

TOWN OF SUDBURY

Massachusetts



FY15 PRELIMINARY BUDGET AND FINANCING PLAN

July 1, 2014 – June 30, 2015

Celebrating our 375th Birthday in 2014

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SECTION ONE: TRANSMITTAL AND SUMMARY OF PRELIMINARY BUDGET



Town Manager's Transmittal



Town of Sudbury

TOWN MANAGER'S OFFICE

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Sudbury, MA 01776

978-639-3381

Maureen G. Valente, Town Manager

<http://www.sudbury.ma.us>

January 31, 2014

The Honorable Board of Selectmen, Finance Committee, Sudbury Public School Committee and Lincoln-Sudbury Regional High School Committee:

I am hereby submitting the **FY2015 Town Manager's Preliminary Budget and Financing Requests for the Town of Sudbury**. This preliminary budget document contains the amounts requested by the major cost centers following the guidelines of the Sudbury Finance Committee as issued in their letter dated October 25, 2013, shown on page 6. All cost centers were requested to provide a budget request to Finance Director Andrea Terkelsen by January 11th so that Andrea would have the time to review all submissions and develop an omnibus budget for the consideration of the Finance Committee and the Board of Selectmen.

You will be pleased to know that none of the Town's three primary cost centers - the Town government, Sudbury Public Schools and Lincoln-Sudbury Regional High School – are requesting support for a budget that does not require an override of the limits of Proposition 2 ½. All three cost centers have submitted preliminary budgets that are increasing by the suggested amount of 2.50%.

Table 1 below summarizes the requests at this level. The Finance Committee's budget letter also provided that each cost center could consider and submit a "Level Services" budget that might be higher than the No Override budget. None of the three major cost centers chose to submit a Level Services budget that is higher than the No Override budget.

However, I did submit a statement of 10 items that I recommend be seriously considered if additional resources became available and they add up to an additional \$254,794. Please refer to my budget message accompanying the Town budget submission to review those additional items.

Table 1: Summary of Major Cost Centers' No Override Budgets

Operating Cost Centers	FY14 Appropriated	FY15 No Override	Increase (Decrease)	%
Lincoln Sudbury Regional High School*	19,791,903	20,849,091	1,057,188	5.34%
Sudbury Public Schools (K-8)	37,581,756	38,521,300	939,545	2.50%
Town Government	20,048,663	20,549,880	501,216	2.50%
Capital Budget	284,062	296,000	11,938	4.20%
Total	77,706,384	80,216,271	2,509,887	3.23%

* Excludes debt service

It is important to note that the requested increase for L-S' operating budget does not equal the assessment for Sudbury, shown here due to the considerable decline in District revenues and other offsets. Further details regarding the LSRHSD's operating budget, offsets and assessment calculations will be discussed at the budget hearings to be held in February.

Table 2: Summary of General Fund Budget Requests & Other Charges to be raised

All General Fund Costs	FY14 Appropriated	FY15 No Override	Increase (Decrease)	%
LSRHS Operating (Assessment)*	19,791,903	20,849,091	1,057,188	5.34%
Sudbury Public Schools (K-8)	37,581,756	38,521,300	939,545	2.50%
Minuteman Vocational HS (Assessment)	444,837	549,340	104,503	23.49%
Town Government	20,048,663	20,549,880	501,216	2.50%
Capital Budget	284,062	296,000	11,938	4.20%
Capital Exclusion Items	700,000	-	(700,000)	-100.00%
Subtotal, Operating Budget	78,851,221	80,765,611	1,914,390	2.43%
Debt Service, Town & LS assessment	5,090,013	3,749,276	(1,340,737)	-26.34%
Other Charges & Items to be Raised	884,031	868,105	(15,926)	-1.80%
Grand Total	84,825,264	85,382,992	557,727	0.66%

* Operating assessment is net of all charges and reapportionment.

Table 3 on the next page is a draft of the Consolidated No Override Budget exhibit for the 2014 Town Warrant. At a consolidated level the **“No Override Budget” Request for FY15** for **all** General fund expenditures is projected to total \$85.4 million. This represents an overall modest increase of \$0.56 million or 0.66% over the Consolidated FY14 Appropriated Budget for the General fund, mostly due to the significant decline in debt service for LS from FY14 to FY15. FY14 also includes a \$700,000 capital exclusion for Town Center traffic improvements. Requests for capital exclusions in FY15 may be added prior to the printing of the Town Warrant.

Table 3: Summary of Consolidated Budgets (Revenues & Expenditures) for General Fund

EXPENDITURES	FY13 Actual	FY14 Appropriated	FY15 No-Override
LSRHS NET Operating Assessment	18,694,852	19,791,903	20,849,091
SPS Expenses	30,541,046	34,721,206	35,436,865
SPS Offsets	-	(2,801,108)	(2,748,694)
SPS Employee Benefits & Insurances	5,553,866	5,661,658	5,833,129
SPS Employee Benefits Reserve	-	-	-
SPS NET	36,094,911	37,581,756	38,521,300
Minuteman Regional Assessment	274,416	444,837	549,340
Total: Schools	55,064,179	57,818,496	59,919,731
General Government	2,449,954	2,549,815	2,629,972
Public Safety	6,497,843	6,948,250	7,125,079
Public Works	4,677,526	4,892,309	4,956,982
Human Services	537,514	598,570	656,715
Culture & Recreation	1,070,203	1,116,228	1,175,691
Unclassified & Transfer Accounts	118,732	397,699	417,112
Town Employee Benefits & Insurances	4,040,502	4,308,537	4,418,401
Town Employee Benefits Reserve	-	-	-
subtotal, town services	19,392,274	20,811,408	21,379,952
Town Operating Offsets	(711,673)	(762,745)	(830,072)
Total: Town Departments	18,680,601	20,048,663	20,549,880
Capital Expenditures	255,584	284,062	296,000
Capital Exclusions	-	700,000	-
Total: Capital Budget	255,584	984,062	296,000
Subtotal: Operating Budget	74,000,365	78,851,221	80,765,611
Town Debt Service	3,798,521	3,143,019	3,060,663
LSRHS (Debt Assessment)	2,139,028	1,946,994	688,613
Total: Debt Budget	5,937,549	5,090,013	3,749,276
Stabilization Fund	-	-	-
Prior Year Articles/Recoveries	38,891	-	-
Other Charges to be raised	824,249	884,031	868,105
Total: Other To Be Raised	863,140	884,031	868,105
Total: General Fund Expenditures	80,801,054	84,825,264	85,382,992

REVENUES	FY13 Actual	FY14 Tax Recap	FY15 No-Override
State Aid	5,587,339	5,728,267	5,728,267
SBAB School Debt Reimbursement	1,681,224	1,681,224	1,681,224
Local Receipts	4,678,893	4,420,000	4,438,000
From Other Available Funds	38,891	-	-
Total: State & Local Receipts	11,986,347	11,829,491	11,847,491
Property Tax Levy	71,026,410	72,951,707	73,573,768
Total: Revenue	83,012,757	84,781,198	85,421,259

Over/(Under)	(44,066)	38,267
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*Over/(Under) for budget reporting purposes only. For complete UMAS/GAAP adjusted prior year actual results for General fund see audit financial statements. Prior year results include paid incumbrances but do not include continuing appropriations.

Information obtained during the public budget hearing process in February may require updates to the budget materials to be included in the 2014 Town Warrant. Revenue estimates, particularly State Aid may change significantly leading up to the Annual Town Meeting in May 2014, in which case any remaining shortfall or surplus of revenues over expenditures will need to be addressed prior to the final appropriation process. All material changes will be duly noted in Town Meeting handouts and/or discussed in greater detail during budget article presentations.

Section Two of this document presents the budgets for the Town government. It begins with a summary of the six major organizational groupings – general government, public safety, public works, human services, culture and recreation, and unclassified and transfer accounts. We show the offsets, which are receipts reserved for appropriation or grants or other receipts that can only be used to offset specific activities and budgets of various Town departments. This presents a comprehensive statement of the costs for the municipal government operations.

Section Three presents the budget for shared programs and costs - items that are shared with the Sudbury Public Schools, although Town staff oversees the programs and perform the services. This includes the debt service and administration costs, and employee benefits. This section also covers other charges. The largest of these is the Assessor's overlay for abatements and exemptions.

Section Four covers the three Enterprise Funds, which are the Recycling/Transfer Station, the Atkinson Pool and Field Maintenance. The cost centers in this section are not part of the General fund consolidation. Appropriations are authorized by separate article(s) at the Annual Town Meeting.

Section Five contains the Operating Capital Investment Budget. This budget shows the voted requested budget to the Capital Investment Advisory Committee. This cost center is part of the General fund consolidation. However, appropriations are authorized by separate article(s) at the Annual Town Meeting.

Section Six through Eight contain the budget requests of the three school systems – the Sudbury Public Schools, the Lincoln-Sudbury Regional High School, and the Minuteman Regional Vocational/Technical High School.

My deepest appreciation as always to Andrea Terkelsen, Sudbury Finance Director/Treasurer-Collector, and her staff, particularly Peter Anderson, for their work on managing the budget document development, as well as to school Superintendents Dr. Anne Wilson and Bella Wong and their staff for their cooperation and assistance in insuring a timely and complete budget document for your consideration.

