increase network VLAN segmentation which will add security and reduce network traffic.
- Upgrade all Windows 2000 servers to 2003 and implement a native Microsoft Windows Server 2003 network infrastructure.
- Work with the GIS Administrator / GIS Consultant to implement the FY08 initiatives in Sudbury's GIS plan.
- Implement an archiving software system at the Police, Assessing and Town Clerk departments which scans, stores and retrieves departments paper and electronic documents from a centralized database server.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Staff Computers	Count	226	232	232
Computer User Accounts	Count	240	251	256
Email Accounts / Email Distribution Groups	Count	1660/120	1965/130	2416/128
New Staff Computer Setups - Town	Count	78	62	21
VPN Users	Count	38	38	39
Total Website Hits Per Year	Count	5,086,703	7,030,011	6,715,738

BUDGET ISSUES

Non Override: The cuts in this budget in FY09 have substantially impacted the department's ability to update the existing computer desktop inventory. Currently the oldest computers used by staff are 10 years old. The \$14,000 reduction in this line item translates to 11 desktops that will not be purchased, thus increasing the time older equipment will have to be in service. In FY09, the half-time GIS Administrator was cut due to budgetary constraints.

This department is critical to the continued operation of all other departments and missions of the Town and cuts to the budget should be avoided. This department is struggling with an increasing workload and has no clerical support. The Non override budget request is nearly \$28,000 less than actually needed and spent in FY08.

Fixed Growth: This budget request adds in \$8,580 to restore some line items where most needed.

Department Request: In order to fully realize Sudbury's goal of establishing an integrated, easy to use, multi-departmental enterprise GIS system, GIS Consulting, Summer Interns and annual GIS online software maintenance costs have been added to the budget. Additionally, funds for replacing older equipment have been restored.

Otherwise, the Town Manager Recommended Budget and Level Services Budget are the same. Both include funds to maintain the same personnel and basic expenses of keeping up with a large inventory of hardware and software to support numerous Town departments.

This department has become critical to the continued operation of all other departments and missions of the Town and cuts to the Town Manager's Recommended Budget should be avoided. This department is struggling with an increasing workload and has no real clerical support.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
INFORMATION SYSTEMS				
Technology Administrator	76,965	80,658	84,261	85,522
Non-clerical	54,287	58,309	59,767	59,771
Sick Leave Buy Back	1,761	1,814	1,932	1,981
Summer Help	12,356	8,068	10,969	10,968
Sub Total: Personal Service	145,370	148,849	156,928	158,242
General Expense	5,734	5,688	5,000	5,000
Software	28,268	58,339	42,845	45,845
Maintenance	13,984	7,808	10,000	8,600
Travel	0	94	1,000	486
Contracted Services	27,051	27,297	24,600	24,600
Equipment	45,213	41,985	35,994	35,994
Professional Development	1,185	2,304	4,000	4,000
WAN/Telephone Connections	30,798	15,930	11,500	11,500
Network	5,981	9,262	5,000	5,000
Internet	268	3,338	10,000	10,000
Carryforward Expense	13,565	6,553	0	
Sub Total: Expenses	172,047	178,598	149,939	151,025
Total: Information Systems	317,417	327,447	306,867	309,267

GENERAL GOVERNMENT: Town Clerk, Registrars and Document Preservation

MISSION OF THE OFFICE

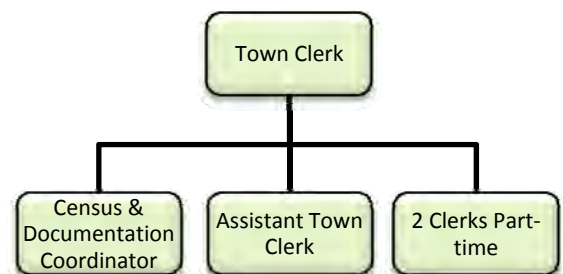
The Town Clerk's office serves as a central information center for the Town by collecting, maintaining and disseminating public records as a direct link between the residents of Sudbury and their local government. The mission of this office is to preserve and protect the Town records in the custody of the Town Clerk, including vital records, and to conduct fair and impartial elections for registered voters, in accordance with Massachusetts General Laws, rendering equal service to all. The office strives to serve the public and all Town departments by being versatile, alert, accurate and patient, thereby meriting public confidence.

DESCRIPTION OF SERVICES

State law provides that the Town Clerk is the official keeper of the Town Seal and the Town's Oath Book. The Town Clerk oversees and ensures all statutory and by-law required functions are correctly and efficiently performed. In conjunction with the Board of Selectmen's Administrative Assistant, Town Moderator and Town Counsel the Town Clerk insures well run Town Meetings and submits general bylaw and zoning bylaw amendments at the close of Town Meeting to the Attorney General for approval. She records and certifies all official actions of the Town, including Town Meeting legislation and appropriations, Planning, Zoning Board and Board of Appeals decisions and signs all notes for borrowing, The Town Clerk serves as chief election official; oversees polling places, election officers, and the general conduct of all elections; directs preparation of ballots, polling places, voting equipment, voting lists, administers campaign finance laws, certifies nomination papers and initiative petitions and serves on the local Board of Registrars. The Town Clerk's Office conducts the annual town census and prepares the street list of residents. The Town Clerk and some members of her staff are Notaries Public and have the authority to notarize documents signed in their presence. The Town Clerk serves as the custodian of Town records and official documents. She is responsible for the maintenance, preservation, microfilming and disposition of Town records and is required by State Law to ensure that Town records are readily available for public inspection. Her office staff completes the work of the Committee for the Preservation of Town Documents.

STAFFING

Staffing includes a Town Clerk, an Assistant Town Clerk, one full-time Census and Documentation Coordinator, and two part-time clerical positions. The Town Clerk, along with the Board of Registrars, oversees all elections held in Sudbury, and her office includes the salaries for part-time poll workers and police details associated with elections.



FY10 GOALS AND INITIATIVES

- Finish Town records disaster recovery planning (E-C.1)
- Continue implementation of the Help America Vote Act
- Conduct fair and impartial elections in compliance with Federal and State laws and the Town Bylaws.

- Conduct training sessions for election workers.
- Continue to work with IT to implement the Electronic Unified Archiving Solution software that will manage Town’s documents and records, archiving documents securely, while providing efficient access
- Town Clerk will attend Town Clerk Conferences and New England Municipal Clerks Institute
- Maintain the Town Clerk website to provide current, pertinent information including links to services, voting information and procedures and current events.
- Implement where possible the recommendations received from the records survey of Town Hall records to improve environment, condition of records and quality of storage.
- Apply for and obtain funding from grants to restore, preserve and properly house 16 volumes of original Town Records dating back to 1639.

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Conducted five elections; two Special State Elections, the Presidential Primary Election, one Special Town Election and the Annual Town Election.
- Expanded the information available on the Town Clerk website and improved accessibility to information and documents and links to State websites.
- Obtained a grant from Community Preservation approved at the ATM 2008 to fund a Preservation Survey of the Town Hall.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Certified Vital Records and Burial Permit Issued:	Count	1,236	1,226	1,230
Business Certificates Issued	Count	147	133	135
Generated and Mailed Yearly Census	Count	6,304	6,323	6,300
Returned and processed	Percent	96.6%	96.7%	96.7%
Number of processed new registered voters	Count	657	818	800
Current Voter	Count	10,684	11,092	11,824
Official Population	Count	18,080	17,924	17,977
Registered Dogs	Count	2,178	2,156	2,155
Number of absentee ballots applications processed	Count	771	1,065	800

BUDGET ISSUES

Non Override: This request contains funds to maintain the same personnel and basic, unavoidable expenses. This budget assumes no more than two elections take place in FY10 allowing for one special election. No archival storage materials could be purchased in FY09 for vital records as only the actual cost for microfilmed documents already in storage were reflected in the FY09 Budget. To keep the FY10 Budget within the required guidelines, this office is again unable to accommodate any further requests for microfilming of documents by any Town departments. We are also unable to purchase any archival materials for storage of vital records and other documents that are filed with the Town Clerk’s office.

Fixed Growth: This request asks that the small amount of expense money cut in the Non override budget be restored.

Department Request: This budget is the same as the fixed growth budget.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
TOWN CLERK & REGISTRARS				
Town Clerk	51,861	54,487	58,461	61,196
Overtime	1,005	1,007	1,538	1,588
Clerical	107,724	121,461	127,842	132,040
Election Workers	11,177	15,810	19,440	8,668
Registrars	932	882	956	956
Sub Total: Personal Service	172,699	193,647	208,237	204,448
General Expense*	11,286	12,354	13,000	13,546
Computer	0	0	0	
Maintenance	0	0	200	875
Travel	1,060	932	750	850
Tuition	1,650	2,193	1,000	1,500
Elections	13,701	12,738	13,000	12,000
Equipment	0	484	0	
Carryforward Expense*	446	16,884	0	0
Sub Total: Expenses	28,143	45,585	27,950	28,771
Total: Town Clerk & Registrars	200,842	239,232	236,187	233,219
*Includes Document Preservation				

GENERAL GOVERNMENT: Conservation

MISSION OF THE OFFICE

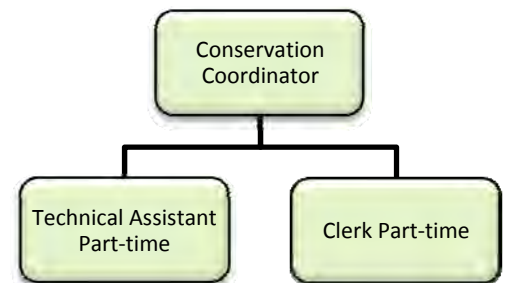
The Sudbury Conservation Commission was established in 1962 to protect local natural resources and features and to act as stewards of the Town's conservation properties. One of the Conservation Commission's most important responsibilities is protecting the ecological integrity of Sudbury's wetlands and the surrounding landscape

DESCRIPTION OF SERVICES

The Commission is responsible for implementing and enforcing the Massachusetts Wetlands Protection Act and the Sudbury Wetlands Administration Bylaw. The Conservation Commission manages the Town's eleven major conservation lands for public enjoyment. These properties and the Sudbury River offer many opportunities for outdoor recreation. One major goal is to increase public awareness and appreciation of the many ways in which our local plants, wildlife, and natural landscape add to the quality of life in our community. As part of educational efforts, the Conservation Commission leads public walks, speaks to elementary school science classes, and teaches field workshops for local scout groups. The Conservation Coordinator is responsible for preparing the Open Space and Recreation Plan for the Town, which enables the town to receive state reimbursement for land acquisition projects, and assists in review and negotiations for new land purchases.

STAFFING

Current staffing includes a full-time Conservation Coordinator, a part-time clerical position, and a part-time Technical Assistant shared with the Board of Health.



FY10 GOALS AND INITIATIVES

- Develop new capacity to evaluate and act on land purchase/protection opportunities **(D-N.2)**
- Continue negotiations with CSX on the rail trail corridor **(D-C.2)**
- Continue efforts to increase public awareness and appreciation for conservation areas in Town
- Obtain State reimbursement for land acquisitions projects
- Continue to enforce Wetlands Protection Act and Sudbury Wetlands Administration Bylaw

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Increased public awareness and appreciation for conservation areas in Town
- Completed updates to Open Space and Recreation Plan for the Town
- Successfully obtained State reimbursement for land acquisition projects
- Assisted in review and negotiations of new land purchases for conservation/open space
- Enforced Wetlands Protection Act and Sudbury Wetlands Administration Bylaw through public hearings, review and execution of Certificates of Compliance

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Permit Applications	Count	64	59	55
Wetland Violations Actions	Count	18	13	15

BUDGET ISSUES

Non Override: Applications for permits, as well as inquiries from property owners remains steady. The complexity of projects continues to increase with new storm water regulations. Land is being developed now that was passed by in earlier years due to the amount of wetland or environmental sensitivity issues. Thus, the only reductions in this budget scenario are in the general expense and trail maintenance line items. If any positions were to be eliminated at this time, the Town would lose the training and knowledge the current staff has accumulated. In addition, reviews, inspections, and enforcement of wetlands permits would need to be severely cutback. This reduction is likely to result in environmental harm that could cause flooding, increase pollution, destroy wildlife habitat, and impact drinking water quality.

Fixed Growth: This budget request restores most of the funds reduced in the Non Override budget.

Department Request: This budget request restores all the funding cuts.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
CONSERVATION				
Conservation Coordinator	64,129	67,133	70,862	71,391
Non Clerical	0	13,533	18,112	18,828
Clerical	10,711	11,625	10,877	10,892
Sick Leave Buy Back	1,470	1,514	1,641	1,664
Sub Total: Personal Service	76,310	93,805	101,492	102,775
General Expense	1,858	1,739	1,400	400
Clothing	300	340	450	450
Trail Maintenance	1,754	636	3,000	2,090
Travel	787	960	600	600
Carryforwad Expense	0	2,410	0	
Sub Total: Expenses	4,700	6,085	5,450	3,540
Total: Conservation	81,009	99,890	106,942	106,315

GENERAL GOVERNMENT: Planning and Community Development Department

MISSION OF THE DEPARTMENT

The mission of the department is to provide technical advisory services and coordination of town officials, committees, and commissions on issues involving planning, zoning, land management, development/re-development and affordable housing.

DESCRIPTION OF SERVICES

The department provides staff services on a regular basis, directly to the Planning Board, Zoning Board, Board of Selectmen, Community Preservation Committee, Design Review Board, Sudbury Housing Trust, Historical Commission, and Historic Districts Commission. They also provide services for the Conservation Commission and the Board of Health. The department processes and reviews development applications, coordinates land acquisition projects, and communicate town projects and goals to the public via the website and other media. Additionally, this department assists with budget preparations for the various boards and committees, coordinates data collection and serves as advisors to the Town Manager on all issues relating to land use, planning, zoning and development.

STAFFING

The personnel in the department include a full-time Director of Planning and Community Development, a part-time Planning and Zoning Coordinator (funded partially with CPA funds), a full-time Community Housing Specialist (funded entirely with CPA funds and Housing Trust revenue) and a part-time office manager. The Community Housing Specialist position was added to the department in FY07, as was a recording secretary to attend Planning Board meetings bi-monthly. The Planning and Zoning Coordinator position was added to the department in FY09, replacing the long held position of Zoning Board of Appeals Office Supervisor.



FY10 GOALS AND INITIATIVES

- Walkway Planning and Prioritization Initiative –third season of initiative underway **(A-C.1)**
- Design traffic signal at Landham Road/Boston Post Road Intersection **(A-C.4)**
- Complete design phase of Town Center Project **(A-C.5)**
- Develop new capacity to evaluate and act on land purchase/protection opportunities **(D-N.2)**
- Complete acquisition of CSX railroad corridor **(D-C.2)**
- Evaluate most feasible Town disposal sites for wastewater treatment **(G-N.1)**
- Begin evaluating future use of the gravel pit property **(G-N.2)**
- Complete study of wireless technology and amend Bylaw **(G-N.3)**
- Develop RFP for Route 20 corridor study **(G-C.1)**
- Develop options for a Sudbury Historical Museum **(H-L.1)**

- Support development of projects by Housing Trust and Sudbury Housing Authority **(J-N.1)**
- Continue production of affordable housing units **(J-C.1)**
- Continue work on major zoning bylaws, i.e., Earth Removal, Wireless Facilities
- Complete Melone and Mahoney feasibility studies
- Implement the 2008 Open Space and Recreation Plan – work with landowners and CPC
- Coordinate review of major development projects with Conservation Coordinator, Health Director, Public Works Director, Fire Chief and Building Inspector
- Complete concept design phase of Bruce Freeman Rail Trail
- Complete Community Preservation Committee Report Update

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Completed survey phase of Town Center Project
- Continued Traffic Management process, working with DPW Director, Police Chief and Fire Chief
- Progressed on production of affordable housing with Housing Trust – Habitat project (2 units), Home Preservation units (2), Condo buy-down with HOME funds (1 unit), purchase of Maynard Road property for small development
- Progressed on Route 20 wastewater project – working with Charles River Watershed Association on funding for parcel identification study and public process
- Worked on 2 major zoning bylaws- Stormwater management and Accessory Apartments for submittal at 2009 Annual Town Meeting
- Completed assessment of impacts to Sudbury from projects in abutting towns - Wayland Town Center project, Alexan Concord 40B
- Continued work on Melone and Mahoney feasibility studies
- Continued working with Community Preservation Committee on all proposals
- Completed Open Space and Recreation Plan
- Completed Nobscot Conservation Restriction project
- Completed planning and construction of Willis Road and Hudson Road walkways
- Became authorized Lottery and Monitoring Agent for local and regional 40B developments

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Subdivision Applications Filed	Count	2	1	0
Subdivision Lots Approved	Count	6	0	0
Senior Development Permit Applications Filed	Count	0	0	0
Senior Development Units Approved	Count	52	0	0
Site Plan Applications Reviewed	Count	2	6	3
Comprehensive Permits Filed	Count	2	1	1
Comprehensive Permit Units Approved	Count	73	23	2
Affordable Housing Units Created	Count	0	10	6
Total ZBA Applications Filed	Count	64	44	27
Tear down applications filed	Count	21	9	4

ZBA Special Permit Renewals	Count	12	9	13
Wireless Communications Applications	Count	2	11	1
Accessory Dwelling Applications	Count	2	2	1
Special Permits for Signs	Count	3	3	1
Other Special permits/variance applications filed	Count	22	9	7

BUDGET ISSUES

Non Override: Under this budget request, all staffing levels are maintained as FY09, but the part-time staff planner position, eliminated in FY08, is not restored. In addition, the expense lines for the department have been halved from FY09. It is NOT restored under any of the budget requests for this department.

Fixed Growth: This budget request restores \$1,000 in expense funding for this department.

Department Request: This budget restores the department funding to the FY09 level.

NOTE: This department maintains several plan applications and performance bond escrows relating to ongoing property development. The combined deposits currently exceed \$380,000. Some of these monies may be forfeited to the Town if a developer defaults on a bonded project, or used to offset certain plan review expenses.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
PLANNING & COMMUNITY DEVELOPMENT				
Planning Director	82,118	86,778	92,406	95,983
Staff Planner	14,134	2,530	0	0
Clerical*	32,930	60,184	63,809	66,048
Stipend	0	1,000	1,000	1,000
Sub Total: Personal Service	129,182	150,492	157,215	163,031
General Expense*	2,326	1,461	2,833	1,121
Professional Development	750	362	650	0
Clothing Allowance	0	125	125	0
Carryforwad Expense	0	2,299	0	0
Sub Total: Expenses	3,076	4,247	3,608	1,121
Total: Planning	132,258	154,739	160,823	164,152

* Expenses for ZBA coordinator previously reported separately have been combined with Planning & Community Development department

Public Safety Services

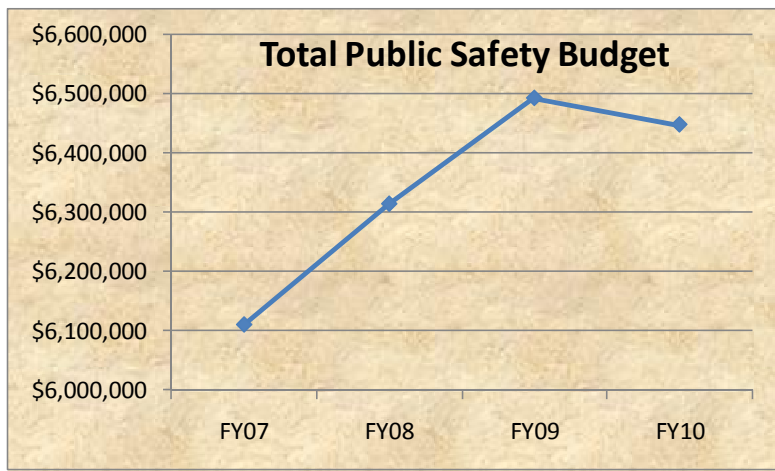


Sudbury Fire Headquarters



Sudbury Police Station

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
PUBLIC SAFETY				
Police	2,515,223	2,608,532	2,664,226	2,670,423
Fire	2,668,147	2,797,946	2,881,011	2,832,908
Building Department	926,561	906,926	946,550	943,771
Total Public Safety	6,109,931	6,313,404	6,491,787	6,447,102



PUBLIC SAFETY: Police Department

MISSION OF THE DEPARTMENT

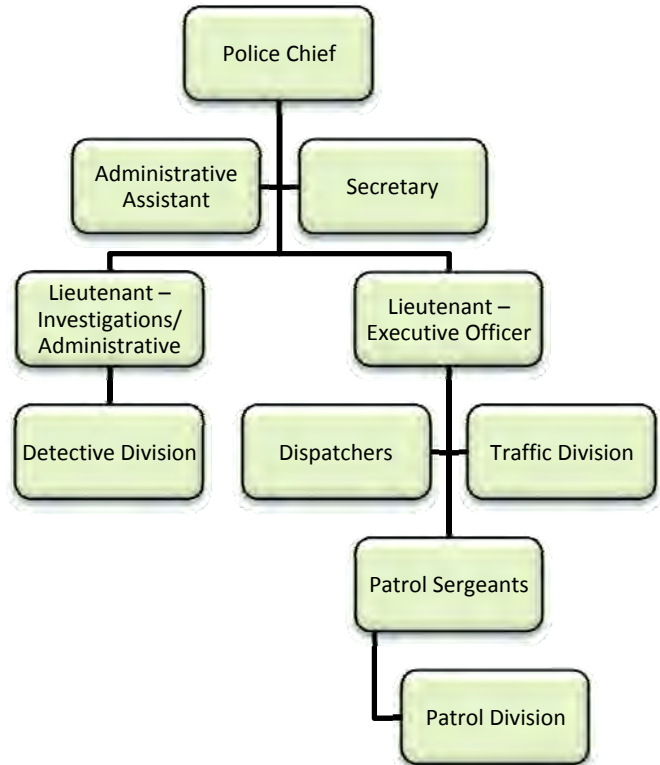
The mission of the Sudbury Police Department is to work with all residents of the community to create a positive partnership emphasizing equality, fairness, integrity and professionalism. Our objective is to provide the most responsive and highest quality police services possible by working in a collaborative proactive manner with the community to identify and solve problems, prevent crime, and apprehend offenders in a manner consistent with established State, and local laws.

DESCRIPTION OF SERVICES

The Sudbury Police Department provides a complete range of public safety and community-based services including criminal investigation, motor vehicle law enforcement, preventive patrol and emergency response. The Department provides crime prevention programs, services to youth, D.A.R.E., and the processing of permits including firearms, door-to-door solicitors', raffles and public assembly.

STAFFING

The Sudbury Police Department has a sworn staff of 29 personnel (one chief, two lieutenants, five sergeants, and twenty-one patrol officers) plus four dispatchers and two administrative positions.



FY10 GOALS AND INITIATIVES

- Continue to participate in the Town's Local Emergency Planning Committee with the goal of attaining certification **(A-C.2)**
- Monitor and report physical condition of the police station **(A-C.7)**
- Seek grants to restore lost staff positions **(E-N.1)**
- Obtain a 400MHz radio frequency to gain greater interoperability with town and area departments. The initial stages have been completed using state and federal grant money.
- Develop alternative long-term plan to replace police station **(A-L.1)**
- Conduct a Citizens Police Academy.
- Expand the Comprehensive School Emergency Plans now in place to include Private Schools and Daycare Centers. To improve upon the plans currently in place with the Public Schools by conducting practical exercises to identify and correct any weaknesses.
- Continue progress on completing the Department Policies and Procedures.
- Work towards obtaining a faster, more efficient town wide emergency notification system.

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Working with the Town Manager, DPW Director and Town Planner on active traffic safety program, this program has been implemented with monthly meetings being conducted.
- We have worked with the Sudbury Public Schools and the High School on their Comprehensive School Emergency Plans, those plans are currently in effect. The department also participated in tabletop exercises and lockdown procedures at all of our schools.
- Each Member of the department received Active Shooter Training, which deals with tactical response to School building intruders.
- The Department participated in a Regional EPC Tabletop exercise in Concord with other “Cross Roads” Communities. This tabletop focused on multiple communities dealing with a regional disaster.
- Completed all aspects of the department’s radio frequency re-banding required by the FCC.
- Successfully negotiated the radio frequency changeover with Nextel and the FCC resulting in the town receiving over \$100,000 of new radio equipment. Frequency changeover has been completed. The equipment has been received and installed at not cost to the town.
- Continued progress on the updating Department Policies and Procedures, to be completed by July 1, 2010.
- We continue to improved upon the quality and quantity of information on Police Department web site.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Calls for Service	Count	18,445	18,130	18,385
Arrests	Count	232	194	181
Criminal Complaint Applications	Count	556	428	476
911 Calls Received	Count	2,581	3,883	3,720
Alarms	Count	1,036	918	776
Response to motor vehicle accidents	Count	557	634	562
Medical Aids	Count	704	721	793

BUDGET ISSUES

Non Override: Although the department’s Non Override Budget represents a total increase of 2.1%, taken into consideration the added expense of benefits and contractual raises the department must make a reduction of \$65,475 to its operating budget which will require the following:

- Elimination of a Patrolman’s position and benefits which was partially funded for this year in the amount of \$20,685.
- Elimination of the part-time Clerk’s position in the amount of \$12,548.
- Elimination of a full-time Dispatcher position to be replaced with part-time employees in the amount of \$4,662 from salaries and \$10,000 from benefits.
- Decrease in the Overtime Account by \$7,580.
- Underfund of the Expense Account by \$5,000.
- Underfund of the Maintenance Account by \$5,000.

The impact of these cuts on services will be many. The elimination of a Patrolman will require the overall elimination of the second traffic unit plus decrease the availability of officers to respond to calls for service. Further, this loss coupled with the overtime reduction over the last two years will seriously reduce the amount of patrol coverage. Three years ago we were approaching the ability to cover 75% of open shifts due to contractual obligations. With last year's reduction, we were at approximately 48% coverage. With cuts in next year's overtime budget, and an increased need for coverage due to the reduction in personnel we would be down to approximately 30-35%. This low level of coverage will have a substantial impact on public safety as well as officer safety, creating many shifts when there are only two patrol officers and a sergeant available.

The part-time Clerk's position was implemented several years ago to counteract the enormous and ever increasing amount of paperwork requiring processing by state, federal, and town agencies as well as insurance companies. The impact on the other office personnel to heavily increase their already over-burdened workload will affect their ability to process and furnish documents to other agencies and the public in a timely manner.

The loss of funds for a cruiser replacement in last year's budget has placed an even greater load on the department's maintenance costs and the further loss of underfunding this account could have serious consequences on our ability to keep the vehicles functioning.

Underfunding the Expense Account will seriously affect our ability to send officers to mandatory state training and other classes needed to keep up appropriate certifications.

Fixed Growth: The department's fixed growth budget will allow the reinstatement of the Patrolman's position for a 6-month period. This position was added over the past few years to keep up with the population growth and increasing demand for service and would allow us flexibility in the assigning of officers to proactive traffic safety concerns. Even with this position funded and filled, we would still be well behind similar communities with our officer to population ratio. As it stands, we have no full time court, juvenile, or school resource officers.

In this budget, the fourth Dispatcher position would stay full-time. For the purposes of hiring and maintenance, we would attract increased numbers and better trained personnel. This would help us increase proficiency in a vital position of the department. Also with full-time personnel, there are no restrictions on the consistent scheduling of personnel in this important position.

Fully funding the part-time Clerk's position will lessen the burden on the office staff due to ever-increasing demand by local, state, and federal agencies as well as the public.

Fully funding the Expense and Maintenance accounts will help us keep our fleet vehicles functioning and our staff trained appropriately.

Replacing \$4,334 to the Overtime budget will allow us a slightly better level of shift coverage at approximately 33-38%.

Department Request: Under this budget request, the department would have restored funds for overtime and other expense lines reduced in Non Override.

NOTE: The Police Department generates in excess of \$220,000 annually for the General Fund, through a combination of traffic fines and other fees charged. Additionally, this department receives monies under the Quinn Bill reimbursement program. This department also actively seeks a variety of State and Federal Grants.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
POLICE				
Police Chief	122,815	130,908	134,176	115,678
Lieutenant	178,553	190,829	204,846	214,402
Patrol Officers	1,243,210	1,369,310	1,435,750	1,463,899
Night Differential	15,906	18,231	20,300	20,300
Overtime	286,479	238,022	205,000	209,019
Clerical	85,438	97,518	102,927	90,977
Dispatchers	153,394	161,624	169,051	164,375
Sick Leave Buy Back	4,467	2,038	7,165	9,468
Holiday Pay	17,810	12,569	14,941	14,941
Non-accountable Clothing	9,250	9,974	10,730	11,760
Stipend	25,800	28,995	33,500	33,375
Sub Total: Personal Service	2,143,121	2,260,018	2,338,387	2,348,194
General Expense	69,186	52,465	54,708	49,708
Maintenance	53,981	55,571	63,580	58,580
Travel	2,096	3,170	3,000	3,000
Uniforms	18,301	18,473	17,790	19,180
Tuition	3,773	1,441	9,000	9,000
Equipment	10,177	2,717	7,500	7,500
Gasoline	58,940	72,170	75,961	80,961
Carryforward Expense	24,159	25,136	0	
Sub Total: Expenses	250,612	231,143	231,539	227,929
Police Cruisers	121,490	117,371	94,300	94,300
Sub Total: Capital	121,490	117,371	94,300	94,300
Total: Police	2,515,223	2,608,532	2,664,226	2,670,423

PUBLIC SAFETY: Fire Department

MISSION OF THE DEPARTMENT

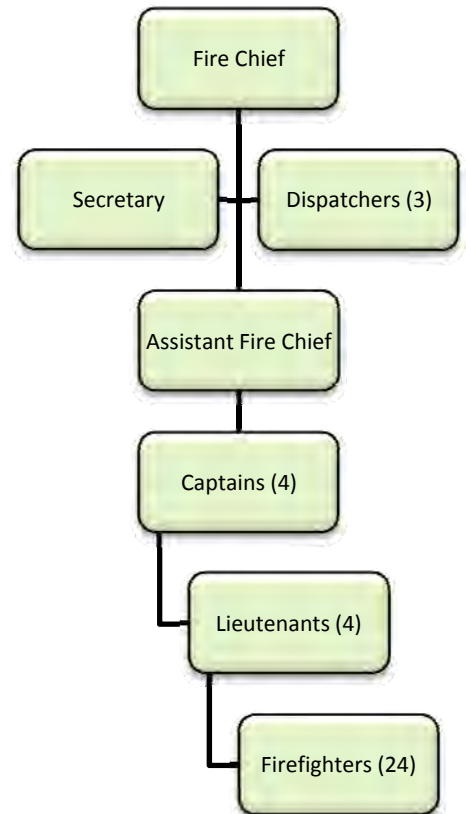
The mission of the Sudbury Fire Department is to protect the lives and property of the community from emergencies involving fire, medical, hazardous materials, and environmental causes.

DESCRIPTION OF SERVICES

The Fire Department is responsible for fire prevention/education, fire suppression, ambulance and emergency medical services, as well as fire inspections, disaster preparedness and mitigation.

STAFFING

Currently the Department consists of 1 Chief, 1 Assistant Chief, 4 Captains, 4 Lieutenants and 24 firefighters, as well as 3 civilian dispatchers and a 3/4 secretary. The Captains, Lieutenants and firefighters are organized into four groups, with each group comprising one Captain, one Lieutenant and six firefighters. Thirty-five personnel are certified Emergency Medical Technicians.



FY10 GOALS AND INITIATIVES

- Develop alternative regional Advanced Life Support (ALS) structure before October 2010 **(A-N.1)**
- Develop plan to create/build an Emergency Operations Center (EOC) in Sudbury **(A-N.2)**
- Continue Local Emergency Planning Committee (LEPC) planning & preparation **(A-C.2)**
- Continue Regional Local Emergency Planning Committee (REPV) work **(A-C.3)**
- Evaluate opportunities to implement town operated alarm monitoring program **(B-N.7)**
- Develop interdepartmental Continuity of Operations/Continuity of Government plans **(E-C.2)**
- Seek grants to restore lost staffing positions **(E-N.1)**
- Continue to develop the Community Emergency Response Team (CERT) as an auxiliary force for deployment during catastrophic emergencies
- Integrate Ham radio operations as part of our emergency planning
- Integrate 6 new hires to the call division of the fire department
- Implement updated Standard Operating Guidelines by which we conduct operations
- Conduct annual review and update of the Comprehensive Emergency Management Plan with strategic partners
- Enhance our online presence for permitting, news dissemination, forms, etc.

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- The main radio repeater for the department was moved to Nobscot Mountain, financed through FEMA's Assistance to Firefighters Grant program
- Purchased a new state of the art ambulance, funded with ambulance transport fees
- Purchased a new fire engine for Station 3
- Participated in a regional emergency tabletop exercise through the Crossroads Regional Emergency Planning Committee
- The Comprehensive Emergency Management Plan (CEMP) was updated and re-written.
- Installed an oxygen generator to provide on-site manufacture of medical oxygen for ambulance operations. Purchased with a grant from the Sudbury Foundation.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Calls for Assistance	Count	1833	1812	1983
Structure Fires	Count	9	13	13
Calls for Ambulance	Count	992	1033	1063
Permits Issued	Count	585	501	494
Burning Permits	Count	793	888	900

BUDGET ISSUES

The Fire Department budget should be considered both on a gross and net basis. Expenses for the ambulance operation are offset from the ambulance reserve for appropriation fund. Items within different expense categories related to ambulance operations are matched to some degree with funding from the reserve account.

Non Override: Under the proposed FY10 Non override budget one firefighter position, which will become vacant in FY09 due to a retirement, will remain vacant under this budget. The only cost increases are for scheduled step increases. Expenses remain funded at the FY09 level, and the capital line item is reduced to \$0. To stay within the budget guideline target increase for FY10, the offset against ambulance income is increased to lower the net budget for the Fire Department. Note that this year's offset is greater than ambulance income, drawing upon needed reserves that will deplete should this practice continue in future years.

Fixed Growth: The vacant fire fighter position would be filled if this budget proposed were funded. Otherwise, the proposed Fixed Growth budget for FY10 sees a smaller ambulance offset to meet the target 4.5% net increase.

Department Request: This budget increases expense accounts to capture new costs and adjust for inflation. This budget request contains a proposal that could actually be less expensive than the fixed growth budget request: Four new Firefighter/EMT positions are included but adding this new staff actually *reduces* the overtime budget by an amount greater than the direct cost of the new hires (exclusive of benefits) while increasing safety.

NOTE: The Fire Department generates in excess of \$30,000 annually for the General Fund and revolving funds through the various permits it issues. This department also actively seeks a variety of State and Federal Grants.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
FIRE				
Fire Chief	104,920	109,736	122,004	126,952
Deputy Chief	84,016	87,972	97,316	104,022
Firefighters/EMTs	1,649,624	1,753,851	1,763,793	1,727,028
Overtime	437,258	433,574	393,801	385,593
Clerical	30,827	33,454	34,476	35,827
Dispatchers	105,539	103,839	105,978	109,743
Non-accountable Clothing	21,370	23,013	23,300	25,654
Sick Buy Back	4,605	3,644	11,575	7,721
Fire Stipends	2,414	11,038	27,070	28,670
Sub Total: Personal Service	2,440,573	2,560,121	2,579,313	2,551,210
General Expense	29,073	30,325	42,139	42,139
Maintenance	56,456	50,652	63,000	63,000
Alarm Maint.	1,024	2,626	3,000	3,000
Travel	188	1,955	2,130	2,130
Utilities	42,591	44,424	52,770	52,770
Uniforms	19,265	10,682	18,800	18,800
Tuition	3,877	7,248	10,000	10,000
Contracted Services	24,253	26,176	36,500	36,500
Equipment	21,736	16,938	28,750	28,750
Gasoline/Diesel Fuel	21,485	25,023	24,609	24,609
Carryforward Expense	7,625	21,776	0	0
Sub Total: Expenses	227,574	237,825	281,698	281,698
Ambulance Fund Equipment	0	0	20,000	0
Sub Total: Capital Expenses	0	0	20,000	0
Total: Fire	2,668,147	2,797,946	2,881,011	2,832,908
OFFSET Ambulance Fund	(230,342)	(230,342)	(347,238)	(381,600)
Net Fire	2,437,805	2,567,604	2,533,773	2,451,308

PUBLIC SAFETY: Building Department

MISSION OF THE DEPARTMENT

The mission of the Building Department is to contribute to the protection of the public through the enforcement of building codes and zoning bylaws. The Building Department is also responsible for keeping many Town Buildings safe, clean, healthy and energy-efficient for use by the public and Town employees.

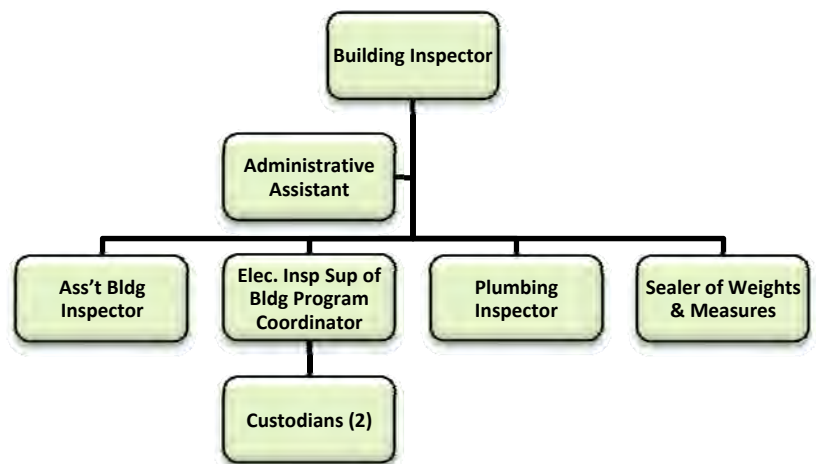
DESCRIPTION OF SERVICES

The Building Department staff enforces State building, electrical, plumbing, gas and mechanical codes, as well as local zoning by-laws and Architectural Access Board Regulations. Many of the functions of the Department are mandated by the Commonwealth of Massachusetts, including enforcement and implementation of the State building code, the State zoning act, the State gas and plumbing codes, and the State architectural access code. Additional local codes and standards must also be enforced. Staff issue permits, inspect construction sites, conduct periodic safety inspections of restaurants, schools, religious institutions, and other places of assembly, and levy fines or prosecute when necessary to obtain code compliance. This office processes more than 2,000 permits a year.

The Building Maintenance function of this department plans and budgets for the energy needs of Town buildings, secures contracted cleaning services and performs preventative maintenance and minor repairs on Town Buildings including the Town Hall, the Flynn Building, the DPW Building, Loring Parsonage, the Police Station and the Fairbank Community Center. Staff maintains the exterior walkways, including leaf pick up, snow removal, and sanding of these buildings as well. Additionally this department maintains three residential structures owned by the Town: the Haynes Meadow House, the Carding Mill House, and the Frost Farmhouse. Finally, they are responsible for daily distribution of U.S. mail and interoffice mail to all departments and the processing of outgoing mail.

STAFFING

This office consists of the Building Inspector, an Assistant Building Inspector, and an Electrical Inspector/Supervisor of Buildings, a Plumbing Inspector (part-time), two custodians, and an administrative assistant.



FY10 GOALS AND INITIATIVES

- Assist Town Manager in the development of a town/school facilities department **(B-N.2)**
- Activate & participate in new Energy & Sustainability Green Ribbon Committee **(D-N.1)**
- Continue working with IT Director to complete permitting software application module **(F-C.1)**
- Develop long term plans for older Town buildings: Town Hall, Flynn Building, Fairbank Community Center, Loring Parsonage & Carding Mill House **(G-L.3)**

- Improve handicapped accessibility of all Town buildings **(I-L.1)**
- Work with Assistant Town Manager to develop plans for undertaking ADA compliance study **(I-L.2)**
- Restoration of Town Hall wood windows.
- Repairs and painting of Fire Station Headquarters.
- Continue program of energy savings initiatives.
- Replace access ramp at Town Hall.
- Assist Permanent Building Committee with the restoration of the Loring Parsonage.
- Assist Town in the implementation of solar photovoltaic array or other renewable energy alternatives.
- Renovate Flynn Building Technology Office.
- Replace roof covering on Senior Center.
- Replace Flynn Building's old inefficient lights with new, more efficient ballasts and lamps.
- Replace exterior siding and paint the Haynes Meadow House.

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Replaced flat tar and gravel roof at Town Hall.
- Improved Town Hall bathrooms.
- Installed new HVAC system in IT Server Room and offices
- Painted front of Town Hall
- Continued with Flynn cellar window replacements
- Continued with the Flynn Building improvements.
- Repairs to the North Road Fire Station roof.
- Issued 635 building permits, 692 electrical permits, and 343 plumbing and 352 gas permits and most permits require multiple inspections.
- Installed new windows and painted Carding Mill House
- Continued the town's implementation of energy efficient devices.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
New Residents Permits	Count	42	58	50
New Residents Permits (value)	Dollars	\$12,347,066	\$14,100,111	\$14,100,000
Tear down and Reconstructions	Count	10	18	20
Tear down and Reconstructions (value)	Dollars	\$3,800,000	\$9,243,500	\$10,000,000
Non-Residential Permits	Count	27	58	50
Non-Residential Permits (value)	Dollars	\$568,814	\$6,207,131	\$6,000,000
Additions/Renovations	Count	320	286	280
Additions/Renovations (values)	Dollars	\$19,325,097	\$14,844,651	\$14,000,000
Misc. Permits (wood stoves, roofs, siding, windows, pools, sheds, tents)	Count	180	215	200
Building Inspections	Count	1,332	1,301	1,300

Electrical Inspections	Count	916	887	850
Plumbing & Gas Inspections	Count	811	788	750

BUDGET ISSUES

Non Override: The General Expense line of the FY10 budget will be increased dramatically. This increase includes expenses such as law publications, codebook subscriptions, necessary meetings and educational seminars, printing costs for permit applications and legal notices for bidding town projects. This year funding for the maintenance and support of the new permitting software is added. The maintenance cost of the new permitting software is expected to add approximately \$8,000 per year and this increase will be necessary to sustain and develop the permitting process for the Building Department. A portion of this expense will be available from the Plumbing and Gas Revolving fund.

The FY10 budget for the Building Department will represent a significant increase in the Town Building Maintenance line. Items that contribute to the increase in this line item include generator maintenance, roofing, painting, septic, fire alarms, sprinkler system inspections, HVAC maintenance and other system needs. The proposed FY10 budget request of \$171,052 for building maintenance is the actual FY08 expenditure. We were able to fund the maintenance expenses from the savings from the utilities due to the replacement of the Flynn and Fairbanks boilers.

For many years, the cost of energy has increased dramatically. This is the first year that we will be reducing the budget for energy. The Town has recently contracted with a natural gas supplier and will realize a decrease of 15 cents per therm, which equates to \$18,000 in reductions for FY10 for natural gas expense. This year the town entered into an agreement that will take the responsibility for heating the Frost Farm House out of the building department. This savings will amount to approximately \$5,000. Lastly, we replaced the boilers at the Fairbank Community Center and the Flynn Building two years ago. The new more energy efficient boilers reduced our gas usage. This budget represents these adjustments.

The FY10 budget includes an increase in the vehicle maintenance line of \$500 over FY09. The vehicles used by the Building Department are older, “passed down” vehicles from the Police and Fire departments, and we have oil changes, wiper blades, tune-ups and most miscellaneous repairs done by the Mechanics division of the DPW. However, there are times when the dealer must service the vehicles. These expenses amounted to over \$2000 in FY08.

Finally, the department request is approved for \$5000 for overtime. This reflects the need to provide adequate snow removal at the town buildings. The Building Department provides the staff that shovels the stairs, ramps and walkways at the Senior Center, Town Hall, Parsonage, Flynn Building, Hosmer House and DPW Building. Therefore, in the winter months, we need the option of paying overtime to the staff to keep the buildings safe when storms occur beyond the regularly scheduled hours.

Fixed Growth: This budget request is identical to the Non override Budget Request.

Department Request: This budget restores the \$1,500 for a Zoning Enforcement Field Agent.

NOTE: The Building Department generates more than \$400,000 annually for the General Fund and revolving funds through the various permits it issues.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

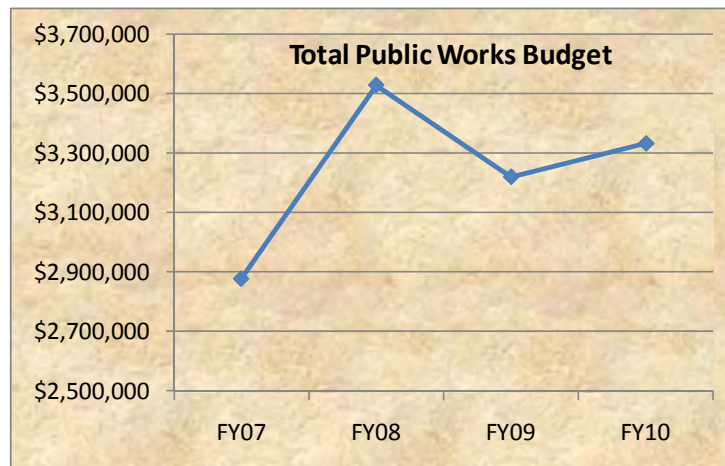
	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
BUILDING INSPECTION				
Building Inspector	73,507	77,087	81,426	81,728
Supv. of Town Bldgs.	57,156	59,767	62,876	63,496
Asst. Bldg Inspector	41,198	49,850	53,099	55,151
Clerical	43,600	45,771	55,957	55,403
Deputy Inspector	1,581	544	2,640	2,500
Zoning Enforce. Field Agent	7,000	3,000	1,500	0
Overtime	0	0	0	5,000
Sealer of Weights	2,150	2,150	2,150	2,150
Wiring Inspector	13,050	13,050	13,050	13,050
Custodial	82,710	85,498	87,635	87,778
Sick Buyback	1,296	1,335	1,388	1,444
Sub Total: Personal Service	323,247	338,052	361,721	367,700
General Expense	5,991	4,893	3,900	7,500
Town Bldg. Utilities	292,810	307,542	396,955	342,945
Town Bldg. Maint.	182,228	171,052	129,900	171,052
Vehicle Maintenance	1,343	2,046	1,500	2,000
Contracted services	66,362	60,738	48,099	48,099
Uniforms	1,475	1,431	1,475	1,475
In-State Travel	1,266	852	3,000	3,000
Carryforward Expense	51,839	20,320	0	0
Sub Total: Expenses	603,314	568,874	584,829	576,071
Total: Building	926,561	906,926	946,550	943,771

Public Works Department



Public Works Building

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
PUBLIC WORKS				
Engineering	360,454	397,546	408,871	409,691
Streets & Roads	1,943,141	2,498,064	2,183,418	2,298,939
Trees and Cemetery	312,328	340,963	339,387	340,003
Parks and Grounds	262,980	292,069	289,168	284,090
Total Public Works	2,878,903	3,528,642	3,220,843	3,332,723



PUBLIC WORKS: Engineering and Administration

MISSION OF THE OFFICE

The Department of Public Works is a professional team committed to improving the quality of life in Sudbury and supporting the Town's core values. We make every effort to maximize the efficient, effective use of our resources in the support, maintenance and upkeep of the infrastructure, public lands and programs. We are committed to public safety and providing prompt, courteous quality service to our customers and each other.

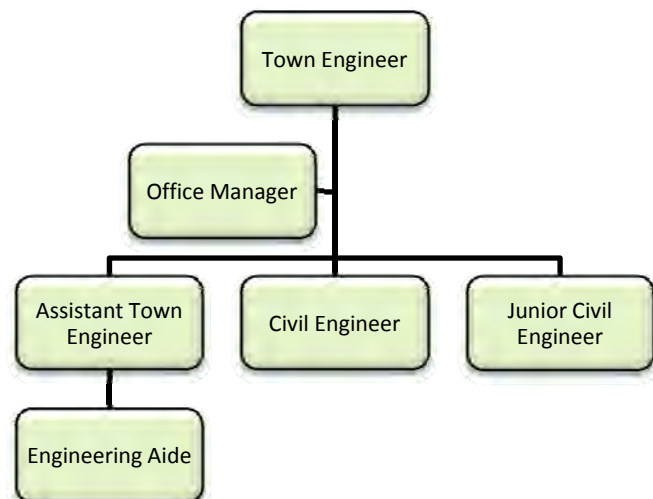
DESCRIPTION OF SERVICES

The Engineering division of this department is responsible for the design of public works projects, plan review of proposed developments, implementation of a GIS system, and assistance on Town and School building projects. The Division also provides a wide range of technical assistance to other departments and committees, including the Planning Department, Building Inspection Department, Conservation Department, Recreation Department, Police and Fire Departments and the Town Manager's office. Many other customers are supported as well, including residents, businesses, contractors, consultants, and realtors as well as State and Federal entities. The Engineering Division stores, maintains and updates public records and plans, and designs and administers public works projects of all kinds. Construction plans and documents are prepared, reviewed, and bid; construction inspections are performed and overseen by staff.

The Town Engineer also serves as the Director of the Public Works Department and as such reports directly to the Town Manager and serves on the Town Manager's Senior Management Team. As DPW Director, he oversees the management of \$3.2 million in appropriations (FY '09 dollars), and provides executive level planning and direction to 5 divisions, and 34 employees. Services provided by these employees affect the Town's public safety, community character, property values and quality of life. Further, he serves on the Town's land use planning working group, a staff task force chaired by the Planning and Community Development Director, to evaluate and help guide all development proposals made to various offices of the Town.