Sincerely

Maureen G. Valente

Maureen G. Valente
Town Manager



Town of Sudbury
Finance Committee

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

October 25, 2013

To: Board of Selectmen of the Town of Sudbury
Mr. Radha Gargeya, Chair of the Lincoln Sudbury Regional School District Committee
Dr. Richard J. Robison, Chair of the Sudbury Public School Committee
Mr. David R. Manjarrez, Minuteman Regional High School Representative
Ms. Bella Wong, Superintendent of Lincoln-Sudbury Regional High School
Ms. Maureen Valente, Town Manager for the Town of Sudbury
Dr. Anne Wilson, Superintendent of the Sudbury Public Schools

RE: Fiscal Year 2015 Budget Guidelines

Dear Town and School Officials and Administrators:

The Finance Committee (the "FinCom" or the "Committee") looks forward to working with you on the FY15 budget. Having all labor contracts resolved for this budgeting process will remove much of the uncertainty we experienced in the FY14 process, however the FY15 budgeting process could prove to be just as challenging given continued economic uncertainty at the state and federal level. We thank all of you and your various committees for past efforts that put the best interests of Sudbury and the Regional District first. It is the Committee's desire to continue in this vein as we begin this year's budget process.

The deadline for submitting a budget to Andrea Terkelsen is **January 11th**, to be provided on 3-hole punched paper. For FY15, the FinCom requests that an initial "No Override" budget submission be prepared that assumes an increase no greater than 2.50% over the FY14 budget (including pension and insurance costs). This preliminary projection will be refined throughout the budget process as we obtain additional information regarding State Aid and other revenue assumptions leading up to our Annual Town Meeting in May 2014. Please refer to Exhibit I for a summary of the drivers of the current estimate for FY15 No Override allowable budget growth.

Consistent with past budget submissions, cost centers may also submit a "Level Service" budget for consideration. Please note that the "Level Service" budget could increase or decrease in response to changing budget drivers such as enrollment and population – and the "Level Service" budget may be one and the same with the "No Override" budget.

While we recognize that each cost center has certain unique characteristics, it is important that there be a level of consistency in which all budget submissions are prepared. As a result, we ask that you assume the following when constructing your budget submissions:

- for each cost center, salary and other cash compensation should include any contractually obligated cost of living increase (i.e. COLA) as well as normal salary steps and lanes given your current employee demographic;
- your best estimate of expected health and benefit costs increases - please clearly document those assumptions in your submission; and
- your best estimate of utilities and, where applicable, transportation and special education cost increases or decreases – again, please clearly document those assumptions in your submission.

As with previous years, we expect the budget liaison meetings to play a continuing role in the budget review process. Rather than wait until budget submissions, the Committee has compiled a standard list of questions and information requests (see Exhibit II enclosed) to be reviewed at these budget liaison meetings. Moreover, similar to past years, 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 services provided by the Town and Schools.

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 **December 16th**. 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.

We would like to proceed with the following schedule:

- By **December 6th**: 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 December 6th, 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 FY15 budget requests.
- **December 16th**: 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 December 16th 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 arise at the December 16th FinCom meeting.

- By **January 11th**, submission of the FY15 No Override and, if applicable, the FY15 Level Service budget.
- By **January 31st**, the addition of FY15 No Override and, if applicable, the FY15 Level Service budget numbers to the FinCom spreadsheet, to be delivered in electronic form.

We hope that this process will again allow for greater input and information flow prior to formal hearings in 2014. Your cooperation is very much appreciated.

Respectfully,

Members of the Sudbury Finance Committee

Cc: Glenn Fratto, Business Manager, Lincoln-Sudbury Regional High School
Eric Greece, Chair of the Capital Improvement Advisory Committee
Myron Fox, Moderator, Town of Sudbury
Laura Sander, Finance Committee Chair, Town of Lincoln
Andrea Terkelsen, Finance Director/Treasurer, Town of Sudbury
Mary Will, Director of Business & Finance, Sudbury Public Schools

Exhibit I: FY15 No Override Revenue Forecast Assumptions

Set forth below in Table I is a summary of the drivers that result in FinCom's initial estimate for allowable, No Override budget growth of 2.5% for FY15.

Table I

Dollars in Millions

Revenue Source	FY14 ATM	FY15	Annual Growth Rate
Tax Levy for General Use	\$69.16	\$71.41	3.3%
State Aid - SPS (Cherry Sheet)	\$5.73	\$5.73	0.0%
Sudbury portion of LS Offsets/Reapportionments	\$3.10	\$2.59	-16.2%
Local Receipts	\$4.14	\$4.44	7.4%
Total	\$82.12	\$84.17	2.5%

While discussions continue regarding opportunities to diversify our tax base, the vast majority of tax revenues continue to come from property taxes, both residential and commercial. Fortunately, from a forecasting perspective, growth of these tax revenues has been fairly consistent over the past several years. Including new growth, and excluding tax revenue from capital exclusions or other debt service, revenues from property taxes have grown at an annual rate of approximately 3% per annum over the last three years and are expected to continue to do so in FY15.

While difficult to forecast, the reality is that State Aid is a relatively small component of our overall tax base. Despite posting declines in each of FY09 to FY11, state aid increased by approximately 4% from FY12 to FY14. However, we are entering a forecast period that contains a high degree of uncertainty given the government impasse on funding and the debt limit. As a result, for FY15 we have assumed no growth in State Aid from FY14 to FY15 and will continue to review and revise these estimates throughout the budget process.

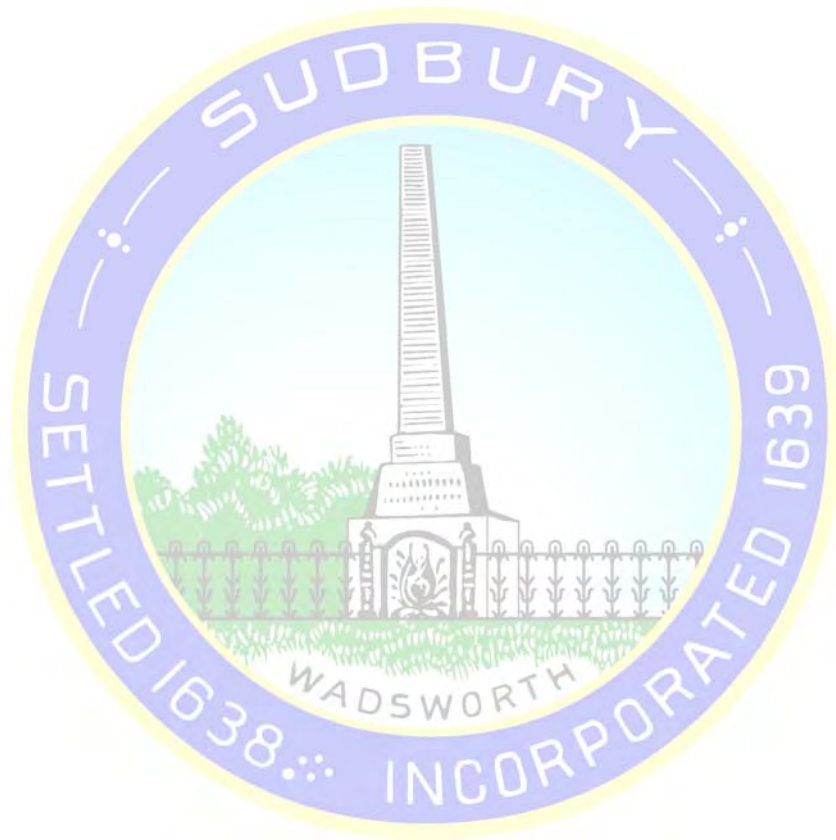
Offsets to the Lincoln Sudbury (LS) operating budget are netted out prior to calculating the assessment to each member town. That being said, there are some material changes to LS offsets that need to be factored into the growth calculus for Sudbury overall. LS is expecting an additional \$84K of revenue from state aid and regional transportation reimbursements. However, LS utilized \$666K of its Excess and Deficiency (E&D) account to fund its FY14 operating budget, and will no longer be reapportioning excess funds from previous budget years. This results in a net shortfall to the LS budget of \$583K. Sudbury portion (85.55%) of this shortfall is \$503K, which negatively impacts the FY15 growth percentage.

The last and smallest component of our tax base, local receipts, had declined significantly during the recession in 2007-2008, and then remained relatively flat through FY10. Beginning in FY11, we have seen a significant increase in local receipts, with revenues consistently coming in at +10-20% above budget. In FY14, we assumed \$4.14MM in local receipts, however current data suggests that FY14 local receipts will be closer to \$4.42MM. We are therefore projecting a slight increase of 0.5% in local receipts from the FY14 projected amount, which translates to a +7.4% increase from FY14 budget.

Exhibit II: Questions and information to discuss prior to the formal budget submission

- 1) An update on the impact of the FY14 appropriated budget, including specifics on any cuts in staff and services and the resulting budgeted average FTE count for the fiscal year.
- 2) Based upon the FY14 budget: a) the status and projected full year cost, including benefits, of all new positions hired within the budget, with specifics as to positions, b) new positions hired but not included in the budget, and c) the total number of actual and budgeted FTE's by position.
- 3) Details on grants in excess of \$25,000 received for FY14, including grantor, amount, use of these funds, likelihood of continuation and change from previous fiscal year.
- 4) Details of new costs and events, which were not anticipated and are impacting the FY14 budget and their potential to impact the FY15 budget.
- 5) An update of any new or existing cost savings/revenue enhancement programs or initiatives presented during the last budget process.
- 6) Any new cost savings/revenue enhancement programs or initiatives being contemplated for the FY15 budget and their projected monetary impacts, if available.
- 7) Actual student enrollment statistics vs. budget.
- 8) An update to the "FinCom Spreadsheet" (an electronic copy of which will be distributed separately).
- 9) An update to the compensation information on highly paid employees contained in Appendix III of the May 2013 Warrant to include FY14 data.