STAFFING

The engineering division staff consists of the Town Engineer/DPW Director, Assistant Town Engineer, one Civil Engineer, one Junior Civil Engineer, one Engineering Aide, and an Office Manager.



FY10 GOALS AND INITIATIVES

- Construct Walkways (A-C.1)
- Design traffic signal at Landham Road/Boston Post Road Intersection (A-C.4)
- Complete Town Centre Design Project (A-C.5)

- Obtain state funding to repair bridge at Hop Brook/Boston Post Road **(A-C.6)**
- Continue negotiations with CSX on the rail trail corridor **(D-C.2)**
- Work with Wayland to evaluate feasibility of shared transfer station **(F-N.2)**
- Complete traffic corridor study for Boston Post Road **(G-C.1)**
- Track state plans for Crime Lab Facility on Horse Pond Road **(G-L.1)**
- Continue property line survey, base line survey, topographic survey and design of the Marlboro Road/Willis Road Intersection.
- Set horizontal and vertical control to set grades at North Road Borrow Pit and establish town line between Sudbury and Concord.
- Provide as-built survey of Mt. Pleasant North Cemetery and New Town Cemetery.
- DPW Director/Town Engineer to serve as lead staff on the regional all hazards mitigation project (required by Homeland Security/FEMA/MEMA in order to qualify for grants).
- DPW Director/Town Engineer to serve as key department head on Town Center Redesign project
- DPW Director/Town Engineer to continue to serve as lead department head on Rail Trail Conversion Advisory Committee, Mass Highway Commission's BFRT, BFRT Uniformity Committee.
- DPW Director/Town Engineer to serve as lead department head on the Solid Waste Options Committee
- Continue to plan for and coordinate with Mass Highway regarding projects needed at intersections on Route 20

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Provided construction layout for the drainage system at the Flynn Building.
- Provided construction layout for walkway on Hudson Road from Spruce Lane to entrance of Assabet River Wildlife Refuge.
- Provided construction layout for the Willis Road walkway from Marlboro Road to Kendra Lane.
- Continued developing and updating data layers for Town's Geographical Information System.
- Provided construction layout for the senior workout area corner of Hudson Road and Fairbank Road.
- Provided construction layout for walkway located along westerly property line to Haskell Field.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Maps copies issued	Count	490	330	260
Municipal property/project designs	Count	n/a	5	6
Depository of property plans	Count	n/a	n/a	4,000
Driveway location application approval within 7 days	%	n/a	n/a	100%
Development plan review	Count	n/a	n/a	n/a
Street opening application approval within 5 days	%	n/a	n/a	100%
Street opening escrows	Dollars	n/a	n/a	\$26,000

BUDGET ISSUES

Non Override: The expense category has been reduced by \$3,469 to conform to budget guidelines. To meet these reductions, maintenance contracts will have to be eliminated creating possible additional costs for service repairs. Training to keep current with the ongoing changes in the engineering industry will also be eliminated and/or reduced along with equipment and office supplies.

Fixed Growth: The expense line was partially restored within this budget request relative to reductions planned under the non override budget, but it is still \$1,000 less than the prior year and much less than what was actually needed and spent in FY08.

Department Request: Several thousand dollars were added back to the expense line in this request.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
ENGINEERING DEPARTMENT				
Dir. of Public Works	106,008	108,577	111,291	111,211
Non-Clerical	183,115	216,323	228,165	233,443
Clerical	42,554	45,906	48,178	48,169
Sick Leave Buy Back	4,489	4,184	5,381	4,482
Sub Total: Personal Service	342,604	374,990	393,016	397,305
General Expense	13,846	14,683	10,130	7,161
Maintenance	2,367	2,435	2,000	1,500
Travel	0	59	100	100
Uniforms	1,450	2,720	3,625	3,625
Carryforward Expense	188	2,659		
Sub Total: Expenses	17,850	22,556	15,855	12,386
Total: Engineering	360,454	397,546	408,871	409,691

PUBLIC WORKS: Streets and Roads

MISSION OF THE OFFICE

The mission of the Streets and Roads Division is to protect the safety, health and welfare of the Town Residents by maintaining the town streets, walkways and storm water system in a safe and clean condition. This department also provides for the safe movement of vehicular traffic by performing minor construction repairs, removing snow and ice from streets, sweeping of streets, installing traffic signs and lane or line markers and supervising the work of contractual service providers who perform repairs, cleaning or maintenance work. In addition, the Road Machinery Division ensures that the Town's fleet is always operational and well maintained by providing an efficient and effective maintenance and repair program and fuel management system.

DESCRIPTION OF SERVICES

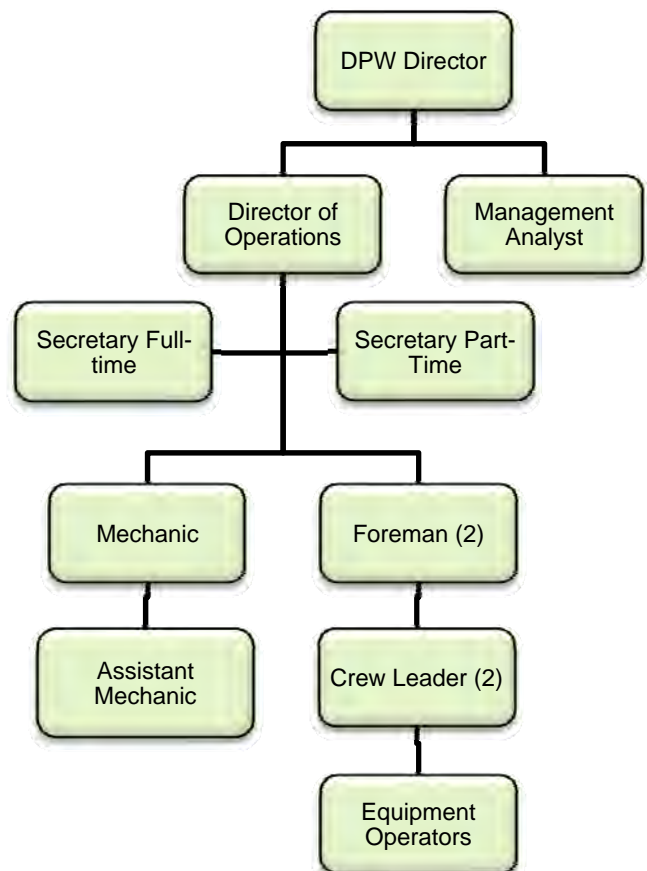
The Streets and Roads cost center is responsible for maintenance, construction, and snow removal of Town ways, including streets, curbing, walkways, drain systems, guardrails and signs. Priority snow removal is given to all school parking lots and driveways. Additional duties include roadside and sidewalk mowing, brush clearance, litter control, seasonal support to other town departments (parades, elections, facility maintenance, celebrations). The department maintains approximately 140 miles of roads and 45 miles of walkways. This division annually evaluates street and walkway conditions as part of the pavement management plan.

STAFFING

Division staffing includes a Director of Operations, a Management Analyst, one Full-time Secretary, one Part-time Secretary, one Mechanic, one Assistant Mechanic, two Foremen, two Crew Leader/Heavy Equipment Operators, five Heavy Equipment Operators, and three Light Equipment Operators.

FY10 GOALS AND INITIATIVES

- Construct Walkways (A-C.1)
- Continue to update the snow plowing fleet as well as other trucks and equipment.
- Maintain town-wide infrastructure including street sweeping, traffic lines, paving, walkways, drain systems, guardrails, signs and snow removal programs.



- Continue to implement vigorous vehicle maintenance program to keep town fleet in compliance with safety and preventative maintenance schedules.
- Implement new Pavement Management Program software, including vehicle maintenance and parts inventory modules

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Completed mandatory street sign replacement program.
- Continued to build on website visibility to inform residents of maintenance and special projects being performed in the town.
- Reconstructed 2,800 ft. of walkway along Concord Road and Old Sudbury Road.
- Constructed 2,000 ft. of new walkway along Hudson Road, 1,800 ft. along Willis Road, 800 ft. along Haskell Field and 500 ft. along Marlboro Road.
- Installed 790 ft. of wood guardrail.
- Constructed new walking trail at Haskell Field

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Miles of Roads Maintained	Miles	141	141	141
Drainage Structures Repaired	Count	35	35	37
Guard Rail Installed	Feet	750	765	790
Walkway constructed	Feet	3,000	3,500	5,100
Walkway re-constructed	Feet	750	800	2,800
Pieces of Equipment Maintained	Count	90	90	90

BUDGET ISSUES

Non Override: This budget request maintains the same level of personnel keeps current with ongoing leases and maintains snow and ice expenses at FY'09 levels. The expense lines have an overall increase of \$75,966 from FY09 levels, as follows:

Gasoline: \$29,000
 Vehicle maintenance \$32,971
 Utilities \$ 3,000
 Street Lighting \$10,770

These are line items that were reduced for FY09 over FY08 levels, and we have found that the cuts are not sustainable in these areas. Despite best efforts, the funding needs of these lines required that some of the FY09 cuts be restored for FY10.

It should be recognized that, with cost increases in many of these areas, just level funding brings about a decrease in materials that can be acquired.

Fixed Growth: Under this budget request, more funding is added to the roadwork account, as this account is always depleted before the end of the fiscal year.

Department Request: Under this budget request, even more is added to roadwork so that more of the long list of planned safety projects can be accomplished.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
STREETS & ROADS				
Highway Dir. of Operations	64,430	68,963	74,205	77,672
Management Analyst	67,164	72,487	73,782	73,777
Non-Clerical	563,563	569,205	606,397	641,955
Overtime	16,219	25,028	21,353	22,605
Clerical	41,532	44,385	56,767	50,821
Summer Temp. Labor	3,562	2,433	0	5,068
Sick Leave Buy Back	952	3,049	1,650	1,810
Sub Total: Personal Service	757,420	785,550	834,153	873,708
General Expense	13,558	12,163	12,000	12,000
Gasoline	106,557	165,939	140,000	169,000
Bldg. Maintenance	10,898	13,068	16,000	16,000
Vehicle Maintenance	118,772	168,771	145,380	178,351
Utilities	13,301	16,095	13,800	16,800
Street Lighting	47,606	55,368	54,635	65,405
Travel	286	297	250	300
Uniforms	15,283	14,490	17,045	17,045
Tuition	0	0	1,500	1,500
Police detail	40,447	51,352	40,000	40,000
Roadwork	435,870	455,496	494,000	494,175
Carryforward Expense	70,832	61,791	0	0
Sub Total: Expenses	873,410	1,014,830	934,610	1,010,576
Snow & Ice Overtime	87,079	159,030	117,407	117,407
Snow & Ice Contractors	69,214	154,183	106,520	106,520
Snow & Ice Materials	156,018	384,471	190,728	190,728
Sub Total: Snow & Ice	312,311	697,684	414,655	414,655
Total: Streets & Roads	1,943,141	2,498,064	2,183,418	2,298,939

PUBLIC WORKS: Trees and Cemetery

MISSION OF THE DIVISION

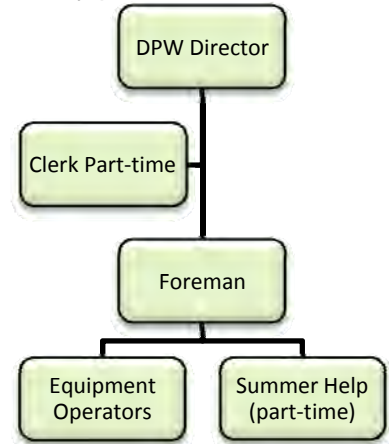
The Mission of this division is twofold: (1) to protect and keep in a healthy state an important public asset of the Town – the beautiful shade trees that are found in the Town’s public way and (2) the cemetery division staff provides compassionate, courteous and professional service to bereaved families and strives to maintain a tranquil, well-maintained environment with perpetual care and beautiful historic cemetery grounds.

DESCRIPTION OF SERVICES

The Trees and Cemetery Division is responsible for maintenance and interments at the Town’s five cemeteries. Tree responsibilities include maintenance and removal of trees in the public way, with attention to plantings, trimming, storm damage repairs, vandalism repairs, tree and stump removals, as well as care and watering of newly planted trees.

STAFFING

Division staffing includes a Foreman, one Crew Leader/Heavy Equipment Operator, two Heavy Equipment Operators, one Light Equipment Operator, and one part-time clerical position.



FY10 GOALS AND INITIATIVES

- Continue with perpetual care at all five cemeteries.
- Continue to maintain streetscapes
- Continue to clear intersections and walkways of brush to improve safety.

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Adopted new cemetery Rules & Regulations.
- Began tree back planting program.
- Continued with perpetual care at all five cemeteries.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Tree Removals	Count	n/a	120	40
Interments	Count	n/a	57	46
Cemetery Maintenance	Acres	n/a	20	27.2

BUDGET ISSUES

Non Override: This budget supports the same level of personnel, but does reduce expense money for items such as Tree back planting, which has been eliminated in this budget request.

Tree contractor's line item was reduced in the FY'09 appropriation and is further reduced in the Non override budget request for FY10. This means fewer dead and dying trees will be taken down, creating a safety issue with falling limbs, power outages and property damage.

Fixed Growth: Here, the funds for tree removal, tree planting and cemetery materials have been restored to FY09 levels, but not to FY08 levels.

Department Request: Under this budget, the request is for sufficient funds to provide the same amount of services as was provided just a few years earlier.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
TREES & CEMETERY				
Non-Clerical	214,680	227,955	231,839	246,102
Overtime	5,320	6,021	8,638	9,169
Clerical	9,445	12,143	15,642	15,504
Summer help	7,383	5,756	5,018	5,068
Sub Total: Personal Service	236,828	251,875	261,137	275,843
Cemetery Materials	20,656	23,009	19,000	19,000
Tree Planting	0	3,266	0	0
Tree Contractors	48,844	61,313	59,250	45,160
Carryforward Expense	6,000	1,500	0	0
Sub-Total: Expenses	75,500	89,088	78,250	64,160
Total: Trees & Cemetery	312,328	340,963	339,387	340,003

PUBLIC WORKS: Parks and Grounds

MISSION OF THE OFFICE

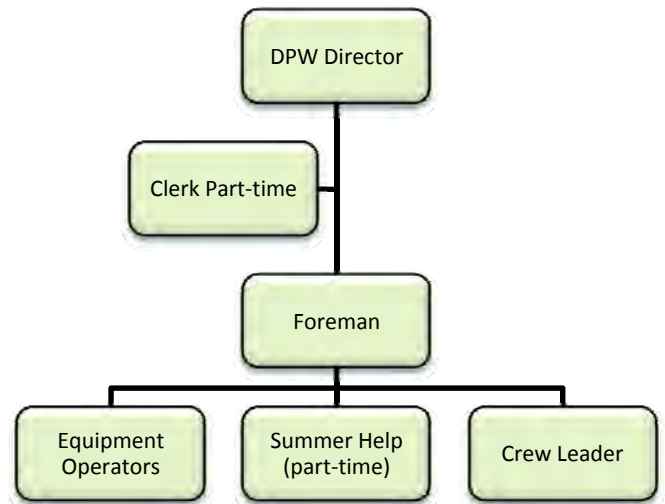
The Mission of this division is to maintain landscaping throughout the Town in park and field areas, public right-of-ways and around all public buildings and school grounds.

DESCRIPTION OF SERVICES

The Parks and Grounds division is responsible for maintenance of all Town parks, fields, and playgrounds. This includes Josiah Haynes, Peter Noyes, General John Nixon, Israel Loring, and Ephraim Curtis Middle Schools; Featherland Park, Davis Field, Frank Grinnell Veterans Memorial Park, Haskell Field, Fairbank Community Center, Frank G. Feeley Field, Cutting Field, Horse Pond Play Field, Training Field, Heritage Park, Central Fire Station, North Fire Station, DPW Building, Police Station, Goodnow Library, Town Common, Frost Farm, Piper Farm, Meachen Field, Davis Farm, Barton Farm, Mahoney Farm and Carding Mill Conservation areas. Maintenance of these facilities includes mowing, aerating, fertilizing, irrigation, line striping and system maintenance, weed and insect control; litter clean-up, leaf removal, leveling, grading and marking fields, fence and vandalism repairs; shrub and tree care, and support for civic activities.

STAFFING

Division staffing includes a Foreman, one Crew Leader/Assistant Mechanic, one Heavy Equipment Operator, one Light Equipment Operator, one part-time clerical position, and part-time summer help.



FY10 GOALS AND INITIATIVES

- Continue maintenance of irrigation systems, athletic fields, conservation areas, school grounds and public parks and grounds.
- Assist in start-up of new Field Enterprise

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Oversee a new contract for maintenance of school grounds.
- Assist in construction of new walking trail at Haskell Field
- Special projects including work on Haskell Field renovations

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Mowing Conservation Land	Acres	81.0	81.0	81.0
Public Lands	Acres	94.5	94.5	94.5
Public Schools	Acres	33.6	33.6	33.6

BUDGET ISSUES

Non Override: This budget maintains the same staffing level as FY09, but reduces significantly (by \$20,000) the amount of funds allocated for contracting out maintenance of the landscaping of town and school buildings. This is on top of reductions that were made the prior year. With each reduction, the grounds of the buildings become more neglected and unkempt looking.

Fixed Growth: Under this budget request, \$9,000 of the funds for hiring contractors to maintain the grounds of public buildings is restored.

Department Request: Under this budget request, funds are restored nearly to the FY08 level for contractors.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

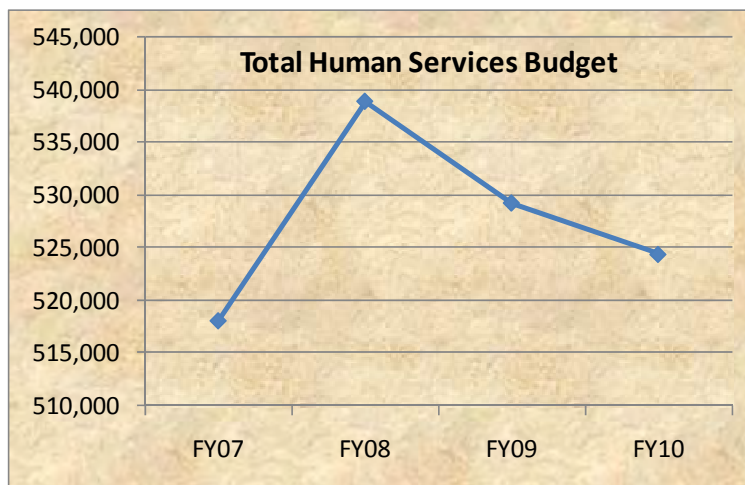
	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
PARKS & GROUNDS				
Non-Clerical	184,442	186,256	193,353	204,788
Overtime	4,099	4,162	4,206	4,455
Clerical	6,459	7,231	7,761	8,067
Summer help	5,878	11,050	17,957	20,272
Sick Leave Buy Back	2,337	3,285	2,480	2,520
Sub Total: Personal Service	203,215	211,984	225,757	240,102
Maintenance	55,809	72,378	60,411	40,988
Uniforms	2,773	2,532	3,000	3,000
Carryforward Expense	1,183	5,175		
Sub Total: Expenses	59,765	80,085	63,411	43,988
Total: Parks & Grounds	262,980	292,069	289,168	284,090

Human Services



Sudbury Senior Center at the Fairbank Community Building

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
HUMAN SERVICES				
Board of Health	349,126	360,787	368,243	368,885
Council on Aging	147,812	162,058	139,635	137,970
Youth Commission	<i>has moved to Recreation Division</i>			
Veterans Affairs	21,116	15,979	21,327	17,477
Total Human Services	518,055	538,824	529,205	524,332



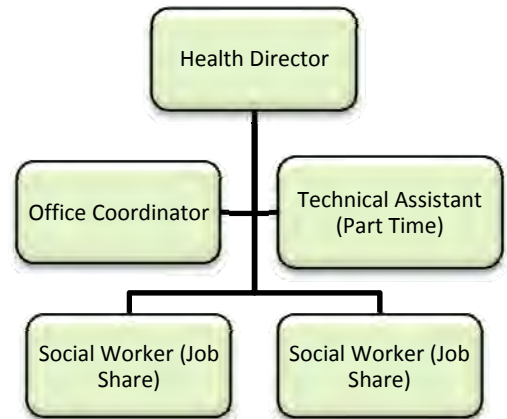
HUMAN SERVICES: Board of Health

DESCRIPTION OF SERVICES

The Board of Health is responsible for addressing the health needs of the community. Traditional duties include site evaluation for subsurface sewage disposal, permitting/licensing and inspections for food service establishments, summer camps, public swimming pools, stables, massage therapists, septic installers and haulers, septic system and private well installations, and supplying community nursing and mental healthcare services, as well as involvement in environmental health issues such as housing code violations, mosquito control, hazardous waste, animal/rabies control, public ground water supplies and emergency preparedness.

STAFFING

This department consists of the Health Director, two part-time social workers who job share, one part-time technical assistant shared with the Conservation Department, and a full-time office coordinator. Nursing, mental health, and senior outreach services are provided on a contract basis. Mosquito control is provided as part of a regional district, to which Sudbury pays an annual fee. When funding allows, the Household Hazardous Waste Day budgeted requires a licensed contractor for the collection. Animal/Rabies control services are provided through a contract as well.



FY10 GOALS AND INITIATIVES

- Continue all licensing, permitting and site evaluation work throughout the Town.
- Address health concerns for new flu strains
- Continue to supply community nursing and mental healthcare services to residents

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Addressed health concerns for new flu strains
- Took on duties (permitting and monitoring) for new State trench safety regulations
- Consulted with various committees and groups regarding emergency preparedness
- Monitored food service establishments
- Addressed housing code violations and potential safety issues

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Sewerage Permit Receipts	Dollars	13,355	25,428	16,500
Installer Permit Receipts	Dollars	3,700	3,625	4,750
Food Service Permit Receipts	Dollars	6,460	7,520	8,655
Well Permit Receipts	Dollars	1,200	3,400	1,100

Garbage/Hauler Permit Receipts	Dollars	1,925	1,600	1,800
Trench Permit Receipts	Dollars	0	0	1,800

BUDGET ISSUES

Non Override: This budget request maintains the same complement of staffing, and slightly reduces overall expenses. Level funding actually reduces slightly the nursing and mosquito control services, as the new contracts include a cost increase for same level of services. Unfortunately, the Board of Health is seeing an increased request for these services at the same time the budget for them is being reduced.

Fixed Growth: This budget request increases slightly most of the expense lines which were reduced to stay within guidelines in the Non override Budget.

Department Request: A Household Hazardous Waste Day in FY'10 is included as the only budget initiative within this budget request.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
BOARD OF HEALTH				
Director	76,303	79,821	84,220	84,847
Town Social Worker	64,431	77,259	67,748	68,008
Non-Clerical	0	0	18,112	18,716
Clerical	39,773	41,709	41,202	41,347
Sick Buy Back	1,747	1,800	1,914	1,970
Sub Total: Personal Service	182,254	200,589	213,196	214,888
General Expense	1,788	3,403	1,900	1,700
Maintenance	528	68	100	100
Mental Health	14,900	12,780	19,560	19,560
Nursing Services	47,925	49,842	51,347	51,347
Contracted Services	4,898	6,053	4,900	4,600
Lab Expense	63	0	500	250
Hazardous Waste	12,836	10,508	0	0
Mosquito Control	45,720	44,092	45,415	45,415
Animal/ Rabies Control	8,455	8,300	8,600	8,600
Animal Inspector	1,614	1,266	1,725	1,725
Senior Outreach	24,360	17,500	17,500	17,500
Community Outreach Prog	1,325	2,071	3,500	3,200
Carryforward Expense	2,460	4,315	0	
Sub Total: Expenses	166,872	160,198	155,047	153,997
Total: Board of Health	349,126	360,787	368,243	368,885

HUMAN SERVICES: Council on Aging

MISSION OF THE DEPARTMENT

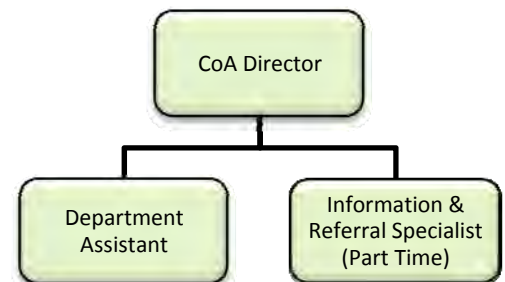
The mission of the Council on Aging (COA) is dedicated to serving the social, recreational, health and educational needs of older adults in the community. The Sudbury Senior Center has been a fully accredited center since December 2003, (one of only seven in Massachusetts).

DESCRIPTION OF SERVICES

The Council on Aging supports programs at the Sudbury Senior Center, provides van services for elders and people with disabilities, serves as an information resource for seniors and their families, offers a wide variety of recreational and educational programs as well as health-related exercise, information, and nutrition, coordinates numerous volunteer services to elders in the community, and plays an advocacy role for seniors at the local, state, and federal level.

STAFFING

The department currently consists of the Council on Aging Director, a full-time department assistant and a part-time Information and Referral Specialist, all appointed by the Town Manager. In addition, many Sudbury residents volunteer countless hours helping to run the many programs at the Senior Center. The activities of the COA are overseen by a nine member volunteer Council on Aging, appointed by the Board of Selectmen. In FY 2009 the Senior Center full time van driver's salary and benefit expenses were shifted to the new MWRTA account, as were the expenses of operating the van. With a grant from the Sudbury Foundation, the department also has the services of a Volunteer Coordinator 60 hours a month.



FY10 GOALS AND INITIATIVES

- Continue work with the MWRTA to get both a fixed-route bus service to take Sudbury residents to the shopping areas in Natick and Framingham, and to develop an “overlay” demand-response shared ride service for seniors and people with disabilities to absorb the overflow from the Senior Center van and provide extended hours of service **(I-C.1)**
- BayPath Elder Services are now operating the Elder Nutrition Program. Work with BayPath to address the issues that were on the table when SMOC ran the program, and work to develop alternate sources of food.
- Provide programs for non-traditional audiences including people nearing retirement and adults of all ages by offering after-hours and weekend programming
- Work with the Commission on Disability on goals including the development of an ADA plan for Sudbury, policing the handicap parking spots, developing the town's first fully accessible park at Haskell field, assessing the accessibility status of Sudbury walkways and street crossings, and provide input on working toward “livable community” status in Sudbury
- With funding from HOPEsudbury, develop the space heater swap program

FY 09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Worked with the MWRTA to transfer the expenses of operating the Senior Center van to the MWRTA, and to track and document the need for additional services
- Update and publicize a new guide to tax relief options for Sudbury seniors
- Continued outreach to identify and make contact with all Sudbury residents aged 85 and older to offer services, support, and inclusion on the Emergency Assistance List or the Voluntary Registry
- Served to assist the Town's Emergency Planning efforts to develop an emergency response plan for seniors and people with disabilities who may be placed at risk due to weather or other events, including facilitating a subcommittee of the LEPC to coordinate the efforts of the senior housing communities and other town entities toward emergency planning, including receiving a grant to publish and distribute a form allowing residents of all ages to sign up for a Voluntary Registry and managing its distribution with the Sudbury Annual Report
- Surveyed people 50 and older who sold their homes to learn to what an extent property tax increases were a factor in a decision to leave Sudbury.
- Worked extensively with SMOC Elderly Nutrition to improve the sanitation, quality, and choice available for home delivered meals and congregate meals.
- Collaborated with the Park and Rec department and the DPW to write a grant for and develop an adult walking loop and exercise stations at Haskell Field
- Developed the lock box program with the assist of the firefighters union and fire department

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Value of Volunteer Services	Hours	13,135	15,017	15,000
Dollar equivalent (per EOEI formula)	Dollars	\$193,949	\$206,806	\$206,000
Program Attendance	Count	1,730*	1,981	2,000
Enhanced Information and Referral	Count	172/102**	321/133	320/130

+ Estimate

*Please note: This was the first year of use of a new computer tracking system that more accurately reflects usage.

** Please note that these numbers reflect # of instances of service/# of unduplicated seniors assisted. Enhanced Information and Referral is in depth case management assistance to seniors living in the community who have complex support needs. It does not include social work for mental health, substance abuse or other issues, but rather work with seniors and their families to put in place and monitor services that support their ability to remain independent.

BUDGET ISSUES

Non Override: The Senior Center will eliminate the town-subsidized taxi program for seniors, as it appears that the enhanced services planned and currently available under the new Transit Authority (MWRTA) is able to respond to those needs. The COA will continue to have to be very frugal under this budget, as it is \$3,500 less than what has historically been needed to provide adequate levels of service.

Fixed Growth: This budget restores the \$3,500 reduction made under the Non override Budget.

Department Request: An additional 5 hours a week (to a total of 22 hours a week) would allow the I&R Specialist to be on site 4 days a week, providing better follow-up services and greater accessibility for those who seek her services. At present, the Director must do follow-up if it cannot wait, a solution that is less than ideal in terms of continuity of service and of efficient use of resources. This 17 hour a week position has been increasingly busy over the past four years, as the Senior Center has worked to support seniors living in the community and their families. In collaboration with the Town Social Worker and the senior center Volunteer Coordinator, the I&R Specialist has helped to develop and monitor service plans linking seniors to meaningful supports that have kept them living safely and independently in their own homes. Other tasks have also increased, including outreach calls to people aged 85 and older, an increasing number of fuel assistance applications for qualifying people of any age; assistance with food stamp applications, and maintenance of the expanding I&R database, including posting and updating lists of useful resources on the Town website. If the additional 5 hours were funded, health insurance costs would have to be added to the benefits budget.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
COUNCIL ON AGING				
Director	60,689	64,945	69,713	72,971
Van Driver	25,029	31,389	0	0
Clerical	34,149	36,534	38,901	40,568
Information/Reference	19,828	20,683	21,021	21,023
Sub Total: Personal Service	139,695	153,551	129,635	134,562
General Expense	6,655	6,429	6,000	3,408
Contracted Services	1,398	1,736	4,000	0
Carryforward Expense	64	342	0	0
Sub Total: Expenses	8,117	8,507	10,000	3,408
Total: Council on Aging	147,812	162,058	139,635	137,970

HUMAN SERVICES: Veterans' Affairs

MISSION OF THE OFFICE

The Mission of the Veterans' Affairs office is to help address the financial and medical needs of Sudbury's veterans and their dependents. The Veteran Agent also provides information and support to family members of Service personnel current in the Armed Forces.

DESCRIPTION OF SERVICES

The Agent assists veterans in applying for State and Federal services. The office also offers assistance and referrals in the areas of federal compensation and pensions, state and federal educational benefits, tax exemptions, annuities, home loans, counseling and job training. The Veterans Agent also serves as the Veterans' Graves Agent.

STAFFING

Staff consists of one Veteran's agent.

FY10 GOALS AND INITIATIVES

- Continue to work closely with Assessing Department to reach veterans who may be eligible for real estate tax exemptions.
- Continue to enhance the Department's website ensuring that quality up-to-date information is available to veterans.
- Continue to assist veterans and surviving spouses with benefits
- Continue to increase public awareness of veterans issues

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Worked closely with Assessing Department to reach veterans who may be eligible for real estate tax exemptions.
- Continued to enhance the Department's website ensuring that quality up-to-date information is available to veterans.
- Continued to assist veterans and surviving spouses with benefits
- Approached Selectmen regarding burial cost assistance
- Coordinate all veterans related ceremonies, public functions and notices
- Selected Town resident currently serving in armed forces to address Annual Town Meeting with opening remarks.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Veterans Served	Count			1,489
Chapter 115	Count			2
Outreach Visits	Count			117
Benefits Seminars	Count			4
Funerals	Count			1
VA Claims	Count			27

Veterans Receiving VA Benefits	Count			86
Total Benefits Received	Dollars			392,736
Ensure applications are forwarded within statutory timeframe	%	100%	100%	100%
Ensure reimbursement requests are forwarded within statutory timeframe	%	100%	100%	100%
Veterans State reimbursements	Dollars	\$3,152	\$1,672	\$2,000
Memorial Day celebration	Dollars	\$2,045	\$1,543	\$1,700
Website Hits	Count			13,708

BUDGET ISSUES

Non Override: The Non override Budget requests assistance funds for one resident who is currently receiving benefits. If more residents need assistance, transfers will be requested from the Reserve Fund. The adequacy of this budget will depend on the needs of the veterans in the Town. As in past years, due to the unpredictability of this need, funds have been allocated into the Reserve Fund for any potential needs that arise.

Fixed Growth: This budget provides additional funding to carry up to two residents who qualify for Veteran's benefits.

Department Request: Same as Fixed Growth Budget Request.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
VETERANS AFFAIRS				
Veteran Agent	10,682	11,002	11,277	11,277
Sub Total: Personal Service	10,682	11,002	11,277	11,277
General Expense	1,393	416	1,200	1,200
Veteran's Grave Markers	880	984	850	850
Veteran's Benefits	8,162	3,577	8,000	4,150
Sub Total: Expenses	10,434	4,977	10,050	6,200
Total: Veterans Affairs	21,116	15,979	21,327	17,477

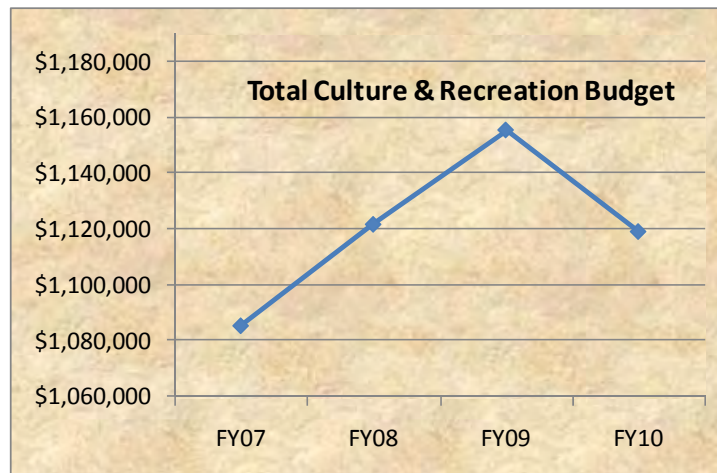
Culture & Recreational Services



Goodnow Library

Hosmer House

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
CULTURE & RECREATION				
Goodnow Library	909,781	943,102	965,834	967,010
Recreation	166,465	171,026	181,733	144,254
Historical Commission	5,946	5,007	5,390	5,390
Historic Districts Commission	3,415	2,704	2,617	2,617
Total Culture & Recreation	1,085,606	1,121,839	1,155,574	1,119,271



CULTURE & RECREATION: Goodnow Library

MISSION OF THE DEPARTMENT

The Goodnow Library is a lifelong recreational and learning/information resource and community center serving Sudbury residents. The library assists users of all ages and interests in meeting personal, educational, vocational and social goals that contribute to their well-being and to reaching their potential as individuals and as members of a democratic society. Goodnow strives to enhance the quality of life of all users, to strengthen the fabric of the Sudbury community and to promote a well-informed and enlightened citizenry.

Goodnow's mission is to provide convenient and effective access to a wide array of print and electronic resources, direct and remote services and facilities that support the diverse recreational, informational, educational, social and cultural interests of the community. The Library also serves as a point of access (gateway) to materials and services beyond those it is able to offer locally. The trustees and staff strive to create a welcoming, stimulating and comfortable environment for people of all ages, interests and abilities. The Library emphasizes personal service, innovation, collaboration and cost effectiveness in carrying out its mission.

DESCRIPTION OF SERVICES

The Goodnow Library is an automated library, a member of the Minuteman Library Network. The Library carries out five primary service roles in Sudbury. Its most prominent role is that of **Popular Materials Center**. From leisure reading and viewing to pursuing hobbies and cultural interests, use of library resources and activities is increasing for all ages. Acquiring sufficient print and non-print material to satisfy recreational and other leisure time interests is an on-going challenge.

As a **Formal Education Center and an Independent Learning Center**, Goodnow supports the personal learning and formal educational pursuits of residents. From strengthening job skills, researching consumer, health and financial information, to completing school assignments, the information and education needs of residents are expanding and becoming more sophisticated and diverse. They require a wider variety of library resources, skills, and services than ever before. (Nine years ago the library offered one public computer station; today it offers twenty-five, as well as a wireless network and 24/7 web resources and services.) Evaluating and integrating relevant emerging technologies into the Library's plan of service has become a major responsibility. The Library's participation in the Minuteman Library Network and its emphasis on Reference and Reader Advisory services exemplify its commitment to both of these roles.

The significant growth in pre-school and early school age population in Sudbury has an impact on how Goodnow carries out each of these roles. In recent years the Library has committed more resources towards being a **Pre-School Door to Learning** for younger children. It has introduced programs and resources to encourage and reinforce reading, listening and socializing skills to toddlers.

Goodnow's fifth role is as a **Community Center**. The Goodnow Library facility is used as a community-meeting place ("commons") for socializing and sharing experiences and

ideas. An estimated 250,000 plus people visit Goodnow annually. Hundreds of meetings take place at Goodnow each year. Staff manages the facility's community resources – meeting rooms, audio-video system, exhibit and display areas. The Friends sponsor and present a wide variety of adult programs to the community. The Children's Department offers many regularly scheduled reading, storytelling and craft programs. Special children's programs are planned by staff and funded by the Friends. The Children's and Reference staff offer book discussion programs. Recently Goodnow introduced ESL workshops (through volunteers) and, in collaboration with the Senior Center, home delivery of library materials.

STAFFING

Staffing consists of 4 full-time positions (Director, Assistant Director, Head of Circulation, and Children's Librarian), 22 adult part-time positions, 5 page positions (shelvers), and 22 volunteers. The Library is open Monday – Thursday 9 am to 9 pm; Friday & Saturday 9 am to 5 pm; and Sunday 2 pm – 5 pm. Statewide public library reports show that Goodnow remains one of the busiest and most cost effective libraries in Massachusetts – supporting exceptionally high circulation (355,000) with a relatively small staff (15 FTE). Its ratio of circulations per full time equivalency is among the highest. Staffing at Goodnow has 125 fewer staff hours per week) than the average staffing of comparable libraries – libraries serving similar communities (size and make-up) with especially high activity.

Staffing the Library at a level sufficient to support the community's exceptional use of library resources and services is an ongoing challenge. Circulation increased by 21,000 in FY08 and is up 10% over FY08 for the first 2 months of FY09. As noted below other important services increased as well. The Library responds to the challenge of doing more with less by focusing on basic library services, capitalizing on technologies that offer efficiencies, expanding a dedicated group of volunteers, working with the Friends of the Library, collaborating with other libraries and streamlining operations. However, as noted in prior years, additional staff support is a critical element to sustain the library's efforts. As part of its new Strategic Plan, Goodnow's FY09 "Requested" budget proposal included small increases in staff in key areas: core services and support staff (pages). The FY09 budget also included a capital request for a Radio Frequency Identification (RFID) system to enhance staff productivity and facilitate customer self-service in the most labor-intensive library operations –circulation transactions. The final FY09 budget resulted in staff reductions and funding for the RFID system and other CIPC approved projects were re-allocated to the Town's FY09 operating budget.

FY10 GOALS AND INITIATIVES

- Work with Wayland on shared service options **(F-N.3)**
- Work with other participating libraries on installing an RFID system
- We will continue working with Mark Thompson on web site developments and a technology maintenance plan.
- We will build upon the collaborative efforts established with the schools and the Senior Center.
- We will continue to assess our staffing, collection and facility needs.
- The trustees and others will work on the Development of the Goodnow Library Foundation.
- We will look for unanticipated opportunities to serve the community.

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Goodnow worked with Mark Thompson to develop the design and functionality of Goodnow’s website and to add resources and services to it.
- The Library took advantage of improved communication and cooperation between Goodnow and the schools libraries during the school year.
- Goodnow continued to assess staffing, collection and facility needs- using MLN reports and other data for assessing staffing and collections.
- The Director continued to review facility needs with Bill Place and Jim Kelly and the Town Manager. A long awaited and complicated recall of sprinkler heads and repair of pipes occurred without a hitch. The recall was at no expense to the Town. The pipe repairs were low cost because they were done at the same time by the same company working on the sprinkler system.
- The Director worked with the consultant on developing the Sudbury Archives Project.
- The Library had success with marketing resources, improving access to materials and redefining the use of space to better suit customers. Some of the changes were at no cost. Others were made possible with Friends support. The improvements were made to the: pre-school, audio-visual, young adult and the New Books areas.
- The trustees established the Goodnow Library Foundation Inc. as a charitable support organization for the Goodnow Library.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Circulation	Count	333,735	354,754	389,026
Children’s Programs	Count	293	300	307
Children’s Program Attendance	Count	4,520	4,612	5,083
Meeting Rooms Use				
Meetings	Count	258	267	278
Attendance	Count	5,622	5,684	5,912
Library Visitors	Count	@250,000	@ 250,000	@250,000
Library Web Site Hits	Count	129,448	167,748	166,815
Resource Sharing	Count	63,608	70,322	84,713
Reference/Advisory Questions	Count	@19,000	@19,000	@19,000

BUDGET ISSUES

Non Override: This budget request will result in actual budget reductions to all expense categories with the exception of Automation and Utilities. Automation will show a small increase and utilities are level-funded. As is true for all areas of the expense side of the budget, automation and utilities will lose purchasing power due to costs increases. None of these reductions is large; however, all of these areas were reduced in FY09 as well. As a result, cleaning, repairing and maintaining the Library is further compromised. The number of books and a/v purchased is reduced again.

This level of funding results in reducing page hours, reference staff hours, closing two additional Sundays, and shifting about a \$1,000 of cuts to the expenses side of the

budget. The staff reductions are not major, but given that the Library is already understaffed and that use of the Library is continue to grow, they have a significant impact on services.

Fixed Growth: This budget enables Goodnow to maintain the status quo in terms of Building, Office, Automation, Utility and Library Materials expenses for FY10. It also provides additional funds needed to maintain the same level of staffing as FY09 -15 FTE's.

Department Request: This request increases the Library materials budget to restore a portion of the purchasing power lost in FY09. The request is for 12 service desk staff hours to be used at the Circulation Desk and in the Children's Department. It restores the four Sundays lost in FY09. It adds six page hours and an additional 120 hours of vacation/ sick leave coverage.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
GOODNOW LIBRARY				
Library Director	83,304	87,135	91,706	92,391
Non-Clerical	504,707	527,452	538,426	539,820
Overtime	0	0	14,479	14,516
Sick Leave Buy Back	1,745	3,104	2,653	2,653
Sub Total: Personal Services	589,755	617,691	647,264	649,380
General Expense	10,044	8,689	9,000	8,760
Automation	39,253	41,200	42,000	43,600
Books and Materials	122,780	130,989	125,900	124,500
Maintenance	29,557	33,227	23,660	23,210
Utilities	70,077	72,151	80,600	80,600
Travel	46	110	650	600
Contracted Services	34,841	36,548	36,760	36,360
Carryforward Expense	13,428	2,497	0	0
Sub Total: Expenses	320,025	325,411	318,570	317,630
Total: Goodnow Library	909,781	943,102	965,834	967,010

CULTURE & RECREATION: Park & Recreation

MISSION OF THE OFFICE

The Mission of The Sudbury Park & Recreation Department is to provide recreation activities, leisure services, facilities and general amenities to the public. To enhance the quality of life for the Town of Sudbury residents by providing clean, safe and attractive parks and recreation facilities that promote a strong sense of community.

The mission of the Sudbury Youth Coordinator Department is to provide youth with activities that are appealing, safe, easily accessible and ultimately empowering. The goal is to offer support and education to the parents of the community. Communication with students, parents, youth boards, and established groups is vital to providing these activities.

DESCRIPTION OF SERVICES

The Park & Recreation Department offers a comprehensive and varied program of public recreation activities, services, and resources for Sudbury residents. Programs are self-sustaining and offer an opportunity for quality use of leisure time in a productive and healthy manner. A brochure is mailed to all in our database five times per year with information on recreation, teen center, Youth Programs and Atkinson pool programs. Facilities include Atkinson Pool, Fairbank Community Center, Toddler playground, tennis courts, basketball courts, sand volleyball courts, outdoor skating area (weather permitting), and fields for baseball, field hockey, lacrosse, softball, and soccer. Major areas include Davis Field, Featherland Park, Frank G. Feeley Field, Cutting Field (Turf Field), LSHS-Community Field and the Haskell Recreation area.

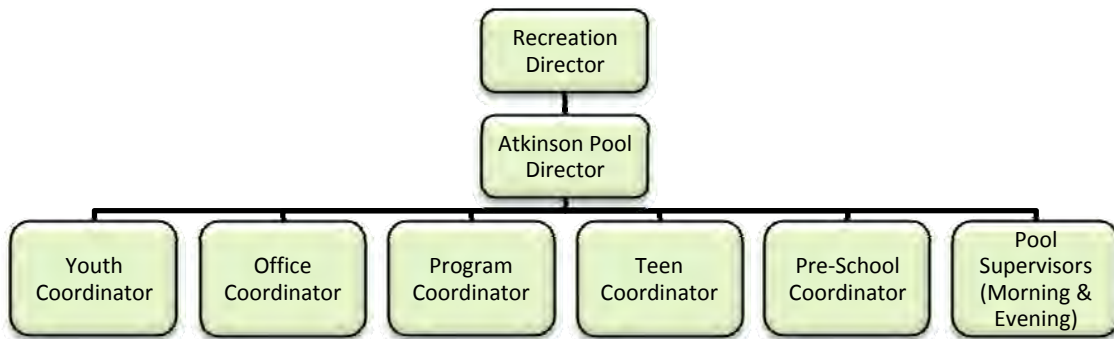
Park & Recreation's Sudbury Summer Camp and Pre-school Pals continue to be a big success and are full within hours of registration beginning. In FY09, each 2-week session of camp had a wait list of more than 50 children. Unfortunately, space restrictions at the Fairbank Community Center limit registration to 150 children per 2-week session. Park and Recreation continues to offer additional summer camps run by various vendors to help those on the wait list. In 2007, the Park and Recreation Department worked with the Youth Coordinator to develop Sudbury Adventure camp for children in grades 6-8 in order to give the older children another camp opportunity. This program currently averages 25 kids for each one-week session.

The Youth Commission is responsible for addressing youth needs and concerns in the community. The population of the youth of Sudbury is growing. Now more than ever the community needs to provide for our youth. This division of the Town provides programs and activities that are safe as well as educational during the so-called non-learning hours.

Programs run by the Youth Coordinator include the Youth Action Committee at LSRHS, which works with the Youth Coordinator to run safe and positive events for older teens and the teens use these activities to raise funds for charity. At the middle school level there are after school programs run by the Youth Coordinator as well as Park and Recreation programs designed for this age group. Community service programming is also a focus for this age group.

STAFFING

The department covered by this budget consists of a full-time Recreation Director, an office coordinator, a program coordinator and a part-time teen center coordinator. A pre-school coordinator and many program staff, mostly part-time, are also part of the staff but they are paid out of revolving funds, which covers their salaries and benefits. Currently, approximately half of the office coordinator and program coordinator's salary is paid out of the Town's budget, the rest are charged to the revolving funds. Staffing in this department also consists of a full-time Youth Coordinator. Part time staff for Youth activities is hired on an as needed basis.



FY10 GOALS AND INITIATIVES

- Create an IPM Plan for the Town Fields
- Continue efforts to bring financial stability and predictability to the Atkinson Park and Recreation Department
- Create and implement plan for bringing a Boundless Playground to Haskell Field
- Completion of Loop Trail at Haskell Field working with the COA and DPW departments
- Continue efforts to improve online registration and customer satisfaction
- Increase the number of Park and Recreation classes for Middle and High School aged residents.
- Provide a 1 day a week after school program with snack, free time, and block scheduling.
- Offer a program for 6th graders at the start of the new school year.
- Start a "Community Cooking Class" where the students make meals for people in the community.

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Worked with CORE consultants and Town staff to develop new Field Enterprise
- Successfully managed transition in Recreational Directorship; maintaining all programs and services throughout.
- Incorporated Youth Commission Services under P&R Division
- Completed safety and service-related upgrades throughout facility

- Continued to expand program offerings and accommodate growing number of participants
- Began the Sudbury Adventure Program (6 weeks of camp for middle school students)
- Offered more after school trips including kayaking, movies, Celtics games and others.
- Started the Wild Wednesday Program to coincide with the Sudbury School Department early release Wednesdays.
- Offered more community service opportunities.
- Had more than 200 community members registered to receive monthly newsletter.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Park & Recreation Programs Offered	Count	640	660	660
Activity Participants	Count	7,441	7,532	7,500
6 th Grade Pool Party	Attendees	120	120	120
Get on the Bus Summer Program	Participants	30	30	30
Vacation Programs	Participants	48	71	70
	Weeks	2	3	3
Middle School Community Service	Programs	4	6	6
	Participants	75	65	65
Sudbury Adventure Program	Participants	n/a	129	129
	Weeks		6	6
Wild Wednesdays Program	Participants	n/a	202	202
	Programs		12	12

BUDGET ISSUES

Non Override: Staffing remains the same as FY09 for this budget request, but as it is anticipated that a new Recreation Director will be hired in spring 2009 the salary line for this position is set at the lower point of the grade for this position. Nearly all expenses of this department are covered by revolving fees.

Fixed Growth: This budget request is the same as the Non Override budget request with the exception of adding back .5 FTE’s that will otherwise be eliminated or funded by revolving fund revenues.

Department Request: This budget is \$1,150 higher than the other two budget requests, as it restores funds for general expense and travel.

NOTE: This department maintains revolving funds with admission fees for Recreational Programs (\$500,000) and Teen events (\$4,000). These funds are used to help offset the costs associated with running the Recreational and Youth programs.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
RECREATION				
Recreation Director	73,227	76,887	85,021	0
Assistant Director/Youth Services	0	0	0	46,909
Youth Coordinator	35,164	37,636	40,101	0
Non-Clerical	12,355	7,933	15,529	11,386
Program Coordinator	21,606	21,059	21,277	22,116
Clerical	18,012	17,189	17,456	17,598
Sub Total: Personal Services	160,363	160,704	179,383	98,009
General Expense	0	5,074	0	0
Recr. Director Contract Services		0	0	45,000
Youth Services Expense	4,492	5,033	2,100	995
Travel	0	111	0	0
Uniforms	110	104	250	250
Sub Total: Expenses	6,102	10,322	2,350	46,245
Total: Recreation	166,465	171,026	181,733	144,254

CULTURE & RECREATION: Historical Commission

MISSION OF THE PROGRAM

The Historical Commission is responsible for oversight of all Town-owned historic properties including the Hosmer House, Loring Parsonage, Haynes-Garrison site, Revolutionary Training Field and the Revolutionary Cemetery in the Center of Town. The SHC works with the Town Manager, Planning Board, Building Department and DPW to implement efforts to maintain and protect these properties. The demolition by-law reviews and scenic road hearings also come under the domain of the Commission and Planning Board. In addition, the Commission maintains records for the Massachusetts Historical Commission and attends their presentations and educational programs.

DESCRIPTION OF SERVICES

The Historical Commission plans and carries out a variety of activities to help the community of Sudbury enjoy the Hosmer House and other historic properties owned by the Town. This year the following projects have been carried out: Restoration of the Hearse House, awarding the bid for the Hosmer House storeroom ceiling, selecting the structural design for the Loring Parsonage, completing the archaeology dig on the Rev. Training Field, hiring an expert to repair and document the Revolutionary Cemetery, produce a 36 page brochure for Phase 2 of the Old Homes Survey, completing the repair of the Ironworks for Wadsworth and Concord Road Cemeteries, accepting the quotation for appraisal of 420 paintings of Miss Hosmer, grave research for historical records, clearing, mowing and installing split rail fencing at Training Field, sorting boxes of sheet music and planning the annual Holiday Open House whereby 12 rooms are decorated and manned by docents and Commission members for the second week in December.

STAFFING

The Commission receives no staffing from the Town. The volunteer Commission members do all budgets, goals, town report, financial recordings, etc. Manual labor is accomplished by the members or by hiring professional services. Hundreds of volunteer hours are put into the documentation, rentals, upkeep both inside and out of the properties. Boy Scout troops have attained their Eagle Badges by installing patios, walkways, fences and repairing foundations which has saved the town money and labor for such projects.

FY10 GOALS AND INITIATIVES

- Develop options for a Sudbury Historical Museum **(G-L.1)**
- Continue to maintain the Hosmer House and other historic properties owned by the Town
- Continue to increase public awareness of the Town's historical assets and encourage use
- Appraisal of Hosmer House art collections
- Assist in Town demolition bylaw reviews and scenic road hearings

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Oversaw restoration of Hearse House and repairs to Hosmer House

- Completed Old Homes Survey document for publication
- Oversaw repairs to historically significant grave markers and ironworks for Town cemeteries
- Completed archeological survey and excavation of Revolutionary Training Field
- Held holiday functions and open houses at the Hosmer House

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Contributions Received	Dollars	\$11,375	\$5,172	\$2,705
CPA projects approved	Dollars	\$160,325	0	\$26,000
Properties under SHC jurisdiction	Count	7	7	7
Protected Landmarks	Count	6	6	6
Public meetings held	Count	12	12	12
Town-owned Historic Sites	Count	5	5	5
Hosmer House open to public	Days			18
Hosmer House visitors	Count			1,600

BUDGET ISSUES

Non Override: This Commission has no staffing, and committee members do all the work that needs to be done, relying on the Planning Director, the DPW Director, the Law Office and the Building Department for assistance as needed. The Commission has had CPC funds to repair and maintain the historical present properties.

Fixed Growth: Same as the Non Override Budget request.

Department Request: Same as the Non Override Budget request.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
HISTORICAL COMMISSION				
General Expenses	5,946	5,007	5,390	5,390
Sub Total: Expenses	5,946	5,007	5,390	5,390
Total: Historical Commission	5,946	5,007	5,390	5,390

CULTURE & RECREATION: Historic Districts Commission

MISSION OF THE OFFICE

The Historic Districts Commission is responsible for assuring the appropriateness of building improvement in the Town's Historic Districts.

DESCRIPTION OF SERVICES

Upon request from homeowners in three historic districts, the Commission approves Certificates of Appropriateness for construction, paint colors, and demolition.

STAFFING Staffing is provided by a part-time clerical position within the Selectmen's Office.

FY10 GOALS AND INITIATIVES

- Identify "Historic Districts" on resident tax bills and lien documents
- Continue to maintain historical significance/relevance of structures in the Districts through public awareness and enforcement of bylaws

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Placement of new Historic Districts street signs
- Approved Certificates of Appropriateness for construction and maintenance of buildings within the Town's historical districts
- Updated Town databases with structures within Districts and work towards representation in GIS offerings

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Districts under HDC jurisdiction	Count	5	5	5
Streets* under HDC jurisdiction	Count	30	30	30
Applications or cases reviewed	Count	n/a	20	22
Application or case resolved	Count	n/a	20	22
Public hearings held	Count	n/a	20	22
Certificates of Appropriateness Issued	Count	20	14	14
Website hits	Count	n/a	7,390	9,792

*Whole and partial

BUDGET ISSUES

Non Override: This is the same level of funding as FY09. This does not address the increased hours for the part-time clerk that the Commission has been seeking in recent years.

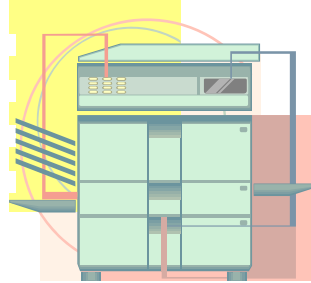
Fixed Growth: This is the same budget request as the Non override request.

Department Request: The Commission has requested additional expense dollars in this budget request to implement tax/assessment system enhancements for reporting of historic districts and other special designations.

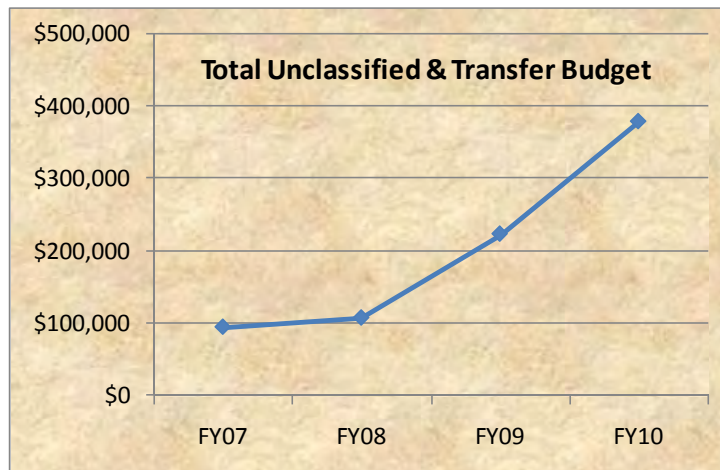
The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
HISTORIC DISTRICTS COMMISSION				
Clerical	2,250	2,340	2,167	2,167
Sub Total: Personal Services	2,250	2,340	2,167	2,167
General Expenses	1,145	102	450	450
Carryforward Expense	20	262	0	
Sub Total: Expenses	1,165	364	450	450
Total: Hist Dist Commission	3,415	2,704	2,617	2,617

Unclassified & Transfer Expense



	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
Unclassified & Transfers				
Town-Wide Operating Expenses	94,727	107,455	90,675	92,300
Transfer Accounts	0	0	132,584	286,319
Total Unclassified & Transfers	94,727	107,455	223,259	378,619



UNCLASSIFIED – Town Wide Operating Expenses

MISSION OF THE PROGRAM

This budget provides a place to accommodate those costs that do not fit precisely into other cost centers and are shared by many departments.

DESCRIPTION OF SERVICES

Expenses are included for copiers, postage, telephone, Town Meeting, Memorial Day and the July 4th parade. All spending from this budget requires the approval of the Town Manager.

FY10 GOALS AND INITIATIVES

- Continue efforts to implement electronic filing and records maintenance and reduce the number of photocopies that are made when sharing files and information
- Implement new scaled-down version of Town Report and distribution method of hard copies due to FY09 budget cut; seek funding for printing the Report through alternate source such as community advertising.
- Continue ongoing program of producing an all electronic file for printing the Town Report and the Annual Town Meeting Warrant
- Support work of the Technology Department with the VOIP phone system in Town buildings
- Explore new ways to produce paperless communications and “green” initiatives wherever possible

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Revised Town Report format and distribution as cost-savings measure for the Town
- Maintained adequate budget for all shared technologies
- Received approval by CPIC for new copier/scanner equipment for Flynn Building
- Rotated older copier/scanner equipment for further use

BUDGET ISSUES

Non Override: This budget request does not restore the \$10,000 allocated in FY08, but not FY09, for printing and distributing the Annual Town Report. It further erodes funds planned for postage and Town Meetings and Town Elections. This may be OK if there are no special elections or Town Meetings.

Fixed Growth: This budget restores the postage money, as rates have increased again, and despite an effort to convert to email for many correspondence efforts, at this time there are legal requirements for mailing of many items, such as tax bills, abutters notifications, etc.

Department Request: Same as the Fixed Growth budget.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
TOWN-WIDE OPERATING EXPENSES				
Copiers: Supplies & Service	7,257	8,000	7,300	7,600
Postage	36,806	38,895	37,675	38,000
Telephone	14,643	17,863	22,000	25,000
Town Report Printing	8,829	8,133	0	0
Town Meetings and Elections	8,502	8,322	18,000	16,000
Memorial Day	2,045	1,543	1,700	1,700
July 4th Celebration	4,000	4,000	4,000	4,000
Carryforward Expense	12,646	20,699	0	0
Total: Operating Expenses	94,727	107,455	90,675	92,300

UNCLASSIFIED – Transfer Accounts

MISSION OF THE PROGRAM

Town Meeting is the appropriating body for the Town budget, and yet it usually only meets only in April of each year. The School Departments have the ability to move funds around within their appropriation. The two transfer accounts provided for here provide the Town side of government with reserves to rely on should the need arise during the year.

DESCRIPTION OF SERVICES

This budget has two components for unknown costs facing the Town Departments: the reserve fund and a salary contingency fund for any salary negotiations that are in progress during the year, as well as for adjustments that may be needed during the year.

BUDGET ISSUES: Reserve Fund

Non Override: \$160,000

Fixed Growth: \$160,000

Department Request: \$170,000

As always there are risks the Town runs in making various budget decisions, and it is in this Reserve Fund we set aside funding to cover as many of these risks as possible. These potential areas of additional funding include:

1. **Legal expenses:** Funding for the law budget is set at a minimum level, but it is likely the Town will either be sued or will initiate legal proceedings to protect its rights and to defend the decisions of its Boards and Commissions.
2. **Equipment failure:** the Town relies on aging equipment. Items such as boilers in buildings, and some trucks and heavy equipment are currently beyond their useful life, but we have not been able to budget to replace them. If a failure occurs during the fiscal year we look to this fund for replacement.
3. **Snow and Ice Removal costs:** It is impossible to budget accurately for the costs of snow and ice removal. Per state law, we budget the minimum and if that amount is exceeded, we look to the reserve fund to cover any overages.
4. **Veterans' benefits:** The Town is required to pay for such benefits, but at budget preparation time we do not have any sense of how many veterans might need assistance. Thus, we keep funds against that possibility in the Reserve Fund.
5. **Fire and Police department staff injuries:** In these two critical departments, lengthy health related absences create the demand for shifts to be filled through overtime. We do not budget for this possibility in these departments, but instead assume that all employees will be healthy and able to work all scheduled shifts.

But too often a long-term injury or illness does occur, and reserve fund transfers are needed to cover these overtime costs.

6. **The unexpected:** With every department's budget so tight, there is nowhere else to look for any unexpected costs that must be paid.

The reserve fund amount is slightly less than 1% of the total Town budget; and that is about half what most towns of Sudbury's size keep in a Reserve Fund. As Finance Committee approval is needed to spend the money in this fund, Town Meeting can be sure this is a critical part of providing for the continued safe operation of Town departments.

BUDGET ISSUES: Salary Contingency Fund

Non Override: \$126,319

Fixed Growth: \$199,474

Department Request: \$299,211

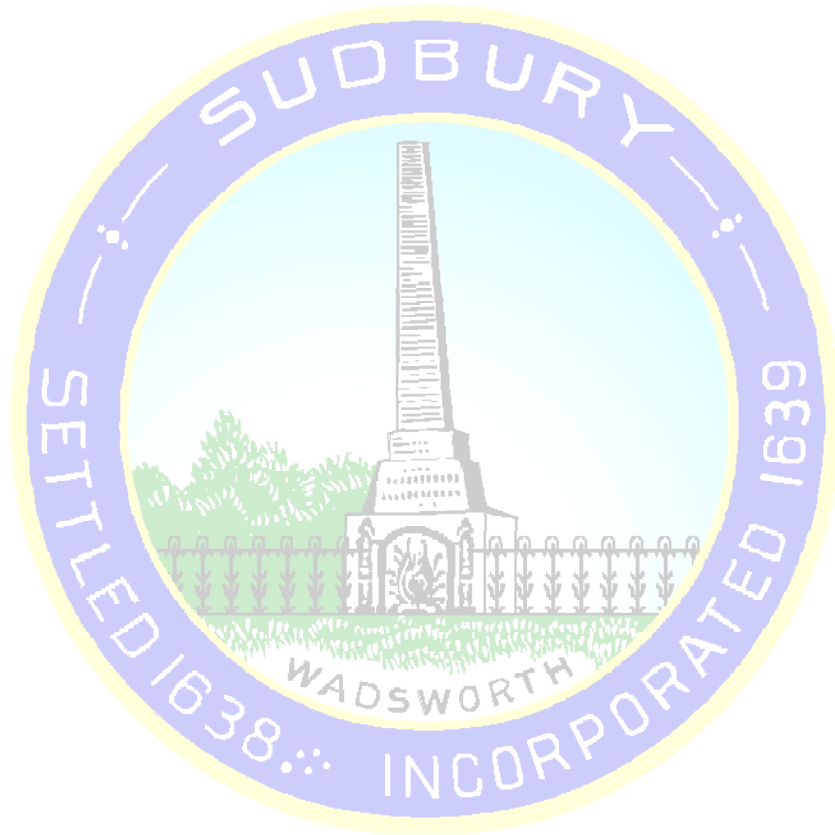
The Salary Contingency Fund holds funding for salary increases whenever contracts with collective bargaining groups are being negotiated, as well as funding for any increases which non-unionized employees might receive but which has not been determined as of the date that the budget is being prepared. At this point, there is no financial "pattern" established for town or school collective bargaining groups for FY10, as this will be the first year for the next set of 3-year contracts for all school and most town collective bargaining groups. The amount of funding requested in the Fixed Growth Budget Request corresponds to the level of cost of living adjustment set forth by the Finance Committee in their 3 year financial plan: 2% COLA. The Department request adds additional funding to this amount, so that the Town has sufficient flexibility depending on how collective bargaining agreements are settled.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
Transfer Accounts				
Reserve Fund	0	0	132,584	160,000
Salary Contingency		0	0	126,319
Total Transfer Accounts	0	0	132,584	286,319

Section Six

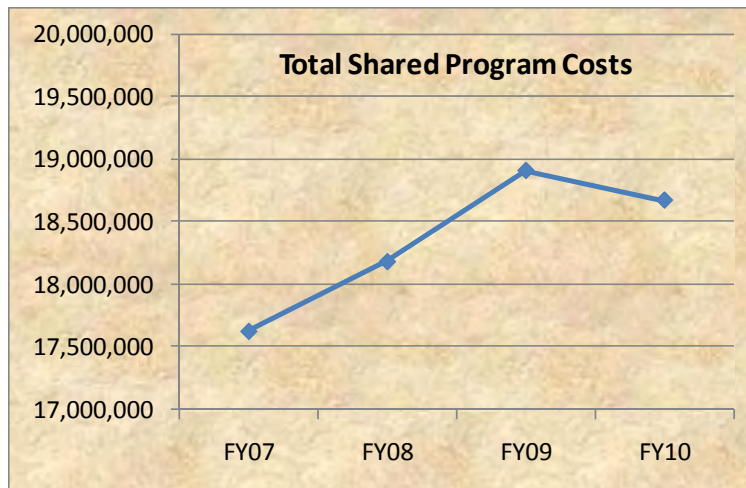
SHARED PROGRAMS & COSTS



SHARED PROGRAMS & COSTS



	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
SHARED PROGRAMS & COSTS				
Debt Service		7,120,291	6,741,131	6,560,553
Town/SPS Benefits & Insurance	9,209,742	10,316,506	11,022,888	11,318,456
Stabilization Fund	0	50,000	0	0
Cherry Sheet Charges & Offsets	216,426	207,619	335,348	244,548
Snow/Ice Deficits	0	0	100,000	100,000
Abatements/Exemptions	434,881	490,898	708,949	450,000
Total Shared Programs & Costs	9,861,049	18,185,314	18,908,316	18,673,557



DEBT SERVICE

MISSION OF THE PROGRAM

Debt financing is the primary means of financing large capital projects in Sudbury. The use of debt allows the Town to afford the construction of large-scale capital assets in a systematic and planned manner.

The mission of the Town as regards to debt management has five components:

1. To achieve the best possible true interest cost associated with the debt.
2. To maintain an amount of debt to be issued and retired each year that results in the impact on the tax rate that is consistent year to year.
3. To maintain the AAA credit rating that was first issued to the Town in 2000 by Standard & Poor's of New York.
4. To keep the average weighted maturities of outstanding debt as low as possible, to hold down the amount of debt service that is allocated to interest costs, and to allow for the issuance of new debt as newly recognized capital needs emerge.
5. To integrate any borrowing authorized under the Community Preservation Act into the overall debt financing plans of the Town.

Please see the Board of Selectmen's Debt Policy and Capital Budgeting and Planning Policy.

DESCRIPTION OF SERVICES

This budget provides for the repayment of principal and interest on the Town's long-term General Fund debt. (Debt service funded through the Community Preservation Act (CPA) is not considered part of the Town's annual budget, but is shown within the Community Preservation Committee submitted articles at Town Meeting). The Town does not issue any enterprise debt. All of Sudbury's non-CPA debt is exempt from the limits of Proposition 2 ½. This designation allows for the value of such debt service payments (net of any premiums or State reimbursements) to be added to the levy limit for the life of the borrowings/bond issues.

The Town issues debt pursuant to votes of Town Meeting to provide funding for major projects, in accordance with Massachusetts General Laws, Chapter 44, section 7 and 8. The maximum amount of debt for each project is authorized by Town Meeting, and then the Town Treasurer issues the bond after working with the Town Manager and the Town's Financial Advisor to design and structure the bond, and with the approval of the Board of Selectmen.

The General Debt Limit of a city or town consists of a Normal Debt Limit and a Double Debt Limit. The Normal Debt Limit is 5 percent of the valuation of taxable property as last equalized by the State Department of Revenue. According to the most recent statistics, the Town of Sudbury's EQV for 2008 was \$4,522,988,100. The normal debt limit (of 5% EQV) is therefore, \$226,149,405. As of June 30, 2008, the Town's permanent debt outstanding was \$38,445,000 or less than 18% of the allowable normal debt limit.

A city or town can authorize debt up to this amount without State approval. It can authorize debt up to twice this amount (the Double Debt Limit) with the approval of the state Municipal Finance Oversight Board composed of the State Treasurer, the State Auditor, the Attorney General and the Director of Accounts.

There are many categories of general obligation debt which are exempt from and do not count against the General Debt Limit. Among others, these exempt categories include revenue anticipation notes and grant anticipation notes, emergency loans, loans exempted by special laws, certain school bonds, sewer bonds, and solid waste disposal facility bonds and economic development bonds supported by tax increment financing. As of June 30, 2008, the Town had \$24,418,000 in long-term debt outside the debt limit all of which pertains to various school building projects for K-8.

The Town reached a high in terms of debt service payments in FY03 due to the combination of outstanding bond issues for school construction, land acquisition, and various other projects. Since then however, debt has leveled off and is now declining as several Town-related bond issues have been paid in full. Additionally, the Town has taken advantage of lower interest rates to refinance outstanding bonds at lower interest costs.

The Town also pays a prorated share of the debt service for bonds issued in connection with the Lincoln-Sudbury Regional School High School. The Regional School District issues and manages its own debt. Sudbury taxpayers will be expected to pay approximately 85% of that new debt, after grant reimbursements. The School District recently issued the remaining long-term debt for the new building complex. The total debt service for this project has leveled off and is expected to decline starting in FY09. In turn, the Town may expect decreases in their LS assessment for LS debt with the largest reductions starting in FY09 and dropping off significantly in FY2015 through completion in FY2021. It should be noted that the Town's portion of LS debt service is also considered exempt debt for purposes of tax levy calculation.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
DEBT SERVICE				
Long Term Bond Int.	1,559,598	1,402,354	1,277,060	1,151,604
Long Term Bond Principal	3,750,000	3,070,000	3,070,000	3,110,000
New issues for capital items (Current)	0	0	0	0
LSRHS Debt Service, Sudbury Port	2,461,086	2,647,937	2,394,071	2,298,949
Total: Debt Service	7,770,683	7,120,291	6,741,131	6,560,553
NON-EXEMPT DEBT/ADJUSTMENTS				
Non-Exempt Debt Issues	0	0	0	0
Premium on Bonds	-10,743	(19,151)	(8,408)	(7,007)
SBAB Debt Reimbursement	-2,816,206	(2,827,655)	(1,702,596)	(1,702,596)
DE-1 Tax Recap Adjustments	281,993	(148,214)	-	-
Sub-Total: Non-exempt debt adjustm	-2,544,956	(2,995,020)	(1,711,004)	(1,709,603)
Total Exempt Debt to be raised	5,225,727	4,125,271	5,030,127	4,850,950

Total debt service costs for FY10 per capita is \$366.02 down from FY09 at \$376.10. The following is a detailed listing of debt service. The column marked "date" refers to when the bonds issued. Retirement of current bonds ranges from 1 to 12 years as of FY10.

DEBT SERVICE DETAIL	Date	Actual FY08	Appropriated FY09	Appropriated FY10
Weisblatt Land	6/1/1999	279,248	268,083	-
Meachen Land	6/1/1999	189,628	181,543	-
Curtis Middle School	12/1/2000	1,118,640	1,074,175	1,029,710
Haynes Elementary	12/1/2000	393,035	377,413	361,790
Loring Elementary	10/1/2001	864,680	843,880	822,040
Haskell Field	10/1/2001	23,200	22,400	21,600
Traffic Signal (Rt. 117)	10/1/2001	17,280	15,680	15,120
Featherland	10/1/2001	23,200	22,400	21,600
Refunding 1992 Issue Unisys/Melone	10/1/2001	130,556	126,100	116,600
DPW	4/1/2003	512,125	501,500	488,750
K-8 Schools Remainder	4/1/2003	120,500	118,000	115,000
Curtis Refunding 2000 Issue	2/15/2005	377,016	377,016	377,016
Haynes Refunding 2000 Issue	2/15/2005	132,465	132,465	132,465
Weisblatt Land Refunding 1999 Issue	6/15/2005	88,631	88,631	365,712
Meachen Land Refunding 1999 Issue	6/15/2005	64,181	64,181	264,826
Capital Equipment/Renov.	6/15/2005	137,969	133,594	129,375
Town Projects Subtotal	---	4,472,354	4,347,061	4,261,604
L-S assessment, Sudbury share		2,647,937	2,394,071	2,298,949
		7,120,291	6,741,132	6,560,553

BENEFITS AND INSURANCE

MISSION OF THE PROGRAM

To provide to the employees of the Town of Sudbury (including those who work for the Sudbury Public Schools) both the required and contractually agreed upon benefits to protect their health, provide for their income security if they are injured on the job, and provide for their eventual separation from the Town, either through retirement or leaving before retirement is reached.

DESCRIPTION OF SERVICES

Employee benefits represents the cost of providing health and life insurance for Town and Sudbury Public School employees as well as for Worker's Compensation, unemployment, Medicare Tax, and the Town's assessment from the Middlesex Retirement System. This budget category also includes property and liability coverage for all Town owned property as well as all Town officials, elected and appointed.

BUDGET ISSUES

The Worker's Compensation budget has been level funded as dividends earned through our participation in a joint purchase pool comprised of municipalities and school districts throughout the commonwealth, and our moderate claims history, will adequately cover the cost of this coverage. Life Insurance has been level funded as well.

Unemployment has been increased by 7% over the prior year. The budget for this line item has been exceeded significantly during the past year due to reductions in force necessitated by budget cuts, particularly in the Sudbury Public Schools. Should further personnel cuts be necessary this line item will be exceeded once again; if personnel cuts can be avoided or minimized this budgeted amount should be adequate for the cost of unemployment benefits.

The Medicare Tax reflects an increase of 7% over the prior year. The federal government mandates this tax. Annual increases in this tax liability have been reflective of a rise in total Town payroll subject to this tax, as more senior employees whose wages were not subject to the tax depart are replaced by newly hired employees whose wages are now subject to this tax liability.

Medical Claims/Insurance has been increased overall by approximately 3%. Although the health insurance market remains volatile, enrollments are projected to decrease slightly and our claims experience over the past year has reflected a moderation in the overall rate of increase. These factors, along with the allocation of funds from the health insurance trust fund for rate stabilization, are the primary determinants of the rates for our modified self-funded health insurance programs.

The Retirement Program budget is projected to increase by approximately 6% over FY09. This increase is attributable to an increase in our assessment from the Middlesex Retirement System calculated by their actuarial consultant to cover pension costs for all Town and Sudbury Public School retirees covered by this retirement system.

Property/Liability Insurance has increase by a factor of approximately 7% due to increases in the general property and liability insurance market and higher claims trends

in fire and police accident coverage. Because fire and police personnel are not eligible under Massachusetts law for regular worker's compensation coverage, a separate insurance policy with premiums based on claims experience is purchased to cover these personnel for injuries incurred in the line of duty.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
BENEFITS & INSURANCE				
Worker's Compensation	17,628	24,257	27,900	27,900
Unemployment Compensation	6,794	25,046	119,610	41,730
Medicare Tax	369,559	398,712	406,515	434,970
Life Insurance	4,182	4,344	5,600	5,600
Medical Claims/ Insurance	6,550,505	7,330,457	7,579,390	7,813,332
Retirement Program	2,075,487	2,321,646	2,653,713	2,748,654
Property/Liab. Insurance	185,587	209,144	230,160	246,270
Total: Employee Benefits	9,209,742	10,313,606	11,022,888	11,318,456

Town/School Breakout of Employee Benefits

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
EMPLOYEE BENEFITS				
Worker's Compensation	17,628	24,257	27,900	27,900
Town:	8,814	12,129	13,950	13,950
School:	8,814	12,129	13,950	13,950
Unemploy. Compensation	6,794	25,046	119,610	41,730
Town:	1,638	5,009	7,800	8,346
School:	5,156	20,037	111,810	33,384
Medicare Tax	369,559	398,712	406,515	434,970
Town:	107,172	115,626	117,889	134,840
School:	262,387	283,086	288,626	300,130
Life Insurance	4,182	4,344	5,600	5,600
Town:	2,969	1,260	1,848	1,848
School:	1,213	3,084	3,752	3,752
Medical Claims/ Insurance	6,550,505	7,330,457	7,579,390	7,813,332
Town:	2,096,162	2,345,746	2,429,440	2,521,711
School:	4,454,343	4,984,711	5,149,950	5,291,621
Retirement Program	2,075,487	2,321,646	2,653,713	2,748,654
Town:	1,328,312	1,323,338	1,516,122	1,566,733
School:	747,175	998,308	1,137,591	1,181,921
Property/Liab. Insurance	185,587	209,144	230,160	246,270
Town:	74,235	104,572	115,080	123,135
School:	111,352	104,572	115,080	123,135
Carryforward Expense	0	2,900	0	0
Town:		1,450	0	0
School:		1,450	0	0
Total: Employee Benefits	9,209,742	10,316,506	11,022,888	11,318,456
Town:	3,619,302	3,909,130	4,202,129	4,370,563
School:	5,590,440	6,407,376	6,820,759	6,947,893

STABILIZATION FUND

DESCRIPTION OF SERVICES

This is a fund maintained by the Town for several purposes. First, it is the Town's primary reserves for emergencies that occur after the year's annual budget has been approved by Town Meeting. There are really only two state approved mechanisms for building reserves for a source of funds if some large disaster hit the Town. One is free cash, and the other is the stabilization fund. Since Sudbury tends to use nearly all its free cash each year, this is the fund relied on by the Town for one-time, unexpected occurrences that need immediate financial resources.

The stabilization fund balance as of June 30, 2008 was \$1,796,146.

BUDGET ISSUES

No funds have been used from this category since its inception. The Town has recently been able to add \$50,000 to this fund as part of the FY08 override budget. No additional funds are planned to be added during this budget cycle for the FY10 Non Override Budget. \$50,000 has been requested under the Fixed Growth and \$100,000 under the Department Request Budgets.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
STABILIZATION FUND				
Additions to Fund	0	50,000	0	0
Total Stabilization Fund	0	50,000	0	0

CHERRY SHEET: Charges and Offsets

DESCRIPTION OF SERVICES

Cherry Sheet Charges & Underestimates - Certain charges are levied on the Town by state law and are not subject to Town Meeting appropriation. The principal item is the MBTA assessment (Ch. 161A). Other charges are for the Air Pollution District (Ch. 111), the Metropolitan Area Planning Council (Ch. 40B), RMV Non-Renewal Surcharge (Ch. 90; Ch. 60A), Special Education (Ch. 71B), and School Choice Sending Tuition (Ch. 76).

Cherry Sheet Offsets - These are amounts that are included on the budget summary to now reflect only two state revenue programs that are to be spent without being part of the appropriated budget. These small grants programs are for public libraries and school lunches. We show these as "offsets" in this un-appropriated category because the revenue for them is included in the total cherry sheet revenues, and must be used for direct expenditures to support the grant program.

BUDGET ISSUES

Cherry Sheet Charges & Underestimates - For FY10, the budget assumption at the time of the June 15 Town Meeting was that charges will be \$211,556. Although this assumption could change as the State Legislature finalizes the budget, experience suggests any such change in this category would be relatively minor.

Cherry Sheet Offsets - The amount shown is not subject to Town Meeting appropriation or ratification. It is, however, a part of the Town's overall budget plan. For FY10, the total amount of Offsets is estimated to be only \$32,992. This amount represents the direct offsets for the school lunch and public library programs.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
Cherry Sheet Charges & Offsets				
Cherry Sheet Assessments	192,974	169,420	297,585	211,556
Cherry Sheet Offsets	34,446	38,199	37,763	32,992
Total Cherry Sheet Charges & Offsets	227,420	207,619	335,348	244,548

SNOW AND ICE DEFICITS/OTHER DEFICITS TO BE RAISED

DESCRIPTION OF SERVICES

Snow removal expense is unpredictable from year to year, and subject to wide variations. The budget strategy is to recognize long-term trends without assuming a "worst-case" situation. As long as the amount appropriated is at least equal to the prior year's appropriation, the state law permits deficit spending for this purpose. The amount of any deficit is then added to the following year's levy before any new appropriations can be voted.

BUDGET ISSUES

The Town needs to be careful in estimating this amount, because of the levy limit restriction. By state law, if the deficit for FY10 snow and ice is larger than the amount estimated for FY10, either other budget lines must be cut to pay for the deficit, or the Town must realize enough other non-tax revenues during the year to cover any shortfall. Typically, the Town will budget \$100,000 for deficit in this category so that it can accommodate such a shortfall based on non-tax revenue projections within the same period. Occasionally, not even that is enough to handle extraordinarily bad winters; as was the case in FY05. As required by law, the Town added the shortfall to the following year's levy for FY06.

On the other hand, if too much is estimated in the regular snow & ice budget and not as much is needed due to a milder winter, then the Town has unnecessarily tied up funds, which could have been used to support other areas of the budget. For FY10 planning purposes, \$501,275 is being recommended for appropriation for snow & ice removal. However, due to budgetary constraints in all areas of government in FY10 the Town has scaled back the request for appropriation for snow & ice to a minimum of \$414,655 (the same level as FY09). Doing so will free up funds that are vital to support other areas of the budget while preserving the Town's ability to deficit spend, only if the FY10 winter months prove extraordinarily costly due to the number and severity of snow & ice storms.

No other deficits are being projected and therefore, no other amount is being recommended to be set aside.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
Snow and Ice Deficits/Other Deficits				
Snow/Ice Deficits	0	0	100,000	100,000
Total Snow/Ice & Other Deficits	0	0	100,000	100,000

ABATEMENTS AND EXEMPTIONS

DESCRIPTION OF PROGRAM

This is an amount, also known as "overlay", that is added to the property tax levy in excess of the sum required to meet appropriations, state assessments and deficits. It cannot exceed 5% of the levy and is used to cover abatements and exemptions granted by the Board of Assessors or as a result of appeals to the State Appellate Tax Board or to the courts. This budget item is counted in the total tax levy subject to the limitations of "Proposition 2 ½".

After all abatements and exemptions have been settled for a given year, any surplus remaining in that year's overlay account is first applied to any deficit balances from other years. Funds remaining after such transfer become part of the Town's fund balance available for appropriation by Town Meeting. This is called Abatement Surplus.

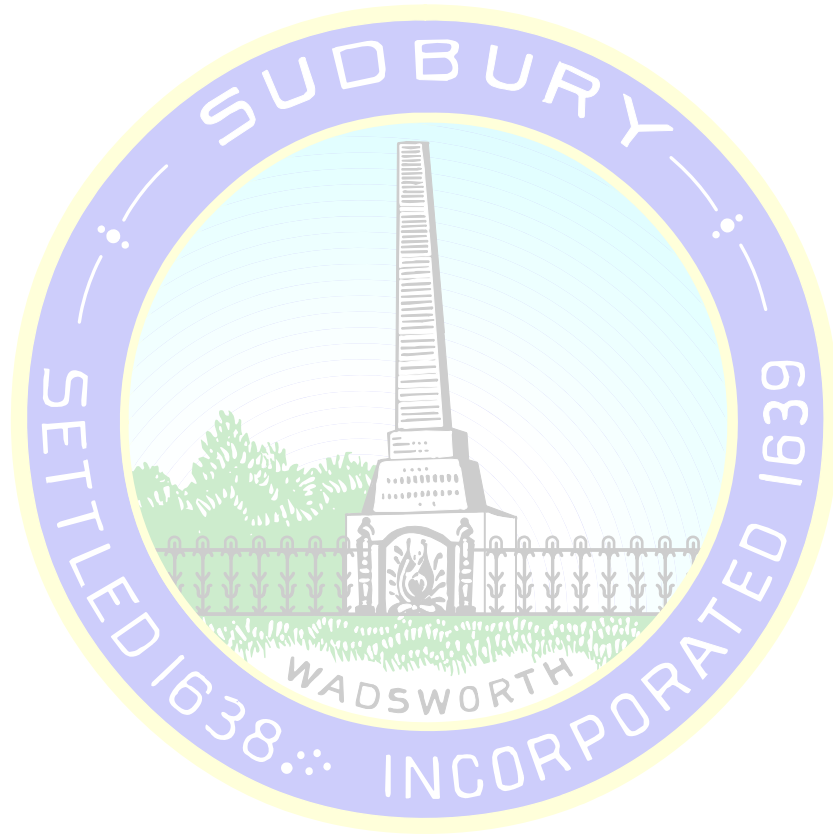
BUDGET ISSUES

The amount in this account is not subject to Town Meeting appropriation or ratification. It is, however, a part of the Town's budget plan. For FY10, the Board of Assessors has set the amount for this account at \$450,000.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
Abatements and Exemptions				
Abatements & Exemptions	434,881	490,898	708,949	450,000
Total Abatements & Exemptions	434,881	490,898	708,949	450,000

Section Seven

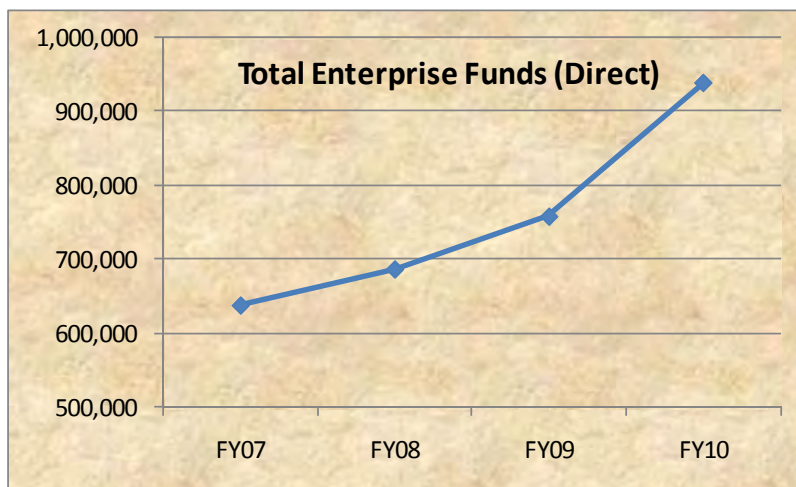
ENTERPRISE FUNDS



ENTERPRISE FUNDS



	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
ENTERPRISE FUND EXPENDITURES				
Transfer Station	232,889	244,215	285,520	301,842
Pool	404,959	442,403	472,426	476,592
Recreation Field Maintenance				160,000
Total Enterprise Funds (Direct)	637,848	686,618	757,946	938,434



ENTERPRISE FUNDS: Transfer Station/Recycling Center

DESCRIPTION OF SERVICES

The Town of Sudbury does not offer curbside solid waste pickup, but rather operates a Transfer Station/Recycling Center at the site of the former Sand Hill Sanitary Landfill located at 20 Boston Post Road. The Transfer Station is the receiving point for approximately one fourth of the town’s residential waste, which is then hauled by the Town to a transfer station in Hudson, Mass. Private contractors hired by residents pick up and haul the remaining residential waste. The Transfer Station also operates an extensive recycling center for glass, plastic paper, CRT’s, tires and oil. To cover the costs of operations, residents who wish to use the Transfer Station are charged an annual fee for a sticker; plus through a “pay as you throw” system, residents pay for each bag of waste they bring to the facility. The bags are purchased at a number of retail locations in Sudbury. This “pay as you throw” encourages recycling and allocates the true cost of waste handling to the users with the greater volume of waste produced. *See Appendix Twelve* for Solid Waste Management Options Committee mission statement.

STAFFING

There are two employees regularly assigned to the Transfer Station operations.

FY10 GOALS AND INITIATIVES

- Maintain solid waste transfer and recycling options for Town
- Continue to encourage recycling within community by maintaining operations and increased public awareness
- Continue to receive ¼ of Town’s residential waste

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Maintained solid waste transfer and recycling options for Town
- Increased public awareness of services via website information
- Maintained safe, regulatory compliant area for Town waste disposal and recycling

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Open to Residents	Days	156	156	156
Stickers Sold	Count	n/a	1,763	1,568
Sticker Receipts	Dollars	137,024	128,171	138,749
Permit Receipts	Dollars	34,757	32,464	29,382
Pay-Per-Throw Bags Sold	Count	61,500	58,000	65,000
Pay-Per-Throw Bag Receipts	Dollars	77,540	74,850	84,800
Recycled Materials	Tons	n/a	1,160	1,052
Amount Recovered from Recyclables	Dollars	32,739	50,797	38,878
Trash Disposed	Tons	n/a	914	908

BUDGET ISSUES

The solid waste disposal enterprise fund pays all its direct and indirect costs, and is not subsidized by the tax levy. This enterprise fund remains self-supporting.

The June 15, 2009, Town Meeting session approved an FY10 Transfer Station enterprise fund budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
TRANSFER STATION ENTERPRISE FUND				
Non-Clerical	87,749	88,722	87,026	96,175
Overtime	5,831	6,048	7,000	7,000
Clerical	6,459	7,231	7,762	8,067
Sub Total: Personal Service	100,039	102,001	101,788	111,242
General Expense	6,902	13,237	24,732	24,100
Maintenance	39,647	24,281	50,000	50,000
Hauling & Disposal	71,687	73,970	89,000	98,500
Resource Recovery	13,989	13,816	20,000	18,000
Carryforward Expense	625	16,910	0	0
Sub Total: Expenses	132,850	142,214	183,732	190,600
Direct Costs (appropriated)	232,889	244,215	285,520	301,842
INDIRECT COSTS: (Not Appropriated)				
Benefits/Insurance	24,000	30,912	30,912	30,953
Indirect Costs*	24,000	30,912	30,912	30,953
TOTAL: TRANSFER STATION ENTERPRISE	256,889	275,127	316,432	332,795
Transfer Station Receipts	256,889	289,284	290,000	286,000
Retained Earnings Used	0	0	26,432	45,683
Salary Contingency		0		1,112
Total Revenue	256,889	289,284	316,432	332,795
Surplus/Deficit	0	14,157	0	0

ENTERPRISE FUNDS: Atkinson Pool

MISSION OF THE OFFICE

The mission of the Atkinson Pool is to provide aquatic activities, fitness swimming, and leisure services to the public. To enhance the quality of life for the Town of Sudbury residents by providing clean, safe and attractive aquatic facility that promote a strong sense of community.

DESCRIPTION OF SERVICES

The Atkinson Pool is a Town owned year round indoor aquatic facility, which opened in January 1988. There is an eight-lane 25-yard pool and a separate dive well with two one-meter boards. The pool offers a variety of aquatic programs and events throughout the year. Programs include swim lessons (ages 3 through adult), parent and child classes, spring board diving lessons, aquatic exercise, deep water workout, therapeutic use, masters swimming, family swimming, lap swimming, adult and youth SCUBA lessons, first aid and CPR, Lifeguard Training and Water Safety Instructor classes. The pool also hosts a number of swim teams, including the Sudbury Youth Swim Team, The Lincoln Sudbury Regional High School Swim Team, and other community teams such as Wayland, Framingham, Chelmsford, Westford, and the Bromfield school swimming and diving teams.

STAFFING

The department consists of a full-time aquatic director, two full-time aquatic supervisors, a head lifeguard and many aquatic staff, mostly part-time, who are paid out of the Enterprise Fund.

FY10 GOALS AND INITIATIVES

- Continue the Maintenance Plan for the Atkinson pool
- Completion of the capital projects for FY09
- Continue efforts to bring financial stability and predictability to the Atkinson Pool
- Continue to look forward for ways to increase memberships and programming
- Look into ways to significantly reduce the energy consumption to operate motors, pumps and lighting.

FY08 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Continued efforts to bring financial stability and predictability to the Atkinson Pool.
- Celebrated the 20th anniversary of the pool and recognized 18 members who have maintained their membership since the pool opened.
- Building improvements such as painting, replacement of accordion door and garage door and office renovation have been completed.
- Locker room Maintenance
 - Installed eco friendly controlled use paper dispensers significantly reducing waste and cutting costs.
 - Upgraded heat in hallway leading to pool.
- Pool Maintenance

- Pool lighting-we have been using only half the lights in the pool area therefore reducing our monthly usage by approximately 4000 kwh per month.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Atkinson Pool Memberships	Count	1,047	1,111	1,120
Atkinson Pool Members	Count	2,107	1,977	1,991
Pool Attendance	Count	77,560	70,881	78,388

BUDGET ISSUES

Atkinson Pool operates as an Enterprise Fund under Massachusetts General Law Chapter 44 Section 53F ½. The proposed FY10 budget for Atkinson Pool does address the need to adequately staff the pool and provide a safe and enjoyable experience for the increase in the number of facility users. A review of the current staffing and hours of operation as well as the increase in utility rates has resulted in the department request budget for FY10. As an Enterprise Fund, there is a present demand to seek revenue sources and minimize cost to break even. Over the past several years, we have implemented many new ways to increase revenues, including increasing programming opportunities, cooperative program offerings with area Park and Recreation Departments and Boys and Girls Clubs, and increasing rental opportunities for both high school and adult swim teams. Our attendance numbers and membership numbers are down slightly from the last few fiscal years mostly because the town of Concord opened a swim and fitness facility.

The June 15, 2009, Town Meeting session approved an FY10 Atkinson Pool enterprise fund budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
POOL ENTERPRISE FUND				
Non-Clerical	117,212	134,023	144,544	148,684
Head Lifeguards	32,317	33,371	35,175	35,481
Overtime	907	1,054	1,161	1,260
Clerical	13,842	16,929	17,456	17,398
Part Time Supervisors	8,219	6,057	8,294	8,092
Receptionists	21,387	20,983	24,954	24,208
WSI Lifeguards	48,544	51,809	67,285	65,644
Instructors	11,772	11,981	12,556	12,825
Sub Total: Personal Service	254,201	276,207	311,426	313,592
General Expense	11,724	14,518	10,000	10,000
Utilities	83,060	94,008	94,000	97,000
Maintenance	37,396	39,868	45,000	46,000
Programs	8,034	5,016	6,000	6,000
Equipment	-	-	6,000	4,000
Carryforward Expense	10,545	12,786	-	-
Sub Total: Expenses	150,759	166,196	161,000	163,000
Direct Costs (appropriated)	404,959	442,403	472,426	476,592
INDIRECT COSTS: (Not Appropriated)				
Insurance & Benefits	58,434	62,198	65,530	61,905
Indirect Costs*	58,434	62,198	65,530	61,905
TOTAL: POOL ENTERPRISE	463,393	504,601	537,956	538,497
Pool Receipts	404,959	437,830	445,667	460,000
Retained Earnings Used	-	4,488	26,759	13,456
Salary Contingency		85		3,136
Total Enterprise Revenue	404,959	442,403	472,426	476,592
Amounts to be raised in tax levy	58,434	62,198	65,530	61,905
Surplus/Deficit	0	0	0	0
*Appropriated in General Fund				

ENTERPRISE FUNDS: Recreation Field Maintenance

DESCRIPTION OF SERVICES

Town Meeting voted to establish a Recreation Field Maintenance Enterprise Fund, beginning in FY10, for maintaining the Town's recreation fields to be funded by recreation and other designated income and donations. This fund defrays direct costs incurred for maintenance, repair and scheduling the use of the Town's recreational fields.

Creation of the enterprise fund is the first step in a two year process intended to establish a long-term financial and operating structure that will allow for the Town to continue to maintain high quality recreational playing fields, athletic facilities and recreational programming currently fully funded through the general fund in a more cost effective and efficient manner. Because of participation by Town personnel in a recent performance measurement and evaluation process known as CORE (Consolidation, Outsourcing, Regionalization and Evaluation), individual task forces examined in detail several aspects of Town government operations and service delivery to our residents in our ongoing efforts to improve these functions. The task force assigned to examine and evaluate field maintenance, scheduling and usage concluded that these functions could most effectively be performed and managed through the enterprise fund mechanism created under the authority of the Massachusetts General Laws for such purposes. This concept has been evaluated by the Town's financial, park and grounds, recreation and administrative officials, all of whom endorse this proposal. They have also concluded that this presents a logical and viable strategy to effectively meet the current and future needs of the park and recreation department. By insuring the availability of adequate staffing and resources to preserve the Town's investment in its recreational and playing fields, this method of funding and managing these assets will enable us to meet the challenge of maintaining quality facilities, programs and services for our citizens.

STAFFING

One part time employee will be assigned to manage the scheduling of field usage.

FY10 GOALS AND INITIATIVES

- Begin new Enterprise for all recreational field maintenance
- Implement new recreational field scheduling system
- Introduce new fee structure to sports user groups to support costs of field operations on a gradual basis
- Participate in FY11 Budget cycle process
- Develop performance indicators

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Obtained authorization of Town Meeting to start Enterprise operations in FY10

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY07	FY08	Projected FY09
Hours of use per field	Hours	n/a*	n/a*	n/a*
Min. and Max. of field events per field	No. Range	n/a*	n/a*	n/a*
Hours spent scheduling field use	Hours	n/a*	n/a*	n/a*
Days open for play per field	Days	n/a*	n/a*	n/a*

*Enterprise not established prior to FY10; performance data will be collected going forward.