SECTION TWO: TOWN OPERATING DEPARTMENTS



TOWN MANAGER'S FY15 BUDGET MESSAGE

In accordance with the request of the Finance Committee, two levels of budget request are presented here for the Town government. The first is the "No Override" Budget request that conforms to the Finance Committee's guideline to increase no more than 2.5% over FY14 appropriations. The second is the "Level Staff" budget, where I include specific and important needs to consider in FY15, as well as try to restore staffing to key departments where we eliminated or reduced these positions over the past few years.

Highlights of the Town Manager's FY15 "No Override" Budget

- The increase in benefits for Town employees and retirees is projected to be 2.55% or \$109,864 at the time of submitting this budget request. As the FY15 rates for health insurance plans from the GIC have not been received yet, this is based on assumptions regarding the final rates. If the rate increase exceeds our projections, both SPS and the Town will have to reexamine our overall budget requests. The lower rate of increase compared to prior years can be attributed to a number of factors, including the Town/SPS "opt out" program for existing employees, the lower rate of the Town's contribution for new hires versus existing employees, and the lower percentage of new hires choosing to be covered by the Town's health insurance program compared to prior years. Overall the percent of Town/SPS employees covered by a Town health insurance plan has decreased from approximately 80% to 73%. It is important to remember that at any time, with a qualifying event or annual open enrollment, these employees have the right to take one of our health insurance plans, so we try to plan to have enough in this account for some modest amount of change during the year. And the cost for retiree plans is projected to increase by 12.5%. This increase is due partly to the projected FY15 rates for health insurance, but more so due to the increased number of retirees.
- There is one new benefit eligible position compared to FY14 – I have added a Program Coordinator Position in the Senior Center/Council on Aging budget. This department is providing an increasing number of services to the growing population. A goal of the Board of Selectmen had been to increase the number of seniors as a percent of the Town's population, in an effort to more evenly balance out the demographics of the Town and slow down the educational costs. Significant progress has been made toward that goal: the Town now has 12% of its population over 65 according to the US Census. Stated another way, the number of residents over 60 is now 19% of the Town's population, per the Council on Aging. The staffing in this department has not kept pace with this growing population and service demands.
- Offsetting this increase is a reduction in the number of benefit eligible employees in the Assessor's Office as I have reconfigured that office to use specialized consulting services to assist with the appraisal and data collection requirements this office must perform. Overall, the number of FTE Town employees is staying nearly the same as in FY14, at 160.38.
- A cost of living increase has been included for all union and non-union Town employees who do not have an individual employment agreement. The increase is 2.0% for employees who are receiving a step increase, but is 2.5% for those employees who have reached the top step.
- Salary step increases are applied for all groups where applicable. 55.9% of Town employees are at the maximum step in their grade and will not receive a step increase. 44.1% will still receive a step increase. Town employees receive step increases for 5 to 8 years of their careers with the Town (depending on their group) unless they are promoted into new positions.
- Retirement costs are based on the assessment provided by the Middlesex Retirement Board.
- We continue to shift financial resources out of various departments and into the Facilities Department as we continue to analyze how best to budget for the new Facilities Department. In FY14, the balance of the staffing and expenses dedicated to maintaining, repairing, cleaning and heating many Town buildings were transferred from the Building Department Budget and placed here. This year I have moved \$83,000 in a utilities line item from the Goodnow Library to the

Facilities Department who will assume responsibility for payment of the utility bills of the Library. When we make these changes, prior year amounts have been restated for both budgets for consistency purposes.

- This will be the second budget year for Combined Public Safety Dispatch Center. This budget will provide staffing sufficient to cover two dispatchers per shift on 24/7 operations, to comply with the state mandate to provide emergency medical dispatch (EMD) services and to achieve a better public safety outcome for residents.
- The total budgeted for leases for DPW vehicles in the DPW budget for FY15 is \$270,367. This includes the first year cost of two newly leased trucks. Ongoing discussions with the Capital Improvement Advisory Committee and the Strategic Financial Planning for Capital Committee are focusing on how to replace a total of 13 seriously outdated pieces of rolling stock for the DPW. Two can be acquired through new leases and the costs are in this budget; three can be acquired with cash in the Capital Operating budget (see section five of this budget). That leaves eight pieces of equipment that are significantly past their replacement schedule and are under discussion as to how to pay for them.
- Fire Department/ALS operations. We officially began to offer Advanced Life Support service using our 10 Firefighter/Paramedics on November 1, 2013. With this change, we have ended the line item for contracted ALS services, and instead are incorporating the expense aspects of running an ALS program (e.g. medical oversight services, quality assurance services, backup ALS providers) into the overall contracted services line item. Since we only have sufficient paramedics to run one ALS ambulance per shift, we still are anticipating that we will need to use outside ALS services when multiple calls are received. The emergency medical services responsibilities of the Fire Department continues to rely on offsets from the Ambulance Receipts Reserved for Appropriations account and this year that offset amount is \$795,072.

The Level Staff Budget

I have added a total of \$254,794 to the following department budgets in the level staff budget, which brings the overall increase to 3.77% over FY14. I understand at this time that the revenue projections for FY15 do not look as if these requests could be accommodated. However, I want the Board of Selectmen, the Finance Committee and residents to be aware that because these items are not in the “No Override” Budget, it affects the overall level and quality of services offered by Town departments and expected by Sudbury residents.

- Police Department. \$56,665. This would provide for a 29th patrol officer position to be added to the department. This 29th position was eliminated as part of budget reductions when the Town was making numerous cuts to operating budgets and staffing levels. Chief Nix has been working with the school systems to develop a program to assign a police officer to be in the schools as a School Resource Liaison, and I believe this is a very important initiative to begin seriously talking about and funding when resources become available. I remind all readers that Sudbury was noted in the October 17, 2013 Boston Globe West as having the lowest spending for police services in the Globe West area (covering 53 communities) at 3.8% of municipal spending, compared to a state median of 7.5%. Many other towns and schools have made this commitment with very good results.
- DPW/Engineering/Contracted Services. \$45,000. It is anticipated that the EPA NDPES stormwater permit will finally be issued in June of this year, with many new requirements for municipal compliance requirements. In expectations of this, I have increased the overall line item for consulting services to \$100,000 to meet the anticipated significant requirements.
- Combined Facilities Department/Town Building Maintenance. \$25,000. As the Strategic Financial Planning Report made clear, the Town has not been able to allocate a proper amount of funding for maintenance of its buildings. This additional amount will allow the Facilities Director to be even more proactive in taking steps to repair and replace items in the buildings that need attention.

- DPW/Trees & Cemeteries/Tree Contractors. \$25,000. This would provide additional funds to catch up on the backlog of dead and dying trees to be removed each year. The DPW Director believes the Town should have been spending at least \$90,000 each year for the past 5 years for this work. However due to budget restrictions he was allotted an average of \$45,650 annually. The Ash and Oak trees are continuing to die along the roadway and should be removed as they become problematic.
- DPW/Parks and Grounds/Contracted Services. \$10,000. Before the budget cutbacks, the Town was able to use contracted services to maintain the grounds of Town buildings as well as that of other public spaces in the Town. Town staff in the Parks and Grounds division of the DPW does not have the time or equipment to do general landscaping type work. The staff focus is on mowing and maintaining the large number of playing fields used in connection with Recreation activities and programs.
- Goodnow Library. \$22,495. This is a request to upgrade a part-time young adult librarian position to full-time. The Library Director would like to increase services and programming for this population group and feels it cannot be done adequately with only part-time hours.
- Human Resources/Assistant Town Manager. \$30,000. The Town's goal is to attract and retain high quality staff and one aspect of this that has not been funded in recent years is professional development funds to allow staff to take courses to keep and upgrade their skills. \$5,000 is allocated to restore the ability to do this. And \$25,000 is allocated to perform a classification study to insure the Town's employee's job descriptions are up to date and properly classified for compensation purposes.
- Reserve Fund. \$25,000 is recommended to allow the Town to add to the ability to meet snow and ice spending in case of a severe winter. In recent years, the Town has had to strip funds from other departments when there is a bad snow year. For reasons of how the state law works regarding deficit spending for excess snow and ice costs, it is not prudent to put the extra funds directly into the snow and ice account, but rather put them into the reserve fund.
- Fire Department. \$12,434 has been added to various expense line items in anticipation of cost increases due to inflation.
- DPW. \$3,200 for various items to keep pace with the effects of inflation and where additional overtime has been required in recent years.

I ask the Board of Selectmen and Finance Committee to recognize that in communities that do not spend as high a percentage of the budget for educational costs, these types of budget items would normally be funded and incorporated as good business practices and in the best interests of the Town. Sudbury continues to have very high number of students in the school system relative to the Town's population and that brings the need to make these tough choices to live within existing resources. But if that changes and funds can be found and/or freed up, addressing the need for increasing the items listed here should be seriously considered.