BUDGET ISSUES

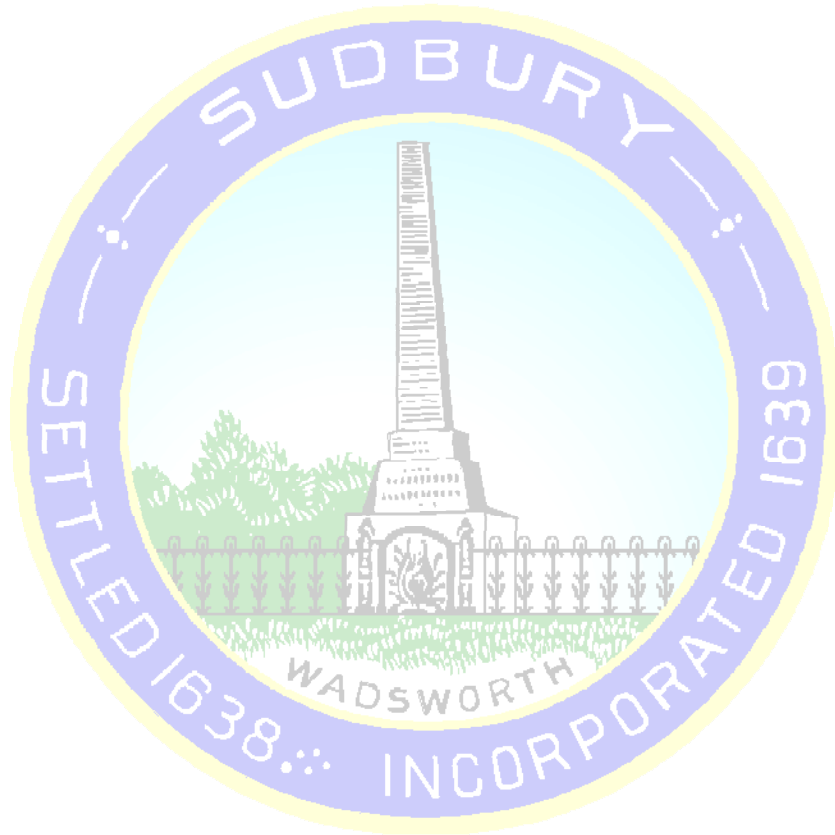
It is anticipated that revenues generated for the enterprise fund, which will be derived principally from field permit fees and user fees, will ultimately support the personnel costs associated with the regular maintenance and repair of the fields and for a part time employee who will be responsible for managing the scheduling of field usage by the various user groups. The appropriation sought under the FY10 budget will cover the costs associated with scheduling field usage and field maintenance. It is intended that the revenues received and deposited into the enterprise fund will support all subsequent direct costs.

The June 15, 2009, Town Meeting session approved an FY10 Recreation Field Maintenance enterprise fund budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
RECREATION FIELD MAINTENANCE ENTERPRISE FUND				
Non-Clerical				6,500
Clerical				5,000
Sub Total: Personal Service	0	0	0	11,500
Field Maintenance				80,000
Park Maintenance				14,000
Utilities				41,000
Office Expense				1,500
General Expense				7,000
Sub Total: Expenses	0	0	0	143,500
Capital Expense	0	0	0	5,000
Sub Total: Capital Expenses	0	0	0	5,000
Direct Costs (appropriated)	0	0	0	160,000
INDIRECT COSTS: (Not Appropriated)				
Benefits/Insurance				
Indirect Costs*	0	0	0	0
TOTAL: RECREATION FIELD MAINTENANCE ENTERPRISE	0	0	0	160,000
User Fees Receipts				150,000
Transfer from FY09 Park & Rec 53D Account				10,000
Total Revenue	0	0	0	160,000
Surplus/Deficit	0	0	0	0
*Appropriated in General Fund				

Section Eight

EDUCATIONAL BUDGETS



EDUCATIONAL BUDGETS



Loring Elementary School



Curtiss Middle School



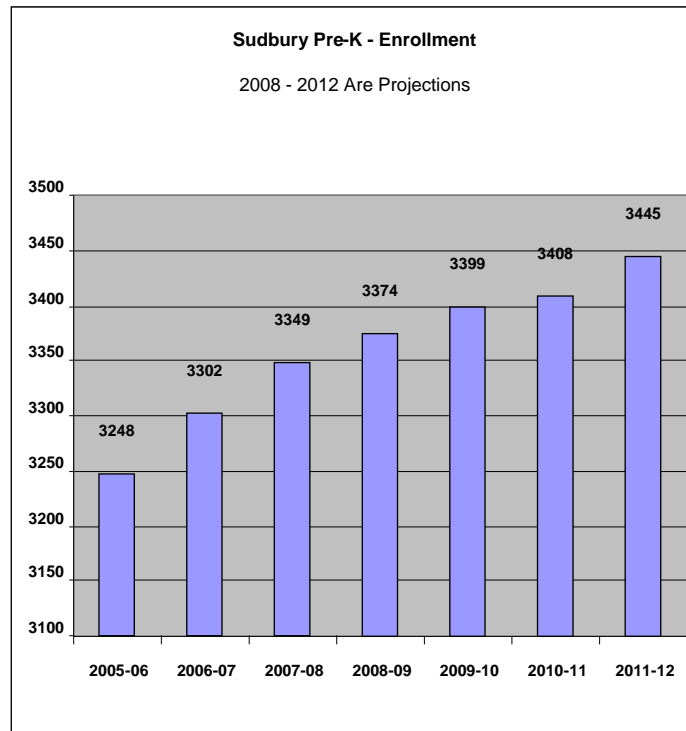
Lincoln-Sudbury High School

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
Schools				
SPS Operating Expenses	31,042,096	33,412,452	33,845,714	34,270,641
LSRH Operating Assessments	15,101,094	16,514,863	16,429,156	16,837,045
Minuteman	312,280	224,404	237,788	299,768
Other Vocational	63,854	66,408	69,064	20,700
Total Schools	46,519,324	50,218,127	50,581,722	51,428,154

SUDBURY PUBLIC SCHOOLS

MISSION OF THE SUDBURY PUBLIC SCHOOLS

The Sudbury Public Schools strive to enable all students to reach their intellectual and personal potential. The school system, in partnership with families and the community, will work with integrity and respect to realize the shared vision of enabling students to become life-long learners and effective contributors to society.



The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
SUDBURY PUBLIC SCHOOLS				
Sudbury Public Schools	25,451,656	27,005,076	29,327,722	29,741,765
Offsets (incl. METCO)	-	-	(2,302,767)	(2,255,533)
ARRA Stimulus Funds				(163,484)
Sudbury Public Schools	25,451,656	27,005,076	27,024,955	27,322,748
Add: Benefits Costs	5,590,440	6,407,376	6,820,759	6,947,893
Total: Sudbury Public Schools	31,042,096	33,412,452	33,845,714	34,270,641

Appendix Sixteen provides detailed data on the FY10 budget for the Sudbury Public Schools.

LINCOLN-SUDBURY REGIONAL HIGH SCHOOL

VALUES OF THE LINCOLN-SUDBURY REGIONAL HIGH SCHOOL

The Lincoln-Sudbury Regional High School Core Values are as follows: (1) Promotion of cooperative and caring relationships between adults and students; (2) Respect for human differences; and (3) Satisfaction with excellence only, particularly in academics.

In addition, the following budgetary guidelines are distributed and adhered to:

- Make classroom teaching and learning our first priority
- Try to maintain reasonable class size in core academic areas
- Distinguish between what is essential to learn by completion of high school and what is desirable to experience.
- Maintain mainstreaming opportunities for students with special needs.
- Continue to develop initiatives that will provide optimal educational experiences for our most reluctant learners, and support efforts to assess student performance, and make educationally sound decisions based on these assessments.
- Maintain athletic and extra-curricular activities.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
LINCOLN-SUDBURY REGIONAL HS				
Sudbury Apportionment	85.75%	85.33%	84.81%	84.51%
LSRHS Benefits Assessment	2,631,666	2,942,868	3,117,966	3,142,491
LSRHS Oper. Assessment	15,847,573	16,806,624	16,566,468	16,886,852
LSRHS Oper. Offsets	(3,378,145)	(3,234,629)	(3,255,278)	(3,031,946)
ARRA Stimulus Funds	-	-	-	(160,352)
	15,101,094	16,514,863	16,429,156	16,837,045
LSRHS Debt Assessment	2,461,086	2,647,937	2,394,071	2,298,949
Total LSRHS (Sudbury Portion)	17,562,180	19,162,800	18,823,227	19,135,994

Appendix Seventeen provides details on the FY10 budget considerations for the Lincoln-Sudbury Regional School District.

FY10 LSHRS Debt Service

Lincoln-Sudbury Regional School District was authorized by the Towns of Sudbury and Lincoln to borrow \$73,900,000 to build the new Lincoln-Sudbury Regional High School. The Commonwealth of Massachusetts has already paid for the majority of their share of the project (\$35,130,685). With the change in how the state now reimburses school building projects, we have estimated that the Towns of Sudbury and Lincoln have saved approximately \$10,000,000 in interest costs that would have otherwise been spent using the state's old method of reimbursing for such projects. Included in the LS FY10 Budget

are principal and interest costs of \$2,795,700. Sudbury's portion of FY10 debt service is \$2,298,949.

MINUTEMAN REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

Minuteman Regional Vocational Technical School expects to educate 45 Sudbury students in FY10, for an estimated assessment of \$299,768.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
MINUTEMAN VOCATIONAL				
Operating Assessment	312,280	224,404	237,788	299,768
Total: Minuteman Vocational	312,280	224,404	237,788	299,768

OTHER REGIONAL HIGH SCHOOL ASSESSMENT

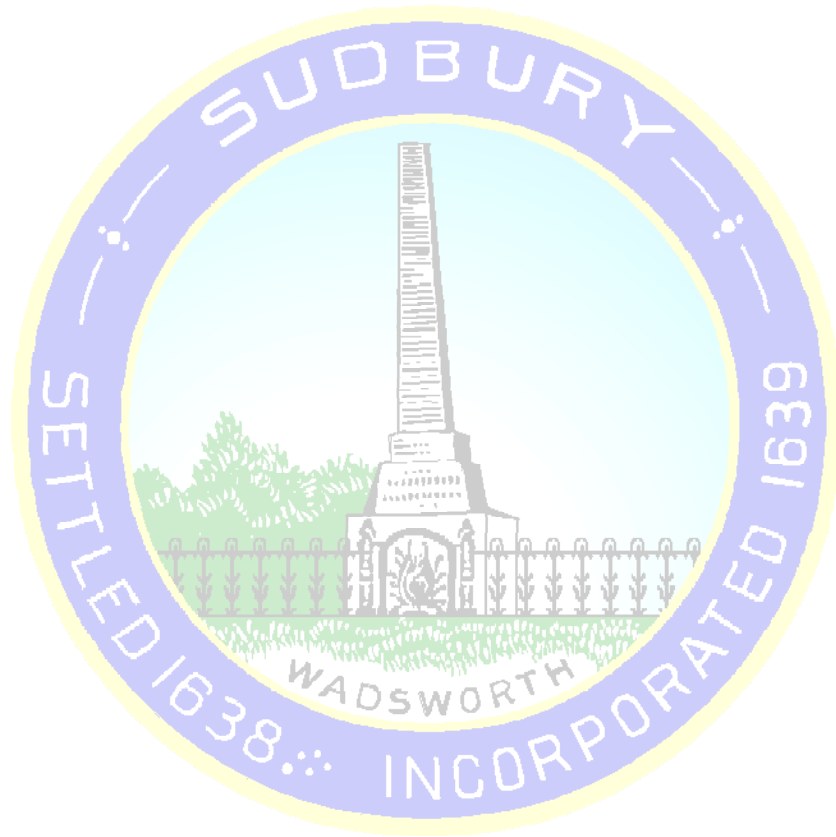
This budget is for two Sudbury students who have elected to attend a vocation high school other than Minuteman, and by state law, Chapter 74 section 7, 7c and 8a, the municipality where the student resides is required to pay the non-residential tuition and transportation costs. For FY10, the Norfolk Agricultural Vocational High School will educate just one Sudbury student who has no transportation costs. We estimate Sudbury's FY10 assessment for this student's tuition to be \$20,700.

The June 15, 2009, Town Meeting session approved an overall FY10 operating budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
OTHER EDUCATIONAL ASSESSMENTS				
Operating Assessment	63,854	66,408	69,064	20,700
Total: Minuteman Vocational	63,854	66,408	69,064	20,700

Section Nine

CAPITAL INVESTMENT BUDGET



CAPITAL INVESTMENT BUDGET



	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
Capital & Capital Articles				
CIPC Items	285,095	585,303	513,042	523,383
Capital Expenditure Exclusions	0	405,000	0	0
Total Capital & Articles	285,095	990,303	513,042	523,383

FY10 ANNUAL CAPITAL BUDGET

MISSION OF THE PROGRAM

For the Town of Sudbury to accomplish its mission of **Protecting Public Safety, Public Assets and a Special Quality of Life**, the Town and School departments need to have funds for acquiring, maintaining and replacing large items such as infrastructure, buildings, equipment and technology. The Annual Capital Budget is designed to be sure there is an orderly process for evaluating the Town's assets and their expected useful lives, projecting replacement costs, and assigning priorities among such projects when resources cannot fund all requested projects. Further, the Five Year Capital Plan is designed to insure that the Town develops annual operating and capital plans in awareness of and the long-range needs and plans of the Town.

DESCRIPTION OF SERVICES

The capital budgeting process facilitated by the Town's Capital Improvement Planning Committee. A capital bylaw was adopted in 1998, which created a capital improvement planning committee, defined what items are to be considered capital expenditures, and set forth the capital improvement planning process. A **capital expenditure** is defined as major, non-recurring costs involving land acquisition, construction or major rehabilitation of a facility, or purchase of equipment costing \$10,000 or more with a useful life of five years or more. In 2005, the Board of Selectmen approved a capital budgeting and planning policy that is meant to complement the capital bylaw. The Selectmen's entire budgeting and financial management policy statement is found in Section One of this budget document. The capital budgeting section is repeated below.

Capital Budgeting and Planning Policy

Capital assets include land, improvements to land, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, construction in progress and all other tangible and intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period. Infrastructure assets are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets owned by the Town of Sudbury include roads, bridges, tunnels, dams and drainage systems. The Town of Sudbury has a capital planning and budget bylaw and process that require the following:

- On or before November 15 of each year, the Town Manager will submit a capital program to the Capital Improvement Planning Committee. The proposed program will detail each capital project, the estimated cost, description and funding source.
- The Town will update and readopt annually a five-year capital improvement plan ("CIP"), including the upcoming annual capital improvement budget ("CIB") and a four-year projection of capital needs and expenditures, which details the estimated cost, description and anticipated funding sources for capital projects.
- The first year of the five-year CIP will be the basis of formal fiscal year appropriation request during the annual budget process.
- Per the Town's capital bylaw, the Capital Improvement Budget and Plan will generally address capital purchases/projects/improvement with a value of more than \$10,000 and a useful life of over five (5) years.

- The Town will emphasize preventive maintenance as a cost-effective approach to infrastructure maintenance. Exhausted capital goods will be replaced as necessary.
- The capital improvements plan should be tied to the Town's master facilities study to ensure that the capital items requested meet the future growth needs for the Town.

Capital Investment Categories, Prioritization and Decision-making Process

All submissions are categorized by following:

"A": Essential. Required for the safety and protection of Town residents, or required to prevent disruption, or significant reduction in Town services.

"B": Asset Maintenance. Required to maintain an important asset of the Town, which will deteriorate substantially without this expenditure.

"C": Enhancement. Provides significant net revenue or cost reduction to the Town, or is self-funding. Estimates of cost reduction or revenue enhancement, together with the assumptions supporting these estimates, should be provided on Form A, under the

D": Needed. Item is needed, but can be postponed until a future year without major impact on Town services. Should be undertaken when funds are available.

Each department must rank or prioritize its own submissions based on specific needs for the coming year as well as long-term goals and new initiatives. Ranking and project specifications are then discussed as a group; the results of a staff committee's deliberations are submitted in detail to the CIPC.

Through a series of working group sessions, liaisons and public meetings the CIPC considers the merits of each project and makes its recommendation for capital outlay to both the Finance Committee and Board of Selectmen. The recommendation includes an overall ranking based on organizational priorities; it considers the financial impact on both the current budget cycle and long-term strategies. The CIPC also reports at Town Meeting.

STAFFING

The Town's Finance Director is an ex-officio member of the Capital Improvement Planning Committee and provides technical advice and support to the committee.

FY10 GOALS AND INITIATIVES

- Evaluate all capital requests and prioritized them to remain within the current funds available for FY11 cycle
- Also recommended capital exclusion funding for new large ticket equipment, as necessary, or debt exclusion funding for new municipal building improvements
- Determine if any capital requests have an alternative revenue source besides the operating budget

- Conduct complete review of existing capital projects
- Update CPC Policies & Procedures documents

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- The capital budget for FY09 for \$513,042 was adopted by Town Meeting
- Recommended capital projects for FY10 for \$523,383 within the guidelines for a balanced, non override budget.

BUDGET ISSUES

Starting with the FY10 budget cycle the Town has moved all capital line items contained within departmental budgets to CIP. This includes a restatement of prior years contained in the current budget cycle (FY08-FY09). Going forward, there are only two exceptions where capital assets will be budgeted and reported in department operating budgets: Police cruisers (within the Police Department) since the useful life of a sector car is only 1 year and emergency equipment (within the Fire Department) when paid for by Ambulance Reserve Funds appropriated outside the General Fund budget. The total capital funds recommended for FY10, \$523,383, is equal to less than .5% of the operating budget for the Town and only .6% of the Town's total net capital assets.

1. Town Building Improvements: Most of the buildings that house our town offices, such as the Flynn Building, the Town Hall and the Loring Parsonage are historic buildings ranging in age from many decades to centuries old. They are in constant need of renovations and improvements in order to halt further deterioration and to provide safe and adequate space in which taxpayers can conduct business and in which town employees work. Some of the projects for which the Building Inspector has requested funds in the past include but are not limited to roofing, siding, structural repairs, window replacement and HVAC upgrades. The CIPC has determined that attention to these aging buildings should be considered a high priority in order to protect the town's assets with an eye to safety and efficiency. The Committee feels it is important to make an ongoing annual commitment to completing these long-delayed projects. This article, which recommends **\$70,000** for improvements only partially fund a long list of projects that have been delayed over the years. These monies are spent under the final discretion of the Building Inspector (who also serves as the Town's facilities manager) and Town Manager.
2. General Government: The CIPC recommends funding in the amount of **\$22,622**. This covers the 4th annual lease payment for tax Collection software for \$12,000, as well as the purchase of a new document copier/scanner unit for the Flynn Administration Building for \$10,622.
3. Public Safety: This year the CIPC recommends funding in the amount of **\$25,000** to be used to install an emergency traffic signal along route 20 at Fire Station 2. The Mass State Highway Authority has approved the project and is willing to pay for the engineering/design for the new traffic signal.
4. Public Works: The Department of Public Works has to replace vehicles on a schedule that maximizes the useful life of all of its fleet. Every time there is a delay in replacing aging rolling stock, there is a domino effect that can be costlier

in the end. The automobiles and small pickup trucks are often recycled to other departments in need of vehicles to conduct their business such as the building department or recreation. In the past several years, the Town has been forced to acquire vehicles through lease purchases, which cost the town interest. This year, the recommendation for the DPW is **\$325,761**. \$246,761 is to cover existing equipment leases. The remaining \$79,000 may be used at the discretion of the Director of Public Works to fund replacements for Highway Department Units 8, 14 and 20, as well as a new utility tractor for Parks & Grounds. Of that list, unit 14 (one ton dump truck) with a total estimated cost of \$50,000 would likely be purchased outright while a combination of the others would be acquired through 5-year leases. The Director of Public Works and the Town Manager reserve the authority to re-allocate capital monies within the DPW for other vehicles, on an emergency basis only.

5. Culture & Recreation: The CIPC recommends funding for **\$80,000** for the Goodnow Library. The funding represents the Town's share of phase I of II for a new RFID (radio frequency identification) system. The Library will obtain the remainder of Phase I through outside sources. Phase II will likely cost an additional \$40,000. However, the project plan has been developed such that the Library achieves full RFID functionality during phase I, in case future budget constraints prevent any further funding from the Town.

The June 15, 2009, Town Meeting session approved an FY10 capital budget based on the Non-Override budget amounts shown below as FY10 Appropriated.

	FY07	FY08	FY09	FY10
	Actual	Actual	Appropriated	Appropriated
Capital by Cluster				
Town Buildings	71,895	84,992	109,500	70,000
General Government	79,000	38,548	12,200	22,622
Public Safety	0	450,000	21,400	25,000
Public Works	104,200	332,263	354,942	325,761
Culture & Recreation	30,000	14,500	15,000	80,000
Town Center		70,000	0	0
Total: Capital Expenses	285,095	990,303	513,042	523,383

Operating Budget Impact of Capital Projects

The matrix on the following page lists all the capital-related FY10 budget items and identifies their incremental operational costs, if any. We have included capital projects to be paid for with CPA funds. All items are to be paid for with cash. Significant capital expenditures that require bonding also require two-thirds vote at Town Meeting. The town has not bonded for capital expenditures since FY08. Interest costs related to equipment leases is included in the "FY10 Cost" column. Anticipated savings generation for capital projects are included in the Budget Issues sections of sponsoring departments. None of the capital projects approved in FY10 will generate any material revenues for the Town.

Total Capital Matrix

CLUSTER	DESCRIPTION	FY2010 COST	FUNDING SOURCE	FUNDING HORIZON	TAX LEVY	OPERATIONAL COSTS (INCREMENTAL) *
Buildings	Various Bldg Improvements	\$ 25,000	GF-Cash	1 yr	Yes	None, replacement of existing item. No annual maintenance.
Buildings	Town Hall Handicap Ramp	\$ 12,000	GF-Cash	1 yr	Yes	None, replacement of existing item. No annual maintenance.
Buildings	Fire Station HQ Painting/Trim	\$ 33,000	GF-Cash	1 yr	Yes	None, replacement of existing item. No annual maintenance.
General	MUNIS Tax Software Modules-Lease Payment	\$ 12,000	GF-Cash	2 yrs	Yes	\$3,000 per year maintenance. Replaces existing contract.
General	Document Copier/Scanner	\$ 10,622	GF-Cash	1 yr	Yes	\$300 per year maintenance. Replaces existing contract.
Public Safety	Emergency Traffic Signal	\$ 25,000	GF-Cash	1 yr	Yes	\$300 per year electrical.
Public Works	One-Ton Dump Truck (unit 14 replacement)	\$ 8,275	GF-Cash	5 yrs	Yes	Replaced existing units. No new rolling stock ²
Public Works	Six-Wheel Dump Truck (unit 20 replacement)	\$ 29,000	GF-Cash	5 yrs	Yes	Replaced existing units. No new rolling stock ²
Public Works	Loader 3.5 Yard (unit 8 replacement)	\$ 34,500	GF-Cash	5 yrs	Yes	Replaced existing units. No new rolling stock ²
Public Works	Utility Tractor (unit replacement)	\$ 7,225	GF-Cash	5 yrs	Yes	Replaced existing units. No new rolling stock ²
Public Works	Existing equipment leases	\$ 246,761	GF-Cash	1-4 yrs	Yes	Replaced existing units. No new rolling stock ²
Culture & Rec.	RFID Self Check-Out System - Phase I	\$ 80,000	GF-Cash	2 yrs	Yes	\$3000 per year maintenance.
	Capital Program Budget Sub-total	\$ 523,383				
Public Safety	Police Cruisers ¹	\$ 94,300	GF-Cash	1 yr	Yes	None, replacement of existing cruisers.
	Operating Budget Sub-total	\$ 94,300				
CPA	Sudbury Housing Trust	\$ 208,000	CPA-Cash	1 yr	No	None, units purchased and sold.
	Total Capital Related Budget Items FY 10	\$ 825,683				

*Operational costs (ongoing) are to be absorbed and budgeted for annually by department/division users. Capital cluster is only responsible for project costs submitted and approved via the capital program budgeting process (e.g., Equipment purchases, leases and improvement costs).

¹ Operating budget line item because cruisers have 1-yr useful life only due to constant use.

² DPW operating budget includes maintenance costs for entire fleet at \$178,351. DPW responsible for all maintenance costs incl. capital leases.

FIVE YEAR CAPITAL PROGRAM

The table on the following pages shows all capital projects that have been requested and scheduled for municipal departments over the next five years. Information related to Projects for renovating or constructing the Town's buildings is taken from the Town-wide Comprehensive Facility Study. As always, Town Meeting has the final appropriating authority for all capital projects. However, barring extraordinary circumstances, all significant capital projects make their way to the Town's long-range capital plan. The ranking process is similar in nature to the annual capital process in terms of priorities and specific needs. In addition, the Town must consider placement on the long-term grid based on 5-year projections of revenues, debt service and other expenditures. Consequently, some items may be shifted backwards or forwards, as new financial and economic information becomes known.

The Town of Sudbury maintains over \$60 million dollars worth of depreciable Capital Assets. The useful life of all these items, range anywhere from four to forty years in duration. At any given time, the Town may have in upwards of \$20 to \$30 million dollars identified for purchase or construction over the next five-year period. Planning in this way helps stagger overall costs to the Town, gauge availability of public funding, seek grants or alternate sources of capital, coordinate resources and obtain all required approvals.

In the last five years, the majority of approved capital requests involved the replacement of older public safety and public works equipment, ranging from multi-purpose trucks to one fire engine. The remaining capital appropriations were on a variety of building improvements primarily focused on some of the Town's older building stock where community preservation funds did not apply.

In the next five years, the Town faces significant building renovations and improvements within Public Safety, Sudbury Public Schools and General government. Large building projects require significant planning and long-term financing. Spreading building projects apart has always helped the Town to minimize large spikes in the tax levy related to debt service. However, doing so now also requires the forward escalation of total project costs due to a continued rise in building inflation. General economic conditions and a lack of appetite by taxpayers for Town-related building projects in FY2008 pushed the construction of a new police headquarters for reconsideration in FY12. In all likelihood, this will push the plans for renovating the Town Hall further out as well.

Department/Project Title	R/NR	Just. Code	Five Year Cost	Department Request FY10	Approved FY10	FY11	FY12	FY13	FY14
ATM/Personnel									
ADA Compliance	NR	A	0	20,000					
Department Totals:			0	20,000	0	0	0	0	0
Building									
Town Hall Bathrooms	NR	B	30,000					30,000	
Senior Center Roof & Skylights	NR	B	38,000			38,000			
Town Hall Boiler Replacement	NR	B	40,000			40,000			
Atkinson Pool Roof & gutters	NR	B	40,000					40,000	
Town Hall Roof Replacement	NR	B	200,000					200,000	
Fairbank Window Replacement	NR	D	30,000			30,000			
Various Building Improvements	R	B	175,000	35,000	25,000	35,000	35,000	40,000	40,000
Town Hall Fire Alarm Upgrade	NR	B	25,000						25,000
Town Hall Painting	R	B	36,000						36,000
Town Hall Windows (1st floor)	NR	B	48,000						48,000
Keypad for Flynn Entrance	NR	D	6,000			6,000			
Town Hall - Clerk's Bathroom	NR	D	18,000				18,000		
DPW HVAC Study	NR	B	10,000			10,000			
Interior Painting of DPW	NR	B	18,000					18,000	
Town Hall Handicap Entrance	NR	B	12,000	14,000	12,000				
Fairbank Center - Flat Roof	R	B	30,000				30,000		
Paint Exterior Fairbanks Center	R	B	20,000			20,000			
Flynn Bldg - 2nd floor bathroom	NR	D	20,000				20,000		
Fairbank Rooftop HVAC (gym)	NR	B	35,000				35,000		
Flynn Building Exterior Paint	R	B	36,000						36,000
Fire Sta. Paint - Headquarters	R	B	33,000	38,000	33,000				
Solar Panel Installation	NR	D	30,000			30,000			
Sr Ctr Carpet/Tile Replacement	R	B	10,000				10,000		
Department Totals:			940,000	87,000	70,000	209,000	148,000	328,000	185,000

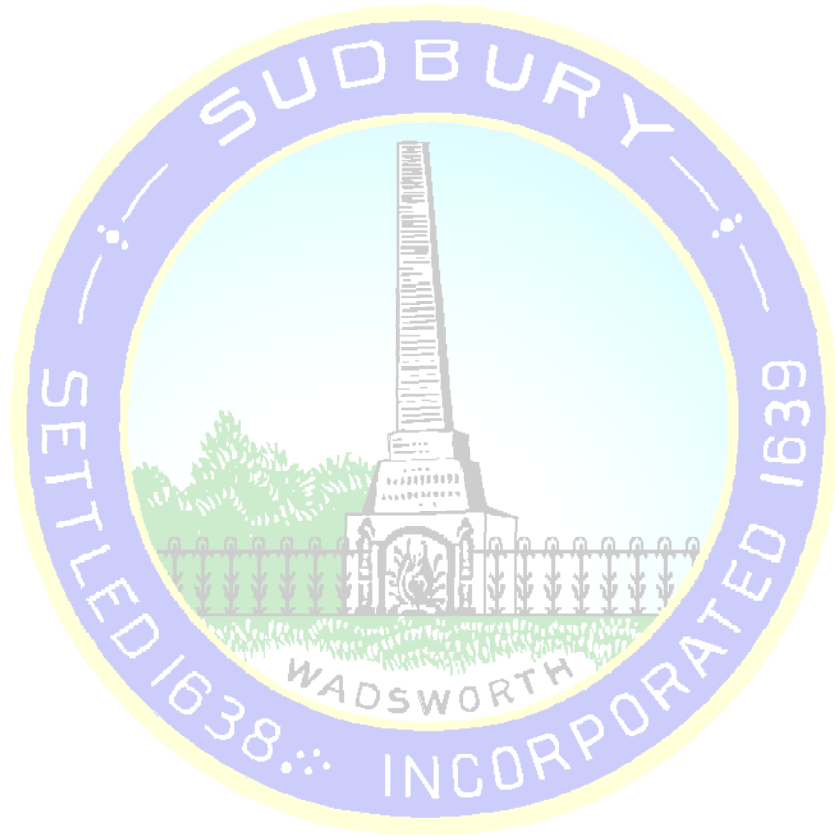
Department/Project Title	R/NR	Just. Code	Five Year Cost	Department Request FY10	Approved FY10	FY11	FY12	FY13	FY14
DPW (Highway & Parks & Grounds)									
New Leases or Purchases:									
One Ton Platform Dump Truck (Unit 14)	R	B	50,000	50,000					
Loader - 3.5 Yard Machine (Unit 8)	R	B	172,500	34,500	79,000	34,500	34,500	34,500	34,500
6-Wheel Dump Truck (Unit 20)	R	B	145,000	29,000		29,000	29,000	29,000	29,000
Utility Tractor	R	B	36,125	7,225		7,225	7,225	7,225	7,225
Walkway Maintenance	R	?	80,000	20,000	0	20,000	20,000	20,000	20,000
1985 Mack 10 Whl Dump (Unit 10)	R	B	120,000			30,000	30,000	30,000	30,000
1988 Mack 6 Whl Dump (Unit 4)	R	B	112,000			28,000	28,000	28,000	28,000
1991 GMC Top Kick (Unit 19)	R	B	80,000			20,000	20,000	20,000	20,000
1991 Mack 6 Whl Dump (Unit 11)	R	B	110,800			27,700	27,700	27,700	27,700
1999 John Deere Backhoe (Unit 16)	R	B	60,000					30,000	30,000
2000 Chevy 1 Ton Dump (Unit 50/29)	R	B	52,000						52,000
2001 Chevy 1 Ton P/U (Unit 37)	R	B	50,000			50,000			
2001 Chevy 1 Ton P/U (Unit 6)	R	B	51,000				51,000		
2001 Chevy 1 Ton P/U (Unit 28)	R	B	51,000						
2002 Chevy 1 Ton P/U (Unit 38)	R	B	50,000			50,000			
2002 Chevy 1 Ton P/U (Unit 40)	R	B	50,000					50,000	
2004 GM 2400 Utility Truck (Unit 45)	R	B	42,000						42,000
2005 Chevy 1 Ton P/U (Unit 7)	R	B	52,000					52,000	
2005 Chevy Pick Up (Unit 17)	R	B	41,000					41,000	
2005 Multi Purpose Tractor (Unit 46)	R	B	23,384	23,384	23,384				
2006 Chevy Pick-Up (Unit 1)	R	B	40,000				40,000		
2006 Chevy Pick-Up (Unit 2)	R	B	42,000						42,000
2006 Mack 10 Whl Dump (Unit 44/12)	R	B	26,684	26,684	26,684				
2007 Mack 6 Whl Dump (Unit 3)	R	B	48,411	23,000	23,000	25,411			
2007 Mack 6 Whl Dump (Unit 13/18)	R	B	23,724	23,724	23,724				
2007 New Demo 10 Whl Dump (Unit 27)	R	B	112,000	28,000	28,000	28,000	28,000	28,000	
2008 Int'l 7500 4x4 6 Wheel Drive (Unit 24)	R	B	84,162	28,054	28,054	28,054	28,054		
2008 Int'l 6 Whl Dump (Unit 23)	R	B	55,605	18,535	18,535	18,535	18,535		
2008 Volvo 6-Whl Dump (Unit 5)	R	B	71,936	23,980	23,980	23,978	23,978		
John Deere Backhoe (Unit 22)	R	B	108,000	27,000	27,000	27,000	27,000	27,000	
Multi Purpose Tractor (Unit 33)	R	B	97,600	24,400	24,400	24,400	24,400	24,400	
Pelican Sweeper (New)	R	B	116,800	29,200	29,200	29,200	29,200	29,200	29,200
Sander Body for 2000 Mack 10 Whl (New)	R	B	0	32,000					
Tagalong Trailer - 25 Ton (New)	R	B	0	25,000					
Two Bay Storage Building	NR	?	80,000			80,000			
Department Totals:			2,335,731	473,686	325,761	581,003	517,592	478,025	391,625

Department/Project Title	R/NR	Just. Code	Five Year Cost	Department Request FY10	Approved FY10	FY11	FY12	FY13	FY14
Fire									
Ambulance replacement	R	A	215,000						215,000
Ladder truck replacement	R	A	850,000						850,000
Outstation bedroom alterations	NR	D	100,000			100,000			
HQ well and landscape plan	NR	D	20,000			20,000			
Replace HQ Alarm Room floor	NR	B	10,000			10,000			
Station 2 roof accessibility	NR	D	30,000			30,000			
Station 2 bathroom replacements	NR	D	20,000			20,000			
Outstation window replacements	NR	B	0	40,000	0				
Station 3 wash recycling system	NR	D	40,000			40,000			
Headquarters roof		B	60,000				60,000		
HQ Emergency Operations Center	NR	A	1,500,000				1,500,000		
Station 2 Light		A	25,000	25,000	25,000				
Department Totals:			2,870,000	65,000	25,000	220,000	1,500,000	60,000	1,065,000
Library									
Purchase an RFID System	NR	A/B	120,000	80,000	80,000	40,000			
Recarpet Goodnow	R	B	80,000				80,000		
Paint interior of Goodnow	R	B	30,000				30,000		
Department Totals:			230,000	80,000	80,000	40,000	110,000	0	0
Planning									
Walkways	NR		600,000			200,000	200,000		200,000
Department Totals:			600,000	0	0	200,000	200,000	0	200,000
Police									
Police Station Roof	NR	B	20,000			20,000			
Police Station Repairs - HVAC	NR	A	15,000			15,000			
Police Station Window Replace	NR	B	15,000			15,000			
Construct New Police Station	NR	A	6,000,000				6,000,000		
Department Totals:			6,050,000	0	0	50,000	6,000,000	0	0

Department/Project Title	R/NR	Just. Code	Five Year Cost	Department Request FY10	Approved FY10	FY11	FY12	FY13	FY14
Schools									
Cube Truck Replacement	NR	A	51,354			51,354			
HVAC rooftop unit replacements	NR	C	50,000			50,000			
Heating System Control Upgrade	NR	C	60,000			60,000			
Alternate Energy Feasibility Study	NR	C	20,000			20,000			
Truck with Plow	NR	D	43,600			43,600			
Curtis Modular Classrooms LEASE	NR	A	55,000				55,000		
Nixon Addressable Fire Alarm Panel	NR	D	40,000			40,000			
Noyes - Switch Gear Replacement	NR	D	35,000				35,000		
Noyes - Boiler Repair	NR	B	80,000			80,000			
Nixon/Noyes Sprinklers	NR	D	250,000					250,000	
K Modular Classes LEASE	NR	D	225,000				225,000		
Department Totals:			909,954	0		344,954	315,000	250,000	0
Selectmen									
Rich MP6000 B&W copier/scanner/fax	NR	A	10,622	10,622	10,622				
Rich MPC 3500 color copier/scanner	NR	A	0	10,051					
Town Hall Offices			8,200,000				8,200,000		
Department Totals:			8,210,622	20,673	10,622	0	8,200,000	0	0
Treasurer/Collector									
MUNIS Tax SW Lease/Purchase	R		23,955	12,000	12,000	11,955			
Department Totals:			23,955	12,000	12,000	11,955	0	0	0
Grand Totals:			22,170,262	758,359	523,383	1,656,912	16,990,592	1,116,025	1,841,625

Section Ten

APPENDICES



APPENDIX ONE: BUDGET TERMS AND DEFINITIONS

Abatements and Exemptions (previously called Overlay): An amount set by the Assessors to create a fund to cover abatements of (and exemptions from) real and personal tax assessments for the current year, and raised on the tax levy. An abatement is a reduction provided by the Assessors in the assessed tax because of bona fide specific conditions or situations not considered when the tax was levied. An exemption is provided for a variety of purposes, which include, but are not limited to: buildings/property used for religious, government, charity, or pollution control. In addition, exemptions may also be provided to the elderly, handicapped, and veterans under certain conditions.

Abatement Surplus: Accumulation of the surplus amounts of Abatements and Exemptions set aside by the Assessors each year to cover abatements of (and exemptions from) real estate and personal property tax assessments. The accumulated amount for previous years no longer committed for abatements may be used by vote of the Town Meeting.

Accounting System: A system of financial recordkeeping which records classifies and reports information on the financial status and operation of an organization.

Accrual Basis for Accounting: A method of accounting that recognizes revenue when earned, rather than when collected, and recognizes expenses when incurred, rather than when paid.

Affordable Housing Trust Fund: A special revenue fund used to provide for the creation and preservation of affordable housing within the Town.

Allocation: The distribution of available monies, personnel, buildings and equipment among various Town departments, divisions or cost centers.

Appropriation: An authorization granted by the Town Meeting to make expenditures and to incur obligations for specific purposes.

Appropriations for any expenditure specify dollar amounts,

funding sources, and a period of time within which the funds must be spent. Any funds not expended within the specified time (usually one fiscal year) revert to the Unreserved Fund Balance.

Article: An article or item on the Warrant of the Annual Town Meeting. There are seven standard budget related articles that appear in the Warrant every year as follows:

- Operating Budget (for the upcoming fiscal year),
- Budget Adjustment (for adjustments to the current fiscal year's budget that was appropriated at the previous year's Town Meeting)
- Prior Year Unpaid Bills
- Enterprise Fund Budgets (one for each enterprise fund)
- Capital Budget (an omnibus article for capital items funded within the levy)
- Capital Projects (for any capital item funded through a request for an override of Proposition 2 ½ limits. This can be an omnibus article for multiple projects or a separate article for a significant project).
- Stabilization Fund (for adding to the Town's Stabilization Reserve Account)

Assessed Valuation: The valuation of real estate or other property determined by the Town Assessor for tax levying purposes. The Commonwealth certifies the values and methodology in determining those values every three years.

Assets: Property, plant and equipment owned by the Town.

Audit: A comprehensive examination as to the manner in which the government's resources were actually utilized concluding in a written report of its findings. An accounting audit is intended to ascertain whether financial statements fairly present the financial position and results of operations of the Town. The Town is required to conduct an audit annually.

Available Funds (Free Cash): Free cash is the available, undesignated fund balance of the General Fund and is generated when actual revenue collections are in excess of estimates, when expenditures are less than appropriated, or both. A free cash balance is certified as of July 1 each year by the Department of Revenue and once certified, any or the entire certified amount may be used to defray Town expenses by a vote of the Town Meeting (see Available Fund).

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period with proposed means of financing. Sudbury's budget is a financial plan that is established for a single fiscal year that begins on July 1 and ends on June 30.

Budget Message: A general discussion of the submitted budget presented in writing by the Town Manager as part of the budget document.

Capital Budget: A plan of major, non-recurring expenditures involving land acquisition, construction or major rehabilitation of a facility, or purchase of equipment costing \$10,000 or more with a useful life of five years or more.

Capital Improvement Plan: A financial planning and management tool which identifies new public facility and equipment requirements, or improvements; places these requirements in order of priority; and schedules them for funding and implementation.

Carry-Forward Expenditures: Amounts corresponding to unpaid bills that remain at the close of the fiscal year.

Charter: A founding document bestowing certain rights on an incorporated Town or City.

Cherry Sheet: An annual statement received from the Department of Revenue detailing estimated receipts for the next fiscal year from the various state aid accounts as well as estimated state and county government charges payable to the

state. The name "Cherry Sheet" derives from the color of the paper used.

COLA: Cost of Living Adjustment. General referred to as a component of salaries & wages.

Collective Bargaining: A collective bargaining agreement is a labor contract between an employer and one or more labor unions. Collective bargaining consists of the process of negotiation between representatives of the union and the employer having to do with terms and conditions of employment.

Community Preservation Fund: 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.

County: A legal or geographical grouping of Towns and Cities. Sudbury resides in Middlesex County.

Cost Center: The three major governmental entities funded by the operating budget – the Town of Sudbury Operating Departments, the Sudbury Public Schools, and the Lincoln-Sudbury Regional High School – which together account for over 92% of the annual operating budget.

CPC: Under the provisions of the Community Preservation Act (CPA), Sudbury established a Community Preservation Committee.

Debt Exemption: An override to Proposition 2 ½ for the purpose of raising funds for debt service costs.

Debt Service: Payment of interest and principal on an obligation resulting from the issuance of bonds.

Department: A principal, functional, and administrative entity created by statute and the Town Manager to carry out specified public services.

Economic Indicator: A statistic about the economy. Economic indicators allow

analysis of economic performance and predictions of future performance.

Enterprise Fund: A separate fund, set up to provide a specific Town service, whereby all direct and indirect/overhead costs of providing the service are funded in total from user charges. An appropriation for an enterprise fund is funded in total from enterprise fund revenue unless otherwise noted. Enterprise fund revenue used to fund services provided by other Town departments will be shown in the warrant after the appropriation total for the department. An enterprise fund is required to fully disclose all costs and all revenue sources needed to provide a service.

Expenditure: Decrease in net financial resources for the purpose of acquiring or providing goods and services.

Expenses: The cost of delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations. Expenses consist of the following objects of expenditure: Utilities, Supplies and Materials, Contractual Services, and Equipment.

Excess Taxing Capacity: The difference between actual real and personal property taxes levied in any given year and the amount authorized to be assessed under Proposition 2-½.

FinCom: Finance Committee. A group of duly appointed citizens whose purpose is to make recommendation at Town Meeting on all of Sudbury's financial matters.

Financing Plan: The estimate of revenues and their sources that will pay for the service programs outlined in the annual budget.

Fiscal Year: A 12-month period over which an organization conducts business and budgets its spending. Sudbury's fiscal year runs from July 1 through June 30th. The fiscal year is commonly referred to by the date (year) in which it ends.

Free Cash: Free cash is the available, undesignated fund balance of the General Fund and is generated when actual revenue

collections are in excess of estimates, when expenditures are less than appropriated, or both. A free cash balance is certified as of July 1 each year by the Department of Revenue and once certified, any or the entire certified amount may be used to defray Town expenses by a vote of the Town Meeting (see Available Fund).

FTE: Full-time Equivalent. Reference commonly used to quantify the number of Full-time employees; calculated by converting part-time hours into what is considered the full-time hours per annum for a particular department or function.

Fund Accounting: Governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitation.

Fund Balance: The specifically identified funds allocated to meet budget requirements/ expenses.

Funding Source: The excess of assets over liabilities also known as surplus funds. A negative fund balance is a deficit.

Funding Sources for Expenditures: Authorizations for the Town to expend monies are made in the form of a motion at Town Meeting. The wording of the motions will specify the funding source; that is, the place from where money is going to come or will be raised. When a motion reads, "to appropriate a sum of money" without a source being identified, that amount will be included in the tax calculation, whereby the total of all sums to be appropriated will be reduced by an estimate of local and state revenue. The balance needed will be provided by property taxes. When items in the warrant are offset or raised from available funds, those items will also appear as offsets in the determination of the tax rate.

General Fund: Revenues derived from the tax levy, state aid, local receipts and available funds are considered General Fund revenues. The General Fund is distinguished from Enterprise Funds and Special Revenue Funds.

Generally Accepted Accounting Principles (GAAP): A set of uniform accounting and financial reporting rules and procedures that define accepted accounting practice.

GIS: Geographical Information Systems.

Goal: A proposed course of action in which departmental effort is directed.

Grant: A contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal government. Grants are usually made for specific purposes.

Inter-fund Transactions: Payments from one administrative budget fund to another, which results in the recording of a receipt.

Lease Purchase Agreement: A financial contract that transfers ownership of an asset to the lessee at the end of the leasing period.

Levy Limit: The maximum amount a community can levy in any given year.

Local Receipts: This is the third largest source of revenue for the Town after property taxes and Cherry Sheet receipts. While it is comprised of a number of different items, the largest source is the auto excise tax.

Modified Accrual Basis for Accounting: A method of accounting that recognizes revenue when it is actually received and recognizes expenditures when a commitment is made.

New Growth: Proposition 2 ½ allows a community to increase its levy limit annually by an amount based upon the valuation of certain new construction and other growth in the tax base that is not the result of property

revaluation. New growth becomes part of the levy limit and thus increases at the rate of 2.5% each year as the levy limit increases.

Operating Budget: The portion of the budget that pertains to daily operations, or providing basic services throughout the fiscal year. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

Operating Expenditure: An ongoing or recurring cost of performing a function or providing a service. Operating expenditures include personal services, supplies and materials, utilities, contractual services, minor equipment, and debt service.

Overlay: The amount raised in the tax levy for funding abatements granted by the Board of Assessors due to overvaluation or uncollectible tax bills.

Override: An override is passed by a majority vote at Town Meeting and at the ballot. There are three types of overrides: An Operating Override, which permanently increases the levy limit; a Debt Exclusion, which increases the levy limit only for the life of the debt; and a Capital Project Override, which increases the levy only for the year in which the project is undertaken.

Performance/Workload Indicators: Specific quantitative and qualitative measures of work performed as an objective of the department. Sudbury departments typically use of the following types of indicators: workload measures, efficiency measures and outcome measures.

PILOT: Payments In Lieu of Taxes. Compensation paid by the State to local governments for tax-exempt properties within.

Policy: A plan of action to guide decisions and actions of a particular function or group.

Procedure: A method used in carrying out a policy or plan of action.

Program: Collections of work-related activities initiated to accomplish a desired end.

Proposition 2½: A Massachusetts General Law enacted in 1980 to limit property taxes.

Public Meeting/Hearing: A forum in which citizens may attend and participate in a particular purpose or concern of the Town. By law, public meetings must follow certain rules of public notice and conduct.

Rating Agencies: This term usually refers to Moody's Investors Service, Standard and Poor's Corporation, and Fitch ICBA, Inc. These are the three major agencies which issue credit ratings on municipal bonds.

Reserve Fund: An amount appropriated by the Annual Town Meeting for emergency or unforeseen purposes. The Finance Committee, by state law, is the sole custodian of the Reserve Fund and approves transfers from the Fund into the operating budgets throughout the year if: (1) the need for funds is of an emergency and/or unforeseen nature, and (2) if, in the judgment of the Finance Committee, the Town Meeting would approve such an expenditure if such a meeting was held. The Reserve Fund is, therefore, a mechanism for avoiding the necessity of frequent Special Town Meetings.

Retained Earnings: The equity account reflecting the accumulated earnings of the enterprise funds.

Revenue: Budgetary resources. The various revenues the Town receives are listed in the Revenue Summary in the Budget Overview section.

Revolving Fund: Funds that may be used without appropriation and that are established for special uses. Recreation fees, for example, may be paid into a revolving fund. Revolving funds are established by state law or Town bylaw.

Risk Management: Recognition of a risk, development of strategies to manage it, and mitigation, as needed.

Special Revenue Funds: Particular revenues that are earmarked for and restricted expenditure for specified purposes. Special revenues must be established by statute.

Stabilization Fund: Similar to a "savings account", this account has been used to fund large capital projects such as fire trucks and school roofs. A recent amendment to state law allows the Stabilization Fund to be used for the operating budget, as well as capital purchases; however, the Finance Committee would generally be reluctant to recommend doing so. Placing money into this fund requires a majority vote of Town Meeting while withdrawing from the Stabilization Fund requires a 2/3 vote of Town Meeting.

Tax Levy: The property tax levy is the revenue a community can raise through real and personal property taxes. In Massachusetts, municipal revenues to support local spending for schools, public safety, general government and other public services are raised through the property tax levy, state aid, local receipts and other sources. The property tax levy is the largest source of revenue for most cities and towns.

Tax Levy Limit: The maximum amount that can be raised within Proposition 2 ½.

Tax Rate: The amount of tax levied for each \$1,000 of assessed valuation.

Town Counsel: Legal representative for the Town. Town Counsel is appointed by the Board of Selectmen, but supervised by the Town Manager.

Town Meeting: The Town's legislative body that has appropriation authority. It enacts bylaws and other measures to provide for the operation of municipal government and the administration of Town affairs.

Unclassified Operating Expenses: This account in the general government section of the budget is comprised primarily of operating expenses such as postage, telephone and property liability insurance,

that support town-wide operations and are not assigned to any one department or cost center.

User Fees: Fees paid for direct receipt of a public service by the user or beneficiary of the service.

Valuation (100%): Requirement that the assessed valuation must be the same as the market value for all properties.

APPENDIX TWO: ACRONYMS

ATM	Assistant Town Manager
C.A.R.E.	Cost Avoidance and Revenue Enhancement
CDMA	Code Division Multiple Access
CERT	Community Emergency Response Team
CIB	Capital Improvement Budget
CIPC	Capital Improvement Planning Committee
CMR	Code of Massachusetts Regulations
COA	Council on Aging
COBRA	Consolidated Omnibus Budget Reconciliation Act
COLA	Cost of Living Adjustment
CPA	Community Preservation Act
CPC	Community Preservation Committee
CPR	Cardiopulmonary resuscitation
CRT	Cathode Ray Tube
D.A.R.E.	Drug Abuse Resistance Education
DEP	Department of Environmental Protection
DNS	Domain Name Server
DOE	Department of Education
DOR	Department of Revenue
DPW	Department of Public Works
eCEMP	Electronic Comprehensive Emergency Management Plan
EMD	Emergency Management Director
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
EOC	Emergency Operations Center
EOEA	Executive Office of Elder Affairs
EPA	Environmental Protection Agency
EQV	Equalized Valuation
FCC	Federal Communications Commission
FEMA	Federal Emergency Management Agency
FinCom	Finance Committee
FTE	Full Time Equivalents
FY	Fiscal Year

GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
HAVA	Help America Vote Act
HMO	Health Maintenance Organization
HVAC	Heating, Ventilation, Air Conditioning
IP	Internet Protocol
IPM	Integrated Pest Management
ISD	Incentive Senior Development
IT	Information Technology
K-8	Kindergarten through Grade Eight
LAN	Local Area Network
LED	Light Emitting Diode
LEPC	Local Emergency Planning Committee
L-S	Lincoln-Sudbury
L.S.R.H.S	Lincoln-Sudbury Regional High School (also abbreviated LSRHS)
MBTA	Metropolitan Boston Transit Authority
MEMA	Massachusetts Emergency Management Agency
METCO	Metropolitan Council for Educational Opportunity
MEWTP	Marlboro Easterly Wastewater Treatment Plant
M.G.L.	Massachusetts General Laws
MLN	Minuteman Library Network
MRC	Medical Reserve Corps
MRS	Middlesex Retirement System
MRVTSD	Minuteman Regional Vocational Technical School District
MUNIS	Municipal Information System
NIMS	National Incident Management System
NYSE	New York Stock Exchange
OPEB	Other Post Employment Benefits
PC	Personal Computer
PERAC	Public Employee Retirement Administration Commission
PILOT	Payment in Lieu of Taxes
PPO	Preferred Provider Organization
PRIM	Pension Reserve Investment Management

PRIT	Pension Reserve Investment Trust
P-T	Part-Time
R & D	Research and Development
RFID	Radio Frequency Identification
RFP	Request for Proposal
RBL	Real-time Black hole List
REPC	Regional Emergency Planning Committee
S & P	Standard and Poors
SBA	School Building Authority
SBAB	School Building Authority Board
SHDSL	Symmetric High-speed Digital Subscriber Line
SPS	Sudbury Public Schools
SQL	Structured Query Language
SRC	Senior Residential Community
SUV	Sports Utility Vehicle
TAC	Technical Advisory Committee
URL	Uniform Resource Locator
US	United States
VLAN	Virtual Local Area Network
VOIP	Voice-Over-Internet-Protocol
VPN	Virtual Private Network
WAN	Wide Area Network
ZBA	Zoning Board of Appeals

APPENDIX THREE: SUDBURY CENSUS DATA

Table DP-1. Profile of General Demographic Characteristics: 2000

Geographic area: Sudbury town, Middlesex County, Massachusetts

[For information on confidentiality protection, nonsampling error, and definitions, see text]

Subject	Number	Percent	Subject	Number	Percent
Total population	16,841	100.0	HISPANIC OR LATINO AND RACE		
SEX AND AGE			Total population	16,841	100.0
Male.....	8,223	48.8	Hispanic or Latino (of any race).....	208	1.2
Female.....	8,618	51.2	Mexican.....	34	0.2
Under 5 years.....	1,489	8.8	Puerto Rican.....	37	0.2
5 to 9 years.....	1,637	9.7	Cuban.....	27	0.2
10 to 14 years.....	1,559	9.3	Other Hispanic or Latino.....	110	0.7
15 to 19 years.....	1,027	6.1	Not Hispanic or Latino.....	16,633	98.8
20 to 24 years.....	295	1.8	White alone.....	15,711	93.3
25 to 34 years.....	1,226	7.3	RELATIONSHIP		
35 to 44 years.....	3,372	20.0	Total population	16,841	100.0
45 to 54 years.....	2,955	17.5	In households.....	16,647	98.8
55 to 59 years.....	1,004	6.0	Householder.....	5,504	32.7
60 to 64 years.....	624	3.7	Spouse.....	4,319	25.6
65 to 74 years.....	977	5.8	Child.....	6,184	36.7
75 to 84 years.....	462	2.7	Own child under 18 years.....	5,370	31.9
85 years and over.....	214	1.3	Other relatives.....	307	1.8
Median age (years).....	38.8	(X)	Under 18 years.....	84	0.5
18 years and over.....	11,365	67.5	Nonrelatives.....	333	2.0
Male.....	5,454	32.4	Unmarried partner.....	131	0.8
Female.....	5,911	35.1	In group quarters.....	194	1.2
21 years and over.....	11,070	65.7	Institutionalized population.....	193	1.1
62 years and over.....	1,994	11.8	Noninstitutionalized population.....	1	-
65 years and over.....	1,653	9.8	HOUSEHOLD BY TYPE		
Male.....	740	4.4	Total households	5,504	100.0
Female.....	913	5.4	Family households (families).....	4,751	86.3
RACE			With own children under 18 years.....	2,814	51.1
One race.....	16,679	99.0	Married-couple family.....	4,319	78.5
White.....	15,870	94.2	With own children under 18 years.....	2,554	46.4
Black or African American.....	134	0.8	Female householder, no husband present.....	339	6.2
American Indian and Alaska Native.....	5	-	With own children under 18 years.....	210	3.8
Asian.....	626	3.7	Nonfamily households.....	753	13.7
Asian Indian.....	182	1.1	Householder living alone.....	608	11.0
Chinese.....	322	1.9	Householder 65 years and over.....	301	5.5
Filipino.....	19	0.1	Households with individuals under 18 years.....	2,875	52.2
Japanese.....	23	0.1	Households with individuals 65 years and over.....	1,023	18.6
Korean.....	50	0.3	Average household size.....	3.02	(X)
Vietnamese.....	3	-	Average family size.....	3.28	(X)
Other Asian ¹	27	0.2	HOUSING OCCUPANCY		
Native Hawaiian and Other Pacific Islander.....	5	-	Total housing units	5,590	100.0
Native Hawaiian.....	-	-	Occupied housing units.....	5,504	98.5
Guamanian or Chamorro.....	3	-	Vacant housing units.....	86	1.5
Samoan.....	1	-	For seasonal, recreational, or		
Other Pacific Islander ²	1	-	occasional use.....	8	0.1
Some other race.....	39	0.2	Homeowner vacancy rate (percent).....	0.3	(X)
Two or more races.....	162	1.0	Rental vacancy rate (percent).....	4.3	(X)
Race alone or in combination with one			HOUSING TENURE		
or more other races: ³			Occupied housing units	5,504	100.0
White.....	16,023	95.1	Owner-occupied housing units.....	5,076	92.2
Black or African American.....	164	1.0	Renter-occupied housing units.....	428	7.8
American Indian and Alaska Native.....	36	0.2	Average household size of owner-occupied units.....	3.10	(X)
Asian.....	708	4.2	Average household size of renter-occupied units.....	2.14	(X)
Native Hawaiian and Other Pacific Islander.....	10	0.1			
Some other race.....	67	0.4			

- Represents zero or rounds to zero. (X) Not applicable.

¹ Other Asian alone, or two or more Asian categories.

² Other Pacific Islander alone, or two or more Native Hawaiian and Other Pacific Islander categories.

³ In combination with one or more of the other races listed. The six numbers may add to more than the total population and the six percentages may add to more than 100 percent because individuals may report more than one race.

Source: U.S. Census Bureau, Census 2000.

Table DP-2. Profile of Selected Social Characteristics: 2000

Geographic area: Sudbury town, Middlesex County, Massachusetts

[Data based on a sample. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see text]

Subject	Number	Percent	Subject	Number	Percent
SCHOOL ENROLLMENT			NATIVITY AND PLACE OF BIRTH		
Population 3 years and over enrolled in school.....	5,116	100.0	Total population.....	16,841	100.0
Nursery school, preschool.....	668	13.1	Native.....	15,376	91.3
Kindergarten.....	361	7.1	Born in United States.....	15,205	90.3
Elementary school (grades 1-8).....	2,613	51.1	State of residence.....	9,000	53.4
High school (grades 9-12).....	1,000	19.5	Different state.....	6,205	36.8
College or graduate school.....	474	9.3	Born outside United States.....	171	1.0
EDUCATIONAL ATTAINMENT			Foreign born.....	1,465	8.7
Population 25 years and over.....	10,824	100.0	Entered 1990 to March 2000.....	525	3.1
Less than 9th grade.....	81	0.7	Naturalized citizen.....	683	4.1
9th to 12th grade, no diploma.....	317	2.9	Not a citizen.....	782	4.6
High school graduate (includes equivalency).....	970	9.0	REGION OF BIRTH OF FOREIGN BORN		
Some college, no degree.....	1,050	9.8	Total (excluding born at sea).....	1,465	100.0
Associate degree.....	617	5.7	Europe.....	649	44.3
Bachelor's degree.....	3,719	34.4	Asia.....	502	34.3
Graduate or professional degree.....	4,062	37.5	Africa.....	64	4.4
Percent high school graduate or higher.....	90.3	(X)	Oceania.....	22	1.5
Percent bachelor's degree or higher.....	71.9	(X)	Latin America.....	68	4.6
MARITAL STATUS			Northern America.....	160	10.9
Population 15 years and over.....	12,184	100.0	LANGUAGE SPOKEN AT HOME		
Never married.....	2,003	16.4	Population 5 years and over.....	15,354	100.0
Now married, except separated.....	9,118	74.8	English only.....	13,799	89.9
Separated.....	63	0.5	Language other than English.....	1,555	10.1
Widowed.....	492	4.0	Speak English less than "very well".....	264	1.7
Female.....	383	3.1	Spanish.....	162	1.1
Divorced.....	508	4.2	Speak English less than "very well".....	16	0.1
Female.....	365	3.0	Other Indo-European languages.....	938	6.1
GRANDPARENTS AS CAREGIVERS			Speak English less than "very well".....	166	1.1
Grandparent living in household with one or more own grandchildren under 18 years.....	108	100.0	Asian and Pacific Island languages.....	374	2.4
Grandparent responsible for grandchildren.....	5	4.6	Speak English less than "very well".....	53	0.3
VETERAN STATUS			ANCESTRY (single or multiple)		
Civilian population 18 years and over ..	11,381	100.0	Total population.....	16,841	100.0
Civilian veterans.....	1,125	9.9	Total ancestries reported.....	20,633	122.5
DISABILITY STATUS OF THE CIVILIAN NONINSTITUTIONALIZED POPULATION			Arab.....	33	0.2
Population 5 to 20 years.....	4,291	100.0	Czech ¹	70	0.4
With a disability.....	258	6.0	Danish.....	99	0.6
Population 21 to 64 years.....	9,434	100.0	Dutch.....	413	2.5
With a disability.....	930	9.9	English.....	2,786	16.5
Percent employed.....	77.2	(X)	French (except Basque) ¹	518	3.1
No disability.....	8,504	90.1	French Canadian ¹	357	2.1
Percent employed.....	77.6	(X)	German.....	2,058	12.2
Population 65 years and over.....	1,433	100.0	Greek.....	207	1.2
With a disability.....	315	22.0	Hungarian.....	59	0.4
RESIDENCE IN 1995			Irish ¹	4,130	24.5
Population 5 years and over.....	15,354	100.0	Italian.....	2,331	13.8
Same house in 1995.....	10,209	66.5	Lithuanian.....	148	0.9
Different house in the U.S. in 1995.....	4,799	31.3	Norwegian.....	276	1.6
Same county.....	2,457	16.0	Polish.....	647	3.8
Different county.....	2,342	15.3	Portuguese.....	94	0.6
Same state.....	705	4.6	Russian.....	752	4.5
Different state.....	1,637	10.7	Scotch-Irish.....	238	1.4
Elsewhere in 1995.....	346	2.3	Scottish.....	671	4.0
			Slovak.....	42	0.2
			Subsaharan African.....	31	0.2
			Swedish.....	441	2.6
			Swiss.....	159	0.9
			Ukrainian.....	149	0.9
			United States or American.....	774	4.6
			Welsh.....	106	0.6
			West Indian (excluding Hispanic groups).....	-	-
			Other ancestries.....	3,044	18.1

-Represents zero or rounds to zero. (X) Not applicable.

¹The data represent a combination of two ancestries shown separately in Summary File 3. Czech includes Czechoslovakian. French includes Alsatian. French Canadian includes Acadian/Cajun. Irish includes Celtic.

Source: U.S. Bureau of the Census, Census 2000.

Table DP-3. Profile of Selected Economic Characteristics: 2000

Geographic area: Sudbury town, Middlesex County, Massachusetts

[Data based on a sample. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see text]

Subject	Number	Percent	Subject	Number	Percent
EMPLOYMENT STATUS			INCOME IN 1999		
Population 16 years and over	11,911	100.0	Households	5,523	100.0
In labor force	8,180	68.7	Less than \$10,000	164	3.0
Civilian labor force	8,176	68.6	\$10,000 to \$14,999	87	1.6
Employed	8,018	67.3	\$15,000 to \$24,999	212	3.8
Unemployed	158	1.3	\$25,000 to \$34,999	172	3.1
Percent of civilian labor force	1.9	(X)	\$35,000 to \$49,999	337	6.1
Armed Forces	4	-	\$50,000 to \$74,999	584	10.6
Not in labor force	3,731	31.3	\$75,000 to \$99,999	645	11.7
Females 16 years and over	6,187	100.0	\$100,000 to \$149,999	1,256	22.7
In labor force	3,458	55.9	\$150,000 to \$199,999	714	12.9
Civilian labor force	3,458	55.9	\$200,000 or more	1,352	24.5
Employed	3,357	54.3	Median household income (dollars)	118,579	(X)
Own children under 6 years	1,805	100.0	With earnings	4,955	89.7
All parents in family in labor force	869	48.1	Mean earnings (dollars) ¹	152,627	(X)
COMMUTING TO WORK			With Social Security income	997	18.1
Workers 16 years and over	7,939	100.0	Mean Social Security income (dollars) ¹	13,676	(X)
Car, truck, or van -- drove alone	6,733	84.8	With Supplemental Security Income	102	1.8
Car, truck, or van -- carpooled	300	3.8	Mean Supplemental Security Income (dollars) ¹	9,411	(X)
Public transportation (including taxicab)	248	3.1	With public assistance income	34	0.6
Walked	135	1.7	Mean public assistance income (dollars) ¹	1,459	(X)
Other means	55	0.7	With retirement income	711	12.9
Worked at home	468	5.9	Mean retirement income (dollars) ¹	24,888	(X)
Mean travel time to work (minutes) ¹	33.2	(X)	Families	4,836	100.0
Employed civilian population			Less than \$10,000	82	1.7
16 years and over	8,018	100.0	\$10,000 to \$14,999	30	0.6
OCCUPATION			\$15,000 to \$24,999	144	3.0
Management, professional, and related occupations	5,592	69.7	\$25,000 to \$34,999	127	2.6
Service occupations	457	5.7	\$35,000 to \$49,999	252	5.2
Sales and office occupations	1,480	18.5	\$50,000 to \$74,999	423	8.7
Farming, fishing, and forestry occupations	6	0.1	\$75,000 to \$99,999	562	11.6
Construction, extraction, and maintenance occupations	226	2.8	\$100,000 to \$149,999	1,183	24.5
Production, transportation, and material moving occupations	257	3.2	\$150,000 to \$199,999	706	14.6
INDUSTRY			\$200,000 or more	1,327	27.4
Agriculture, forestry, fishing and hunting, and mining	10	0.1	Median family income (dollars)	130,399	(X)
Construction	199	2.5	Per capita income (dollars) ¹	53,285	(X)
Manufacturing	1,153	14.4	Median earnings (dollars):		
Wholesale trade	147	1.8	Male full-time, year-round workers	98,593	(X)
Retail trade	638	8.0	Female full-time, year-round workers	47,500	(X)
Transportation and warehousing, and utilities	133	1.7			
Information	535	6.7			
Finance, insurance, real estate, and rental and leasing	848	10.6			
Professional, scientific, management, administrative, and waste management services	2,035	25.4			
Educational, health and social services	1,628	20.3			
Arts, entertainment, recreation, accommodation and food services	315	3.9			
Other services (except public administration)	201	2.5			
Public administration	176	2.2			
CLASS OF WORKER					
Private wage and salary workers	6,587	82.2			
Government workers	685	8.5			
Self-employed workers in own not incorporated business	735	9.2			
Unpaid family workers	11	0.1			
				Number below poverty level	Percent below poverty level
			POVERTY STATUS IN 1999		
			Families	102	2.1
			With related children under 18 years	88	3.0
			With related children under 5 years	40	3.5
			Families with female householder, no husband present	64	20.0
			With related children under 18 years	64	27.9
			With related children under 5 years	40	54.1
			Individuals	466	2.8
			18 years and over	246	2.2
			65 years and over	69	4.8
			Related children under 18 years	211	3.9
			Related children 5 to 17 years	144	3.6
			Unrelated individuals 15 years and over	107	11.2

-Represents zero or rounds to zero. (X) Not applicable.

¹If the denominator of a mean value or per capita value is less than 30, then that value is calculated using a rounded aggregate in the numerator. See text.

Source: U.S. Bureau of the Census, Census 2000.

Table DP-4. Profile of Selected Housing Characteristics: 2000

Geographic area: Sudbury town, Middlesex County, Massachusetts

[Data based on a sample. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see text]

Subject	Number	Percent	Subject	Number	Percent
Total housing units	5,690	100.0	OCCUPANTS PER ROOM		
UNITS IN STRUCTURE			Occupied housing units	5,504	100.0
1-unit, detached.....	5,322	95.2	1.00 or less.....	5,504	100.0
1-unit, attached.....	14	0.3	1.01 to 1.50.....	-	-
2 units.....	37	0.7	1.51 or more.....	-	-
3 or 4 units.....	58	1.0			
5 to 9 units.....	6	0.1	Specified owner-occupied units	4,813	100.0
10 to 19 units.....	5	0.1	VALUE		
20 or more units.....	148	2.6	Less than \$50,000.....	-	-
Mobile home.....	-	-	\$50,000 to \$99,999.....	-	-
Boat, RV, van, etc.....	-	-	\$100,000 to \$149,999.....	35	0.7
			\$150,000 to \$199,999.....	124	2.6
YEAR STRUCTURE BUILT			\$200,000 to \$299,999.....	900	18.7
1999 to March 2000.....	78	1.4	\$300,000 to \$499,999.....	2,146	44.6
1995 to 1998.....	353	6.3	\$500,000 to \$999,999.....	1,430	29.7
1990 to 1994.....	313	5.6	\$1,000,000 or more.....	178	3.7
1980 to 1989.....	738	13.2	Median (dollars).....	422,400	(X)
1970 to 1979.....	948	17.0			
1960 to 1969.....	1,476	26.4	MORTGAGE STATUS AND SELECTED		
1940 to 1959.....	1,201	21.5	MONTHLY OWNER COSTS		
1939 or earlier.....	483	8.6	With a mortgage.....	3,684	76.5
			Less than \$300.....	-	-
ROOMS			\$300 to \$499.....	8	0.2
1 room.....	15	0.3	\$500 to \$699.....	39	0.8
2 rooms.....	59	1.1	\$700 to \$999.....	100	2.1
3 rooms.....	111	2.0	\$1,000 to \$1,499.....	469	9.7
4 rooms.....	135	2.4	\$1,500 to \$1,999.....	697	14.5
5 rooms.....	337	6.0	\$2,000 or more.....	2,371	49.3
6 rooms.....	485	8.7	Median (dollars).....	1,904	(X)
7 rooms.....	880	15.7	Not mortgaged.....	1,129	23.5
8 rooms.....	1,211	21.7	Median (dollars).....	577	(X)
9 or more rooms.....	2,357	42.2			
Median (rooms).....	8.1	(X)	SELECTED MONTHLY OWNER COSTS		
Occupied housing units	5,504	100.0	AS A PERCENTAGE OF HOUSEHOLD		
YEAR HOUSEHOLDER MOVED INTO UNIT			INCOME IN 1999		
1999 to March 2000.....	562	10.2	Less than 15.0 percent.....	1,866	38.8
1995 to 1998.....	1,217	22.1	15.0 to 19.9 percent.....	844	17.5
1990 to 1994.....	1,133	20.6	20.0 to 24.9 percent.....	635	13.2
1980 to 1989.....	1,036	18.8	25.0 to 29.9 percent.....	369	7.7
1970 to 1979.....	865	15.7	30.0 to 34.9 percent.....	313	6.5
1969 or earlier.....	691	12.6	35.0 percent or more.....	764	15.9
			Not computed.....	22	0.5
VEHICLES AVAILABLE			Specified renter-occupied units	444	100.0
None.....	121	2.2	GROSS RENT		
1.....	671	12.2	Less than \$200.....	32	7.2
2.....	3,331	60.5	\$200 to \$299.....	45	10.1
3 or more.....	1,381	25.1	\$300 to \$499.....	30	6.8
			\$500 to \$749.....	103	23.2
HOUSE HEATING FUEL			\$750 to \$999.....	90	20.3
Utility gas.....	2,513	45.7	\$1,000 to \$1,499.....	32	7.2
Bottled, tank, or LP gas.....	82	1.5	\$1,500 or more.....	90	20.3
Electricity.....	203	3.7	No cash rent.....	22	5.0
Fuel oil, kerosene, etc.....	2,690	48.9	Median (dollars).....	756	(X)
Coal or coke.....	-	-			
Wood.....	16	0.3	GROSS RENT AS A PERCENTAGE OF		
Solar energy.....	-	-	HOUSEHOLD INCOME IN 1999		
Other fuel.....	-	-	Less than 15.0 percent.....	100	22.5
No fuel used.....	-	-	15.0 to 19.9 percent.....	53	11.9
			20.0 to 24.9 percent.....	45	10.1
SELECTED CHARACTERISTICS			25.0 to 29.9 percent.....	20	4.5
Lacking complete plumbing facilities.....	10	0.2	30.0 to 34.9 percent.....	49	11.0
Lacking complete kitchen facilities.....	8	0.1	35.0 percent or more.....	134	30.2
No telephone service.....	11	0.2	Not computed.....	43	9.7

Represents zero or rounds to zero. (X) Not applicable.

Source: U.S. Bureau of the Census, Census 2000.

APPENDIX FOUR: POPULATION HISTORY OF SUDBURY, 1790-2009

YEAR	POP	YEAR	POP
1790	1,290	1970	13,350
1800	1,303	1971	13,882
1810	1,287	1972	14,460
1820	1,417	1973	14,872
1830	1,423	1974	15,047
1840	1,422	1975	15,092
1850	1,578	1976	14,923
1855	1,673	1977	15,047
1860	1,691	1978	14,930
1875	1,177	1979	15,023
1880	1,178	1980	14,972
1885	1,165	1981	14,726
1890	1,197	1982	14,599
1985	1,141	1983	14,548
1900	1,150	1984	14,444
1910	1,120	1985	14,242
1915	1,206	1986	14,395
1920	1,121	1987	14,561
1925	1,394	1988	15,390
1930	1,182	1989	15,662
1935	1,638	1990	15,800
1940	1,754	1991	14,891
1945	2,051	1992	14,543
1948	2,241	1993	15,325
1949	2,431	1994	15,713
1950	2,597	1995	15,510
1951	2,733	1996	16,079
1952	2,898	1997	16,542
1953	2,946	1998	16,923
1954	3,415	1999	16,532
1955	3,646	2000	16,929
1956	4,251	2001	17,245
1957	5,204	2002	17,423
1958	5,793	2003	17,678
1959	6,592	2004	17,925
1960	7,450	2005	18,107
1964	10,492	2006	18,207
1965	10,894	2007	18,080
1966	11,275	2008	17,924
1967	11,869	2009	17,977
1968	12,200	2010	
1969	12,823	2011	

APPENDIX FIVE: BOARD OF SELECTMEN GOALS FOR FY10

Mission/Value Category: A. Ensure the Safety and Well-being of the Community

Near Term

Goal A-N.1	Assignee(s)
Develop alternative regional Advanced Life Support (ALS) structure before October 2010	Fire Chief
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Commitment received from Emerson to provide service through 2011 • Local Fire Chiefs formed Central Middlesex Emergency Collaborative to address issues 	None

Goal A-N.2	Assignee(s)
Develop plan to create/build an Emergency Operations Center (EOC) in Sudbury	Fire Chief
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Applying for grants 	None

Continuing

Goal A-C.1	Assignee(s)
Construct Walkways	DPW Director, Planning Director
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • ¼ mile of additional walkway has been constructed 	None from general fund; funds will continue to come from the CPA and developer accounts

Goal A-C.2	Assignee(s)
Local Emergency Planning Committee (LEPC) planning & preparation	LEPC, Fire Chief
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • LEPC certified on provisions basis 	None; work on this is led by a volunteer coordinator and state gave small grant to help with costs

Goal A-C.3	Assignee(s)
Regional Local Emergency Planning Committee (REPC) work	Fire Chief
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • REPC conducts disaster drills and planning 	None – looking for grant to cover overtime and other costs associated with conducting drills

Goal A-C.4	Assignee(s)
Design traffic signal at Landham Road/Boston Post Road Intersection	Planning Director, DPW Director
Measure & Progress	Budget Implications for FY10

<ul style="list-style-type: none"> \$100,000 needed for engineering services not yet obtained 	None from general fund; hope to obtain funds from developers
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Goal A-C.5	Assignee(s)
Complete Town Centre Design Project	Planning Director, DPW Director
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Engineering firm hired Surveying of center completed 	None – using available CPA funds

Goal A-C.6	Assignee(s)
Obtain state funding to repair bridge at Hop Brook/Boston Post Road	Selectmen, DPW Director
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Ask legislators to put bridge on priority list for repair Request sent to Representative Conroy to put on bridge on list 	None – goal is to have state funds pay for this state owned bridge

Goal A-C.7	Assignee(s)
Monitor physical condition of police station	Police Chief
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Ongoing – report problems as noted 	Might require use of reserve funds if serious problems arise

Longer Term

Goal A-L.1	Assignee(s)
Develop alternative long term plan to replace Police Station	Town Manager
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Develop report with alternatives 	None for FY10

Mission/Value Category: B. Protect and Enhance the Financial Health of the Town

Near Term

Goal B-N.1	Assignee(s)
Work with Finance Committee to establish an override stabilization fund	Finance Committee, Selectmen, Town Manager
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Needed Article not submitted for April 2009 Town Meeting 	None – would have required a successful override vote to establish this

Goal B-N.2	Assignee(s)
Develop Town/SPS shared facilities department proposal	Town Manager, SPS Superintendent
Measure & Progress	Budget Implications for FY10

<ul style="list-style-type: none"> • Report to be issued jointly by Town Manager & Superintendent 	None for FY10, but a combined director and department planned for FY11
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Goal B-N.3	Assignee(s)
Develop plan for building up reserves and free cash	Finance Director, Town Manager
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Addition to reserves included as part of FY1 budget 	None for FY10

Goal B-N.4	Assignee(s)
Develop plans for building up a capital fund for maintenance of Town assets	Finance Director, Town Manager
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Recommendation to Board of Selectmen 	None for FY10

Goal B-N.5	Assignee(s)
Host a financial summit to develop a 3-5 year financial plan	Town Manager
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Summit held & targets established 	None for FY10

Goal B-N.6	Assignee(s)
Develop and implement expanded payment in lieu of taxes (PILOT) program	Finance Director
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Report with recommendations presented to Selectmen 	None for FY10

Goal B-N.7	Assignee(s)
Evaluate opportunities to implement town operated alarm monitoring program	Fire Chief
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Obtain initial funding through grant 	None for FY10

Continuing

Goal B-C.1	Assignee(s)
Finalize policy for obtaining and using mitigation funds from developers	Town Manager, Board of Selectmen
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Ask State legislators for ability to assess impact fees 	None for FY10

Longer Term

Goal B-L.1	Assignee(s)
Address results of the Post Retirement Benefit (OPEB) liability report	Town Manager, Finance Director, Finance Committee
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Present report to Selectmen, FinCom • Develop a funding plan 	None for FY10

Goal B-L.2	Assignee(s)
Maintain the Town's AAA credit rating	Finance Director, Town Manager
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Presentation made to Standard & Poor's • S&P reaffirmed AAA rating in advance of \$5M 20-year bond sale for Nobscot land purchase 	None for FY10 - debt service for Nobscot land purchase uses available CPA funds

Mission/Value Category: C. Protect and Enhance the Educational Excellence offered by the Town without jeopardizing the Town's financial health

Near Term

Goal C-N.1	Assignee(s)
Continue and expand the CORE process to include LSRHS	Town Manager, SPS Superintendent
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Area for evaluation identified 	None for FY10

Continuing

Goal C-C.1	Assignee(s)
Determine if there are savings or other benefits from a shared superintendent of schools between L-S and SPS School systems	Selectmen, SPS School Committee, L-S School Committee
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Administration Consolidation Working Group formed • Meetings held with, and data gathered from, comparable regional school district representatives 	None for FY10

Mission/Value Category: D. Protect and Enhance the Environmental Quality of the Town

Near Term

Goal D-N.1	Assignee(s)
Activate new Energy & Sustainability Green Ribbon Committee	Selectmen, Town Manager, Building Inspector
Measure & Progress	Budget Implications for FY10

<ul style="list-style-type: none"> • Committee & Mission Statement established • Meetings are ongoing 	None
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Goal D-N.2	Assignee(s)
Develop new capacity to evaluate and act on land purchase/protection opportunities	Planning Director
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Committee formed 	None

Continuing

Goal D-C.1	Assignee(s)
Finalize Wayland – Sudbury Septage plant closure issues	Selectmen, Town Manager, Town Counsel
Measure & Progress	Budget Implications for FY10
•	

Goal D-C.2	Assignee(s)
Continue negotiations with CSX on the rail trail corridor	Selectmen, Planning Director, DPW Director, Conservation Coordinator
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Town Meeting approved Article to purchase the land • Negotiations are ongoing 	None – Will use available CPA funds

Longer Term

Goal D-L.1	Assignee(s)
Hop Brook Remediation	Town Counsel, Selectmen
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Marlborough plant reconstruction begun 	None for FY10

Mission/Value Category: E. Protect and Enhance the Professionalism of the Town’s Staff, Boards and Committees

Near Term

Goal E-N.1	Assignee(s)
Try to restore staffing positions in Police and Fire departments by seeking grants	Fire Chief, Police Chief
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Grants written & submitted 	None

Goal E-N.2	Assignee(s)
Continue rolling out full GIS system, without a dedicated staff person	IT Director
Measure & Progress	Budget Implications for FY10

<ul style="list-style-type: none"> • Additional GIS layers have been developed • Web-based MapsOnline application made available to all staff and public 	None for FY10
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Continuing

Goal E-C.1	Assignee(s)
Finish Town records disaster recovery planning	Finance Director, Town Clerk
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Plan for records recovery not yet started 	None for FY10

Goal E-C.2	Assignee(s)
Finish Continuity of Operations (COOP)/Continuity of Government (COG) disaster planning	Finance Director, IT Director
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Draft plan developed 	None

Longer Term

Goal E-L.1	Assignee(s)
Develop plan for retaining experienced staff/succession planning	Senior Staff Committee
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Develop ideas for incentives 	None for FY10

Mission/Value Category: F. Enhance Relationships and Communications

Near Term

Goal F-N.1	Assignee(s)
Work with Lincoln to change date of Sudbury Annual Town Meeting	Selectmen, Town Moderator
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Article submitted for 2010 Town Meeting 	None for FY10

Goal F-N.2	Assignee(s)
Work with Wayland to evaluate feasibility of shared transfer station	Selectmen, Town Manager, DPW Director
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> • Feasibility report generated 	None for FY10

Goal F-N.3	Assignee(s)
Work with Wayland on other shared services options	Selectmen, Town Manager, Library Director, Library Trustees
Measure & Progress	Budget Implications for FY10

<ul style="list-style-type: none"> Potential for sharing analyzed & if substantiated, steps begun to implement 	None for FY10
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Goal F-N.4	Assignee(s)
Work with SudburyTV and school and town committees to have more meetings available on the Town's cable access channels	Town Manager
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> More committees have meetings available on Sudbury TV 	None

Continuing

Goal F-C.1	Assignee(s)
Complete permitting software application	Town Manager, Building Inspector, IT Director
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Currently working to complete modules for Building and Engineering Departments Modules supporting other departments to follow 	None

Goal F-C.2	Assignee(s)
Continue Selectmen's cable program <i>Town Hall Matters</i> as forum for policy level discussions	Selectmen
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> At least 9 episodes produced by June 2009 	None for FY10

Goal F-C.3	Assignee(s)
Write guest columns for Town Crier on different departments/activities	Selectmen, Town Manager, Department Heads
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Columns written on Police, DPW, Finance & other operations Column written on No Override position 	None

Mission/Value Category: G. Emphasize Long-Term, Strategic Planning

Near Term

Goal G-N.1	Assignee(s)
Evaluate most feasible Town disposal sites for wastewater treatment	Planning Director, Waste Water Committee
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Committee identified one site, but owner not willing to allow testing 	None for FY10

Goal G-N.2	Assignee(s)
Begin evaluating future use of the gravel pit property	Town Manager, Selectmen, Planning Director
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Mission statement developed & approved 	None

Goal G-N.3	Assignee(s)
Complete study of wireless technology and amend Bylaw	Planning Director
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Article submitted for Town Meeting 	None

Continuing

Goal G-C.1	Assignee(s)
Complete traffic corridor study for Boston Post Road	Planning Director, DPW Director
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Study completed 	None

Longer Term

Goal G-L.1	Assignee(s)
Track state plans for Crime Lab Facility on Horse Pond Road	Selectmen, Town Manager, DPW Director
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Staff and Board continue to make Town's interest in property known to state officials 	None for FY10

Goal G-L.2	Assignee(s)
Track state plans for rail trail on MBTA owned rail line	Selectmen
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> 	None

Goal G-L.3	Assignee(s)
Long term plans for older Town Buildings: Town Hall, Flynn Building, Fairbank Community Center, Loring Parsonage, and Carding Mill House	Town Manager, Building Inspector
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Draft report developed; committee formed \$8.2M placeholder for Town Offices on 5-year capital improvement plan 	None for FY10

Goal G-L.4	Assignee(s)
After shared facilities department created, develop 5 year plan for maintenance of town and school buildings	Town Manager, Selectmen, SPS Superintendent, SPS School Committee
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Develop financing plan 	None for FY10

Mission/Value Category: H. Protect and Enhance the Unique Sense of Place and Historical Heritage offered by the Town

Longer Term

Goal H-L.1	Assignee(s)
Develop options for a Sudbury Historical Museum	Historical Commission, Planning Director
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Draft report written with options brainstormed 	None for FY10

Mission/Value Category: I. Protect and Enhance a Climate of Acceptance and Tolerance within the Community

Continuing

Goal I-C.1	Assignee(s)
Expand Regional Transit Authority (MWRTA) routes within Sudbury	COA Director
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Additional services offered beyond current COA van schedule 	None for FY10

Longer Term

Goal I-L.1	Assignee(s)
Improve handicapped accessibility of all Town Buildings	Building Inspector, Assistant Town Manager
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Additional access created at Police Station, Flynn Building, Loring Parsonage, ramp replaced at Town Hall 	Town Meeting appropriated \$12,000 in FY10 Capital Budget to replace Town Hall handicap ramp

Goal I-L.2	Assignee(s)
After shared facilities department created, develop plans for undertaking ADA compliance study	Building Inspector, Assistant Town Manager
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Begin plan development 	None for FY10

Mission/Value Category: J. Encourage Diversity of Housing Opportunities within the Community

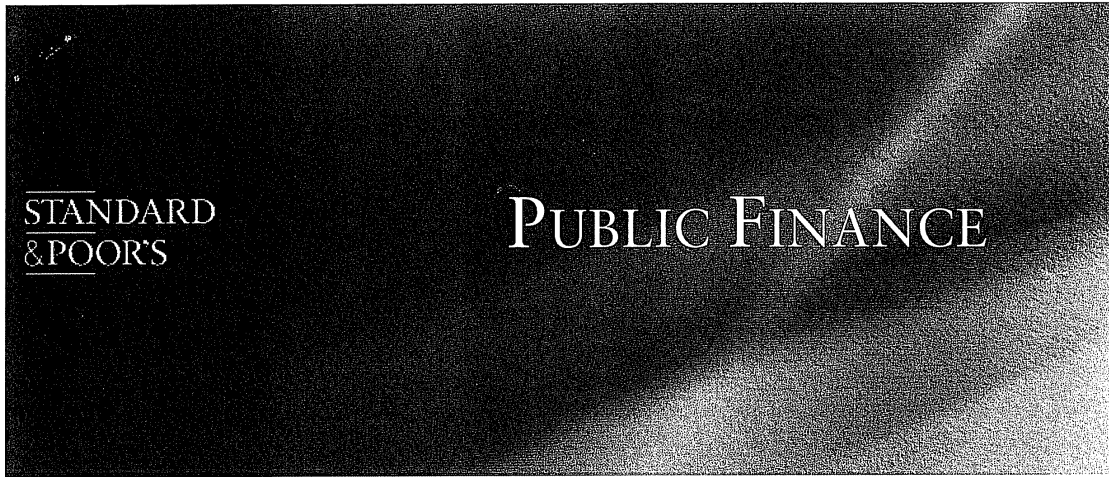
Near Term

Goal J-N.1	Assignee(s)
Support development of projects by Housing Trust and Sudbury Housing Authority	Planning Director, Housing Specialis, Housing Trust
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Four affordable housing units created by Trust in FY09 	Housing Trust has \$760K available at the close of FY09; Town Meeting appropriated \$208,000 of CPA funds to add to Trust in FY10

Continuing

Goal J-C.1	Assignee(s)
Continue production of units of affordable housing in Sudbury	Planning Director, Housing Specialis, Housing Trust
Measure & Progress	Budget Implications for FY10
<ul style="list-style-type: none"> Parcel purchased in FY09 for development of 6 potential units 	Housing Trust has \$760K available at the close of FY09; Town Meeting appropriated \$208,000 of CPA funds to add to Trust in FY10

APPENDIX SIX: STANDARD & POOR'S SUDBURY BOND RATINGS



Sudbury, Massachusetts

Primary Credit Analysts:

Victor Medeiros
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Credit Profile

US\$5.045 mil GO bonds (Cpa Proj) dtd 06/01/2009 due 10/15/2028

Long Term Rating	AAA/Stable	New
Sudbury GO		
Long Term Rating	AAA/Stable	Affirmed

Rationale

Standard & Poor's Ratings Services assigned its 'AAA' rating, and stable outlook, to Sudbury, Mass.' general obligation (GO) community-preservation land-acquisition bonds and affirmed its 'AAA' rating, with a stable outlook, on the town's existing GO debt.

The rating reflects our opinion of Sudbury's:

- Convenient access to the deep and diverse Boston metropolitan statistical area (MSA), contributing to below-average unemployment compared with commonwealth and national rates;
- Extremely strong wealth levels with an equalized value of more than \$260,000 per capita;
- Very strong income levels with median household effective buying income at more than 250% of the national level;
- Adequate reserves that should provide near-term operating flexibility and good financial management practices; and
- Low debt burden with manageable additional capital needs.

The town's full faith and credit pledge secures the bonds. Officials will use these bonds to provide funds to retire bond anticipation notes (BANs) in a likewise amount issued and authorized for an open-space acquisition.

Sudbury, with a population of about 17,000, is a very affluent suburb 20 miles west of Boston. The town's location provides convenient access to employment in Boston and the

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Sudbury, Massachusetts

surrounding areas. The town's own local economy is limited and mainly residential; nevertheless, we consider its economic indicators extremely strong and stable. Unemployment, at 5.7% as of March 2009, remains below commonwealth and national rates. Median household effective buying income, among the commonwealth's highest, is 254% of the national level.

Assessed valuation declined by 1.6% in fiscal 2008 to \$4.16 billion. Due to the property tax base's primarily residential, however, little assessed value concentration exists. While we believe new growth and development has moderated compared to years past, property values should, in our view, remain relatively strong. The median home value was roughly 420% of the national level in 2008; and market value was an extremely strong \$267,000 per capita.

In our view, Sudbury's financial position is adequate following a reduction of about \$1.9 million in the unreserved general fund balance in fiscal 2008. Management attributes this decrease to local receipts, in particular those sensitive to economic conditions, coming in less than budgeted due to the national recession. The town closed fiscal 2008 with a \$1.1 million unreserved general fund balance, or roughly 1.5% of expenditures. The town also maintains a stabilization fund that closed 2008 with a \$1.7 million balance. The combined \$2.9 million balance was 3.7% of operating expenditures, down roughly by \$3.0 million from fiscal 2006 values.

For fiscal 2009, the property tax levy, which we view as a stable revenue source, accounts for 77% of general fund revenues. Due to Sudbury's affluence, the town receives a relatively low 17% of general fund revenues from the commonwealth. Current-year property tax collections remain healthy and typically exceed a level above 98%. Despite local state aid cuts and budgeted decreases to investment income, motor vehicle excise taxes, and other revenues tied to economic conditions, management currently feels it has made the necessary adjustments needed to yield balanced results without additional declines in its reserve position and without using a Proposition 2 1/2 operating override.

In our view, town officials will continue to face operating challenges over the next few years, in particular if the economy worsens. Despite a reduced operating flexibility within the general fund due to the decline of unreserved fund balance, Sudbury currently has several other reserves, which it has built up over time, designated to offset spikes in certain liabilities, such as health insurance. The town currently maintains roughly \$1.0 million in a special revenue account that it can use for any municipal purpose, as well as roughly \$6.4 million in a health insurance trust fund. Overall, we believe these funds provide some operating flexibility that the general fund would otherwise bear by itself.

Based on a review of several key financial practices, Standard & Poor's considers Sudbury's financial practices "good" under its financial management assessment (FMA) methodology, indicating financial practices exist in most areas but that governance officials might not formalize or regularly monitor all of them. Highlights include monthly budget monitoring reports presented to the board of selectmen and finance committee, formal investment policies, and a five-year capital improvement plan that identifies funding for all projects. The town also maintains a new reserve policy that limits the stabilization fund to 5% of expenditures; it currently has roughly 2.2%. Management, however, intends to build the fund over time to meet its policy target.

The town also maintains roughly \$8.2 million in a community preservation fund funded by a 3% surcharge on property tax bills. Officials use this fund to offset debt service for projects that were for open-space acquisitions or historical preservation. Including these bonds, the town has roughly \$11.4 million of GO debt, which it pays from this fund. Including overlapping debt from Lincoln-Sudbury Regional School District, the town's overall net debt position is a low 0.8% of market value, or a

Sudbury, Massachusetts

moderate \$2,092 per capita. Amortization of principal is rapid with officials retiring 80% of long-term debt by 2019 and 100% by 2029. The rapid amortization schedule is favorable because the carrying charge is a moderate-to-low 6%.

Outlook

The stable outlook reflects Standard & Poor's view that management will continue to make the necessary adjustments to produce balanced operations as it has historically demonstrated despite budgetary challenges related to slower recurring revenue growth. The town currently maintains an adequate reserve position with several designated accounts, which, in our view, should provide near-term flexibility to manage through the recession. The town also has a favorable record of approving Proposition 2 1/2 operating overrides, which, in our view, indicates the electorate is willing to provide a permanent increase to the tax levy needed to sustain town services. In our opinion, the town's diverse property tax base and strong economic fundamentals should continue.

Related Research

USPF Criteria: "GO Debt," Oct. 12, 2006

APPENDIX SEVEN: SUDBURY'S COMMUNITY PRESERVATION FUND

MISSION OF THE PROGRAM

The Community Preservation Fund (CPF) was created to further the Town's community preservation efforts. Under the direction of the Community Preservation Committee (CPC), the Town may consider using CPA funds for acquisition, creation or preservation of recreational space, community housing, and historic resources.

DESCRIPTION OF CPA

Below is an excerpt from the Massachusetts Department of Revenue that explains the Community Preservation Act of 2000:

The CPA allows communities to create a local Community Preservation Fund to raise money through a surcharge of up to 3% of the real estate tax levy on real property for open space protection, historic preservation and the provision of affordable housing. The act also creates a significant state matching fund, which serves as an incentive to communities to pass the CPA. The Department of Revenue has distributed matching funds to CPA cities and towns of more than \$17 million in FY03, \$27 million in FY04, \$30 million in FY05, \$46 million in FY06, \$58 million in FY07, and \$68 million in FY08. FY09 marks the first year that the state matching grants were not reimbursed at 100% of the net surcharge committed.

Municipalities must adopt the Act by ballot referendum. To date, one hundred and nineteen (119) cities and towns have adopted the Community Preservation Act and are appropriating fund revenues and matching state funds to thousands of community-based projects and needs.

The Community Preservation Act (CPA) is an innovative tool for communities to address important community needs and finance specific community preservation acquisitions and initiatives. Once adopted locally, the Act requires the legislative body to annually appropriate, or reserve for future appropriation, at least 10% of the estimated annual fund revenues for acquisitions or initiatives in each of the following three categories of allowable community preservation purposes: open space (excluding recreational uses), historic resources, and community housing. This allows the community flexibility in distributing the majority of the money for any of the three categories as determined by the community.

STAFFING

The CPC, appointed by the Board of Selectmen, includes nine standing members, with representatives from the Town's Conservation Commission, Finance Committee, Historical Commission, Housing Authority, Planning Board, Park and Recreation Commission, Board of Selectmen, and two at-large citizen members. The CPC is also supported by Town Planning, Finance and Administration, as needed.

FY10 GOALS AND INITIATIVES

- Implement all approved FY10 capital projects
- Review all project submissions for FY11 and make recommendations at Town Meeting

FY09 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Implementing all short-term capital projects for FY09
- Reviewed all project submissions for FY10 and made recommendations at Town Meeting. All CPC articles were approved.
- Obtain self-help grants from State for Nobscot Phase I and CSX land purchase
- Successfully concluded Nobscot and CSX land purchases by Nov/Dec 2008
- Developed strategic planning for Town’s top open-space and preservation parcels
- Conducted appraisals and other studies related to parcels under negotiation

BUDGET ISSUES

The Community Preservation Fund is completely separate from the Town’s general finance and budget process. Funding consists solely of surcharge receipts, State matching funds, grants and investment income (see Fund Balance Table, Section Four for CPA Revenue figures). Regular tax levy dollars may not be used for CPA related projects or expenses. Similarly, CPF may not be used for regular Town-related projects or expenses. Consequently, budgeting for CPF is handled separately through a series of articles at Town Meeting.

The CPC received dozens of project requests for FY10. Of those submitted, the Committee is in the process of voting to recommend several new projects along with the fund’s general operating budget.

The CPF also incurs long-term debt from time to time to fund large projects. CPF bonds for land purchases are usually issued for 20 years to allocate the cost of capital across current and future beneficiaries of the land. The CPF issued long-term bonds for the first time in June 2004. As of June 30, 2008 the CPF will have \$6,375,000 in outstanding debt. Two new capital projects approved for FY09 will require borrowing: Nobscot Phase I and Phase 2.