In closing, I want to thank all the Department Heads of the Town government. They are committed to working together as one Town, one organization, and continually support each other and recognize the needs of other departments and services. They support and respect the work of the front line employees, from Police Officers to Library staff; those who help residents at the Transfer Station to those who prepare the payroll; and everyone in between. They are an amazing team of people who take pride in serving the residents of Sudbury with excellence every day.

Sincerely

Maureen G. Valente

Maureen G. Valente
Town Manager

Summary of FY13-FY15 Budgets for Town Departments
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Town Services Budget Summary				
	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
General Government	2,449,954	2,549,815	2,629,972	2,659,972
Public Safety	6,497,843	6,948,250	7,125,079	7,194,178
Public Works	4,677,526	4,892,309	4,956,982	5,065,182
Human Services	537,514	598,570	656,715	656,715
Culture & Recreation	1,070,203	1,116,228	1,175,691	1,198,186
Unclassified & Transfer Accounts	118,732	397,699	417,112	442,112
Town Employee Benefits & Insurances	4,040,502	4,308,537	4,418,401	4,418,401
Subtotal	19,392,274	20,811,408	21,379,952	21,634,746
Town Offsets	(711,673)	(762,745)	(830,072)	(830,072)
Total Town Services	18,680,601	20,048,663	20,549,880	20,804,674

EMPLOYEE HEADCOUNT (Full Time Equivalents)			
	FY13	FY14	FY15
Cost Center	Actual	Actual	Budget
Public Safety	76.29	76.73	76.73
Public Works	33.53	33.55	33.55
General Government	29.72	29.72	28.71
Human Services	6.09	6.65	7.22
Culture & Recreation	13.94	13.98	14.17
Total Town Operating	159.57	160.63	160.38
	2.0%	0.7%	-0.2%

General Government Services



	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
GENERAL GOVERNMENT				
Selectmen/Town Manager	335,385	354,047	365,636	365,636
ATM/Personnel	149,670	164,726	173,987	203,987
Law	166,520	172,108	155,716	155,716
Finance Committee	172	2,169	1,583	1,583
Accounting	284,210	306,070	319,478	319,478
Assessors	257,598	284,678	239,078	239,078
Treasurer/Collector	368,500	324,163	348,158	348,158
Information Systems	343,757	376,118	408,780	408,780
Town Clerk & Registrars	279,036	253,142	260,084	260,084
Conservation	95,087	119,538	101,963	101,963
Planning & Board of Appeals	170,020	193,056	255,509	255,509
	2,449,954	2,549,815	2,629,972	2,659,972
Offsets	-	-	-	-
Total General Government	2,449,954	2,549,815	2,629,972	2,659,972
Personal Services	1,935,402	2,125,883	2,129,306	2,129,306
Expenses	514,552	423,932	500,666	530,666
Offsets	-	-	-	-
Total General Government	2,449,954	2,549,815	2,629,972	2,659,972
Salary	1,895,387	2,082,359	2,085,143	2,085,143
Overtime	237	1,584	1,600	1,600
Temporary/Seasonal	10,787	11,581	12,103	12,103
Other payroll-related compensation	28,991	30,359	30,460	30,460
	1,935,402	2,125,883	2,129,306	2,129,306

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
SELECTMEN/TOWN MANAGER				
Town Manager	170,162	170,800	174,700	174,700
Administration	75,026	79,897	73,739	73,739
Overtime		-	-	-
Clerical	69,750	80,848	92,680	92,680
Non-accountable Travel	5,500	5,500	5,500	5,500
Sick Leave Buy Back	3,133	2,922	3,123	3,123
Sub Total: Personal Services	323,570	339,967	349,742	349,742
General Expense	10,661	12,830	14,514	14,514
Equipment Maint	190	200	220	220
Travel	213	300	310	310
Out of State Travel	750	750	850	850
Encumbrances	-	-	-	-
Sub Total: Expenses	11,814	14,080	15,894	15,894
Total: Selectmen	335,385	354,047	365,636	365,636

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
ASSIST. TOWN MGR./HUMAN RESOURCES				
Human Resources Director	91,029	100,810	107,053	107,053
Benefits Coordinator	48,825	52,095	53,384	53,384
Clerical	4,659	5,081	5,408	5,408
Sub Total: Personal Services	144,514	157,986	165,845	165,845
General Expense	1,806	2,100	2,163	2,163
Travel	827	500	715	715
Contracted Services	-	2,050	2,112	27,112
Employee Profess. Develop.	2,279	2,090	3,153	8,153
Encumbrances	245	-	-	-
Sub Total: Expenses	5,156	6,740	8,142	38,142
Total: ATM/HR	149,670	164,726	173,987	203,987

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
LAW				
Town Counsel	43,829	46,177	47,198	47,198
Clerical	40,174	46,272	27,293	27,293
Sub Total: Personal Services	84,003	92,449	74,491	74,491
General Expense	4,944	5,409	5,606	5,606
Legal Expense	74,770	74,250	75,619	75,619
Encumbrances	2,803	-	-	-
Sub Total: Expenses	82,517	79,659	81,225	81,225
Total: Law	166,520	172,108	155,716	155,716

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
FINANCE COMMITTEE				
Clerical	172	2,169	1,583	1,583
Sub Total: Personal Services	172	2,169	1,583	1,583
General Expense	-	-	-	-
Encumbrances	-	-	-	-
Sub Total: Expenses	-	-	0	0
Total: Finance Committee	172	2,169	1,583	1,583

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
ACCOUNTING				
Town Accountant	90,940	96,618	103,120	103,120
Salaries	150,196	162,733	167,841	167,841
Sick Leave Buy Back	3,476	3,541	3,887	3,887
Overtime	-	-	-	-
Sub Total: Personal Services	244,612	262,892	274,848	274,848
General Expense	4,040	4,900	4,900	4,900
Computer	34,312	36,428	37,830	37,830
Equipment Maint	360	1,000	1,000	1,000
Travel	886	850	900	900
Encumbrances	-			
Sub Total: Expenses	39,598	43,178	44,630	44,630
Total: Accounting	284,210	306,070	319,478	319,478

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
ASSESSORS				
Assessor	17,888	73,696	76,401	76,401
Clerical	156,940	177,075	104,774	104,774
Stipend	-	1,000	-	-
Sick Buy Back	4,575	3,657	3,903	3,903
Sub Total: Personal Services	179,402	255,428	185,078	185,078
General Expense	5,110	6,000	6,000	6,000
Contracted Services	73,085	23,250	48,000	48,000
Encumbrances	-			
Sub Total: Expenses	78,195	29,250	54,000	54,000
Total: Assessors	257,598	284,678	239,078	239,078
OFFSET Overlay Surplus		-	-	-
Net Assessors	257,598	284,678	239,078	239,078

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
TREASURER/COLLECTOR				
Fin. Director/Treas.-Collector	116,200	119,095	122,212	122,212
Clerical	160,797	173,950	181,021	181,021
Stipends	2,500	2,500	2,500	2,500
Sick Buy Back	1,337	1,568	1,425	1,425
Sub Total: Personal Services	280,835	297,113	307,158	307,158
General Expense	14,659	10,000	10,000	10,000
Equipment Maint	1,842	1,800	1,900	1,900
Travel	512	1,250	1,000	1,000
Tax Collection	12,127	14,000	16,000	16,000
Tax Title Expense	58,509	-	12,100	12,100
Encumbrances	15	-	-	-
Sub Total: Expenses	87,665	27,050	41,000	41,000
Total: Treasurer-Collector	368,500	324,163	348,158	348,158

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
INFORMATION SYSTEMS				
Technology Administrator	95,970	97,617	100,054	100,054
Non-clerical	66,832	68,488	70,194	70,194
Sick Leave Buy Back	3,713	4,422	4,629	4,629
Summer Help	10,787	11,581	12,103	12,103
Sub Total: Personal Services	177,302	182,108	186,980	186,980
General Expense	3,803	4,000	5,000	5,000
Software	52,546	51,500	51,500	51,500
Equipment Maint	5,839	7,000	7,000	7,000
Travel	470	400	400	400
Contracted Services	30,992	42,700	42,700	42,700
Equipment	51,240	65,000	86,000	86,000
Professional Development	1,945	2,750	2,700	2,700
WAN/Telephone Connections	6,152	6,660	11,500	11,500
Network	3,437	4,000	5,000	5,000
Internet	7,225	10,000	10,000	10,000
Encumbrances	2,806	-	-	-
Sub Total: Expenses	166,455	194,010	221,800	221,800
Total: Information Systems	343,757	376,118	408,780	408,780

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
TOWN CLERK & REGISTRARS				
Town Clerk	74,310	78,558	80,512	80,512
Overtime	237	1,584	1,600	1,600
Clerical	138,099	138,805	141,340	141,340
Election Workers	27,949	11,085	13,500	13,500
Sick Leave Buy Back	-	-	-	-
Registrars	832	940	932	932
Sub Total: Personal Services	241,427	230,972	237,884	237,884
General Expense	3,726	9,234	9,300	9,300
Equipment Maint	1,000	1,000	1,000	1,000
Travel	239	550	500	500
Tuition	336	500	500	500
Elections	30,847	10,886	10,900	10,900
Encumbrances	1,460	-	-	-
Sub Total: Expenses	37,609	22,170	22,200	22,200
Total: Town Clerk & Registrar	279,036	253,142	260,084	260,084

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
CONSERVATION				
Conservation Coordinator	79,910	81,484	83,516	83,516
Non Clerical	-	20,118	-	-
Clerical	12,378	12,567	12,870	12,870
Sick Leave Buy Back	1,823	1,819	1,927	1,927
Sub Total: Personal Services	94,111	115,988	98,313	98,313
General Expense	268	2,000	2,250	2,250
Clothing	300	450	300	300
Trail Equipment Maint	109	500	500	500
Travel	248	600	600	600
Encumbrances	50			
Sub Total: Expenses	976	3,550	3,650	3,650
Total: Conservation	95,087	119,538	101,963	101,963

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
PLANNING & COMMUNITY DEVELOPMENT				
Planning Director	99,373	109,605	112,328	112,328
Staff Planner	-	-	48,230	48,230
Clerical	63,146	75,776	83,260	83,260
Stipend	1,000	1,000	1,000	1,000
Sick Leave Buy Back	1,934	2,430	2,566	2,566
Sub Total: Personal Services	165,453	188,811	247,384	247,384
General Expense	4,001	3,620	2,500	2,500
Professional Development	495	500	500	500
Clothing Allowance	70	125	125	125
Contracted Services	-	-	5,000	5,000
Encumbrances	-			
Sub Total: Expenses	4,566	4,245	8,125	8,125
Total: Planning	170,020	193,056	255,509	255,509

Public Safety Services



**Sudbury Fire
Headquarters**



**Sudbury Police
Station**

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
PUBLIC SAFETY				
Police	2,575,481	2,800,973	2,875,426	2,932,091
Fire	3,244,872	3,397,065	3,497,492	3,509,926
Combined Dispatch	498,513	522,856	530,904	530,904
Building Inspection	178,976	227,356	221,257	221,257
	6,497,843	6,948,250	7,125,079	7,194,178
Offsets	(711,673)	(762,745)	(830,072)	(830,072)
Total Public Safety	5,786,170	6,185,505	6,295,007	6,364,106
Personal Services	5,619,747	6,091,688	6,273,797	6,330,042
Expenses	749,295	721,562	695,782	708,636
Capital	128,800	135,000	155,500	155,500
Offsets	(711,673)	(762,745)	(830,072)	(830,072)
Total Public Safety	5,786,170	6,185,505	6,295,007	6,364,106
Salary	4,501,167	5,052,427	5,174,696	5,230,391
Overtime	925,173	890,487	949,739	949,739
Temporary/Seasonal				
Other payroll-related compensation	193,407	148,774	149,362	149,912
Total Personal Services	5,619,747	6,091,688	6,273,797	6,330,042

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
POLICE				
Police Chief	133,129	143,133	146,275	146,275
Lieutenants	207,296	235,815	220,391	220,391
Patrol Officers	1,358,286	1,580,901	1,602,848	1,658,543
Night Differential	21,253	23,212	22,100	22,100
Overtime	299,839	266,880	295,000	295,000
Clerical	105,472	109,268	113,048	113,048
Sick Leave Buy Back	5,362	5,857	5,857	5,857
Holiday Pay	15,020	15,329	15,329	15,329
Non-accountable Clothing	10,430	11,760	11,760	11,760
Retirement Sick Buy Back	31,945	-	-	-
Stipend	29,147	30,550	30,550	31,100
Sub Total: Personal Services	2,217,180	2,422,705	2,463,158	2,519,403
General Expense	56,605	56,258	62,258	62,258
Maintenance	60,972	75,330	80,330	80,330
Travel	895	3,000	3,000	3,000
Clothing	15,961	19,180	19,180	19,600
Tuition	380	5,000	5,000	5,000
Equipment	20,329	7,500	10,000	10,000
Gasoline	63,388	77,000	77,000	77,000
Encumbrances	10,973	-	-	-
Sub Total: Expenses	229,502	243,268	256,768	257,188
Police Cruisers	128,800	135,000	155,500	155,500
Sub Total: Capital	128,800	135,000	155,500	155,500
Total Police	2,575,481	2,800,973	2,875,426	2,932,091

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
FIRE				
Fire Chief	119,651	131,289	139,348	139,348
Deputy Chief	89,828	98,658	104,619	104,619
Firefighters/EMTs/Paramedics	1,904,336	2,049,061	2,159,693	2,159,693
Overtime	515,829	528,589	550,550	550,550
Weekend Differential	5,098	5,220	5,220	5,220
Clerical	43,011	53,332	48,276	48,276
Non-accountable Clothing	21,625	23,800	25,400	25,400
Sick Buy Back	10,909	8,667	8,667	8,667
Fire Stipends	28,925	42,250	41,250	41,250
Sub Total: Personal Services	2,739,211	2,940,866	3,083,023	3,083,023
General Expense	33,422	65,072	65,072	67,024
Maintenance	69,679	70,136	70,136	72,240
Alarm Maint.	201	4,504	4,504	4,639
Travel	2,375	2,130	2,130	2,194
Utilities	44,084	52,770	52,770	54,353
Clothing	8,897	17,426	17,426	17,949
Tuition	39,314	35,768	35,768	36,841
CERT Expense	423	515	515	530
Contracted Services	194,847	44,000	96,000	98,880
ALS Operations		93,730	0	0
Equipment	25,483	37,338	37,338	38,458
Gasoline/Diesel Fuel	32,411	32,810	32,810	33,794
Encumbrances	54,526	-	-	-
Sub Total: Expenses	505,662	456,199	414,469	426,903
Total: Fire	3,244,872	3,397,065	3,497,492	3,509,926
OFFSET Ambulance RRA	(676,673)	(727,745)	(795,072)	(795,072)
Net Fire	2,568,199	2,669,320	2,702,420	2,714,854

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
COMBINED DISPATCH				
Dispatchers	378,317	438,884	435,336	435,336
Overtime	109,505	95,018	104,189	104,189
Night Differential	7,431	7,129	7,129	7,129
Sub Total: Personal Serv	495,253	541,031	546,654	546,654
Dispatchers Grant		(25,000)	(25,000)	(25,000)
Sub Total: Net Personal Serv	495,253	516,031	521,654	521,654
General Expense	-	3,000	5,000	5,000
Clothing allowance	3,261	3,825	4,250	4,250
Encumbrances	-	-	-	-
Sub Total: Expenses	3,261	6,825	9,250	9,250
Total: Combined Dispatch	498,513	522,856	530,904	530,904
OFFSET Ambulance RRA	(35,000)	(35,000)	(35,000)	(35,000)
Net: Combined Dispatch	463,513	487,856	495,904	495,904

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
BUILDING INSPECTION				
Building Inspector	70,977	82,906	85,196	85,196
Asst. Bldg Inspector	7,165	58,428	59,597	59,597
Clerical	53,729	55,063	44,327	44,327
Stipend	6,263	-	-	-
Deputy Inspector	16,920	2,639	2,692	2,692
Sealer of Weights	-	-	-	-
Wiring Inspector	13,050	13,050	13,050	13,050
Sick Buyback	-	-	1,100	1,100
Sub Total: Personal Services	168,104	212,086	205,962	205,962
General Expense	6,569	9,000	9,000	9,000
Town Vehicle Maintenance	1,172	920	920	920
Contracted services	1,500	3,000	3,000	3,000
Clothing allowance	275	550	575	575
In-State Travel	1,356	1,800	1,800	1,800
Encumbrances	-	-	-	-
Sub Total: Expenses	10,872	15,270	15,295	15,295
Total: Building	178,976	227,356	221,257	221,257

Public Works Department



**Public Works
Building**

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
PUBLIC WORKS				
Engineering	333,935	507,413	517,031	562,031
Streets & Roads	2,952,982	2,827,792	2,884,861	2,887,561
Trees and Cemetery	349,009	393,152	396,600	422,100
Parks and Grounds	192,131	252,652	223,751	233,751
Combined Facilities	849,469	911,300	934,740	959,740
Total Public Works	4,677,526	4,892,309	4,956,982	5,065,182
Personal Services	1,838,403	2,128,443	2,136,878	2,139,718
Expenses	1,895,531	2,055,842	2,124,315	2,229,675
Capital	291,745	283,274	271,040	271,040
All Snow & Ice	651,846	424,750	424,750	424,750
Total Public Works	4,677,526	4,892,309	4,956,982	5,065,182
Salary	1,751,290	2,042,243	2,048,677	2,048,677
Overtime (excl'd Snow & Ice)	45,736	35,020	36,260	39,100
Temporary/Seasonal	18,218	18,284	18,649	18,649
Other payroll-related compensation	23,160	32,896	33,292	33,292
	1,838,403	2,128,443	2,136,878	2,139,718

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
ENGINEERING DEPARTMENT				
Dir. of Public Works	123,554	126,643	129,728	129,728
Non-Clerical	111,600	251,779	251,779	251,779
Clerical	53,807	55,213	56,581	56,581
Summer Help	-	8,098	8,098	8,098
Sick Leave Buy Back	2,769	2,755	2,920	2,920
Sub Total: Personal Services	291,730	444,488	449,106	449,106
General Expense	6,972	7,700	7,700	7,700
Maintenance	1,382	1,500	1,500	1,500
Contracted Services	8,694	50,000	55,000	100,000
Travel	77	100	100	100
Clothing	-	3,625	3,625	3,625
Encumbrances	25,080			
Sub Total: Expenses	42,205	62,925	67,925	112,925
Total: Engineering	333,935	507,413	517,031	562,031