	Actual FY07	Actual FY08	Appropriated FY09	Appropriated FY10
CPA				
Administration and Operations	68,408	76,725	95,000	95,000
Debt Service	811,797	793,098	690,073	1,124,454
Nobscot Phase 1 Interest	0	0	100,000	0
Capital Projects and Budgeted Reserves	1,102,484	516,477	1,776,877	899,546
Total CPA	1,982,689	1,386,300	2,661,950	2,119,000

	Appropriated FY10
CPA FY10 Approved Project Detail	
Land Preservation-Lincoln Lane	25,000
Sudbury Housing Trust	208,000
Historic Document Restoration	170,000
Historic Property Surveys	18,000
Loring Parsonage Restoration	229,000
	650,000

	Outstanding Principal @ 6/30/2009	Appropriated Debt Service FY10
CPA DEBT Service		
Cutting Land (FY04)	3,594,415	429,489
Dickson Land (FY04)	230,585	27,552
Libby Land (FY05)	2,120,000	217,413
Nobscot Phase I (FY09)	5,045,000	450,000
Total CPA	10,990,000	1,124,454

APPENDIX EIGHT: HISTORY OF PROPOSITION 2½ OVERRIDES

HISTORY OF APPROVED OPERATING OVERRIDES FY1991 - FY2009							
Date of Ballot	Year Funded	SPS	LS	Stabilization	Town	Capital	TOTAL
May-90	FY91	\$250,000	\$135,000		\$175,000		\$560,000
		44.64%	24.11%		31.25%		100.00%
May-91	FY92	\$150,000	\$100,000		\$65,000		\$315,000
		47.62%	31.75%		20.63%		100.00%
May-98	FY99	\$592,250					\$592,250
		100.00%					
Mar-00	FY01	\$1,034,659	\$333,139	\$200,000	\$173,148		\$1,740,946
		59.43%	19.14%	11.49%	9.95%		100.00%
Mar-01	FY02	\$337,712	\$371,972		\$309,136		\$1,018,820
		33.15%	36.51%		30.34%		100.00%
Mar-02	FY03	\$1,599,687	\$575,100		\$757,208	\$68,000	\$2,999,995
		53.32%	19.17%		25.24%	2.27%	100.00%
Mar-05	FY06	\$1,147,940	\$1,122,950		\$699,800	\$79,310	\$3,050,000
		37.64%	36.82%		22.94%	2.60%	100.00%
Mar-07	FY08	\$1,230,032	\$674,684	\$50,000	\$471,618	\$93,066	\$2,519,400
		48.82%	26.78%	1.98%	18.72%	3.69%	100.00%
	Total	\$6,342,280	\$3,312,845	\$250,000	\$2,650,910	\$240,376	\$12,796,411
		49.56%	25.89%	1.95%	20.72%	1.88%	100.00%

HISTORY OF APPROVED DEBT and CAPITAL EXCLUSIONS FY1991 - FY2009							
Year of Ballot	SPS Debt	LS Debt	Land Acquisition Debt	Town Debt	Capital Exclusions	TOTAL	
FY91			\$1,000,000			\$1,000,000	
			100.00%			100.00%	
FY92			\$1,000,000			\$1,000,000	
			100.00%			100.00%	
FY93		\$2,134,424				\$2,134,424	
		100.00%				100.00%	
FY94	\$5,451,000			\$399,000		\$5,850,000	
	93.18%			6.82%		100.00%	
FY95				\$2,900,000		\$2,900,000	
				100.00%		100.00%	
FY96	\$2,650,000					\$2,650,000	
	100.00%					100.00%	
FY97	\$43,604,000			\$168,500		\$43,772,500	
	99.62%			0.38%		100.00%	
FY98			\$8,690,000			\$8,690,000	
			100.00%			100.00%	
FY99		\$1,500,000	\$315,000		\$782,500	\$2,597,500	
		57.75%	12.13%		30.13%	100.00%	
FY00			\$2,550,000	\$345,000		\$2,895,000	
			88.08%	11.92%		100.00%	
FY01		\$68,500,000		\$5,273,800		\$73,773,800	
		92.85%		7.15%		100.00%	
FY02		\$3,900,000				\$3,900,000	
		100.00%				100.00%	
FY05				\$650,000		\$650,000	
				100.00%		100.00%	
FY08					\$405,000	\$405,000	
					100.00%	100.00%	
	Total	\$51,705,000	\$76,034,424	\$13,555,000	\$9,736,300	\$1,187,500	\$152,218,224
		33.97%	49.95%	8.90%	6.40%	0.78%	100.00%

APPENDIX NINE: RESIDENTIAL TAX RATE HISTORY, 2000-2009

Residential Tax History Fiscal Year 2000 to 2009						
Fiscal Year	Number of Parcels	Average Single Family Value	RES Tax Rate	AVG SFD RES Tax Bill	AVG SFD RES % CHG	AVG SFD RES Dollar CHG
2000	5,141	359,388	\$16.66	5,987		
2001	5,192	426,486	\$15.56	6,636	10.8%	\$649
2002	5,235	432,961	\$17.09	7,399	11.5%	\$763
2003	5,251	479,865	\$16.78	8,052	8.8%	\$653
2004	5,292	596,200	\$13.46	8,025	-0.3%	(\$27)
2005	5,307	601,849	\$13.46	8,101	0.9%	\$76
2006	5,332	661,000	\$13.55	8,957	10.6%	\$856
2007	5,341	712,800	\$13.12	9,345	2.9%	\$264
2008	5,353	683,800	\$14.27	9,758	4.4%	\$414
2009	5,368	662,100	\$15.29	10,124	3.8%	\$366

APPENDIX TEN: TOWN ENERGY MANAGEMENT PROGRAM

Selectmen's Goal: Examine ways for the Town to be more fuel and energy efficient.

Reasons to be more energy efficient:

1. prevents waste
2. cost of utilities is climbing and consuming more of our limited budgets
3. helps the environment when we use less fossil fuel

Well before Hurricane Katrina hit, or gasoline prices rose this summer, the Board of Selectmen asked the Town Manager and Town department heads to look into what could be done to reduce energy costs, or at least try to minimize how much more of the Town's budget will be spent on energy costs in the future. I have been working with department heads to evaluate what we are already doing, what more can be done, and what areas hold the most promise.

First, in background, we believe the Town of Sudbury spent about \$1.2 million on energy related costs in FY05, with the Town offices accounting for about \$335,000 of this (approximately 27%), Sudbury Public Schools accounting for the rest. This is down from \$351,000 slightly for town buildings in FY04. These are just approximate numbers – we pay many different vendors and had not previously coded these costs to roll up to a total. We will use a new coding system to help us track better for the future.

The first thing I found when looking at this issue is how much Town staff has already done and continues to work on to analyze and reduce energy costs in Town buildings over the past few years. Jim Kelly and Art Richard have systematically looked at all the ways that the Town buildings could be improved for energy use reduction, and put in place those improvements they could do within the limited maintenance budget we allocate for that use.

The Town's Energy Management Program reflects what we have been doing and will be continuing to do as what more we believe we can be doing in the Future. This Energy Management Program is draft at this time, but this is the framework we will be working within as we continue on this goal.

Town of Sudbury Energy Management Program

There are three primary components of our Energy Management Program. Each is described below.

I. Consumption Management

- a. We will use operations and maintenance best practices
- b. We will continue to do bill analysis and look for savings opportunities
- c. We will continue to use programmable thermostats and control the settings
- d. Where it makes sense for safety and energy management reasons, lights will be put on motion activators and timers
- e. We will continue and enhance the training and guidelines given to staff on best uses and choices. For example:
 - i. Turning off lights and equipment when not using
 - ii. Not pushing up the heat for one person
 - iii. Restricting the use of one person heaters
- f. We will continue developing ideas for dealing with the buildings we have.

Factors that make it very challenging to conserve energy:

 - i. Old drafty buildings – not built with conservation in mind
 - ii. Old heating systems – Flynn, Police Station, Fairbank
 - iii. Old windows – Flynn Building, Fairbank
 - iv. Some buildings are used 24/7, do not have an "unused" time in day
 1. Fire, Police

- v. Some buildings are used long hours of the day
 - 1. Library, Pool
- vi. Some buildings are used by the public for meetings
 - 1. Town Hall, Fairbank Center, Flynn Building, Library

II. Facility Assessment and Improvements

- a. Already done:
 - i. Purchased street lights – estimate savings at least \$20K in FY06, could be more
 - ii. We have retrofitted older buildings with insulation
 - iii. We have replaced windows in Town Hall and most of Flynn Building, Atkinson Pool
 - iv. We have done energy audits in some buildings and made recommended improvements (Fire Station)
 - v. We have put in all new energy efficient light bulbs in the Park and Recreation and Atkinson Pool areas
 - vi. We have put in LED in our traffic signals which use less energy
 - vii. We have some new construction – Library and DPW building – which are designed more efficiently
- b. Improvements in progress
 - i. We have asked Keyspan to conduct energy audits on buildings
 - ii. We have asked for money to replace the boilers in Fairbank building – could recoup our expenses through our savings very quickly on this project
 - iii. We continue to examine lighting in buildings for savings possibilities
- c. Improvements we plan to make
 - i. Build a new Police Station – construct new with conservation in mind. This is one of the worst buildings for energy loss
 - ii. Replace the rest of the windows in Flynn Building
 - iii. Replace windows in Fairbank

III. Procurement of energy supply

- a. Electricity
 - i. We began bidding for electric supply with other towns several years ago – Jan, Jim Kelly and Maureen participate in this, along with SPS Business Manager Mary Will
 - ii. We did adopt the green certificate. Small percent higher to use more environmentally safer energy supply
 - iii. All Town buildings recently underwent an energy savings assessment. Report on issues and implementation of savings measures forthcoming.
 - iv. Natural Gas. We continue to bid and lock in rates

APPENDIX ELEVEN: C.A.R.E. PROGRAM – COST AVOIDANCE AND REVENUE ENHANCEMENT * UPDATE*

To: Board of Selectmen
Finance Committee

From: Maureen G. Valente, Town Manager
Senior Management Team – Police Chief Fadgen, Fire Chief MacLean, DPW Director Place, Planning Director Kablack, Finance Director Petersen, Assistant Town Manager/Personnel Director Walker

Subject: The C.A.R.E. Program: Cost Avoidance and Revenue Enhancement Efforts by the Town Government

Attached is a report that the Senior Management Team and I have developed to inform the Board of Selectmen, the Finance Committee, and the community at large about the many steps Town staff have taken to enhance revenues, and to avoid costs that otherwise divert resources away from core services. When you add up these efforts, they result in significant dollar savings. Section One looks at Cost Avoidance and Reduction efforts-Ongoing Processes only (Selectmen are updated annually with details of one-time or intermittent processes). Section Two addresses Revenue Enhancement efforts-Ongoing Processes only (Selectmen are updated annually with details of one-time or intermittent processes). Section Three contains ideas that have not been studied by staff as yet, but we believe hold promise of becoming part of our C.A.R.E. program in the future. In some cases, these items may be under current review or consideration with certain Town committees. As always, we welcome suggestions from the Selectmen, Finance Committee members, Town staff, residents of the Sudbury community on other ideas for cost avoidance and revenue enhancement.

Principles of the C.A.R.E. Program

1. There are no “sacred cows”. Town staff will consider all alternatives to current business practices if they seem likely to reduce costs, or enhance revenues, without sacrificing any of the values articulated by the Board of Selectmen.
2. Town staff is viewed as key tools needed for the achievement of quality, revenue enhancement and cost containment efforts.
3. Town staff will rely on proven “best practices” for management operations and decisions. We are committed to continuously striving to improve the quality and efficiency of municipal services.
4. A return on investment mentality will be used in our decision making. We will examine both the short and long term costs and implications of implementing any changes.
5. The job of C.A.R.E. is never done. All programs and decisions will be re-visited periodically to look for opportunities.
6. Tools such as benchmarking and performance measurement will be used to assist in assessing effectiveness and efficiency.

The Sudbury C.A.R.E. PROGRAM: Cost Avoidance and Revenue Enhancement

I. Cost Avoidance Efforts-Ongoing Processes

Effort #1: Maintain Town's AAA Credit Rating

Perhaps one of our most important cost avoidance effort. Maintaining the best credit rating possible dramatically improves our ability to sell bonds at a good price. The resulting interest savings benefits the Town for years.

Effort #2: Energy Management Program

Per the direction of the Board of Selectmen, Town staff has spent considerable time investigating and implementing various energy management steps. (A description of these efforts is found in the **Appendix Ten** the Town of Sudbury Annual Budget and Financing Plan, entitled **Energy Management Program**).

Effort # 3: Vehicle/Fleet Management Program

The Town has not purchased any new automobiles except for police and fire departments, in several years. Instead, we began a program of retaining and "passing down" detective cars and fire command SUVs to other departments after 4 – 5 years use. Departments which are assigned one of these used vehicles include: Engineering (2 vehicles), Building Inspector (2 vehicles), Assessor's Office (1 vehicle), Technology Administrator (1 vehicle), Building Maintenance (2 Vehicles), and Dog Officer (1 vehicle).

Effort # 4: Regional Purchasing Programs

The Town has entered into three different regional purchasing efforts in the past two years. Regional approaches to bidding and purchasing has many advantages. It reduces administrative costs because only one bid is developed and overseen. Preparing bid specifications, advertising, answering questions of potential bidders, etc. is very time consuming. The savings quoted below do not include those staff costs which are avoided, only the direct costs, but the time savings are important to consider as well. Also, bidders are often more aggressive in reducing their proposed price in the hopes of landing larger book of business.

Effort # 5: Leasing Town owned office building

The Town owns the Loring Parsonage, which is no longer needed as a Town office building. The Town has leased this building to the Sudbury Foundation on a short-term basis, and under the lease, the Foundation pays all the utilities. The Selectmen and Town Manager will be working with others to determine the long-term uses for the Parsonage, with a goal to have its annual operating costs NOT be carried on the tax levy unless it is being used for a town office building again.

II. Revenue Enhancement Efforts

Effort # 1: Annually evaluate fees charged by Town of Sudbury

Town staff annually evaluates the amount and nature of the fees that are charged for services that directly benefit individual users rather than the public at large. Where the intent of the fee is to cover 100% of the cost of the service, it is necessary to make periodic adjustments in the amount of the fee as Town costs rise. The Town has increased several fees, including fees in the Town Clerk's office, ambulance transport fees and advance life support reimbursement fees, among others. (See latest fee schedules in the Town of Sudbury Annual Budget and Financing Plan).

Effort # 2: Use Town owned assets to generate income

There are two major efforts here: leases from cell towers and selling of gravel from the Town's gravel pit.

- a. Cell tower leases
- b. Gravel sales. Ending in FY10.

Effort # 3: Town is looking to sell non-developable land to interested parties

There are a number of small parcels of land in Town which are too wet or nonconforming to be developed and owners have stopped paying taxes on. The Town can take these parcels for nonpayment of taxes, and then sell them to interested parties. Negotiations are in progress with Federal government, with abutters and any others who might be interested in purchasing these from the Town if we do the work to take title to them. The process is cumbersome, time consuming and expensive to foreclose or do a land of low value taking but if we know of a buyer, it can be worthwhile.

Effort # 4: Grants and Gifts.

Town staff develops and submits grant applications to numerous entities for support of Town priorities. Often our efforts are rejected because Sudbury appears to be too wealthy to meet granting agencies criteria. Nevertheless, we continue to put in the staff time to develop those we believe might consider our request. Furthermore, the Town is developing a Gifts program and policy to facilitate giving, administer ongoing items, assess internal program costs, if any and document results.

C.A.R.E. IDEAS FOR FUTURE CONSIDERATION

Proposed Effort # 1: Examine Payment in Lieu of Taxes to Town.

- a. Town currently receives PILOT payments from the Federal government, state government and one non-profit in Sudbury.
- b. Staff will work to see if other non-profits in Sudbury could be encouraged to make a public safety PILOT payment to the Town in recognition of the public safety services received but not paid for by the non-profit entity.
- c. Estimated revenue possible: unknown at this time

Proposed Effort # 2: Begin an Emergency Response Cost Recovery Program

- a. Town public safety departments respond to a number of vehicle accidents annually
- b. Staff is examining if any of the costs expended for these efforts can be recovered from the insurance companies of the owner's of the vehicles
- c. Selectmen will examine if this is an approach they believe is in the Town's best interest
- d. Estimated revenue possible: unknown at this time

Proposed Effort # 3: Examine potential collaboration with Sudbury Public Schools for shared facilities maintenance.

Proposed Effort # 4: Examine potential benefits of building and maintaining a multipurpose municipal wireless broadband network that would provide coverage for the entire community.

Proposed Effort # 5: Examine potential benefits of building and maintaining a Town of Sudbury municipal light plant.

Proposed Effort # 6: Examine possibility for converting more Town services to "e-services", and automating as many routine and repetitive procedures as possible.

Proposed Effort # 7: Develop a list of laws that cost the Town additional funds but offer no value added for our citizens, and ask State legislators to change the laws

Proposed Effort # 8: Examine options for regionalization or collaboration in new areas

Proposed Effort # 9: Examining feasibility of paying Town and School employees a cash incentive NOT to take Town health insurance if they have such insurance available elsewhere

Proposed Effort # 10: Examine capability for and advantages of running two ambulances instead of one.

Proposed Effort # 11: Examine potential benefits of creating a Town of Sudbury residential & commercial alarm monitoring system within the Public Safety division (dispatch).

APPENDIX TWELVE: ADDITIONAL MISSION STATEMENTS



Budget Review Task Force TOWN OF SUDBURY

(Voted to establish June 19, 2007 by the Sudbury Board of Selectmen)

Mission Statement

It is the intention of the Selectmen in creating this **Budget Review Task Force** to provide a mechanism for members of the Finance Committee, working with interested residents, to study the Town's recurring budgetary deficit situation and determine if there are ways, both in the short term and over the long term, to enhance revenues or reduce expenses beyond what the Town is already doing.

The creation of this task force is not to be interpreted that the Board of Selectmen believe any of the Town's major cost centers – Town government, Sudbury Public School and the Lincoln-Sudbury Regional High School – are fiscally or operationally mismanaged or spending. On the contrary, the Selectmen believe that all three cost centers have been creative in finding ways to manage within difficult financial times. Nor is it the mission of the Task Force to recommend reductions in town and school service levels as currently provided, but rather examine if there are steps that can be taken to reduce the cost, or the rate of increase in the cost, or providing the current level of services.

However, the budgetary fiscal deficit facing Sudbury and communities of our similar demographic profile is of two parts. On the expense side we face the reality of collective bargaining and mandated services by our State and federal government and on the revenue side, we face few revenue options besides the property tax, and even that falls primarily on the residential sector as we have very little commercial sector to share that burden. This Task Force is being charged with studying both the revenue and expense side of the structural deficit to see what steps the Town can take to better manage this situation.

Responsibilities and Tasks

In preparing the report, the **Budget Review Task Force** shall be responsible for all of the tasks listed below, and any other related tasks that might later be added by the Board of Selectmen or the Finance Committee

1. Review, understand, document and evaluate the revenue options currently available to the Town, including the laws and guidelines related to them.

2. Review, understand, document and evaluate the factors that are critical in driving the school and town spending levels.
3. Determine if there are up to five promising areas of revenue generation and expense reduction/avoidance that can be investigated further, based on their potential to produce significant fiscal impacts.
4. Develop a preliminary report for the Board of Selectmen and Finance Committee to consider for further action steps.
5. Conduct any other further research and information gathering that the Board of Selectmen or Finance Committee may deem necessary based on the preliminary report.
6. Develop a final report with an executive summary and recommendations.
7. After the presentation and acceptance of the final report by the Selectmen and Finance Committee, this Committee shall dissolve without further action of the Board of Selectmen.

Membership and Officers

The **Budget Review Task Force** shall have up to thirteen voting members, all to be appointed by the Board of Selectmen. All appointments shall be for a term not to exceed two years from date of appointment. Composition shall be as follows: Four members of the Finance Committee; one member of the Sudbury Public School Committee (or their designee); one member of the Lincoln-Sudbury Regional School Committee (or their designee – the member shall be a resident of Sudbury); and up to seven at large members (increased to nine by the Board on August 14, 2007). The Committee will meet regularly, and elect a chair and a clerk. The members from the Finance Committee will call and conduct the meetings.

Staffing Assistance

The Finance Director/Treasurer-Collector of the Town of Sudbury will be available on an occasional basis as time permits and the Town Manager approves to assist this committee and it is hoped that the SPS Director of Business and Finance and the L-S Director of Finance & Operations will also assist as needed. No Town financial resources are currently available to support the work of the Committee.

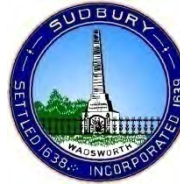
Compliance with State and Local Laws and Town Policies

The **Budget Review Task Force** is responsible for conducting its activities in a manner which is in compliance with all relevant state and local laws and regulations including but not limited to the Open Meeting Law, Public Records Law, and Conflict of Interest Law, as well as all Town policies which affect committee membership. In particular, all appointments are subject to the following:

- **The Code of Conduct for Selectmen Appointed Committee.** A resident or employee who accepts appointment to a Town committee by the Board of Selectmen agrees that he/she will follow this code of conduct.

- **The Town’s Email Communication for Committee Members Policy.** Anyone appointed to serve on a Town committee by the Board of Selectmen agrees that he/she will use email communication in strict compliance with the Town of Sudbury’s email policy, and further understands that any use of email communication outside of this policy can be considered grounds for removal from the committee by the Selectmen.

- **Use of the Town’s Web site.** The Committee will keep minutes of all meetings and post them on the Town’s web site. The Committee will post notice of meetings on the Town’s website as well as at the Town Clerk’s Office.



**Energy and Sustainability Green Ribbon Committee
Town of Sudbury
Voted to establish May 13, 2009 by the Sudbury Board of Selectmen**

Mission Statement

It is the intention of the Selectmen in creating this Committee to provide a mechanism to assist the Board and Town Manager in developing programs and projects to foster energy conservation, energy efficiency, renewable energy generation and sustainability planning. This new committee will gather, study and evaluate information that will help determine various approaches for improving the energy efficiency of operating town and school buildings and vehicles, investigate alternative energy technologies and identify funding opportunities to help the Town achieve its energy and sustainability related goals.

Additionally, the Committee shall develop recommended approaches for influencing the town residents and businesses to maximize their environmental sustainability through educational outreach, informational programs and incentives.

Responsibilities of the Energy and Sustainability Green Ribbon Committee include those listed below as well as any other related tasks that might later be added by the Board of Selectmen.:

1. Serve as a resource to the Selectmen and Town department heads on energy related issues.
2. Begin discussions with Sudbury Public Schools and Lincoln-Sudbury Regional High School to develop ways this committee can serve as a resource to the two schools and develop strategies and proposals that emphasize coordination particularly in the area of alternative energies.
3. Study alternative energies possible by using the Town's closed landfill area. As directed by the Town Manager, conduct this work jointly with the Town of Wayland, focusing on both Towns' landfills.
4. Identify and develop grant opportunities that meet the mission of this committee and are consistent with Selectmen's goals. (NOTE: all grant applications for Town buildings, Town land or on behalf of the Town must be submitted from the office of the Town Manager).

5. Develop action steps to have Sudbury designated as a Department of Energy Resources (DOER) Green Community.
6. Facilitate Town participation in DOER programs and public utility grants and incentives.
7. Promote energy efficiency and conservation in the Sudbury residential sector.
8. Assist and work with the Town's Technology Director in developing a page on Town's web site with information on the Committee's activities and related information.
9. Assist the Town of Sudbury and its residents' participation in renewable energy and demand side management programs.

Membership Requirements and Expectations

Members of *Energy and Sustainability Green Ribbon Committee* shall be appointed by the Selectmen and have up to nine voting members. All appointments are for a three year period, with staggered terms; three ending April 30, 2010; three ending April 30, 2011 and three ending April 30, 2012.

The Committee shall elect a Chair and a Clerk from among its members. The Chair will run meetings, be the designated communications link with the Town Manager or other Town staff, and schedule committee meetings. The Clerk shall insure that full minutes and a list of members in attendance are kept of each meeting and promptly submitted to the Committee for approval, filing with the Town Clerk, and posting to the Town's website.

Minimum requirements for all applicants: Must be a registered voter of the Town of Sudbury. Preference will be given to residents having resided in the Town at least three years before appointment. Preference will be given to applicants who demonstrate a history of attendance at past Town Meetings or service on Town committees. Preference will be given to applicants who can demonstrate knowledge of energy conservation and management. Must be available and willing to attend the majority of scheduled meetings.

Staffing Assistance

The following staff of the Town of Sudbury will be available on an occasional basis as time permits and the Town Manager approves: Building Inspector. No other Town financial resources are currently available to support the work of the committee.

Compliance with State and Local Laws and Town Policies

The *Energy and Sustainability Green Ribbon Committee* is responsible for conducting its activities in a manner which is in compliance with all relevant state and local laws and regulations including but not limited to the Open Meeting Law, Public Records Law, and Conflict of Interest Law, as well as all Town policies which affect committee membership. In particular, all appointments are subject to the following:

The Code of Conduct for Selectmen-Appointed Committee. A resident or employee who accepts appointment to a Town committee by the Board of Selectmen agrees that he/she will follow this code of conduct.

The Town's Email Communication for Committee Members Policy. Anyone appointed to serve on a Town committee by the Board of Selectmen agrees that he/she will use email communication in strict compliance with the Town of Sudbury's email policy, and further understands that any use of email communication outside of this policy can be considered grounds for removal from the Committee by the Selectmen.

Use of the Town's Web site. The Committee will keep minutes of all meetings and post them on the Town's web site. The Committee will post notice of meetings on the Town's website as well as at the Town Clerk's Office.



**Solid Waste Management Options Committee (SWMOC)
TOWN OF SUDBURY
(Voted to establish June 20, 2006 by the Sudbury Board of Selectmen)**

Mission Statement

It is the intention of the Selectmen in creating this Committee to provide a mechanism for the Board to be advised on options for Town residents in making solid waste disposal decisions. This new Committee will gather, study and evaluate information that will help the Board determine if an enhanced menu of solid waste disposal options can be created that accomplishes ALL of the following objectives:

1. Significantly enhances the rate of recycling in Sudbury
2. Offers options that reduce or maintain costs for nearly all Sudbury residents, but do not directly increase costs for any resident.
3. Allows residents to have choice about which solid waste option they prefer, and does not force anyone to discontinue whatever option they are currently using.
4. Keeps the transfer station open as an attractive and self supporting option for all the current uses
5. Is not an unreasonable management or administrative burden on Town staff
6. Is not financially structured so that initiation or continuation of the program beyond the first year depends on an override of Proposition 2 ½ limits;
7. Makes the costs of each of the menu options clear to residents to aid in their decision making.

The SWMOC will make a preliminary and final report to the Board of Selectmen containing conclusions and recommendations for enhanced solid waste disposal options that are within this mission and addresses these objectives. The Board of Selectmen will consider enacting recommendations that can successfully address all of these objectives. To that end, and in furtherance of the goals of the Board of Selectmen, the Selectmen hereby establish the Solid Waste Management Options Committee.

Responsibilities and Tasks

In preparing the report for the Selectmen, the Solid Waste Management Options Committee shall be responsible for all of the tasks listed below, and any other related tasks that might later be added by the Board of Selectmen or the Town Manager.

1. Document fully the current options available to residents, including the transfer station and all the private haulers currently used. Each option should be fully described as to cost, special features, ease for residents, management implications on town staff, quantity based limits (if any) and other important characteristic and attributes.
2. Examine different options for curbside pickup besides the current options. Document these fully as to the same information and criteria used to document the current options.
3. Develop a mechanism for soliciting and addressing the concerns and preferences of key Town officials, including but not limited to the Board of Selectmen, Finance Committee, Town Manager, DPW Director and Board of Health/Health Director
4. Develop a mechanism for gathering public input on concerns and preferences, including but not limited to holding a public hearing.
5. Develop a mechanism for gathering, evaluating and summarizing information from at least five other towns considered similar to Sudbury. The Board of Selectmen will be asked to confirm that the reference towns are acceptable to them for this purpose. Information gathered will include how solid waste disposal is currently handled and financed in these town, and comments from the management and/or executive board of each town.
6. Obtain, evaluate and use as appropriate DEP guidelines and information for how changes in solid waste disposal should be considered by and implemented in a town.
7. Incorporate and address the information and findings of the 2004 consultant's report from Merritt Communications, Inc.
8. Determine if a bylaw or other legal approaches could be used to enhance recycling in Town
9. Develop a preliminary report for the Board's consideration and further direction. If the recommendations include adding options to the current methods of solid waste disposal, include implementation steps, cost estimates, staffing implications and other critical information to show the proposal is well thought out and meets all of the objectives set forth in this mission statement.
10. Conduct any other further research and information gathering that the Board of Selectmen or Town Manager may deem necessary based on the preliminary report.
11. Develop a final report with an executive summary and recommendations.
12. After the presentation and acceptance of the final report by the Selectmen, this committee shall dissolve without further action of the Board of Selectmen.

Membership and Officers

The Solid Waste Management Options Committee shall have nine voting members, all to be appointed by the Board of Selectmen. All appointments shall be for a term not to exceed two years from date of appointment. The Director of Public Works or his representative shall serve as

liaison and resource to the Committee. The Committee will meet regularly, and elect a chair and a clerk. The Town Manager will call and conduct the first two meetings.

Staffing Assistance

The following staff of the Town of Sudbury will be available on an occasional basis as time permits and the Town Manager approves: Public Works Director, Finance Director/Treasurer-Collector, Town Counsel (Note: any request to use Town Counsel's time must have prior approval from the Town Manager). No Town financial resources are currently available to support the work of the committee.

Compliance with State and Local Laws and Town Policies

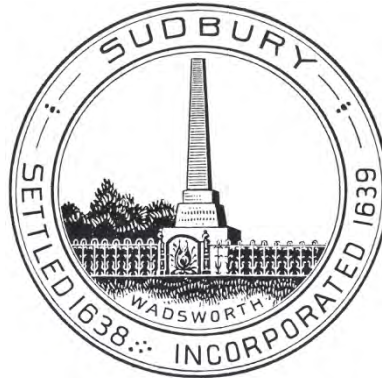
The SWMOC is responsible for conducting its activities in a manner which is in compliance with all relevant state and local laws and regulations including but not limited to the Open Meeting Law, Public Records Law, and Conflict of Interest Law, as well as all Town policies which affect committee membership. In particular, all appointments are subject to the following:

- **The Code of Conduct for Selectmen Appointed Committee.** A resident or employee who accepts appointment to a Town committee by the Board of Selectmen agrees that he/she will follow this code of conduct.

- **The Town's Email Communication for Committee Members Policy.** Anyone appointed to serve on a Town committee by the Board of Selectmen agrees that he/she will use email communication in strict compliance with the Town of Sudbury's email policy, and further understands that any use of email communication outside of this policy can be considered grounds for removal from the committee by the Selectmen.

- **Use of the Town's Web site.** The SWMOC will keep minutes of all meetings and post them on the Town's web site. The committee will post notice of meetings on the Town's website as well as at the Town Clerk's Office.

APPENDIX THIRTEEN: SUDBURY MASTER PLAN EXCERPT



SUSTAINABLE SUDBURY

MASTER PLAN

2001



SUDBURY PLANNING BOARD

Introduction

Since 1962, when the last Master Plan was prepared for the Town of Sudbury, there has been little comprehensive examination of the development patterns and trends that have occurred and are expected to occur until the Town finally reaches build-out. Vacant land has been converted into residential use at a rapid rate, with over 1000 acres developed in the last decade. What many residents consider to be residential overbuilding in recent years is likely to continue until all developable land area is depleted – a date which has been forecasted to occur in approximately the year 2015 with the addition of between 1000-2000 new single family homes to the existing housing stock.

The alarm has been sounded. The Planning Board and the Board of Selectmen initiated the preparation of this Master Plan in order to address residential growth and its effects on the Town. Specific ideas and recommendations have largely been compiled from the Strategic Planning Committee reports and documents. These very issues have been the core of that committee's mission since 1996, and were specified in their original charge to develop a comprehensive growth management plan for the Town. In addition, input from all major town boards and committees, as well as responses from several public forums have been incorporated. In all, nearly 300 citizens have participated in the formation of this Plan.

The process and format of this Master Plan follow the recommendations of the Master Plan Task Force (a subcommittee of the Strategic Planning Committee), and meet the statutory requirements of the M.G.L. Chapter 41, Section 81D, Master or Study Plan. The intent of the statute is for municipalities to translate statements of public policy into a comprehensive, long-term document, which can serve as a guide to decision making. The Plan was prepared by a group of volunteers overseen by the Town Planner and the Planning Board. It is hoped that this local, grassroots effort will be the springboard for widespread acceptance of the Plan and its recommendations.

The Plan addresses land use, economic development, natural resources, open space, historic resources, housing, transportation and community services, and facilities. A broad range of goals dealing with the Town's needs and objectives in each of these areas has been developed. Each chapter, or element, of the Master Plan is broken down into three sections – goals, objectives, and implementation strategies, in a sequence from general to specific. Goals are the most basic community values that reflect the general agreement of the community, and are considered relatively permanent. Objectives are general guidelines or principals that form the basic recommendations of the plan and are meant to be relatively permanent, changing only rarely over the years. Implementation strategies are specific suggestions or actions to carry out policies. There are generally several alternative methods of implementing a policy. Implementation strategies are

meant to be flexible and subject to modification. A particular strategy may be rejected without compromising the objective. If one strategy is not approved, there are other alternatives to carry out the overall goals and objectives.

The Master Plan attempts to integrate the critical issues presently facing Sudbury, or those that may threaten our quality of life in the next 10 years – erosion of community character, loss of commercial tax base, development of critical open spaces, degradation of groundwater quality and the ability of the Town to provide essential services. In its six fundamental chapters, moderation of impact is stressed so that no one neighborhood, age group, or economic sector is overly burdened. The recommendations of the Master Plan should not be in conflict with one another. It does not compromise environmental protection for advances in economic development or housing. The Plan recognizes that we must all bear some responsibility and cooperate in order to manage and direct growth in a manner that is mutually beneficial to the community as a whole. It is not the intent of this Plan to stop growth, but rather to identify where growth can occur, where it shouldn't occur, and to carefully manage growth to the Town's best advantage while avoiding erosion of the Town's character and the quality of life offered here.

Although Sudbury's developable land is nearly 80 percent consumed, a difference can be made in determining the land use patterns of the remaining land. The recommendations in the Master Plan incorporate several different methods of preserving community character—land acquisition, establishing standards for building scale, clustering—which can have a positive impact on the character of new development and the remaining land.

The Master Plan also stresses the need for capital planning, so that we are prepared to implement the actions that will eventually cost the Town money.

It is the intent of the Planning Board and the Board of Selectmen that the Master Plan will continue to evolve and be updated regularly, as issues and priorities change. This Plan is not intended to be a static document, but a useful and dynamic resource used frequently by the Planning Board, Board of Selectmen and other Town officials as we work together to solve problems and improve the quality of life for Sudbury residents.

Character of Sudbury Statement

One commonly cited complaint of Sudbury residents is that growth is eroding Sudbury's character. When pressed, it is difficult for people to define exactly what the character of the town is. On the premise that such a definition was fundamental to the process of recommending how to preserve character, the Strategic Planning Committee set out to define what the "character of Sudbury" was. With this definition, a common vision could be applied when attempting to mitigate the effects of growth on the town. A task force was formed for this specific purpose. In the fall of 1997 the task force developed a slide show of various scenes in Town which may best describe the

community's character, ranging from new development, to old development, to open spaces, to the Route 20 commercial district, to historic properties, to town residents. Over 150 people participated in the process by reacting to the slides and specifying their likes and dislikes, and at the 1998 Annual Town Meeting, the following statement was unanimously adopted as a resolution:

"We in Sudbury appreciate our town but are concerned about its future.

We value the town's essentially residential, low-density nature. A significant aspect of Sudbury's charm and character is derived from its rural/suburban feeling. Becoming more like towns nearer Boston would not be considered "progress." This is not to say that the value and convenience of consumer oriented, commercial activity and development is not appreciated. We remain open to positive change, while zealously safeguarding historical treasures and traditions. High value is placed upon Sudbury's natural resources and beauty, its open spaces, wetlands, forests and wildlife. The opportunities that these resources provide for enjoying and appreciating nature, recreation and escaping from our hectic lives is precious. Aligned with these natural resources is the diligent protection of the quality of Sudbury's water and air.

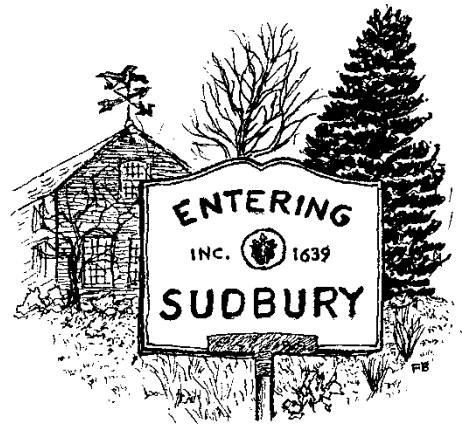
We feel that Sudbury's residential housing should be built in harmony with and in proportion to its surroundings and acreage. Encouragement of this harmony for all construction is highly recommended. Moderation in the rate of growth within the town is also desirable.

Sudbury's people are one of its most valued assets. Promoting a socioeconomic environment that permits and encourages a diversity of ethnicity, religion, age and income will perpetuate this important town value. We value the traditions and institutions that create a sense of community. However, to sustain our legacy of helping others and our spirit of volunteerism we need more involvement by citizens.

Maintenance of the quality of Sudbury's public services and recognition and appreciation of the people that provide them is essential to Sudbury's character. The high quality of Sudbury's public schools is particularly valued. We expect that public officials, working in conjunction with others, will keep the sense of Sudbury's character at the forefront in their decision making process. In such undertakings openness, fairness, proactivity and a view to preservation of Sudbury's character and to the common good will be highly valued by Sudbury's citizens."

While this statement in and of itself is subjective, it was substantiated by extensive research by various task forces, which further defined the problems and set forth directions for change. The issues of residential growth, loss of community character, water quality and supply, municipal infrastructure, scenic vistas, protection of historical

landmarks, haphazard commercial development and lack of housing for seniors and young people were tackled by the Housing Task Force, the Environmental Task Force, the Route 20 Task Force, the Economic Sustainability Task Force, the Master Plan Task Force, and the Zoning Task Force. Once the initial identification of issues and potential solutions was completed, the Strategic Planning Committee issued its first report in November of 1997 entitled "*New Directions for Sudbury, a Framework for Action.*" This document and the work of the task forces form the basis of the recommendations of this Master Plan.



APPENDIX FOURTEEN: FEE SCHEDULES

**SELECTMEN'S POLICIES AND PROCEDURES
FEE SCHEDULE**

The Board of Selectmen is responsible for setting the fees for the issuance of certain permits, licenses and certificates. In doing so, the Board has the following objective: to set the amount of the fee so as to recover a reasonable approximation of the costs to the Town in processing the requested item. Further, the Selectmen require that staff annually review these fees and make recommendations to the Board before December 31 of each year if they believe an increase or decrease is warranted.

NOTE: The Town accepted Mass. General Laws Chapter 40, Section 22F in 1992, which allows statutory fee limits to be exceeded for the following permits with the exception of Alcoholic Beverages licenses, and state regulation of Alcoholic Beverages license fees have since been removed.

<u>LICENSES</u>	<u>FEE ALLOWED BY STATUTE</u>	<u>FEE CHARGED BY TOWN</u>	<u>COMMENTS</u>
<u>Alcoholic Beverages:*</u>			
Package Goods Store AA	Locally fixed	\$2,250	
Package Goods Store WM	Locally fixed	1,500	
Restaurant/Innholder AA	Locally fixed	3,500	
Restaurant/Innholder WM	Locally fixed	1,500	
Liqueurs	Locally fixed	300	
Club AA	Locally fixed	500	Veterans Post
Club WM	Locally fixed	200	
One-day AA	Locally fixed	35	
One-day WM	Locally fixed	25/day	
Auctioneer, resident		\$50/annual	Must be resident for 6 mos. Preceding appl., set by Permit Agent
Auctioneer, non-resident		\$25/day	Fee set by Permit Agent
Automatic Amusement Devices*	\$20/machine, unless set by Town Meeting	\$20/machine Prorated	
Billiards*	\$2/minimum; No maximum	\$25 + \$25 per table	Fee set by Selectmen, collected by Clerk
Bowling*	\$2/minimum	\$25 + \$25 per alley	Fee set by Selectmen, collected by Clerk
Common Victualler*	\$25/maximum, unless set by Town Meeting	\$50	
Entertainment – Wkday	\$100/maximum	\$50	For live music, dancing, radio, TV, etc.

<u>LICENSES</u>	<u>FEE ALLOWED BY STATUTE</u>	<u>FEE CHARGED BY TOWN</u>	<u>COMMENTS</u>
Entertainment – Sunday	\$400/maximum \$20/single event	\$250 \$20/single	For live music, dancing, Radio, TV, etc. #
<p># Note: a Sunday Entertainment license for radio or TV is not necessary for an innholder, tavern or common victualler licensee having an alcoholic pouring license.</p> <p>(STATE annual Sunday Entertainment fee \$85/100 – payable to Dept. of Public Safety)</p>			
Hawkers & Peddlers	(G.L.c.101,s.17 & 22 max. \$52)	\$50	
Inflammable Storage*	G.L.c.148, s.13 & Bylaw V.s.25)	\$100	
<u>Motor Vehicle:*</u>			
Class I	\$100/maximum	\$50	50 Mfg. Agent/used cars
Class II	\$100/maximum	\$50	Dealer/used cars
Class III	\$100/maximum	\$50	Dealer/junk cars
Outdoor Amusement – Wkdy	\$100/maximum	\$50	
Outdoor Amusement – Sun	\$400/maximum \$20/single event	\$250 20/single	
Taxi Drivers		\$20/operator	issued by Police Department
Taxi/Limo Operation*	(G.L.c.40,s.22)	\$50	
Transient Vendor	Tax Goods or fix fee	\$50	

* See below for application fees

<u>APPLICATIONS</u>	<u>FEE CHARGED BY TOWN</u>	<u>COMMENTS</u>
Alcoholic Beverages Licenses	\$150/new applications, transfers, changes in premises. \$75/revision (mgr. chg., etc.) \$25/renewal	For processing, notice to abutters, advertising, mailing costs, etc
Auto. Amuse. Devices	\$20	
Billiards	\$25	
Bowling	\$25	
Common Victualler	\$50	
Inflammable Storage	\$50	
Innkeeper	\$50	
Motor Vehicle	\$25	
Site Plans: Original	\$25/1000 s.f. of Gross Floor Area [<u>\$500</u> <u>Minimum Fee</u>]	
Minor Modification	\$300	
Extension	\$250 (with public hearing) OR \$100 (without public hearing)	
Taxi Business	\$50	

TOWN CLERK FEE SCHEDULE

Business Certificate - Filing/Renewal		\$50.00
Business Certificate - Amendment		25.00
Business Certificate - Discontinuance		25.00
Bylaw - General		15.00
Bylaw - Zoning w/Zoning & Water Resource Maps		40.00
Certification Fee		4.00
Copies		0.20
Filing of Trust		25.00
League of Women Voters Permitting Booklet		4.00
List of Persons		20.00
Map - Precinct		5.00
Map - Street		5.00
Map- Historic District		5.00
Map - Water Resource		5.00
Map - Zoning		6.00
Notary Fee		As permitted by law
Planning Board Rules & Regulations(Sub-division included)		15.00
Pole Location - Recording		60.00
Pole Location - Additional Street		15.00
Postage for Bylaws, List of Persons		\$3.50
Voter List on Disk		20.00
Voter Residency Card/Letter		4.00
<u>VITALS</u>		
Birth - Long		\$15/\$10 additional
Burial Permit		NO CHARGE
Death		\$15/\$10 additional
Marriage		\$15/\$10 additional
Marriage Intention		\$40 includes 1 cert. copy
Price Increase Effective: 4/3/2009		

PLANNING BOARD APPLICATION FILING FEES

Approval Not Required Plan:

\$50.00 for each plan which creates no new boundary lines.

\$100.00 for each plan which creates new boundary lines, *plus*

\$100.00 for each new building lot created

Preliminary Subdivision Plan:

\$1.00 per linear foot of proposed roadway as shown on the plan, *or* \$500, whichever is greater*, *plus*

\$50.00 nonrefundable for each new lot proposed.

Definitive Subdivision Plan:

\$1.00 per linear foot of proposed roadway as shown on the plan, *or* \$2,000, whichever is greater*, *plus*

\$150.00 nonrefundable for each new lot proposed if a preliminary plan has been filed, *or*

\$250.00 nonrefundable for each new lot proposed if *no* preliminary plan has been filed.

Subdivision inspection fees (Highway Inspections):

\$1.00 per linear foot of roadway as shown on the plan *or* \$2,000.00, whichever is greater*, payable at the time the plan is endorsed.

Water Resource Protection District Special Permit

\$2,000.00* *plus* \$500.00 nonrefundable.

Senior Residential Community Special Permit

Preliminary Development Plan: \$500.00* *plus* \$25.00 per unit nonrefundable.

Definitive Development Plan: \$2,000.00* *plus* \$100.00 per unit nonrefundable.

*Funds to be held in escrow to pay for review (staff and any necessary professional consultants), balance to be refunded. If funds are not sufficient to cover costs, additional moneys may be required of applicant



Town of Sudbury

Board of Appeals

appeals@sudbury.ma.us

<http://www.sudbury.ma.us/services/planning>

Flynn Building
278 Old Sudbury Rd
Sudbury, MA 01776
978-639-3389
Fax: 978-443-0756

FEE SCHEDULE EARTH REMOVAL BOARD

Effective March 31, 2009 the following Fee Schedule applies to all Earth Removal Board Applications:

Initial Permit Application:

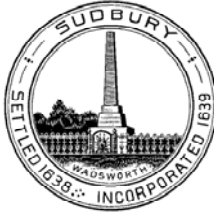
- \$100.00 filing fee (payable to the Town of Sudbury)
- \$20.00 advertising fee (payable to the Town of Sudbury)

Modifications requiring a Public Hearing:

- \$50.00 filing fee (payable to the Town of Sudbury)
- \$20.00 advertising fee (payable to the Town of Sudbury)

Application for reconsideration of permit denials:

- \$100.00 filing fee (payable to the Town of Sudbury)
 - \$20.00 advertising fee (payable to the Town of Sudbury)
-



Town of Sudbury

Board of Appeals

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ZONING BOARD OF APPEALS APPLICATION FILING FEES

**All checks should be made payable to the Town of Sudbury*

Application for Special Permit

\$100.00 Filing Fee for initial application
\$50.00 Filing Fee for renewals
\$20.00 Advertising Fee

Application for Accessory Dwelling

\$100.00 Filing Fee
\$20.00 Advertising Fee

Application for Special Permit for Signs

\$100.00 Filing Fee for initial application
\$20.00 Advertising Fee

Application for Use Variance

\$100.00 Filing Fee for initial application
\$20.00 Advertising Fee

Application for Variance

\$100.00 Filing Fee for initial application
\$20.00 Advertising Fee

BUILDING PERMIT FEES

Single Family Dwellings (new, alterations & additions)

\$10 per \$1,000 for the value of the work

\$40 minimum permit fee

Double the fee if started without permit.

Commercial Buildings and Multi family Dwellings:

\$15 per \$1,000 for the value of the work

\$40 minimum permit fee

Double the fee if started without permit.

PLUMBING & GAS PERMIT FEES

Residential & Commercial

First fixture	\$55
Each additional fixture	8
Replacement fixture (water heater, dishwasher, etc.)	30
Reinspection Fee	30

ELECTRICAL PERMIT FEES

All Units, Residential, Commercial	\$3 per \$100 value (\$30 min)
Low Voltage Permit	\$3 per \$100 value (\$30 min)
Reinspection Fee	\$30
Minimum Permit Fee	\$30
Industrial Maintenance	\$200 (Annual)

BOARD OF HEALTH

Acting under the authority of Section 31, Chapter 111 of the General Laws, the Sudbury Board of Health has set the following fees which are in effect as of March 1, 2006.

CESSPOOL/SEPTIC TANK -	Residential:	
	Permission to install on homeowner premises, in accordance with application on file	N 650 R 50 E 300
	Commercial:	
	Septic systems up to 550 gal. per day	650
	551 - 1000 gal. per day	750
	More than 1000 gal. per day to be at rate of additional \$100 per 1000 gallons	
	Application for Small Sewage Treatment Facility	10,000
	Renewal of permit – septic- new/ lots-construction (new)	50
SITE FEE -	Director’s presence for each proposed lot	250
DISPOSAL WORKS INSTALLER PERMIT -	To construct, alter, install or repair individual sewage disposal systems.	R 75
	New applicant	100
FOOD SERVICE ESTABLISHMENT -	Restaurant, cafeteria, coffee shop, sandwich shop, nursing home, market, deli, etc. - base charge	100
	1 - 25 seats - add to base	100.
	26 - 100 seats – additional	100
	over 100 seats – additional	100
	Vendor, bakery, caterer, mobile vendor	50
	Temporary permit - bake table, fair, etc.	5
MILK & CREAM LICENSE -	Vehicle - 5 years (state regulation)	2
	Restaurant, store, etc.	10
GARBAGE/OFFAL -	Permit to remove, transport and dispose of garbage, offal or other offensive substances by truck	50
RECREATIONAL CAMPS -		50
STABLE -	2 years	20
POOL OR POND -	Semi-public (camp or club)	35
FUNERAL HOME /DIRECTOR -		25
HYPODERMIC NEEDLE -	Permit to purchase	1

WELL - Homeowner to install - 75.00 and well pump with storage tank - 25.00 = 100

MASSAGE PARLOR OR TANNING SALON - N 150
R 100

MASSAGE PRACTITIONER - N 100
R 75

APPENDIX FIFTEEN: FINANCE COMMITTEE RULES AND OPERATING PROCEDURES

Nature of Committee

- This is a standing committee to advise the Selectmen and Town Meeting on financial issues (see Bylaw Section 4 of Article IV)
- Purpose limited to the tasks, responsibilities and functions as outlined in the Bylaw and not to be expanded by the committee
- Members have no individual power or authority – only the committee has the authority as outlined in the Bylaw
- You are appointed by the Town Moderator at the Town Meeting or by the Finance Committee if there is a resignation between Town Meetings.
- If you resign, send notice in writing to Town Moderator, with a copy to the Town Clerk, Townclerk@town.sudbury.ma.us.
- You are on the Finance Committee until your resignation is accepted by the Town Moderator
- Committee members serve 3-year terms unless appointed to fill a mid-term vacancy (see Bylaw Section 2 of Article IV)

Swearing in

- **Conflict of Interest Laws.** You have been provided with reference materials about the Massachusetts Open Meeting and ethics laws.
 - o Gifts
 - o Participation in matters in which you have an interest
 - o Impaired judgment
 - o Obtaining any personal gain
 - o Acting as an agent for another
 - o More information www.state.ma.us/ethics.
 - o M.G.L c. 268A section 20

Open Meeting Law

- M.G.L. c. 39, section 23A-C
- Designed to ensure governmental activities are conducted in the public
- Doesn't cover chance meetings or social situations
- Allows public and press right to attend, but not necessarily participate in, meetings
- Requires posting of meetings, and taking of minutes
- **Does not allow private meetings, INCLUDING TELEPHONE OR ELECTRONIC MAIL CONVERSATIONS.**
- Meetings may be taped or videotaped as long as the person taping notifies the chairman, makes it public that taping is occurring and places the taping equipment where the chairman of the committee allows it to be placed, so that it does not interfere with the running of the meeting. Secret taping is illegal.