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
STREETS & ROADS				
Highway Dir. of Operations	86,435	88,796	91,012	91,012
Management Analyst	82,420	84,472	86,725	86,725
Non-Clerical	655,191	694,767	712,372	712,372
Overtime	35,259	22,660	22,660	25,000
Clerical	61,708	66,331	69,896	69,896
Stipends	8,190	8,190	8,190	8,190
Summer Temp. Labor	7,436	5,068	5,169	5,169
Sick Leave Buy Back	1,447	1,991	2,094	2,094
Sub Total: Personal Services	938,086	972,275	998,118	1,000,458
General Expense	7,210	12,000	12,000	12,360
Gasoline	139,313	166,000	166,000	166,000
Bldg. Maintenance	9,015	16,000	16,000	16,000
Vehicle Maintenance	235,338	213,500	219,900	219,900
Utilities	8,645	14,000	12,000	12,000
Street Lighting	46,107	41,000	43,000	43,000
Travel	306	400	400	400
Clothing	15,017	18,000	18,000	18,000
Tuition	450	1,500	1,500	1,500
Police detail	46,518	48,000	55,000	55,000
Roadwork	543,907	630,000	666,000	666,000
Encumbrances	32,385	-	-	-
Sub Total: Expenses	1,084,212	1,160,400	1,209,800	1,210,160
Equipment leases	278,838	270,367	252,193	252,193
Sub Total: Capital	278,838	270,367	252,193	252,193
Snow & Ice Overtime	160,926	120,750	120,750	120,750
Snow & Ice Contractors	160,791	109,000	109,000	109,000
Snow & Ice Materials	330,129	195,000	195,000	195,000
Sub Total: Snow & Ice	651,846	424,750	424,750	424,750
Total: Streets & Roads	2,952,982	2,827,792	2,884,861	2,887,561

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
TREES & CEMETERY				
Non-Clerical	247,388	273,173	267,480	267,480
Overtime	7,332	8,240	9,000	9,500
Clerical	9,002	9,386	9,621	9,621
Stipends	4,095	4,095	4,095	4,095
Summer help	2,833	5,298	5,404	5,404
Sub Total: Personal Services	270,650	300,192	295,600	296,100
Cemetery Materials	16,091	30,500	16,000	16,000
Tree Planting	-	-	-	-
Tree Contractors	56,868	62,460	85,000	110,000
Encumbrances	5,400	-	-	-
Sub-Total: Expenses	78,359	92,960	101,000	126,000
Total: Trees & Cemetery	349,009	393,152	396,600	422,100

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
PARKS & GROUNDS				
Non-Clerical	98,092	145,526	109,812	109,812
Overtime	3,145	4,120	4,600	4,600
Clerical	9,002	9,386	9,621	9,621
Stipends	2,605	4,095	4,095	4,095
Summer help	7,948	7,918	8,076	8,076
Sick Leave Buy Back	-	-	-	-
Sub Total: Personal Services	120,792	171,045	136,204	136,204
Maintenance	56,267	45,500	45,500	45,500
Contracted services	-	20,000	20,000	30,000
Clothing	2,165	3,200	3,200	3,200
Encumbrances	-	-	-	-
Sub Total: Expenses	58,432	68,700	68,700	78,700
Equipment leases	12,907	12,907	18,847	18,847
Sub Total: Capital	12,907	12,907	18,847	18,847
Total: Parks & Grounds	192,131	252,652	223,751	233,751

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
COMBINED FACILITIES				
Facilities Director*	44,351	48,858	56,438	56,438
Supv. of Town Bldgs.	71,185	72,398	74,191	74,191
Clerical*	-	14,464	14,110	14,110
Town Custodial	97,555	101,051	109,311	109,311
Overtime	-	-	-	-
Non-Accountable Travel Allowance	363	-	-	-
Sick Buyback	3,692	3,672	3,800	3,800
Sub Total: Personal Services	217,145	240,443	257,850	257,850
General Expense	5,953	5,000	5,000	5,000
Town Bldg. Utilities	366,238	398,000	383,000	383,000
Town Bldg. Maint.	189,004	190,000	209,390	234,390
Town Vehicle Maintenance	1,108	1,380	2,400	2,400
Contracted services	56,142	69,877	70,100	70,100
Clothing allowance	1,200	1,200	1,400	1,400
In-State Travel	3,095	2,700	2,700	2,700
Vehicle Allowance	-	2,700	2,900	2,900
Encumberances	9,585			
Sub Total: Expenses	632,324	670,857	676,890	701,890
Total: Combined Facilities	849,469	911,300	934,740	959,740
* 50% of these salaries are budgeted and paid for by SPS.				

Human Services



**Sudbury Senior Center at the
Fairbank Community Building**

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
HUMAN SERVICES				
Board of Health	357,173	391,714	397,568	397,568
Council on Aging	140,641	152,390	200,216	200,216
Veterans Affairs	39,700	54,466	58,931	58,931
Total Human Services	537,514	598,570	656,715	656,715
Personal Services	343,454	391,335	436,940	436,940
Expenses	194,060	207,235	219,775	219,775
Total Human Services	537,514	598,570	656,715	656,715
Salary	341,287	389,177	434,660	434,660
Overtime				
Temporary/Seasonal				
Other payroll-related compensation	2,168	2,158	2,280	2,280
	343,454	391,335	436,940	436,940

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
BOARD OF HEALTH				
Director	95,012	96,847	99,263	99,263
Town Social Worker	60,747	62,254	63,787	63,787
Non-Clerical	-	19,356	20,517	20,517
Clerical	46,129	47,274	48,596	48,596
Sick Buy Back	2,168	2,158	2,280	2,280
Sub Total: Personal Services	204,056	227,889	234,443	234,443
General Expense	5,793	4,750	5,750	5,750
Maintenance	-	-	-	-
Mental Health	5,840	7,000	7,000	7,000
Nursing Services	51,860	53,415	53,415	53,415
Contracted Services	8,135	9,700	9,200	9,200
Mosquito Control	45,870	45,870	46,330	46,330
Animal/ Rabies Control	8,500	8,800	8,800	8,800
Animal Inspector	2,241	4,000	3,000	3,000
Senior Outreach	24,450	28,490	28,030	28,030
Community Outreach Prog	428	1,800	1,600	1,600
Encumbrances	-	-	-	-
Sub Total: Expenses	153,117	163,825	163,125	163,125
Total: Board of Health	357,173	391,714	397,568	397,568

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
COUNCIL ON AGING				
Director	69,212	73,216	77,797	77,797
Clerical	46,129	47,274	48,596	48,596
Program Coordinator	-	-	39,487	39,487
Information/Reference	19,474	23,900	25,336	25,336
Sub Total: Personal Services	134,814	144,390	191,216	191,216
General Expense	5,826	8,000	9,000	9,000
Encumbrances	-	-	-	-
Sub Total: Expenses	5,826	8,000	9,000	9,000
Total: Council on Aging	140,641	152,390	200,216	200,216

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
VETERANS AFFAIRS				
Veteran Agent	3,759	19,056	-	-
Clerical	825	-	11,281	11,281
Sub Total: Personal Services	4,584	19,056	11,281	11,281
General Expense	6,334	550	450	450
Contracted Services	-	-	10,200	10,200
Veteran's Grave Markers	854	900	1,000	1,000
Veteran's Benefits	27,929	33,960	36,000	36,000
Encumbrances	-	-	-	-
Sub Total: Expenses	35,117	35,410	47,650	47,650
Total: Veterans Affairs	39,700	54,466	58,931	58,931

Culture & Recreational Services



Goodnow Library



Hosmer House

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
CULTURE & RECREATION				
Goodnow Library	934,023	974,828	1,030,039	1,052,534
Recreation	128,232	133,039	137,188	137,188
Historical Commission	5,295	5,500	5,568	5,568
Historic Districts Commission	2,653	2,861	2,896	2,896
Total Culture & Recreation	1,070,203	1,116,228	1,175,691	1,198,186
Personal Services	783,295	803,087	840,834	858,329
Expenses	286,908	313,141	334,857	339,857
Total Culture & Recreation	1,070,203	1,116,228	1,175,691	1,198,186
Salary	746,506	781,972	818,834	836,329
Overtime				
Temporary/Seasonal	36,789	21,115	22,000	22,000
Other payroll-related compensation	0	0	0	0
	783,295	803,087	840,834	858,329

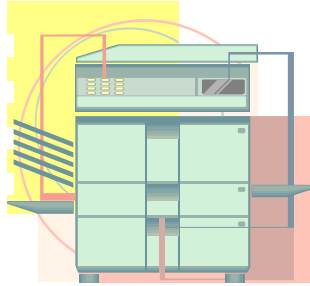
	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
GOODNOW LIBRARY				
Library Director	81,642	86,950	92,156	92,156
Non-Clerical	567,362	608,923	641,383	658,878
Temporary/Seasonal	36,789	21,115	22,000	22,000
Other	-	-	-	-
Sick Leave Buy Back	-	-	-	-
Sub Total: Personal Services	685,793	716,988	755,539	773,034
General Expense	6,916	8,500	8,500	8,500
Automation	43,469	46,000	46,000	50,000
Books and Materials	135,984	145,000	160,000	160,000
Maintenance	20,349	23,340	25,000	25,000
Travel	-	-	-	-
Contracted Services	41,512	35,000	35,000	36,000
Encumbrances	-	-	-	-
Sub Total: Expenses	248,230	257,840	274,500	279,500
Total: Goodnow Library	934,023	974,828	1,030,039	1,052,534

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
RECREATION				
Assistant Director/Youth Serv	45,774	29,822	28,122	28,122
Program Coordinator	26,010	27,605	28,407	28,407
Clerical	23,187	26,097	26,144	26,144
Sub Total: Personal Services	94,971	83,524	82,673	82,673
General Expense	-	-	-	-
Contracted Services	33,261	49,515	54,515	54,515
Travel	-	-	-	-
Uniforms	-	-	-	-
Encumbrances	-	-	-	-
Sub Total: Expenses	33,261	49,515	54,515	54,515
Total: Recreation	128,232	133,039	137,188	137,188

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
HISTORICAL COMMISSION				
General Expenses	5,271	5,500	5,568	5,568
Encumbrances	24	-	-	-
Sub Total: Expenses	5,295	5,500	5,568	5,568
Total: Historical Commission	5,295	5,500	5,568	5,568

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
HISTORIC DISTRICTS COMMISSION				
Clerical	2,531	2,575	2,622	2,622
Sub Total: Personal Services	2,531	2,575	2,622	2,622
General Expenses	122	286	274	274
Encumbrances	-	-	-	-
Sub Total: Expenses	122	286	274	274
Total: Hist Dist Commission	2,653	2,861	2,896	2,896

Unclassified & Transfer Expense

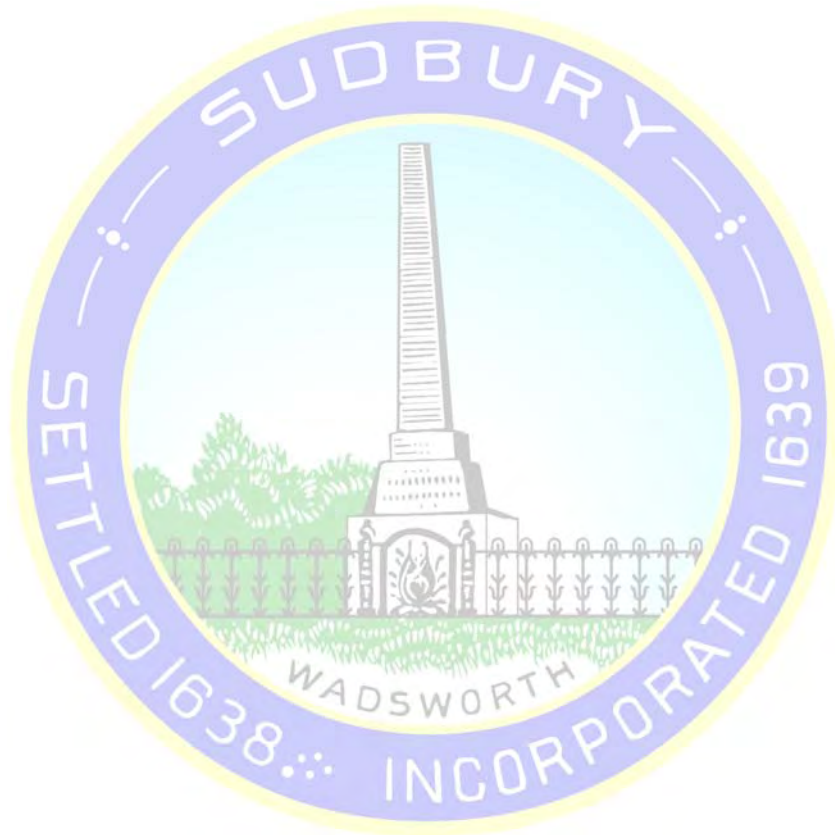


	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
UNCLASSIFIED & RESERVES				
Town-Wide Operating Expenses	118,732	147,699	152,653	152,653
Town Reserve Account	0	240,000	240,000	265,000
Salary Contingency Account	0	10,000	24,459	24,459
Total Unclassified & Transfers	118,732	397,699	417,112	442,112

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
TOWN-WIDE OPERATING EXPENSES				
Copier Supplies & Service	8,792	15,000	15,430	15,430
Postage	38,314	41,000	42,300	42,300
Town Audit Fees	23,500	35,000	37,000	37,000
Telephone	22,573	33,300	34,000	34,000
Town Meetings and Elections	18,823	17,449	17,973	17,973
Memorial Day	1,700	1,950	1,950	1,950
July 4th Celebration	4,000	4,000	4,000	4,000
Encumbrances	1,030	-	-	-
Total: Operating Expenses	118,732	147,699	152,653	152,653

	FY13	FY14	FY15	FY15
	Actual	Appropriated	No-Override	Level Staff
Transfer Accounts				
Reserve Fund	0	240,000	240,000	265,000
Unclassified Salary Contingency	0	10,000	24,459	24,459
Total Transfer Accounts	0	250,000	264,459	289,459

SECTION THREE: SHARED PROGRAMS & COSTS



SHARED PROGRAMS & COSTS



	FY13	FY14	FY15
	Actual	Appropriated	No-Override
SHARED PROGRAMS & COSTS			
Debt Service (Gross)	5,937,549	5,090,013	3,749,276
Town/SPS Benefits & Insurance	9,594,368	9,970,195	10,251,531
Total Shared Programs & Costs	15,531,917	15,060,208	14,000,806

Debt Service and Benefits

	FY13	FY14	FY15
	Actual	Appropriated	No Override
DEBT SERVICE			
Short-term Loan Interest (non-exempt)	-	15,125	-
New Issues (estimate)	-	-	-
Existing Long Term Bond Int.	768,521	647,894	550,663
Existing Long Term Bond Principal	3,030,000	2,480,000	2,510,000
Town Debt Service Subtotal	3,798,521	3,143,019	3,060,663
LSRHS Debt Service, Sudbury Portion	2,139,028	1,946,994	688,613
Total: Debt Service	5,937,549	5,090,013	3,749,276
NON-EXEMPT DEBT/ADJUSTMENTS			
Non-Exempt Debt Service	-	(15,125)	-
Premium on Bonds	(7,474)	(13,189)	(20,275)
SBAB Debt Reimbursement	(1,681,224)	(1,681,224)	(1,681,224)
Sub-Total: Non-exempt debt adjustments	(1,688,698)	(1,709,538)	(1,701,499)
Total Exempt Debt to be raised	4,248,851	3,380,475	2,047,777

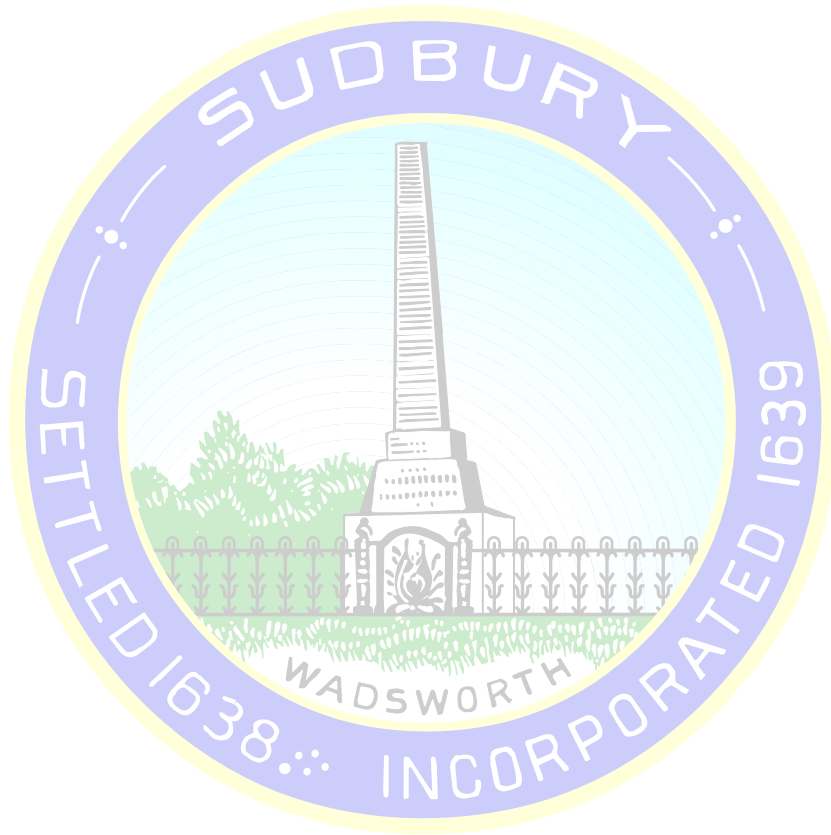
	FY13	FY14	FY15
	Actual	Appropriated	No-Override
BENEFITS & INSURANCE			
Workers' Compensation	49,566	51,131	188,584
Unemployment Compensation	59,165	144,200	120,188
Medicare Tax	482,271	525,000	535,000
Life Insurance	2,969	4,563	4,563
Employee Medical Premiums	4,758,203	4,691,525	4,481,275
Retiree Medical Premiums/ OPEB	904,884	976,405	1,098,763
Retirement Assessment	3,111,390	3,257,976	3,494,181
Encumbrances	1,468	-	-
Property/Liab. Insurance	224,452	319,395	328,977
	9,594,368	9,970,195	10,251,531
	FY13	FY14	FY15
	Actual	Appropriated	No-Override
BENEFITS & INSURANCE			
Town	4,040,502	4,308,537	4,418,401
Schools	5,553,866	5,661,658	5,833,129
	9,594,368	9,970,195	10,251,531