Discrimination

- Recognize that everyone has feelings, but we must not let them interfere with our judgment and actions as Town officials

- No harassment of fellow committee members, members of the public, staff, etc.
- ADA requires reasonable accommodations. Be sure to meet in an ADA open building and setting
- Indemnification. Indemnified for acts as public officials except for intentional violations of civil rights.

Legal Reminders

- Only Town Manager may negotiate or sign contracts for the Town, (except for the Board of Health for matters under their jurisdiction and either of the two School Committees for matters under their jurisdiction).
- Only Town Manager may approve requesting services from Town Counsel

Organization

- FY2008 Chairman is Charles Woodard. The committee has also appointed member Marty Ragonas as Vice-Chairman.
- Current Clerk is Town employee, Robin Porcella.
- Information about the committee needs to be placed on the Town's web site.
- Chairman's responsibilities include planning the agenda; calling and running meetings; overseeing the committee's operations, budget hearings and Townwide Budget Working Group meetings; handling press inquiries or otherwise serving as spokesperson for the committee
- Clerk's responsibilities include taking minutes, posting of the notice in compliance with law, distributing draft minutes for review, posting final voted minutes electronically to the Town's web site.

Funding and Resources

- Assistance from Town staff is available on a limited basis. FinCom Chairman should request assistance from Andrea Terkelsen, Sudbury Finance Director.
- The committee maintains a small operating budget for administrative expense. Any additional financial needs should be discussed with Town Manager.
- Requests to use Town Counsel MUST go through Town Manager

Logistics

- Meetings must be in a public, handicapped accessible location
- Must have a quorum to discuss business or take action
- Public notice of meetings is required. Must be posted with the Town Clerk's office 48 hours in advance of the meeting. Email notification to Town Clerk is acceptable. Multiple meetings on one notice are acceptable. Distribution of public notices, including on the Town's website is handled by Committee's Clerk.
- Notice of meetings should be given to each member of the committee (including ex-officio members). Can be electronic, unless member requests notice by mail.
- Cancellation of meetings. Notify the Town Clerk and Town Manager's office, all members of the committee, and whoever oversees the meeting room. If time allows, the committee's Clerk will also post cancellation of meeting on Town's web site.
- Frequency of meetings is up to the committee

- Location of meetings is up to the committee. Keys are available if the building is typically locked after business hours.
 - o Town Hall or Flynn Building, call Patty Golden, Town Manager's office, 978-639-3381
 - o DPW Building 978-443-2209, ext. 1361, Kathy Plante in the Building Department.
 - o Senior Center-Fairbanks Building, call Kris Kiesel, 978-639-3266

Meetings

- Should only discuss the public business that is the business of this committee
- Follow the agenda
- Typically:
 - o Approve minutes from prior meeting(s)
 - o Old business
 - o New business
 - o Adjournment
- Chair runs meeting and designates Rules of Order
- Public participation/citizen's petitions. Chair designates time, if allowed.

Public Hearings

- The Committee shall hold such hearings as may in their judgment be required (see attached Bylaw).
- Public hearings can be within a meeting or as a separate event
- Posted in newspaper; 1st class mail notice to abutters. Talk to Clerk Robin Porcella if you believe you want to make these notices.
- Public hearings REQUIRE that the public be allowed to speak and that all who want to speak must be allowed to do so
- Chair must maintain order; all questions are run through Chair
- Chair can limit time of each speaker
- If there are disruptions – call a recess
- Call police only if fear for public safety. If not sure, consult the Town Manager or the Chair of the Board of Selectmen

Minutes

- Required by Open Meeting Law to be available
- Time, date, place must be recorded
- Members present or absent must be recorded
- Action taken at meeting, which includes deliberation even if no vote taken
- Verbatim is not required
- Minutes are open from the moment they are made by whatever means
- Must be made available to the public in a reasonable time and place
- May be posted on the Town's web site, kept by the clerk of the committee, and a copy can be kept at Town Manager's office

Executive Sessions

- Sessions must be called to order and subsequently called to a close, when done.
- See attached guidelines for use of Executive Session.

Recommendations for Communications

- Only the Chairman should speak for the committee to the media, and then only present what the rest of the committee has approved or is consistent with committee position. Committee work is not the place for advancing individual agendas, but an opportunity to work together toward a mission. *Note: This is not a gag order on committee members, but a suggestion for respecting the other committee members and the work of the committee.*
- The Town's web site, www.town.sudbury.ma.us, is a good vehicle for posting information. Can use for postings of notices of meetings, agendas, approved (not draft) minutes, reports and "white papers". It is not a platform for individual views. Typically the committee votes on what it wants to add to the web site.
- Special advice on email. Rely on it for sending of materials, and for administrative information only. The Secretary of State has determined that, with few exceptions, all e-mail created or received by a government member is a public record. This includes e-mail sent or received from your home or business computer if it involves public business. Such e-mail must be preserved as a public record. The Town has created many email distribution lists. Use them, instead of your own address book. This will copy appropriate staff and others on all email communications, and create archived versions of all correspondence. If there are any questions later, the Town will allow examination of our e-mail records, so you don't have to. PLEASE do not engage in any e-mail message that would be seen as helping the committee deliberate or form conclusions – that is a violation of the open meeting law. Please advise us of any changes in your email address.

Town Manager's expectations for conduct of members of Sudbury boards and committees. Experience has shown that following the suggestions below help a committee function in a respectful and positive manner.

- Adopt a Committee Code of Conduct. The Board of Selectmen has developed a Code that can be adopted for each committee. The Code of Conduct for the Finance Committee is attached
- Pay attention to committee relationships:
 - o When you are talking with members of the community about the work of your committee, learn to listen without making promises or implying action will be taken by committee
 - o Don't announce your opinion on a matter that will come before your committee for information and deliberation
 - Such an action sends a message to other committee members on how they should also act
 - Such an actions tells the parties that come before you that they have to convince you to change your mind when you should be keeping an open mind
 - Such an action can discourage someone from providing you with information – after all, you have already taken a position they may reason, its too late to give you information

- Advocate at the meeting until a vote is taken, then support the majority view
- If you have a minority view and want to continue to publicly state it, be sure to identify that it is the minority view, describe the majority view and its rationale and why you disagree.
- Present no public criticism of the overall committee or individual committee members that you don't agree with.
- Don't make inferences about someone's intentions or reasons, just about their actions.
- Honor the past. Try to gain a sense of where the Town and the committee have been and what it has tried to do before you begin actively advocating a different path.

Code of Conduct for Sudbury Finance Committee

A member of the Finance Committee is expected to comply with the following code of conduct.

1. Realize that his or her function is to follow the bylaw which created the committee.
2. Realize that he or she is one of a team and should abide by all decisions of the Committee once they are made.
3. Be well informed concerning the duties and responsibilities of the Committee.
4. Remember that he or she represents the entire community at all times.
5. Accept the role of a committee member as a means of unselfish service, not to benefit personally or politically from his or her Committee activities.
6. Abide by the ethics guidelines established by the State.
7. Abide by all policies established by the email communications policy established by Board of Selectmen.
8. Request assistance from Town staff only through the staff person assigned to the committee.
9. Not make statements or promises of how he or she will vote on matters that will come before the Committee until he or she has had an opportunity to hear the pros and cons of the issue during a public meeting of the Committee.
10. Make decisions only after all facts on a question have been presented and discussed.
11. Refrain from communicating the position of the committee to reporters or state officials unless the full Committee has previously agreed on both the position and the language of the statement conveying the position.
12. Treat with respect all members of the Committee despite differences of opinion.
13. Never publicly criticize an employee of the Town. Concerns about staff performance should only be made to the Town Manager through private conversation.
14. Insure that any materials or information provided to a committee member from Town staff should be made available to all committee members.
15. If circumstances change so that meeting attendance on a regular basis becomes difficult, the committee member will offer his or her resignation to the Moderator, so that someone who can regularly attend meetings can be selected.

Adopted by the Finance Committee September 17, 2007.

Please note: This code of conduct was originally developed based on similar codes used by other elected boards and committees in other communities.

Email Communications Policy for all

Members of all Committees of the Town of Sudbury

Email is an expedient and easy means of communication, but must be used carefully, both to avoid conflicts with the Open Meeting Law and the Public Records Law and to insure that the public and members of committees can rely on the fact that deliberative discussions will always be held at public meetings. Email communications deprive the public of the chance contemporaneously to monitor a Committee's discussion. Therefore, the Board of Selectmen has established the following policy, which is meant to augment and emphasize the importance of the laws of the Commonwealth of Massachusetts.

GENERAL POLICY

- All Email use by the any member of any committee, board or commission of the Town of Sudbury will comply with the requirements of the Open Meeting Law. A copy of this statute is given to all committee members by the Town Clerk when they take the oath of office.
- Email communications by, between, or among Committee members will not address substantive policy issues, decisions, or deliberations. Email may not be used to discuss policy issues on an item coming before the Committee for discussion, to make decisions, or carry on deliberations.
- Email communication by, between or among Committee members may only be used to schedule meetings, send informative messages, request information or similar administrative type communications.
- The Town will establish a committee group email address for receipt and sending of all Committee related email. All committee members must use this email address for email related to the Committee and may not create their own email list for Committee related correspondence. The Town will be responsible for retaining copies of these emails in accordance with the Public Records Law (see below). The Town cannot be responsible for retaining or producing any Committee email which is sent using other than the group email address, and members of Committees should be prepared to allow access to their own personal computers if they choose to bypass the Town committee group email address for email correspondence.
- The Town Manager (or her designee) and one member of the Board of Selectmen will be included on the Town created email distribution list for all committees

created or appointed to by the Board of Selectmen, and they will monitor email correspondence to insure this policy is followed. Committee members who violate any part of this policy will be cautioned on the first violation if unintentional and may be asked by the Board of Selectmen to leave the committee if there are repeated violations.

PUBLIC RECORDS APPLICABILITY

The term “public records” is defined by statute to include all documentary materials or data, regardless of physical form or characteristics, made or received by an officer or employee of any agency or municipality of the Commonwealth, unless falling within a statutory exemption (M.G.L. C.4, S.7). Therefore, the Secretary of the Commonwealth advises that the Public Records Law clearly applies to government records generated or received electronically. All electronic mail sent, and all electronic mail received by principal addressees (not received as a “cc”) at a Town-issued address, or any address when in an official capacity, should be considered a public record subject to inspection and disclosure and scheduled retention and disposition. ***Employees and committee members acting in their official capacity should have no expectation of privacy in their use of electronic mail.***

Adopted by the Board of Selectmen July 11, 2006

Please note: Sections of the material in this policy were adopted from guidelines established by the Middlesex District Attorney's Office for committees' use of electronic mail

**APPENDIX SIXTEEN: SUDBURY PUBLIC SCHOOLS FY2010 ADOPTED
BUDGET**

Sudbury
Public
Schools

FY10 BUDGET

Adopted Budget
December 10, 2008

FY10 Budget Outlook & Drivers

We are entering FY10 having cut \$1M from FY09 Budget including:

Laid-off 22 FTE teachers, classroom assistants, maintenance staff, and clerical support

Cut expenditures/services in transportation, technology, professional development and supplies

Raised fees for transportation, athletics and activities by over 50%

State Budget

FY09 -- Governor cut \$1B “midyear” but spared Local and School Aid; If further cuts are required this year, it is unlikely we will avoid cuts

FY10 – No projections are currently available. “General feeling” is that it will be a very difficult year. Our current projection is for State Aid to be at same level as in FY09. This may be optimistic.

Local Receipts

FY09 – projected to be lower than budgeted; FY10 projected at same level as FY09 budget. This may be optimistic.

FY10 Budget Outlook & Drivers

Benefit Costs

The 3-year average annual increase is 10.15%. The rates for 2009 are set at a 2.2% increase. This requires using 1-time only town health fund reserves. Since this is 1-time only, cost containment is imperative going forward

Special Education Expense

Growth is projected to be 10.97%; average growth has been approximately 4.25%

Utilities

We continue to realize cost savings due to significant commitment to energy conservation measures, projection for FY10 is no increase over FY09 Budget

Transportation

Will be in 2nd year of contract with First Student Transportation, cost per bus will increase 3%; we have reduced the number of buses needed to service the students

FY10 Budget Outlook & Drivers

Negotiations

Entering bargaining now; compensation changes, if any, are not predictable at this time. The proposed budgets include a FinCom-suggested 2% raise as a common metric for all cost centers; we show this as an increase of 1% raise in each category plus step increases, and present a separate line item “Reserve for Salary Adjustment” equivalent to a 1% raise for all staff. Budgeting in this way is not an indication of targeting a settlement.

Fees

No change in fee amount is projected at this time, lunch prices will be determined later but do not impact this budget

Enrollment

- PreK – 8 Projection is 3,251; down 4 students from FY09.
- Middle School projected increase of 18 students
- K projection is down slightly (7 students); drop in grades 1-5 (15 students) mostly due to larger 5th grade moving to 6th than entering 1st grade

FY10 Budget Outlook & Drivers

Staffing:

FY09 Total FTE = 389.89. Each budget presented will reflect how the total staffing is adjusted from the FY09 total.

When a staff member is restored or reduced, the total impact of this action includes salary plus benefits.

Roll-Up Budget:

This is a FY10 budget that reflect this year's budget 'rolled-up' to next year. Staffing level is unchanged but salary adjustments and expense assumptions are as specified in Outlook & Drivers stated here.

Budgets to be Presented:

- 1.SPS Adopted Budget
- 2.FinCom Required Budget – Capped at slightly over 4.5% growth over FY09
- 3.Non-override budget – 2.1% over FY09 including benefits
- 4.Non-override budget – 1.0% over FY09 including benefits

Budget Scenarios Summary

	Total Net Budget & Benefits	Percent Increase over prior year	Deficit or Amount to Appropriate vs. Rollup	Possible Staff Changes in FTE
Roll-up Budget	\$35,158,135	3.88%	---	---
Adopted Budget	35,750,382	5.63%	592,247	12.75
FinCom Required Budget	35,532,012	4.98%	373,877	9.00
Non Override Budget (2.1%)	34,556,474	2.10%	(601,661)	(11.00)
Non Override Budget (1.0%)	34,184,171	1.00%	(973,964)	(19.00)

Roll-Up Budget

Summary by Function of Expenditure

	FY 07-08 Actual	FY 08-09 Budget	FY2009-10 Budget	Percent Change over FY09	Percent of Total Budget
Total Salaries and Expenses					
Dist. Administrative Services	\$1,165,955	\$1,200,200	\$1,232,089	2.66%	3.50%
Elementary Instruction	\$9,147,740	\$9,291,870	\$9,434,702	1.54%	26.84%
Middle School Instruction	\$4,848,608	\$5,008,700	\$5,157,468	2.97%	14.67%
Instructional Support & Tech	\$1,065,825	\$911,284	\$936,094	2.72%	2.66%
Special Ed Instruction	\$6,327,723	\$8,080,547	\$8,515,014	5.38%	24.22%
Health, Transportation & Cafeteria	\$1,239,247	\$1,777,350	\$1,836,225	3.31%	5.22%
Utilities	\$969,745	\$1,218,926	\$1,218,926	0.00%	3.47%
Plant Maintenance	\$1,691,536	\$1,244,582	\$1,280,189	2.86%	3.64%
Other	\$548,697	\$594,263	\$614,263	3.37%	1.75%
Reserved for Salary Adjustments	\$0	\$0	\$218,081		
Gross Costs	\$27,005,076	\$29,327,722	\$30,443,051	3.80%	86.59%
Total Offsets	\$0	(\$2,302,767)	(\$2,255,533)	-2.05%	
Net Costs	\$27,005,076	\$27,024,955	\$28,187,518	4.30%	80.17%
Benefits	\$0	\$6,820,759	\$6,970,617	2.20%	19.83%
Total Budget	\$27,005,076	\$33,845,714	\$35,158,135	3.88%	100.00%

Roll-Up Budget Detail

	FY 2007-08 Actual	FY 2008-09 Budget	FY 2009-10 Budget	\$ Change over FY 09	% Change over FY 09	Actual FY 2008 Staff (FTE)	Budgeted FY 2009 Staff (FTE)	Actual FY2009 Staff (FTE)	Budgeted FY 2010 Staff (FTE)
Summary - Salaries									
System Administration	\$737,326	\$850,096	\$869,731	\$19,635	2.31%	11.71	11.71	11.41	11.41
Elementary Instruction	\$8,736,322	\$8,959,796	\$9,091,005	\$131,209	1.46%	161.52	161.52	146.05	146.05
Middle School Instruction	\$4,659,074	\$4,845,140	\$4,988,183	\$143,043	2.95%	81.19	81.19	77.08	77.08
Curriculum, Instruction, Technology	\$542,471	\$593,107	\$606,781	\$13,674	2.31%	8.60	8.60	7.60	7.60
Special Ed Instruction	\$3,928,589	\$4,817,264	\$4,893,838	\$76,574	1.59%	106.40	106.40	105.90	105.90
Health, Transportation & Cafeteria	\$454,286	\$717,062	\$744,128	\$27,066	3.77%	25.83	25.83	25.85	25.85
Plant Maintenance	\$844,212	\$805,544	\$825,785	\$20,241	2.51%	17.00	17.00	16.00	16.00
Other	\$548,697	\$594,263	\$614,263	\$20,000	3.37%				
Reserved for Salary Adjustments			\$218,081	\$218,081					
Total Salaries:	\$20,550,977	\$22,182,272	\$22,851,796	\$669,524	3.02%	412.25	412.25	389.89	389.89
Salary Offsets:		(\$1,087,767)	(\$990,533)						
Net Salaries:	\$20,550,977	\$21,094,505	\$21,861,263	\$766,758	3.63%				
Summary - Expenses									
District Administrative Services	\$428,629	\$350,104	\$362,358	\$12,254	3.50%				
Equipment	\$10,000	\$10,000	\$10,350	\$350	3.50%				
Elementary Instruction	\$411,418	\$332,074	\$343,697	\$11,623	3.50%				
Middle School Instruction	\$189,534	\$163,560	\$169,285	\$5,725	3.50%				
Curriculum, Instruction, Technology	\$113,354	\$308,177	\$318,963	\$10,786	3.50%				
Special Ed Instruction	\$2,399,134	\$3,263,283	\$3,621,176	\$357,893	10.97%				
Health, Transportation & Cafeteria	\$784,961	\$1,060,288	\$1,092,097	\$31,809	3.00%				
Utilities	\$969,745	\$1,218,926	\$1,218,926	\$0	0.00%				
Plant Maintenance	\$847,324	\$439,038	\$454,404	\$15,366	3.50%				
Total Expenses:	\$6,454,099	\$7,145,450	\$7,591,255	\$445,805	6.24%				
Expense Offsets: Grants		(\$615,000)	(\$615,000)						
Circuit Breaker		(\$600,000)	(\$650,000)						
Net Expenses:	\$6,454,099	\$5,930,450	\$6,326,255	\$395,805	6.67%				
Grand Total: Expense + Salary	\$27,005,076	\$29,327,722	\$30,443,051	\$1,115,329	3.80%				
Less: Total Offsets	\$0	(\$2,302,767)	(\$2,255,533)						
Net Budget Total	\$27,005,076	\$27,024,955	\$28,187,518	\$1,162,563	4.30%				
Benefits		\$6,820,759	\$6,970,617	\$149,858	2.20%				
Total Net Bud & Benefits		\$33,845,714	\$35,158,135	\$1,312,421	3.88%				

Balancing Cuts and Reductions to This Year's (FY09) Budget

SALARIES/POSITIONS					
FTE Cut		Amount		Total FTE	%
4.50	Elementary Classroom Teachers	\$197,100		87	5.2%
1.50	Elementary Specials (art, music, Spanish, Phys. Ed)	\$65,700		15	10.0%
6.65	All Kindergarten Assistants eliminated	\$156,528		6.65	100.0%
4.50	All 1st Grade Literacy (Genesis) Assistants eliminated	\$105,908		4.5	100.0%
-1.60	Add Elementary General Ed. School Assistants up to 1.5 FTE at each school	-\$37,661		4.4	-36.4%
2.00	6th Grade Core Teachers (one 2-person team eliminated)	\$87,600		46	4.3%
1.50	Middle School Unified Arts Teachers (wellness, PE, art, technology, music)	\$65,700		20	7.5%
0.50	Middle School Secretarial Staff reduced by 0.5 fte	\$15,000		12	4.2%
1.00	Wellness and Social Studies Curriculum Specialists Teachers reduced	\$43,800		5.6	17.9%
0.00	Administrator (school level)	\$0		10	0.0%
0.00	Guidance (school level)	\$0		7.5	0.0%
0.50	Central Office Support Staff reduced	\$18,334		4	12.5%
1.00	Maintenance position eliminated	\$65,000		17	5.9%
	Professional Development/Curriculum Development Salaries Reduced	\$30,000			
22.05	Total Salaries	\$813,008			
EXPENSES					
	Professional Development/Curriculum Development Services Reduced	\$25,000			
	Memberships in State, Regional and Professional Associations reduced	\$13,800			
	District-wide supply, equipment & postage budget reduced	\$33,641			
	Districtwide technology equip't (new & replacement), services, agreements and contracts reduced	\$41,000			
	Number of bus stops/busses reduced in home/school transportation system	\$21,752			
	Middle School Late Buses eliminated	\$21,752			
	Total Expenses	\$179,840			
22.05	Total Reductions	992,848			
FEE INCREASES					
		2007-08	2008-09		
	Transportation				
	Individual	\$225.00	\$350.00		
	Family	\$350.00	\$635.00		
	Sports				
	1st Sport	\$125.00	\$195.00		
	Subsequent Sports	\$75.00	\$95.00		
	Activities/Music				
	Per Activity	\$30.00	\$50.00		

Implications of FY09 Cuts & Reductions

The elimination of classroom assistants in kindergarten and 1st grade has had the most significant direct effect on our schools, staff, and students.

With kindergarten class size at, or over, guidelines due to reduced teacher staffing and higher than projected enrollment, kindergarten teachers are stretched to not only help the children learn “how to be a student in school” but to also deliver the required reading and math curriculum.

Assistants helped with the management of students in the classroom, when they moved within the school and at arrival and dismissal.

Now when “accidents” or other incidents happen with one kindergarten student, the teacher has to stop what she is doing to help the child.

Assistants also worked with small groups of children on reading and math along with the regular teacher. The elimination of assistants has caused teachers to manage their classrooms very differently, reduces the amount of time they can spend with individual students, and now requires that other staff are pulled from their roles to assist with dismissal of kindergarten students and other management duties.

Likewise, the elimination of 1st grade reading assistants has directly affected the service we are providing young, struggling readers. When students were identified through our assessments to be a struggling reader, these assistants would work directly with those students or with whole class while the classroom teacher targeted skill development with the emerging reader.

Implications of FY09 Cuts & Reductions

We reduced the number of teachers in elementary and middle school. A total of 30 staff members had their positions eliminated or reduced. The net result was a reduction of 22.5 FTE. The lower number of sections means higher class sizes. Higher class size means teachers are able to spend less time conferencing with individual students in, for example, writing workshop and reading groups. We also reduced the number of sections of art, music, phys.ed., technology, etc. at the middle school resulting in a number of classes with 30+ students. This resulted in a cut in courses students are able to take. It also results in students sharing computers and equipment rather than working individually on their projects. In several elementary and middle school rooms, the higher class size has created a space issue within the room. We also now have several teachers with assignments in more than one school. This creates an availability issue for students or parents on the days the teacher is in another school.

We eliminated the social studies curriculum coordinator (for all intent and purposes) derailing the curriculum development and coordination that was taking place in preparation of this becoming a newly tested content area on future MCAS tests. Also, we reduced the Wellness Coordinator to 1/2-time. Since she is now teaching 1/2-time, the work she was doing on bully prevention, wellness policy administration, and student risk behaviors has to be sacrificed or delayed.

We dramatically cut professional development funds with the biggest loss coming during this past summer when we would normally have teachers actively engaged in writing new curriculum, learning about new teaching strategies, developing quality lessons for all to use and gaining new skills. We did very little in the summer of 08 and this is impacting what happens this school year and beyond.

Implications of FY09 Cuts & Reductions

We did not employ student custodial support this past summer. Numerous tasks, beyond the basic cleaning of the schools, did not happen

We eliminated the Tues. & Thurs. middle school late busses for students to stay after school to work with teachers, makeup work, or get extra assistance. Teachers continue to stay to work with students, but only those students who can find a ride or car-pool are able to stay. Often those who need the extra work the most are those who do not have access to other transportation and thus can not avail themselves of this opportunity.

Some indirect effects of the cuts:

We know that the early learning years are the most important to a student's long term academic success. To the extent that reading instruction and development is not at the level it has been for students in kindergarten and first grade, or that struggling readers are not assisted early-on as they have been, we will find greater discrepancies and gaps as the students progress through the grades. We know that without interventions, this gap can grow and will be more costly and time consuming to address in later grades. This effect is predictable but will be difficult to quantify and there will be a lag in effect.

Often when substitute teachers were needed for a few periods of the day to allow teachers to attend student or IEP meetings, we would turn to the assistants to cover the classes. Now we have to hire a substitute (raising costs) or pull other staff depending on priority.

Implications of FY09 Cuts & Reductions

We do thorough and on-going reading and math assessments with all kindergarteners and 1st grade students. This is to ensure the students are making progress and to identify what specific instruction they need. The assistants were integral in those assessments. Now we take teachers away from instructional time to do these assessments.

We significantly raised fees for transportation, activities and sports. While the number of requests for financial waivers has been in line with our projections, we have received numerous comments from parents about the financial hardship this has added to their family.

A final indirect effect is the loss of several, high quality younger teachers. Some were directly the result of lay-offs, but we also lost others who were concerned about the potential of losing their position and began looking for positions in other districts. It is no surprise that they were very marketable and several found a position elsewhere making significantly more than they would have in SPS.

FY10 Adopted Budget Statement of Intent and Understanding

SPS School Committee is required to adopt a budget for FY10 prior to December 31, 2009. This year, the budget must be submitted to the town by December 12, 2009.

The School Committee and Administration of SPS understands and appreciates the economic environment we all face.

We will also actively participate, between now and Town Meeting, with other town officials to work through the complexities that presenting a total town budget requires.

In adopting this budget, we believe it is our fiduciary responsibility to present to the community a message, in financial terms, about the needs required to provide a quality educational program for all students.

The needs reflected are not a wish-list and do not include a full presentation of all the critical needs that we believe we need to provide our students. They do not provide for a full restoration of previous cuts. The needs included represent those that we have determined have had the most adverse affect on our program.

We understand that the FY10 Adopted Budget may require resources in excess of what is fiscally possible this year. Nevertheless, we believe it is important to adopt a budget that is based on quality, opportunity and achievement, within a context of fiscal responsibility.

Notes to SPS Adopted Budget

- a. Same structural assumptions as in Non-override budget
- b. Goal is to restore some of the prior cuts that directly impact the classroom
- c. In restoring/adding staff, total compensation costs (salary and benefits) must be included.
- d. A sample plan is provided to exemplify the magnitude of effort, not the specific uses. More discussion with staff, administration and school committee is required.
- e. This plan requires a 5.63% budget increase over FY09 and is \$218,370 greater than the FinCom Cap

FY10 Adopted Budget Including Critical Needs

FY09 Cuts	FY10 Adopted		FY09 Cut Total	FY10 Adopted
4.50		Elementary Classroom Teachers	197,100	
1.50		Elementary Specials (art, music, Spanish, Phys. Ed)	65,700	0
6.65	6.00	Kindergarten/Literacy/Instructional Assistants	156,528	120,690
4.50	2.00	Literacy Assistants/Targeted to Areas of Need	105,908	40,230
-1.60		Add Elementary General Ed. School Assistants up to 1.5 FTE at each school	-37,661	0
2.00		6th Grade Core Teachers (one 2-person team eliminated)	87,600	0
	2.00	Professional Staff including elementary and middle school classroom teachers, administrators, specials teachers, curriculum specialist, counselors, librarians, special educators	0	105,162
1.50	0.75	Middle School Unified Arts Teachers (wellness, PE, art, technology, music)	65,700	39,436
0.50	0.50	Middle School Secretarial Staff reduced by 0.5 fte	15,000	17,579
	1.00	School and Family Social Worker (currently full time & grant funded)	xxx	63,860
1.00	0.50	Wellness and Social Studies Curriculum Specialists Teachers reduced	43,800	26,291
0.50		Central Office Support Staff reduced	18,334	0
1.00		Maintenance position eliminated	65,000	0
	11.00	Benefit Cost/Savings		110,000
		Math Coaches and Afterschool Activity Stipends	xxx	0
		Professional Development/Curriculum Development Salaries Reduced	30,000	0
22.05	12.75	Total Salaries	\$813,008	\$523,247
EXPENSES				
		Professional Development/Curriculum Development Services/RTI	\$25,000	25,000
		Memberships in State, Regional and Professional Associations reduced	\$13,800	0
		District-wide supply, equipment & postage budget reduced	\$33,641	20,000
		Districtwide technology equip't (new & replacement), services, agreements and contracts reduced	\$44,647	0
		Number of bus stops/busses reduced in home/school transportation system	\$41,000	0
		Middle School Late Buses eliminated (2 days/week)	\$21,752	24,000
		Total Expenses	\$179,840	69,000
22.05	12.75	Total	\$992,848	\$592,247

FY10 Adopted Budget 5.63% Over FY09 -- Detail

	FY 2007-08 Actual	FY 2008-09 Budget	FY 2009-10 Budget	\$ Change over FY 09	% Change over FY 09	Actual FY 08 Staff (FTE)	Budgeted FY 2009 Staff (FTE)	Actual FY 2009 Staff (FTE)	Budgeted FY 2010 Staff (FTE)
Summary - Salaries									
System Administration	\$737,326	\$850,096	\$869,731	\$19,635	2.31%	11.71	11.71	11.41	11.41
Elementary Instruction	\$8,736,322	\$8,959,796	\$9,336,436	\$376,640	4.20%	161.52	161.52	146.05	155.55
Middle School Instruction	\$4,659,074	\$4,845,140	\$5,129,709	\$284,569	5.87%	81.19	81.19	77.08	79.83
Curriculum, Instruction, Technology	\$642,471	\$593,107	\$633,072	\$39,965	6.74%	8.60	8.60	7.60	8.10
Special Ed Instruction	\$3,928,589	\$4,817,264	\$4,893,838	\$76,574	1.59%	106.40	106.40	105.9	105.9
Health, Transportation & Cafeteria	\$454,286	\$717,062	\$744,128	\$27,066	3.77%	25.83	25.83	25.85	25.85
Plant Maintenance	\$844,212	\$805,544	\$825,785	\$20,241	2.51%	17.00	17.00	16.00	16.00
Other	\$548,697	\$594,263	\$614,263	\$20,000	3.37%				
Reserved for Salary Adjustments			\$218,081	\$218,081					
Total Salaries:	\$20,550,977	\$22,182,272	\$23,265,044	\$1,082,772	4.88%	412.25	412.25	389.89	402.64
Salary Offsets:		(\$1,087,767)	(\$990,533)						
Net Salaries:	\$20,550,977	\$21,094,505	\$22,274,511	\$1,180,006	5.59%				
	FY 2007-08 Actual	FY 2008-09 Budget	FY 2009-10 Budget	\$ Change over FY 09	% Change over FY 09				
Summary - Expenses									
District Administrative Services	\$428,629	\$350,104	\$382,358	\$32,254	9.21%				
Equipment	\$10,000	\$10,000	\$10,350	\$350	3.50%				
Elementary Instruction	\$411,418	\$332,074	\$343,697	\$11,623	3.50%				
Middle School Instruction	\$189,534	\$163,560	\$169,285	\$5,725	3.50%				
Curriculum, Instruction, Technology	\$413,354	\$308,177	\$343,963	\$35,786	11.61%				
Special Ed Instruction	\$2,399,134	\$3,263,283	\$3,621,175	\$357,892	10.97%				
Health, Transportation & Cafeteria	\$784,961	\$1,060,288	\$1,116,097	\$55,809	5.26%				
Utilities	\$969,745	\$1,218,926	\$1,218,926	\$0	0.00%				
Plant Maintenance	\$847,324	\$439,038	\$454,404	\$15,366	3.50%				
Total Expenses:	\$6,454,099	\$7,145,450	\$7,660,254	\$514,804	7.20%				
Expense Offsets: Grants		(\$615,000)	(\$615,000)						
Circuit Breaker		(\$600,000)	(\$650,000)						
Net Expenses:	\$6,454,099	\$5,930,450	\$6,395,254	\$464,804	7.84%				
Grand Total: Expense + Salary:	\$27,005,076	\$29,327,722	\$30,925,298	\$1,597,576	5.45%				
Less: Total Offsets	\$0	(\$2,302,767)	(\$2,255,533)						
Net Budget Total	\$27,005,076	\$27,024,955	\$28,669,765	\$1,644,810	6.09%				
Benefits		\$6,820,759	\$7,080,617	\$259,858	3.81%				
Total Net Bud & Benefits		\$33,845,714	\$35,750,382	\$1,904,668	5.63%				

FY10 Adopted Budget 5.63% Over FY09 -- Summary

Summary	FY 2007-08 Actual	FY 2008-09 Budget	FY 2009-10 Budget	Change over FY 09	Change over FY 09
Salaries	20,550,977	22,182,272	23,046,962	864,690	3.90%
FTE	412.25	389.89	402.64	12.75	3.27%
Reserve for Salary Adjustment	0	0	218,081	218,081	
Total Salaries	20,550,977	22,182,272	23,265,043	1,082,771	4.88%
Expenses	6,454,099	7,145,450	7,660,255	514,805	7.20%
Grand Total	27,005,076	29,327,722	30,925,298	1,597,576	5.45%
Minus Total Offsets	0	(2,302,767)	(2,255,533)	47,234	-2.05%
Total Net Budget	27,005,076	27,024,955	28,669,765	1,644,810	6.09%
Benefits	0	6,820,759	7,080,617	259,858	3.81%
Total Net Bud & Benefits	27,005,076	33,845,714	35,750,382	1,904,668	5.63%

Notes to FinCom Required Budget

- a. Includes very optimistic state and local revenue assumptions; also will require a \$1.7M town-wide override or more if other revenues do not meet projections;
- b. Same structural assumptions as in Non-override budget
- c. With these optimistic assumptions, we will appropriate \$373,877 over the 'roll-up' budget.
- d. Goal is to restore some of prior cuts plus current high needs. The sample plan shown is for demonstration only, it not THE plan
- e. Note: restoring staff includes full compensation—salary and benefits.

FinCom Required Budget –Summary

NOTE: This budget is required but assumes revenue projections that we believe to be optimistic at this time.

	FY 2007-08	FY 2008-09	FY 2009-10	Change	Change
Summary	Actual	Budget	Budget	over FY 09	over FY 09
Salaries	20,550,977	22,182,272	22,633,715	451,443	2.04%
FTE	412.25	389.89	389.89	0	0.00%
Reserve for Salary Adjustment			\$218,081	218,081	
Total Salaries	20,550,977	22,182,272	22,851,796	669,524	3.02%
Expenses	6,454,099	7,145,450	7,591,255	445,805	6.24%
Grand Total	27,005,076	29,327,722	30,443,051	1,115,329	3.80%
Minus Total Offsets		(2,302,767)	(2,255,533)	47,234	-2.05%
Total Net Budget	27,005,076	27,024,955	28,187,518	1,162,563	4.30%
Benefits		6,820,759	6,970,617	149,858	2.20%
Total Net Bud & Benefits	27,005,076	33,845,714	35,158,135	1,312,421	3.88%
FinCom Recommended Budget			35,532,012	1,686,298	4.98%
Amount to be appropriated			373,877		

FinCom Required Budget Sample Budget Balancing Scenario

FY09 Cuts	FY10 Restore		FY09 Cut Total	Restore for FY10
4.50		Elementary Classroom Teachers	197,100	
1.50		Elementary Specials (art, music, Spanish, Phys. Ed)	65,700	0
6.65	6.00	Kindergarten/Literacy/Instructional Assistants	156,528	120,690
4.50		Literacy Assistants/Targeted to Areas of Need	105,908	0
-1.60		Add Elementary General Ed. School Assistants up to 1.5 FTE at each school	-37,661	
2.00		6th Grade Core Teachers (one 2-person team eliminated)	87,600	
	2.00	Professional Staff including classroom teachers, administrators, specials teachers, curriculum specialist, counselors, librarians, special educators	0	105,162
		Support Staff including library staff, custodians, clerical	0	
1.50		Middle School Unified Arts Teachers (wellness, PE, art, technology, music)	65,700	0
0.50	0.50	Middle School Secretarial Staff reduced by 0.5 fte	15,000	17,579
		School and Family Social Worker (currently full time & grant funded)	xxx	0
1.00	0.50	Wellness and Social Studies Curriculum Specialists Teachers reduced	43,800	26,291
0.50		Central Office Support Staff reduced	18,334	
1.00		Maintenance position eliminated	65,000	
	7.00	Benefit Cost/Savings		70,000
		Professional Development/Curriculum Development Salaries Reduced	30,000	
22.05	9.00	Total Salaries	\$813,008	\$339,722
EXPENSES				
		Professional Development/Curriculum Development Services/RTI	\$25,000	10,000
		Memberships in State, Regional and Professional Associations reduced	\$13,800	
		District-wide supply, equipment & postage budget reduced	\$33,641	
		Other, to be determined -- 5% of Total Expenses less SpEd and Utilities	\$0	
		Districtwide technology equip't (new & replacement), services, agreements and contracts reduced	\$44,647	
		Number of bus stops/busses reduced in home/school transportation system	\$41,000	
		Middle School Late Buses eliminated (2 days/week)	\$21,752	24,000
		Total Expenses	\$179,840	34,000
22.05	9.00	Total FY09 Reductions & FY10 Restore and Quality Additions	992,848	373,722
		Non Override Deficit	1,102,377	373,877

NOTE: This budget is required but assumes revenue projections that we believe to be optimistic at this time

FinCom Required Budget

Summary with Adjustments from Sample Scenario

	FY 2007-08	FY 2008-09	FY 2009-10	Change	Change
Summary	Actual	Budget	Budget	over FY 09	over FY 09
Salaries	20,550,977	22,182,272	22,903,437	721,165	3.25%
FTE	412.25	389.89	398.89	9.0	2.31%
Reserve for Salary Adjustment			\$218,081	218,081	
Total Salaries	20,550,977	22,182,272	23,121,518	939,246	4.23%
Expenses	6,454,099	7,145,450	7,625,255	479,805	6.71%
Grand Total	27,005,076	29,327,722	30,746,773	1,419,051	4.84%
Minus Total Offsets		(2,302,767)	(2,255,533)	47,234	-2.05%
Total Net Budget	27,005,076	27,024,955	28,491,240	1,466,285	5.43%
Benefits		6,820,759	7,040,617	219,858	3.22%
Total Net Bud & Benefits	27,005,076	33,845,714	35,531,857	1,686,143	4.98%
FinCom Required Budget			35,532,012		

NOTE: This budget is required but assumes revenue projections that we believe to be optimistic at this time

Notes to Non Override Budget

1. Assume Current Program “Rolled-Up” with....
 - ✓ Allowance For 2% Raises,
 - ✓ 2.2% Benefit Increase,
 - ✓ Special Education Expense Increase = 10.97%,
 - ✓ Transportation Increase = 3%,
 - ✓ Utilities Increase = 0% Over FY09 Budget,
 - ✓ All Other Expenses Increase = 3.5%.
2. Staffing At FY09 level, adjust when cuts are known.
3. Projected Growth, per FinCom, = 2.1% over FY09 + Benefits**
4. The **Deficit from Roll-Up Budget = \$601,661.**

**NOTE: This budget assumes revenue projections that we believe to be optimistic at this time

Non Override Budget – 2.1% Growth

Summary

Summary	FY 2007-08 Actual	FY 2008-09 Budget	FY 2009-10 Budget	Change over FY 09	Change over FY 09
Salaries	20,550,977	22,182,272	22,633,715	451,443	2.04%
FTE	412.25	389.89	389.89	0	0.00%
Reserve for Salary Adjustment			\$218,081	218,081	
Total Salaries	20,550,977	22,182,272	22,851,796	669,524	3.02%
Expenses	6,454,099	7,145,450	7,591,255	445,805	6.24%
Grand Total	27,005,076	29,327,722	30,443,051	1,115,329	3.80%
Minus Total Offsets		(2,302,767)	(2,255,533)	47,234	-2.05%
Total Net Budget	27,005,076	27,024,955	28,187,518	1,162,563	4.30%
Benefits		6,820,759	6,970,617	149,858	2.20%
Total Net Bud & Benefits	27,005,076	33,845,714	35,158,135	1,312,421	3.88%
Non Override Budget (2.1%)			34,556,474	710,760	2.10%
Balance/(Deficit)			(601,661)		

FY10 Non Override Budget – 2.1%

Sample Cut Scenario

FY09 Cuts	FY10 Cuts		FY09 Cut Total	FY10 Cut Total
4.50		Elementary Classroom Teachers	197,100	
1.50		Elementary Specials (art, music, Spanish, Phys. Ed)	65,700	
6.65		Kindergarten/Literacy/Instructional Assistants	156,528	
4.50		Literacy Assistants/Targeted to Areas of Need	105,908	
-1.60		Add Elementary General Ed. School Assistants up to 1.5 FTE at each school	-37,661	
2.00		6th Grade Core Teachers (one 2-person team eliminated)	87,600	
	7.00	Professional Staff including classroom teachers, administrators, specials teachers, curriculum specialist, counselors, librarians, special educators	0	388,832
	4.00	Support Staff including library staff, custodians, clerical	0	137,186
1.50		Middle School Unified Arts Teachers (wellness, PE, art, technology, music)	65,700	
0.50		Middle School Secretarial Staff reduced by 0.5 fte	15,000	
		School and Family Social Worker (currently full time & grant funded)	xxx	
1.00		Wellness and Social Studies Curriculum Specialists Teachers reduced	43,800	
0.50		Central Office Support Staff reduced	18,334	
1.00		Maintenance position eliminated	65,000	
		Benefit Cost/Savings		N/A
		Professional Development/Curriculum Development Salaries Reduced	30,000	
22.05	11.00	Total Salaries	\$813,008	\$526,018
EXPENSES				
		Professional Development/Curriculum Development Services/RTI	\$25,000	
		Memberships in State, Regional and Professional Associations reduced	\$13,800	
		District-wide supply, equipment & postage budget reduced	\$33,641	
		Other, to be determined -- 5% of Total Expenses less SpEd and Utilities	\$0	74,308
		Districtwide technology equip't (new & replacement), services, agreements and contracts reduced	\$44,647	
		Number of bus stops/busses reduced in home/school transportation system	\$41,000	
		Middle School Late Buses eliminated (2 days/week)	\$21,752	
		Total Expenses	\$179,840	74,308
22.05	11.00	Total FY09 Reductions & FY10 Restore and Quality Additions	992,848	600,326
		Non Override Deficit	1,102,377	601,661

Non Override 2.1% Budget Detail

Adjusted for Cuts

	FY 2007-08 Budget	FY 2007-08 Actual	FY 2008-09 Budget	FY 2009-10 Budget	\$ Change over FY 09	% Change over FY 09	Actual FY 08 Staff (FTE)	Budgeted FY 2009 Staff (FTE)	Actual FY 2009 Staff (FTE)	Budgeted FY 2010 Staff (FTE)
Summary - Salaries										
System Administration	\$810,388	\$737,326	\$850,096	\$869,731	\$19,635	2.31%	11.71	11.71	11.41	11.41
Elementary Instruction	\$8,860,874	\$8,736,322	\$8,959,796	\$8,827,996	(\$131,800)	-1.47%	161.52	161.52	146.05	140.55
Middle School Instruction	\$4,805,312	\$4,659,074	\$4,845,140	\$4,725,174	(\$119,966)	-2.48%	81.19	81.19	77.08	71.58
Curriculum, Instruction, Technology	\$587,137	\$642,471	\$593,107	\$606,781	\$13,674	2.31%	8.60	8.60	7.60	7.60
Special Ed Instruction	\$4,449,540	\$3,928,589	\$4,817,264	\$4,893,838	\$76,574	1.59%	106.40	106.40	105.9	105.9
Health, Transportation & Cafeteria	\$696,634	\$454,286	\$717,062	\$744,128	\$27,066	3.77%	25.83	25.83	25.85	25.85
Plant Maintenance	\$843,800	\$844,212	\$805,544	\$825,785	\$20,241	2.51%	17.00	17.00	16.00	16.00
Other	\$594,263	\$548,697	\$594,263	\$614,263	\$20,000	3.37%				
Reserved for Salary Adjustments				\$218,081	\$218,081					
Total Salaries:	\$21,647,948	\$20,550,977	\$22,182,272	\$22,325,778	\$143,506	0.65%	412.25	412.25	389.89	378.89
Salary Offsets:	(\$865,778)		(\$1,087,767)	(\$990,533)						
Net Salaries:	\$20,782,170	\$20,550,977	\$21,094,505	\$21,335,245	\$240,740	1.14%				
Summary - Expenses										
District Administrative Services	\$282,546	\$428,629	\$350,104	\$362,358	\$12,254	3.50%				
Equipment	\$10,000	\$10,000	\$10,000	\$10,350	\$350	3.50%				
Elementary Instruction	\$335,068	\$411,418	\$332,074	\$306,543	(\$25,531)	-7.69%				
Middle School Instruction	\$160,566	\$189,534	\$163,560	\$132,131	(\$31,429)	-19.22%				
Curriculum, Instruction, Technology	\$379,324	\$413,354	\$308,177	\$318,963	\$10,786	3.50%				
Special Ed Instruction	\$3,241,966	\$2,399,134	\$3,263,283	\$3,621,176	\$357,893	10.97%				
Health, Transportation & Cafeteria	\$1,069,562	\$784,961	\$1,060,288	\$1,092,097	\$31,809	3.00%				
Utilities	\$1,393,926	\$969,745	\$1,218,926	\$1,218,926	\$0	0.00%				
Plant Maintenance	\$426,250	\$847,324	\$439,038	\$454,404	\$15,366	3.50%				
Total Expenses:	\$7,299,208	\$6,454,099	\$7,145,450	\$7,516,947	\$371,497	5.20%				
Expense Offsets: Grants	(\$420,000)		(\$615,000)	(\$615,000)						
Circuit Breaker	(\$650,000)		(\$600,000)	(\$650,000)						
Net Expenses:	\$6,229,208	\$6,454,099	\$5,930,450	\$6,251,947	\$321,497	5.42%				
Grand Total: Expense + Salary:	\$28,947,156	\$27,005,076	\$29,327,722	\$29,842,725	\$515,003	1.76%				
Less: Total Offsets	(\$1,935,778)	\$0	(\$2,302,767)	(\$2,255,533)						
Net Budget Total	\$27,011,378	\$27,005,076	\$27,024,955	\$27,587,192	\$562,237	2.08%				
Benefits	\$6,329,855		\$6,820,759	\$6,970,617	\$149,858	2.20%				
Total Net Bud & Benefits	\$33,341,233		\$33,845,714	\$34,557,809	\$712,095	2.10%				
2.1% Non-Override Budget				\$34,556,474						

Non Override Budget – 2.1%

Adjusted for Cuts

	FY 2007-08	FY 2008-09	FY 2009-10	Change	Change
Summary	Actual	Budget	Budget	over FY 09	over FY 09
Salaries	20,550,977	22,182,272	22,107,697	(74,575)	-0.34%
FTE	412.25	389.89	378.89	(11)	-2.82%
Reserve for Salary Adjustment			\$218,081	218,081	
Total Salaries	20,550,977	22,182,272	22,325,778	143,506	0.65%
Expenses	6,454,099	7,145,450	7,516,947	371,497	5.20%
Grand Total	27,005,076	29,327,722	29,842,725	515,003	1.76%
Minus Total Offsets		(2,302,767)	(2,255,533)	47,234	-2.05%
Total Net Budget	27,005,076	27,024,955	27,587,192	562,237	2.08%
Benefits		6,820,759	6,970,617	149,858	2.20%
Total Net Bud & Benefits	27,005,076	33,845,714	34,557,809	712,095	2.10%
Non Override Budget (2.1%)			34,556,474		
Balance/(Deficit)			1,335		

SUMMARY of 2.1% NON-OVERRIDE BUDGET

✓ Total **FY10** cuts = \$601,661 from “roll-up” budget

Total Expense = \$74,308

Total Salaries = \$526,018

Total FTE's cut = 11.0 FTE

✓ 2-year Total (FY09 & FY10) = \$1,704,038

Total Expense cuts = \$254,148

Total Salaries cut = \$1,339,026

Total FTE's cut = 33.05

Fees Raised (FY09) = \$109,529

BUT.....WHAT IF?

The current budget target for Non Override budget is 2.1%. But, recent information suggests the revenue assumptions in this projection are overstated.

If State Aid is cut 8% from FY09 levels and Local Receipts are 5% lower than FY09, then the Non Override budget target becomes **1%** based on the FinCom Budget Model,

	FY09	Proj FY10	FY10 (5% Cut)	FY10 (8% Cut)	FY10 (10% Cut)	FY10 (8% Cut & 5% Loc Cut)
State Aid (Cherry Sheet)	6,149,109	6,149,109	307,455	491,929	614,911	491,929
Local Receipts	4,395,668	4,395,668	219,783	351,653	439,567	219,783
Total	10,544,777	10,544,777	527,239	843,582	1,054,478	711,712

Non Override --1% Non Override Assumption

	FY 2007-08	FY 2008-09	FY 2009-10	Change	Change
Summary	Actual	Budget	Budget	over FY 09	over FY 09
Salaries	20,550,977	22,182,272	22,633,715	451,443	2.04%
FTE	412.25	389.89	389.89	0	0.00%
Reserve for Salary Adjustment			\$218,081	218,081	
Total Salaries	20,550,977	22,182,272	22,851,796	669,524	3.02%
Expenses	6,454,099	7,145,450	7,591,255	445,805	6.24%
Grand Total	27,005,076	29,327,722	30,443,051	1,115,329	3.80%
Minus Total Offsets		(2,302,767)	(2,255,533)	47,234	-2.05%
Total Net Budget	27,005,076	27,024,955	28,187,518	1,162,563	4.30%
Benefits		6,820,759	6,970,617	149,858	2.20%
Total Net Bud & Benefits	27,005,076	33,845,714	35,158,135	1,312,421	3.88%
Non Override Budget (1%)			34,184,171	338,457	1.00%
Amount to be Cut from Roll-Up Budget			(973,964)		

So What Does This Mean?

- ✓ With new revenue projections, the Non Override Deficit is **\$973,964** rather than the \$601,661 in the 2.1% projection.
- ✓ This is an additional **\$372,303** in cuts over the 2.1% scenario.
- ✓ Since there are little/no further expenses to cut, this balance would have to be found in staffing.
- ✓ This would require laying off approximately 8 additional professional staff, bringing the total layoffs for FY10 to **19**.
- ✓ This brings the 2-year lay-off total to **41.05**.

Benchmarking Data

Each year we provide updated benchmarking data which compares key operational, financial and performance indicators of SPS to area school districts. Most data come from the State Department of Elementary and Secondary Education reports. As new information is acquired or additional indicators added, the Benchmarking Data Report is updated.

To see these data go to the District Web Site or click on: <http://www.sudbury.k12.ma.us/data/Benchmarking%20Data.pdf>

**APPENDIX SEVENTEEN: L-S REGIONAL SCHOOL DISTRICT FY10 BUDGET
BY DEPARTMENT**

LINCOLN-SUDBURY REGIONAL SCHOOL DISTRICT
 FY'10 BUDGET
 BY DEPARTMENT

Presented December 16, 2008
 Voted February 10, 2009

ACCOUNT	FY'08 EXPENDED	FY'09 REVISED BUDGET	FY'10 PROPOSED	FTE	FY'10 FIXED GROWTH	FTE	FY'10 NO OVERRIDE	FTE	DESCRIPTION
SCHOOL COMMITTEE									
STIPENDS	4,731.94	5,803	5,803		5,803		5,803		School Committee Secretary
LEGAL	18,077.95	20,000	20,000		20,000		20,000		School Committee
SCHOOL COMMITTEE	22,809.89	25,803	25,803	0	25,803	0.000	25,803	0	
SUPERINTENDENT									
SALARIES PROFESSIONAL	45,915.00	47,752	47,752	0.300	47,752	0.300	47,752	0.300	Superintendent
SALARIES PROFESSIONAL	28,021.00	29,142	0		0		0		Superintendent-Other Comp
SALARIES SUPPORT	57,701.00	56,920	55,366	1.000	28,856	0.500	28,856	0.500	Superintendent-Admin Asst.
CONFERENCE/TRAVEL	2,320.37	2,500	2,500		2,500		2,500		Superintendent
PROFESSIONAL DEVELOPMENT	0.00	500	500		500		250		Superintendent
SUPERINTENDENT	133,957.37	136,814	106,118	1.300	79,608	0.800	79,358	0.800	
BUSINESS OFFICE									
SALARIES PROFESSIONAL	122,720.00	126,794	126,794	1.000	126,794	1.000	126,794	1.000	Business Office-Director
SALARIES PROFESSIONAL	26,331.00	27,205	27,205	0.200	27,205	0.200	20,000	0.200	Business Office-Treasurer
SALARIES SUPPORT	104,833.00	121,830	121,610	2.000	121,610	2.000	121,610	2.000	Business Office-Admin Assts
SALARIES SUPPORT	77,574.00	80,116	80,616	1.000	80,616	1.000	80,616	1.000	Business Office-HR Manager
STIPENDS	2,142.00	2,213	2,213		2,213		2,213		Asst Treasurer
BANKING SERVICES	0.00	1,083	1,000		1,000		1,000		
CONFERENCE/TRAVEL	4,210.14	3,000	4,500		3,200		3,200		
DATA PROCESSING/COMPUTER	5,808.75	25,000	21,000		21,000		21,000		Financial & Payroll Software
OTHER EXPENSE	62,903.52	25,000	40,000		40,000		40,000		Audits, GASB45, Personnel Ads
SUPPLIES	11,006.48	3,959	10,000		8,000		8,000		
BUSINESS OFFICE	417,528.89	416,200	434,938	4.200	431,638	4.200	424,433	4.200	
SCHOOL ADMINISTRATION									
SALARIES PROFESSIONAL	107,135.00	111,420	111,420	0.700	111,420	0.700	111,420	0.700	Principal
SALARIES PROFESSIONAL	102,315.00	109,932	115,277	1.000	115,277	1.000	115,277	1.000	Curric & Scheduling-Coordinator
SALARIES SUPPORT	99,027.00	107,022	108,306	2.333	108,306	2.333	108,306	2.333	Curric & Scheduling-Admin Assist
SALARIES SUPPORT	55,978.00	57,830	57,830	1.000	57,830	1.000	57,830	1.000	Curric & Scheduling-Registrar
SALARIES SUPPORT	51,492.00	51,033	51,876	1.435	51,876	1.435	51,876	1.435	Main Office-Admin Assist
SALARIES SUPPORT	5,510.76	9,525	9,525		9,525		9,525		Main Office-Summer Coverage
STIPENDS	1,883.00	1,946	1,946		1,946		1,946		District Clerk
STIPENDS	0.00	0	0		0		0		School Calendar

LINCOLN-SUDBURY REGIONAL SCHOOL DISTRICT
 FY'10 BUDGET
 BY DEPARTMENT

Presented December 16, 2008
 Voted February 10, 2009

ACCOUNT	FY'08 EXPENDED	FY'09 REVISED BUDGET	FY'10 PROPOSED	FTE	FY'10 FIXED GROWTH	FTE	FY'10 NO OVERRIDE	FTE	DESCRIPTION
SALARIES PROFESSIONAL	27,849.75	28,819	28,819	0.250	28,819	0.250	28,819	0.250	Athletics-Administrative
SALARIES PROFESSIONAL	445,596.00	461,108	461,108	4.000	461,108	4.000	345,831	3.000	Housemasters
SALARIES SUPPORT	146,723.00	155,653	158,553	4.000	158,553	4.000	122,605	3.000	Houses-Admin Assist
SALARIES SUPPORT	7,832.39	6,000	6,000		6,000		6,000		Houses-Temporary Clerical
SALARIES OTHER	0.00	0	0		0		0		Houses-Tutors
SALARIES OTHER	67,162.85	69,312	69,312	2.000	69,312	2.000	69,312	2.000	Campus Aides
SALARIES OTHER	0	0	0		0		34,000	1.000	Campus Aides-new position
STIPENDS	0	0	0		0		16,000		Houses-Support due to reduction of one
CONFERENCE/TRAVEL	13,350.00	14,000	14,000		14,000		14,000		Housemasters
PROFESSIONAL DEVELOPMENT	75.00	350	700		500		350		Housemasters
SUPPLIES	767.42	700	800		640		640		Housemasters
STUDENT HELP	118.50	1,002	300		200		200		Houses
CONTRACTED SERVICES	0.00	0	0		0		0		Alumni Survey
CONTRACTED SERVICES	21,644.11	20,000	0		0		0		NEASC Ten Year Evaluation
CONTRACTED SERVICES	5,753.21	4,500	5,000		4,500		4,000		Peer Mediation
COURSE REIMBURSEMENT	0.00	2,500	5,000		2,500		2,500		Administrators
DATA PROCESSING/COMPUTER	5,206.86	13,000	13,000		13,000		13,000		Student Administration
POSTAGE	77,017.79	13,000	20,000		20,000		20,000		Student Administration
MEMBERSHIPS	28,845.86	22,060	29,000		28,000		22,000		Districtwide
OTHER EXPENSE	2,953.36	3,500	3,500		3,000		2,800		Grades 8 & 9 Orientations
OTHER EXPENSE	13,872.76	15,000	15,000		13,550		12,000		Graduation
OTHER EXPENSE	337.22	500	500		400		400		Cum Laude
OTHER EXPENSE	5,777.22	1,000	5,000		1,000		1,000		Hospitality
OTHER EXPENSE	5,437.96	0	8,000		0		0		Speakers, Assemblies
EQUIPMENT MAINTENANCE	9,000.00	9,000	9,000		9,000		9,000		Offices
REPLACEMENT EQUIPMENT	5,667.17	3,500	7,000		3,000		0		Offices
SCHOOL ADMINISTRATION	1,314,329.19	1,293,212	1,315,772	16.718	1,293,262	16.718	1,180,637	15.718	
DISTRICT TECHNOLOGY									
SALARIES OTHER	46,247.00	51,123	51,623	1.000	51,623	1.000	51,623	1.000	Audio-Visual Technician
SALARIES OTHER	465.00	0	0		0		0		Audio-Visual
STIPENDS	12,000.00	12,398	12,398		12,398		12,398		Audio-Visual Support
CONFERENCE/TRAVEL	0.00	0	0		0		0		Audio-Visual
EQUIPMENT MAINTENANCE	0.00	3,360	3,480		2,784		2,784		Audio-Visual
SOFTWARE	2,044.50	1,680	2,088		1,392		1,392		Audio-Visual
STUDENT HELP	500.00	5,712	5,912		4,730		4,730		Audio-Visual
SUPPLIES	8,400.66	9,032	11,218		7,478		7,478		Audio-Visual
NEW EQUIPMENT	28,609.65	6,552	8,136		5,424		5,424		Audio-Visual

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REPLACEMENT EQUIPMENT	8,835.52	7,728	9,600		6,400		6,400		Audio-Visual
SALARIES OTHER	121,840.00	128,856	128,856	2.000	128,856	2.000	128,856	2.000	Computer Technicians
STIPENDS	4,433.00	4,580	4,580		4,580		4,580		Network Administrator
CONTRACTED SERVICES	34,687.30	30,000	31,000		31,000		30,000		Network Maintenance Services
EQUIPMENT MAINTENANCE	16,139.46	10,000	18,000		12,619		12,619		Computers
STUDENT HELP	4,319.00	5,000	5,000		4,000		4,000		Computer
NEW EQUIPMENT	45,072.78	20,130	15,000		15,000		10,000		Computers
REPLACEMENT EQUIPMENT	21,055.72	30,000	58,000		26,295		26,295		Computers
DISTRICT TECHNOLOGY	354,649.59	326,151	364,891	3.000	314,579	3.000	308,579	3.000	
TOTAL-DISTRICT ADMINISTRATION	2,243,274.93	2,198,179	2,247,522	25.218	2,144,890	24.718	2,018,810	23.718	

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FINE/APPLIED/TECHNICAL ARTS									
ART									
SALARIES PROFESSIONAL	25,871.00	27,394	27,394	0.250	27,394	0.250	27,394	0.250	FATA-Coordinator
SALARIES PROFESSIONAL	437,778.00	478,409	532,901	7.045	461,081	5.785	432,581	5.285	Art
STIPENDS	1,000.00	1,000	1,000		0		0		Collage
CONFERENCE/TRAVEL	2,013.05	878	1,091		727		727		Art
CONTRACTED SERVICES	0.00	0	0		0		0		Art
EQUIPMENT MAINTENANCE	229.00	3,217	2,940		1,960		1,960		Art
FIELD TRIPS	262.17	336	404		269		269		Art
STUDENT HELP	0.00	168	201		134		134		Art
AUDIO-VISUAL AIDES	0.00	420	504		336		336		Art
SOFTWARE	1,228.79	1,365	1,638		1,092		1,092		Art
SUPPLIES	35,632.01	28,359	35,221		23,481		23,481		Art
TEXTBOOKS	1,921.84	1,150	1,380		920		920		Art
NEW EQUIPMENT	4,562.65	1,908	3,570		2,380		2,380		Art
REPLACEMENT EQUIPMENT	6,209.11	3,700	4,595		3,063		3,063		Art
ART	516,707.62	548,304	612,839	7.295	522,837	6.035	494,337	5.535	
DRAMA									
SALARIES PROFESSIONAL	91,945.00	34,634	35,643	0.417	35,643	0.417	35,643	0.417	Drama
STIPENDS	9,000.00	9,000	9,000		9,000		9,000		Drama Productions
STIPENDS	1,250.00	1,250	1,250		1,250		1,250		Theater Manager
CONTRACTED SERVICES	0.00	0	0		0		0		Drama
FIELD TRIPS	0.00	0	0		0		0		Drama
SOFTWARE	0.00	126	151		101		101		Drama
SUPPLIES	4,292.51	3,780	4,719		3,146		3,146		Drama
TEXTBOOKS	128.23	457	548		365		365		Drama
DRAMA	106,615.74	49,247	51,311	0.417	49,505	0.417	49,505	0.417	
MUSIC									
SALARIES PROFESSIONAL	123,303.00	128,183	137,922	2.100	130,526	2.000	130,526	2.000	Music
STIPENDS	2,550.00	2,550	2,550		2,550		2,550		Music
CONFERENCE/TRAVEL	380.00	573	711		474		474		Music
CONTRACTED SERVICES	5,525.00	4,476	6,630		4,420		4,420		Music
EQUIPMENT MAINTENANCE	3,446.00	2,436	3,025		2,017		2,017		Music
FIELD TRIPS	6,497.45	1,205	1,496		997		997		Music

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STUDENT HELP	0.00	323	401		267		267		Music
AUDIO-VISUAL AIDES	29.80	403	500		334		334		Music
IMPROVEMENTS	0.00	1,596	909		606		606		Music
SOFTWARE	385.55	983	1,220		813		813		Music
SUPPLIES	2,031.59	2,100	2,615		1,744		1,744		Music
TEXTBOOKS	4,850.43	2,785	3,458		2,305		2,305		Music
NEW EQUIPMENT	2,384.16	1,310	1,626		1,084		1,084		Music
REPLACEMENT EQUIPMENT	600.00	3,323	4,127		2,751		2,751		Music
MUSIC	151,982.98	152,244	167,190	2.100	150,888	2.000	150,888	2.000	
APPLIED TECHNOLOGY									
SALARIES PROFESSIONAL	141,891.00	118,080	121,251	1.913	121,251	1.913	121,251	1.913	Applied Technology
AUDIO-VISUAL AIDES	305.47	504	600		400		400		Applied Technology
CONFERENCE/TRAVEL	345.88	336	390		260		260		Applied Technology
EQUIPMENT MAINTENANCE	4,654.35	3,192	3,960		2,640		2,640		Applied Technology
FIELD TRIPS	0.00	0	0		0		0		Applied Technology
SOFTWARE	1,775.00	1,008	1,320		880		880		Applied Technology
STUDENT HELP	200.00	252	300		200		200		Applied Technology
SUPPLIES	13,896.47	10,702	14,317		9,545		9,545		Applied Technology
TEXTBOOKS	281.63	830	1,035		690		690		Applied Technology
NEW EQUIPMENT	1,576.16	2,520	2,103		1,402		1,402		Applied Technology
APPLIED TECHNOLOGY	164,925.96	137,424	145,276	1.913	137,268	1.913	137,268	1.913	

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COMPUTER SCIENCE									
SALARIES PROFESSIONAL	201,877.00	226,389	229,852	2.500	229,852	2.500	229,852	2.500	Computer
AUDIO-VISUAL AIDES	0.00	0	0		0		0		Computer
CONFERENCE/TRAVEL	1,327.50	2,500	3,000		2,500		2,500		Computer
FIELD TRIPS	0.00	0	0		0		0		Computer
SOFTWARE	25,125.92	30,000	30,000		25,000		20,000		Computer
SUPPLIES	4,885.19	8,000	9,943		6,500		6,500		Computer
TEXTBOOKS	312.52	1,200	1,000		1,000		1,000		Computer
COMPUTER SCIENCE	233,528.13	268,089	273,795	2.500	264,852	2.500	259,852	2.500	

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ELECTIVES									
SALARIES PROFESSIONAL	98,868.00	107,204	118,138	1.337	108,448	1.167	65,698	0.417	Electives
FIELD TRIPS	0.00	0	0		0		0		Electives
SOFTWARE	0.00	0	0		0		0		Electives
SUPPLIES	450.42	806	1,061		707		707		Electives
TEXTBOOKS	154.00	365	438		292		292		Electives
NEW EQUIPMENT	98.88	1,051	1,261		841		841		Electives
ELECTIVES	99,571.30	109,426	120,898	1.337	110,288	1.167	67,538	0.417	

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ENGLISH									
SALARIES PROFESSIONAL	25,843.00	26,644	25,769	0.250	25,769	0.250	25,769	0.250	English-Coordinator
SALARIES PROFESSIONAL	1,283,236.00	1,323,305	1,366,201	17.250	1,323,451	16.500	1,309,201	16.250	English
AUDIO-VISUAL AIDES	54.42	252	400		150		150		English
CONFERENCE/TRAVEL	0.00	126	140		0		0		English
CONTRACTED SERVICES	13.50	378	536		0		0		English
EQUIPMENT MAINTENANCE	0.00	0	0		0		0		English
FIELD TRIPS	0.00	126	210		0		0		English
STUDENT HELP	0.00	0	0		0		0		English
SOFTWARE	0.00	420	400		0		0		English
SUPPLIES	221.95	2,100	2,600		1,600		1,600		English
TEXTBOOKS	26,968.89	24,658	30,450		22,074		22,074		English
NEW EQUIPMENT	869.00	714	1,000		0		0		English
ENGLISH	1,337,206.76	1,378,723	1,427,706	17.500	1,373,044	16.750	1,358,794	16.500	

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FOREIGN LANGUAGES									
SALARIES PROFESSIONAL	26,829.00	27,938	27,938	0.250	27,938	0.250	27,938	0.250	Foreign Language-Coordinator
SALARIES PROFESSIONAL	1,251,332.00	1,266,044	1,329,918	16.500	1,287,168	15.750	1,215,918	14.500	Foreign Language
AUDIO-VISUAL AIDES	948.21	1,152	1,536		1,024		1,024		Foreign Language
CONFERENCE/TRAVEL	1,970.20	1,800	2,160		1,440		1,440		Foreign Language
CONTRACTED SERVICES	0.00	621	0		0		0		Foreign Language
EQUIPMENT MAINTENANCE	0.00	0	0		0		0		Foreign Language
FIELD TRIPS	530.53	618	708		472		472		Foreign Language
IMPROVEMENTS	0.00	0	0		0		0		Foreign Language
SOFTWARE	0.00	0	426		284		284		Foreign Language
STUDENT HELP	0.00	0	0		0		0		Foreign Language
SUPPLIES	917.92	1,428	1,775		1,183		1,183		Foreign Language
TEXTBOOKS	10,546.16	9,057	13,615		9,077		9,077		Foreign Language
NEW EQUIPMENT	0.00	1,600	0		0		0		Foreign Language
REPLACEMENT EQUIPMENT	0.00	0	0		0		0		Foreign Language
FOREIGN LANGUAGES	1,293,074.02	1,310,258	1,378,076	16.750	1,328,586	16.000	1,257,336	14.750	

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HISTORY									
SALARIES PROFESSIONAL	28,206.00	29,126	29,126	0.250	29,126	0.250	29,126	0.250	History-Coordinator
SALARIES PROFESSIONAL	1,146,873.00	1,275,872	1,342,495	17.500	1,299,745	16.750	1,285,495	16.500	History
AUDIO-VISUAL AIDES	627.62	800	700		500		500		History
CONFERENCE/TRAVEL	1,256.90	420	500		400		400		History
CONTRACTED SERVICES	500.00	420	400		400		400		History
FIELD TRIPS	1,722.29	840	500		500		500		History
SOFTWARE	0.00	450	500		0		0		History
STUDENT HELP	0.00	0	0		0		0		History
SUPPLIES	3,501.92	1,748	2,300		1,500		1,500		History
TEXTBOOKS	20,333.36	18,585	23,992		15,962		15,962		History
NEW EQUIPMENT	0.00	0	0		0		0		History
REPLACEMENT EQUIPMENT	0.00	0	0		0		0		History
HISTORY	1,203,021.09	1,328,261	1,400,513	17.750	1,348,133	17.000	1,333,883	16.750	

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MATHEMATICS									
SALARIES PROFESSIONAL	27,292.00	28,313	28,313	0.250	28,313	0.250	28,313	0.250	Mathematics-Coordinator
SALARIES PROFESSIONAL	1,344,808.00	1,421,513	1,470,883	18.535	1,433,263	17.875	1,411,888	17.500	Mathematics
AUDIO-VISUAL AIDES	291.74	25	62		24		24		Mathematics
CONFERENCE/TRAVEL	3,374.11	1,529	1,500		800		800		Mathematics
EQUIPMENT MAINTENANCE	0.00	25	0		0		0		Mathematics
FIELD TRIPS	453.00	336	500		350		350		Mathematics
SOFTWARE	1,020.00	672	1,200		500		500		Mathematics
STUDENT HELP	0.00	34	0		0		0		Mathematics
SUPPLIES	4,678.59	3,108	4,000		3,400		3,400		Mathematics
TEXTBOOKS	17,907.58	17,928	21,000		14,800		14,800		Mathematics
NEW EQUIPMENT	8,569.53	2,520	4,250		1,800		1,800		Mathematics
REPLACEMENT EQUIPMENT	0.00	0	0		0		0		Mathematics
MATHEMATICS	1,408,394.55	1,476,003	1,531,708	18.785	1,483,250	18.125	1,461,875	17.750	

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SCIENCE									
SALARIES PROFESSIONAL	27,272.00	28,144	28,144	0.250	28,144	0.250	28,144	0.250	Science-Coordinator
SALARIES PROFESSIONAL	1,345,986.00	1,428,644	1,524,808	18.750	1,482,058	18.000	1,439,308	17.250	Science
SALARIES OTHER	14,136.00	11,993	12,501	0.400	12,501	0.400	12,501	0.400	Science Lab Technician
AUDIO-VISUAL AIDES	349.85	42	120		80		80		Science
CONFERENCE/TRAVEL	190.00	84	120		80		80		Science
EQUIPMENT MAINTENANCE	1,379.18	1,260	1,560		1,040		1,040		Science
FIELD TRIPS	-141.91	42	60		40		40		Science
SOFTWARE	96.60	378	4,054		2,702		2,702		Science
STUDENT HELP	0.00	0	0		0		0		Science
SUPPLIES	16,153.29	10,080	17,107		11,405		11,405		Science
TEXTBOOKS	18,151.82	16,600	15,600		10,400		10,400		Science
NEW EQUIPMENT	2,899.92	2,589	0		0		0		Science
REPLACEMENT EQUIPMENT	106.90	504	600		400		400		Science
SCIENCE	1,426,579.65	1,500,360	1,604,674	19.400	1,548,850	18.650	1,506,100	17.900	

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WELLNESS									
SALARIES PROFESSIONAL	26,190.00	27,938	27,938	0.250	27,938	0.250	27,938	0.250	Wellness-Coordinator
SALARIES PROFESSIONAL	602,909.00	650,866	676,809	9.580	667,689	9.420	629,499	8.750	Wellness
AUDIO-VISUAL AIDES	62.64	420	248		200		200		Wellness
CONFERENCE/TRAVEL	1,996.00	3,108	4,000		2,000		2,000		Wellness
EQUIPMENT MAINTENANCE	13,057.33	11,508	10,000		7,000		7,000		Wellness
FIELD TRIPS	4,720.72	6,552	8,000		2,000		2,000		Wellness
IMPROVEMENTS	0.00	0	0		0		0		Wellness
SOFTWARE	0.00	0	0		0		0		Wellness
STUDENT HELP	0.00	0	0		0		0		Wellness
SUPPLIES	14,196.88	10,920	15,416		13,176		13,176		Wellness
TEXTBOOKS	506.00	461	500		400		400		Wellness
NEW EQUIPMENT	0.00	0	8,000		6,000		6,000		Wellness
REPLACEMENT EQUIPMENT	11,515.43	4,200	0		0		0		Wellness
WELLNESS	675,154.00	715,973	750,911	9.830	726,403	9.670	688,213	9.000	

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LIBRARY									
SALARIES PROFESSIONAL	129,750.00	135,780	135,831	1.500	135,831	1.500	112,746	1.000	Library
SALARIES SUPPORT	52,141.00	50,804	51,817	1.339	51,817	1.339	58,987	1.800	Library-Admin Assistants
BINDING	384.50	486	342		274		274		Library
BOOKS & PAPERBACKS	6,748.33	8,400	10,433		6,955		6,955		Library
CONFERENCE/TRAVEL	809.18	400	414		331		331		Library
EQUIPMENT MAINTENANCE	2,270.76	1,966	2,350		1,880		1,880		Library
PERIODICALS	2,453.08	2,941	3,120		2,080		2,080		Library
SOFTWARE	11,387.96	8,904	11,592		7,728		7,728		Library
TECHNOLOGY	0.00	0	0		0		0		Library
SUPPLIES	466.91	336	312		208		208		Library
NEW EQUIPMENT	3,757.93	420	301		241		241		Library
LIBRARY	210,169.65	210,437	216,512	2.839	207,345	2.839	191,430	2.800	

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GENERAL INSTRUCTION									
SALARIES PROFESSIONAL	12,500.00	10,400	10,400		10,400		10,400		Summer Work/Planning
SALARIES PROFESSIONAL	0.00	0	0		85,500	1.500	114,000	2.000	Reinstate Teaching FTEs
SALARIES RESERVE	0.00	97,139	368,692		362,230		347,129		Degree Changes, Mentor Stipends, etc.
SALARIES RETIREMENT INCENTIVE	129,022.00	133,329	97,789		97,789		97,789		Teachers
SALARIES RETIREMENT INCENTIVE	35,757.00	0	0		0		0		Support & Other Staff
SALARIES SUBSTITUTES	138,496.73	55,000	95,000		95,000		95,000		Instruction
SALARIES SUBSTITUTES	11,331.00	5,000	5,000		5,000		5,000		Prof Development
STIPENDS		8,000	8,000		8,000		8,000		Mentors
COURSE REIMBURSEMENT	29,977.58	35,000	35,000		35,000		35,000		Teachers
COURSE REIMBURSEMENT	5,832.47	750	1,500		500		500		Support Staff
CURRICULUM DEVELOPMENT	31,692.00	0	40,000		35,000		30,000		Summer Curriculum Work (ED&E)
IMPROVEMENTS	0.00	0	0		0		0		General
PROFESSIONAL DEVELOPMENT	0.00	0	1,000		0		0		Support Staff
SUPPLIES	96,162.24	45,196	85,000		70,000		60,000		General
TEXTBOOKS	0.00	3,796	4,715		3,772		3,772		General
EQUIPMENT MAINTENANCE	91,559.80	74,957	93,000		75,000		60,000		General
NEW EQUIPMENT	0.00	0	0		0		0		General
CONTINGENCY	0.00	30,000	75,000		30,000		30,000		Contingency
OFFSETS	-62,079.21	-74,000	-74,000		-74,000		-74,000		METCO Grant
OFFSETS	0.00	-111,036	0		0		0		Lincoln Grant
GENERAL INSTRUCTION	520,251.61	313,531	846,096	0.00	839,191	1.50	822,590	2.00	
TOTAL-INSTRUCTION	9,347,183.06	9,498,279	10,527,505	118.416	10,090,440	114.566	9,779,609	110.232	

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ACCOUNT	FY'08 EXPENDED	FY'09 REVISED BUDGET	FY'10 PROPOSED	FTE	FY'10 FIXED GROWTH	FTE	FY'10 NO OVERRIDE	FTE	DESCRIPTION
STUDENT SERVICES									
SPECIAL EDUCATION									
SALARIES PROFESSIONAL	55,699.50	57,638	57,639	0.500	57,639	0.500	57,639	0.500	Special Ed-Director
SALARIES PROFESSIONAL	963,753.00	1,017,850	1,029,260	13.050	1,029,260	13.050	1,029,260	13.050	Special Education
SALARIES PROFESSIONAL	112,433.00	121,258	122,398	1.600	122,398	1.600	122,398	1.600	Special Education Psychologists
SALARIES PROFESSIONAL	100,967.00	110,852	114,120	1.350	114,120	1.350	114,120	1.350	Special Educaton Clinical
SALARIES PROFESSIONAL	27,292.00	28,876	28,876	0.250	28,876	0.250	28,876	0.250	Special Education-Coordinator
SALARIES SUPPORT	39,670.50	41,358	41,358	0.710	41,358	0.710	41,358	0.710	Special Ed-Admin Assist
SALARIES OTHER	439,774.36	448,232	483,650	18.100	461,650	17.100	411,024	15.100	Special Ed-Teaching Assistants
SALARIES OTHER	0.00	17,594	17,594	0.320	17,594	0.320	17,594	0.320	Special Ed-Speech Therapist
STIPENDS	803.00	830	830		830		830		Circuit Breaker Stipend
CONFERENCE/TRAVEL	10,681.87	6,598	6,798		5,438		5,438		Special Ed
CONTRACTED SERVICES	393,176.12	376,700	538,635		538,635		538,635		Special Ed Transportation
CONTRACTED SERVICES	14,692.46	62,000	62,000		62,000		62,000		Home/Hospital Tutoring
CONTRACTED SERVICES	1,265.00	4,500	4,658		3,726		3,726		Special Ed-Consultations
CONTRACTED SERVICES	6,650.99	20,000	20,000		15,000		15,000		Special Ed Summer Program
CONTRACTED SERVICES	5,446.42	16,500	16,500		16,500		16,500		Vision and Other Special Ed Services
CONTRACTED SERVICES	24,881.00	23,175	26,734		26,734		26,734		Psychological Testing and Services
FIELD TRIPS	1,121.28	1,015	1,305		1,044		1,044		Special Ed
LEGAL	19,883.82	15,000	15,525		15,525		15,525		Special Education
LEGAL	27,365.00	0	0		0		0		Special Education Settlements
STUDENT HELP	0.00	300	100		100		100		Special Ed
AUDIO-VISUAL AIDES	175.00	2,081	1,000		800		800		Special Ed
SOFTWARE	1,500.00	1,827	2,027		1,622		1,622		Special Ed
SUPPLIES	8,362.17	5,938	10,006		6,670		6,670		Special Ed
TEXTBOOKS	3,333.83	5,938	6,160		4,106		4,106		Special Ed
NEW EQUIPMENT	6,314.90	2,888	5,000		2,252		2,252		Special Ed
TUITION, MEMBER COLLABORATIVES	133,650.00	336,844	380,756		380,756		380,756		Special Ed
TUITION, NON-MEMBER COLLABORATIV	127,794.06	187,000	218,000		218,000		218,000		Special Ed
TUITION, OTHER PUBLIC SCHOOLS	0.00	0	0		0		0		Special Ed
TUITION, OUT OF STATE	189,322.97	0	65,498		65,498		65,498		Special Ed
TUITION, PRIVATE SCHOOL	1,783,324.33	1,776,050	1,925,744		1,925,744		1,925,744		Special Ed
OFFSETS	-993,504.00	-1,005,416	-829,929		-829,929		-829,929		Circuit Breaker
OFFSETS	0.00	-80,000	-90,000		-90,000		-90,000		Tuitions
SPECIAL EDUCATION	3,505,829.58	3,603,426	4,282,242	35.880	4,243,946	34.880	4,193,320	32.880	

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STUDENT SUPPORT SERVICES ADMINISTRATION									
SALARIES PROFESSIONAL	55,699.50	57,639	57,639	0.500	57,639	0.500	57,639	0.500	Student Svcs-Director
SALARIES SUPPORT	40,473.50	42,188	42,188	0.710	42,188	0.710	42,188	0.710	Student Svcs-Admin Assist
SALARIES SUPPORT	20,964.00	22,441	22,441	0.550	22,441	0.550	22,441	0.550	Student Svcs-Admin Assist
POSTAGE	22,849.61	20,000	25,000		22,500		20,000		Student Svcs
STUDENT SUPPORT SERVICES	139,986.61	142,268	147,268	1.760	144,768	1.760	142,268	1.760	
ENGLISH LANGUAGE LEARNERS									
SALARIES PROFESSIONAL	28,199.00	30,352	31,566	0.500	31,566	0.500	31,566	0.500	English Language Learners
SALARIES OTHER	25,874.95	26,734	27,760	1.000	27,760	1.000	27,760	1.000	ELL Teaching Assistant
ENGLISH LANGUAGE LEARNERS	54,073.95	57,086	59,326	1.500	59,326	1.500	59,326	1.500	
CENTRAL PROGRAM									
SALARIES PROFESSIONAL	25,733.00	26,602	26,602	0.250	26,602	0.250	26,602	0.250	Central-Coordinator
SALARIES PROFESSIONAL	324,514.00	333,211	343,130	4.250	328,880	4.000	314,630	3.750	Central
AUDIO-VISUAL AIDES	82.36	168	201		134		134		L-S Central
CONFERENCE/TRAVEL	1,498.74	1,050	1,260		840		840		L-S Central
CONTRACTED SERVICES	3,141.00	0	4,320		2,880		2,880		L-S Central
EQUIPMENT MAINTENANCE	0.00	336	403		269		269		L-S Central
FIELD TRIPS	4,395.22	7,980	5,874		3,916		3,916		L-S Central
SOFTWARE	0.00	0	0		0		0		L-S Central
STUDENT HELP	31.98	420	505		336		336		L-S Central
SUPPLIES	220.40	2,940	3,528		2,352		2,352		L-S Central
TEXTBOOKS	388.27	664	798		532		532		L-S Central
NEW EQUIPMENT	0.00	336	403		269		269		L-S Central
REPLACEMENT EQUIPMENT	2,799.65	840	1,008		672		672		L-S Central
CENTRAL PROGRAM	362,804.62	374,547	388,032	4.500	367,682	4.250	353,432	4.000	

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COUNSELING									
SALARIES PROFESSIONAL	27,042.00	28,063	28,063	0.250	28,063	0.250	28,063	0.250	Counseling-Coordinator
SALARIES PROFESSIONAL	113,396.00	119,852	121,952	1.600	121,952	1.600	121,952	1.600	Counseling-Clinical
SALARIES PROFESSIONAL	556,628.00	584,029	562,721	7.750	562,721	7.750	528,521	7.150	Counseling-Guidance
SALARIES PROFESSIONAL	0.00	5,000	5,000		5,000		5,000		Counseling-Summer Work
SALARIES SUPPORT	17,847.00	18,622	18,622	0.500	18,622	0.500	18,622	0.500	Counseling-Admin Assist
STIPENDS	3,684.00	3,806	3,806		3,806		3,806		Testing Coordinator
CONFERENCE/TRAVEL	886.28	4,434	5,200		5,200		5,200		Counseling
CONTRACTED SERVICES	1,200.00	2,100	3,480		2,320		2,900		Counseling-Consultations
NEW EQUIPMENT	0.00	0	0		0		0		Counseling
SOFTWARE	0.00	0	0		0		0		Counseling
SUPPLIES	5,590.88	702	960		640		640		Counseling
TEXTBOOKS	0.00	1,389	825		660		660		Counseling
SALARIES OTHER	19,817.00	20,475	20,475	0.500	0	0.000	0	0.000	Career Center
CONFERENCE/TRAVEL	0.00	84	0		0		0		Career Center
SUPPLIES	98.57	129	155		104		104		Career Center
TEXTBOOKS	701.24	2,418	3,111		2,074		2,074		Career Center
NEW EQUIPMENT	0.00	0	0		0		0		Career Center
REPLACEMENT EQUIPMENT	0.00	0	0		0		0		Career Center
COUNSELING	746,890.97	791,102	774,370	10.600	751,162	10.100	717,542	9.500	
HEALTH SERVICES									
SALARIES OTHER	82,775.83	78,008	90,987	1.800	80,987	1.600	80,987	1.600	Health Services-Nurses
CONTRACTED SERVICES	1,000.00	1,200	1,200		1,200		1,200		Health Services-Physician
SUPPLIES	3,639.34	2,985	6,600		2,880		2,880		Health Services
HEALTH SERVICES	87,415.17	82,193	98,787	1.800	85,067	1.600	85,067	1.600	
TOTAL-STUDENT SERVICES	4,897,000.90	5,050,620	5,750,024	56.040	5,651,950	54.090	5,550,954	51.240	

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ATHLETICS & ACTIVITIES									
ATHLETICS									
SALARIES PROFESSIONAL	66,839.40	69,166	69,166	0.600	69,166	0.600	69,166	0.600	Athletics-Director
SALARIES SUPPORT	29,803.00	31,039	28,759	0.800	28,759	0.800	28,759	0.800	Athletics-Admin Assist
SALARIES OTHER	307,271.00	327,032	327,032		316,109		302,403		Athletics-Coaches
SALARIES OTHER	63,234.00	65,333	65,333	1.000	65,333	1.000	65,333	1.000	Athletics-Trainer
STIPENDS	5,966.00	9,295	9,295		9,295		9,295		Athletics-Equipment Supervisor
STIPENDS	0.00	2,471	2,471		2,471		2,471		Athletics-Asst. AD
COACHES' CLINICS	0.00	0	0		0		0		Athletics
CONTRACTED SERVICES	60,052.09	80,906	80,906		75,226		67,816		Athletics
DUES & FEES	13,300.98	16,320	16,820		13,820		11,275		Athletics
EQUIPMENT MAINTENANCE	20,062.90	13,200	15,000		15,000		15,000		Athletics
ICE RENTAL	32,525.00	33,512	36,012		36,012		30,426		Athletics
OFFICIALS	51,032.00	47,981	51,542		51,542		49,782		Athletics
POOL RENTAL	13,248.00	14,130	14,130		14,130		14,130		Athletics
SKI SLOPE	3,851.00	3,961	4,961		4,961		4,961		Athletics
SUPPLIES	43,162.07	41,713	52,456		33,713		33,713		Athletics
NEW EQUIPMENT	0.00	0	0		0		0		Athletics
REPLACEMENT EQUIPMENT	0.00	0	0		0		0		Athletics
OFFSETS	0.00	-250,000	-250,000		-250,000		-240,400		Athletics Fees
ATHLETICS	710,347.44	506,059	523,883	2.400	485,537	2.400	464,130	2.400	
ACTIVITIES									
SALARIES PROFESSIONAL	16,709.85	17,292	17,292	0.150	17,292	0.150	17,292	0.150	Activities-Director
SALARIES OTHER	88,113.95	78,201	78,201		75,000		71,290		Student Activities-Advisors
OTHER EXPENSE	3,708.73	4,000	4,200		3,360		3,360		Student Activities-MLK
CLUBS & ACTIVITIES	2,188.00	5,000	5,000		4,000		4,000		Student Activities-General Supplies
CLUBS & ACTIVITIES	5,320.63	6,720	6,720		5,360		5,360		Student Activities-The Forum Expenses
OFFSETS	0.00	-60,000	-60,000		-54,600		-54,600		Activity Fees
ACTIVITIES	116,041.16	51,213	51,413	0.150	50,412	0.150	46,702	0.150	
TOTAL-ATHLETICS & ACTIVITIES	826,388.60	557,272	575,296	2.550	535,949	2.550	510,832	2.550	

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FACILITIES & TRANSPORTATION									
CUSTODIANS/SECURITY									
SALARIES OTHER	191,507.00	224,622	227,367	5.000	207,939	4.500	187,867	4.000	B&G-Custodians & Security
SALARIES OVERTIME	7,914.17	8,000	8,000		8,000		8,000		B&G-Custodians & Security
CONTRACTED SERVICES	191,231.17	200,950	210,656		210,656		210,656		B&G-Cleaning Service
STUDENT HELP	5,095.34	2,000	5,000		3,500		2,000		B&G-Custodians & Security
SUPPLIES	28,375.44	25,000	30,000		27,000		24,000		B&G-Custodians & Security
CUSTODIANS/SECURITY	424,123.12	460,572	481,023	5.000	457,095	4.500	432,523	4.000	
GROUNDS MAINTENANCE									
SALARIES OTHER	115,242.00	118,895	118,895	2.500	118,895	2.500	118,895	2.500	B&G-Grounds
SALARIES OVERTIME	10,253.56	8,000	8,000		8,000		8,000		B&G-Grounds
STIPENDS	11,398.00	11,776	11,776		11,776		11,776		B&G-Grounds
EQUIPMENT MAINTENANCE	6,274.19	3,000	3,500		3,500		3,000		B&G-Grounds
FIELD MARKING	4,669.30	4,000	4,500		4,500		4,500		B&G-Grounds
SUPPLIES	23,155.68	12,000	12,600		11,000		10,000		B&G-Grounds
NEW EQUIPMENT	0.00	2,000	2,000		1,000		1,000		B&G-Grounds
VEHICLE FUEL	12,562.98	8,500	10,000		9,000		9,000		B&G-Grounds
VEHICLE REPAIRS	5,153.49	8,000	8,000		7,000		7,000		B&G-Grounds
OFFSETS	0.00	-120,000	-110,000		-110,000		-110,000		Parking Fees
GROUNDS MAINTENANCE	188,709.20	56,171	69,271	2.500	64,671	2.500	63,171	2.500	
BUILDING MAINTENANCE									
SALARIES OTHER	191,932.22	201,512	201,512	4.000	201,512	4.000	201,512	4.000	B&G-Maintenance
SALARIES OVERTIME	7,235.83	8,000	8,000		8,000		8,000		B&G-Maintenance
STIPENDS	18,742.00	19,364	19,364		19,364		19,364		B&G-Maintenance
EQUIPMENT MAINTENANCE	30,738.46	25,000	31,000		31,000		31,000		B&G-Maintenance
EQUIPMENT MAINTENANCE	8,936.81	3,000	3,000		3,000		3,000		B&G-Maintenance Telephone Repair
REGULAR REPAIRS	43,022.05	38,000	42,000		40,000		38,000		B&G-Maintenance
SPECIAL REPAIRS	11,504.21	0	0		0		0		B&G-Maintenance
SEWAGE TREATMENT/DRAINAGE IMPROVEMENTS	32,735.28	45,000	40,000		40,000		35,000		B&G-Maintenance
SUPPLIES	52,087.68	50,000	51,260		46,134		41,000		B&G-Maintenance
NEW EQUIPMENT	108.24	3,000	3,000		0		0		B&G-Maintenance

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REPLACEMENT EQUIPMENT	3,908.84	4,000	4,000		3,500		1,000		B&G-Maintenance
OFFSETS	0.00	-67,634	-68,066	-0.200	-68,066	-0.200	-68,066	-0.200	Building Use Revenue
BUILDING MAINTENANCE	400,951.62	329,242	335,070	3.800	324,444	3.800	309,810	3.800	
UTILITIES									
UTILITIES	13,094.00	6,000	7,000		7,000		7,000		Water
UTILITIES	804.33	1,000	1,000		1,000		1,000		UPS Freight
UTILITIES	38,993.30	35,000	40,200		40,200		40,200		Telephone
UTILITIES	1,264.73	1,200	1,400		1,400		1,400		Telephone-White House
UTILITIES	7,674.07	12,000	10,000		10,000		10,000		Telephone-Computer
UTILITIES	1,435.42	2,000	1,600		1,600		1,600		Telephone-Cellular
UTILITIES	14,687.83	18,000	18,635		18,635		18,635		Rubbish
UTILITIES	72,813.69	56,100	65,000		65,000		65,000		Natural Gas
UTILITIES	2,476.26	2,500	2,600		2,600		2,600		Heating Oil-White House
UTILITIES	666,907.67	733,570	699,500		699,500		699,500		Electricity
UTILITIES	397.62	500	500		500		500		Electricity-White House
UTILITIES	820,548.92	867,870	847,435	0	847,435	0	847,435	0	
TRANSPORTATION									
CONTRACTED SERVICES	5,700.00	5,890	5,890		5,890		5,890		Transportation Coordinator
CONTRACTED SERVICES	403,681.25	436,510	449,782		449,782		449,782		Transportation Contract
CONTRACTED SERVICES	11,643.52	12,874	13,260		13,260		13,260		Transportation Exam Buses
TRANSPORTATION	421,024.77	455,274	468,932	0.000	468,932	0.000	468,932	0.000	
CAPITAL									
CAPITAL EXPENSE	0.00	0	0		0		0		Capital
CAPITAL	0.00	0	0	0.000	0	0.000	0	0.000	
TOTAL-FACILITIES & TRANSPORTATION	2,255,357.63	2,169,129	2,201,731	11.300	2,162,577	10.800	2,121,871	10.300	

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PENSIONS & INSURANCE									
PENSIONS									
PENSIONS	319,454.00	358,513	379,075		379,075		379,075		Middlesex Cty Retirement
PENSIONS	319,454.00	358,513	379,075	0	379,075	0	379,075		
INSURANCE									
INSURANCE	1,429,624.92	1,814,312	1,970,547		1,953,292		1,908,450		Health Insurance-Active
INSURANCE	1,106,591.08	1,045,988	905,062		905,062		905,062		Health Insurance-Retirees
INSURANCE	8,909.50	10,000	10,000		10,000		10,000		Life Insurance
INSURANCE	0.00	80,000	25,000		50,000		145,000		Unemployment
INSURANCE	59,618.28	65,000	67,000		67,000		67,000		Workers' Compensation
INSURANCE	189,868.32	180,600	193,100		190,671		183,647		FICA-Medicare Tax
INSURANCE	988.00	2,000	2,000		2,000		2,000		Bonds
INSURANCE	103,136.10	100,000	104,650		104,650		104,650		Propety/Casualty/Liability
INSURANCE	2,898,736.20	3,297,900	3,277,359	0	3,282,675	0	3,325,809	0	
PLAN ADMINISTRATION									
BENEFIT ADMINISTRATION	0.00	0	1,600		1,600		1,600		403b Plan Administration
BENEFIT ADMINISTRATION	7,500.00	8,000	0		0		0		Employee Assistance Prog
BENEFIT ADMINISTRATION	3,540.00	5,000	5,000		5,000		5,000		Flexible Spending Plan Admin
PLAN ADMINISTRATION	11,040.00	13,000	6,600	0	6,600	0	6,600	0	
TOTAL-PENSIONS & INSURANCE	3,229,230.20	3,669,413	3,663,034	0	3,668,350	0	3,711,484	0	
OTHER ASSESSMENTS									
SCHOOL CHOICE/CHARTER	1,189.00	7,000	7,000		7,000		7,000		Chapter 70 Assessment
OTHER ASSESSMENTS	1,189.00	7,000	7,000	0	7,000	0	7,000	0	
TOTAL-PENSIONS/INSURANCE/OTHER	3,230,419.20	3,676,413	3,670,034	0	3,675,350	0	3,718,484	0	

LINCOLN-SUDBURY REGIONAL SCHOOL DISTRICT
 FY'10 BUDGET
 BY DEPARTMENT

Presented December 16, 2008
 Voted February 10, 2009

ACCOUNT	FY'08 EXPENDED	FY'09 REVISED BUDGET	FY'10 PROPOSED	FTE	FY'10 FIXED GROWTH	FTE	FY'10 NO OVERRIDE	FTE	DESCRIPTION
DEBT SERVICE									
DEBT SERVICE	1,950,000.00	2,150,000	2,150,000		2,150,000		2,150,000		Debt Principal
DEBT SERVICE	0.00	0	0		0		0		Stabilization Fund Transfer
DEBT SERVICE	451,184.35	0	0		0		0		Short Term Interest
DEBT SERVICE	778,075.00	764,200	645,700		645,700		645,700		Long Term Interest
TOTAL-DEBT SERVICE	3,179,259.35	2,914,200	2,795,700	0	2,795,700	0	2,795,700	0	
TOTAL FY'10 BUDGET	25,978,883.67	26,064,093	27,767,812	213.524	27,056,856	206.724	26,496,260	198.040	
FTE CHANGE		209.824		3.700		-3.100		-11.784	
INCREASE OVER FY'09			1,703,719		992,763		432,167		
PERCENTAGE INCREASE OVER FY'09			6.54%		3.81%		1.66%		