	FY13	FY14	FY15
	Actual	Appropriated	No-Override
EMPLOYEE BENEFITS & INSURANCE			
Workers' Compensation	49,566	51,131	188,584
Town:	15,861	16,362	60,347
School:	33,705	34,769	128,237
Unemploy. Compensation	59,165	144,200	120,188
Town:	3,536	20,188	20,188
School:	55,629	124,012	100,000
Medicare Tax	482,271	525,000	535,000
Town:	146,116	152,250	155,150
School:	336,155	372,750	379,849
Life Insurance	2,969	4,563	4,563
Town:	1,143	1,734	1,734
School:	1,826	2,829	2,829
Employee Medical Premiums	4,758,203	4,691,525	4,481,275
Town:	1,584,094	1,663,419	1,560,339
School:	3,174,109	3,028,106	2,920,936
Retiree Medical Premiums/ OPEB	904,884	976,405	1,098,763
Town:	350,406	394,606	414,409
School:	554,478	581,799	684,354
Retirement Assessment	3,111,390	3,257,976	3,494,181
Town:	1,826,386	1,900,281	2,041,745
School:	1,285,004	1,357,695	1,452,436
Benefits Encumbrances	1,468	-	-
Town:	734	0	0
School:	734	0	0
Property/Liab. Insurance	224,452	319,395	328,977
Town:	112,226	159,697	164,489
School:	112,226	159,697	164,488
Total: Employee Benefits	9,594,368	9,970,195	10,251,531

Other Amounts to be Raised

	FY13	FY14	FY15
	Actual	Appropriated	No-Override
Other amounts to be raised			
Cherry Sheet Assessments	161,434	181,455	181,455
Cherry Sheet Offsets	32,672	32,250	32,250
Recap. Snow & Ice Deficits	-	-	100,000
Abatements & Exemptions	630,143	593,665	554,400
Overlay deficits of prior years	-	76,661	-
Other Charges to be Raised	824,249	884,031	868,105
Miscellaneous funded from prior years	38,891	-	0
Total Other Charges	863,140	884,031	868,105

SECTION FOUR: ENTERPRISE FUNDS



ENTERPRISE FUNDS



EXPENDITURES	FY13 Actual	FY14 Appropriated	FY15 No-Override
Transfer Station	226,643	426,357	312,186
Atkinson Pool	512,766	539,808	547,891
Recreation Field Maintenance	146,760	207,722	221,128
Total: Direct	886,170	1,173,887	1,081,205
Transfer Station	20,062	21,567	16,255
Recreation Field Maintenance	-	22,500	20,879
Total: Indirect	20,062	44,067	37,134
Total: Expenditures	906,232	1,217,954	1,118,339

RECEIPTS & RESERVES	FY13 Actual	FY14 Appropriated	FY14 Appropriated
Transfer Station	335,720	447,924	328,441
Atkinson Pool	526,319	539,808	547,891
Recreation Field Maintenance	231,936	230,222	242,007
Total: Receipts & Reserves	1,093,975	1,217,954	1,118,339

Total Surplus/Deficit

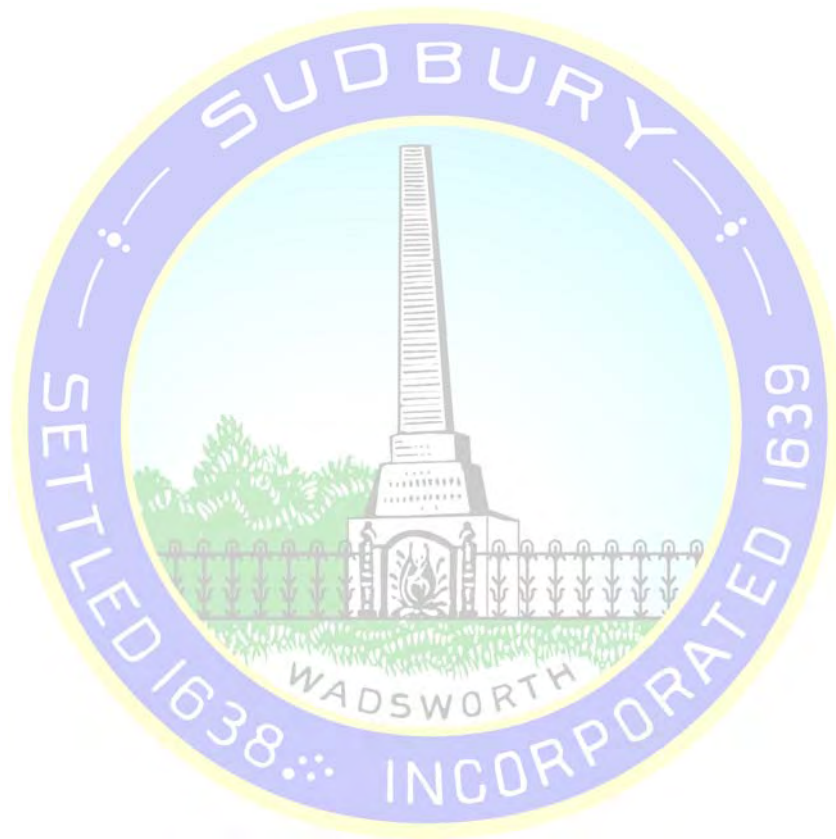
187,743	0	-
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	FY13	FY14	FY15
	Actual	Appropriated	No-Override
TRANSFER STATION ENTERPRISE FUND			
Non-Clerical	99,406	105,716	110,570
Overtime	6,866	7,210	7,400
Stipends	4,095	4,095	4,095
Clerical	9,255	9,386	9,621
Sub Total: Personal Services	119,622	126,407	131,686
General Expense	24,080	22,000	25,000
Maintenance	18,314	30,450	32,000
Hauling & Disposal	49,019	104,000	102,000
Resource Recovery	15,608	21,500	21,500
Sub Total: Expenses	107,021	177,950	180,500
Capital Expense	0	122,000	0
Sub Total: Capital Expenses	0	122,000	0
Direct Costs	226,643	426,357	312,186
INDIRECT COSTS:			
Benefits/Insurance	20,062	21,567	16,255
Indirect Costs*	20,062	21,567	16,255
Total Costs	246,705	447,924	328,441
Enterprise Receipts	335,720	325,000	328,441
Retained Earnings Used	0	122,924	0
Transfers In	0	0	0
Total Revenue	335,720	447,924	328,441
Surplus/Deficit	89,015	0	-

	FY13	FY14	FY15
	Actual	Appropriated	No-Override
POOL ENTERPRISE FUND			
Non-Clerical	172,991	178,523	167,639
Head Lifeguards	38,543	39,959	40,945
Overtime	0	1,056	1,056
Clerical	22,837	25,335	26,144
Part Time Supervisors	7,821	8,543	8,714
Receptionists	18,565	25,489	25,999
WSI Lifeguards	63,517	71,791	73,227
Sick Leave Buyback	1,552	3,572	3,500
Instructors	12,353	13,540	13,775
Sub Total: Personal Services	338,179	367,808	360,999
General Expense	55,093	38,000	38,000
Utilities	95,122	98,000	98,000
Maintenance	20,624	30,000	30,000
Programs	1,987	3,000	3,000
Equipment	1,761	3,000	3,000
Sub Total: Expenses	174,587	172,000	172,000
Capital Expense	0	0	14,892
Sub Total: Capital Expenses	0	0	14,892
Direct Costs	512,766	539,808	547,891
Total Costs	512,766	539,808	547,891
Enterprise Receipts	525,122	515,000	525,000
Retained Earnings Used	1,197	24,808	22,891
Transfers In	0	0	0
Total Revenue	526,319	539,808	547,891
Surplus/Deficit	13,553	-	-

	FY13	FY14	FY15
	Actual	Appropriated	No-Override
RECREATION FIELD MAINTENANCE ENTERPRISE FUND			
Non-Clerical ¹	49,266	81,120	109,812
Summer Help	7,687	7,041	7,182
Sub Total: Personal Services	56,954	88,161	116,994
Field Maintenance	35,588	74,000	62,634
Park Maintenance	39,749	30,000	20,000
Utilities	9,761	10,000	10,000
Office Expense	0	1,000	1,000
General Expense	148	0	0
Sub Total: Expenses	85,247	115,000	93,634
Capital Expense	4,560	4,561	10,500
Sub Total: Capital Expenses	4,560	4,561	10,500
Direct Costs	146,760	207,722	221,128
INDIRECT COSTS:			
Benefits/Insurance	0	22,500	20,879
Indirect Costs*	0	22,500	20,879
Total Costs	146,760	230,222	242,007
Enterprise Receipts	203,676	190,000	206,000
Transfers In	0	0	0
Retained Earnings Used	28,260	40,222	36,007
Total Revenue	231,936	230,222	242,007
Surplus/Deficit	85,176	0	0

SECTION FIVE: CAPITAL INVESTMENT BUDGET



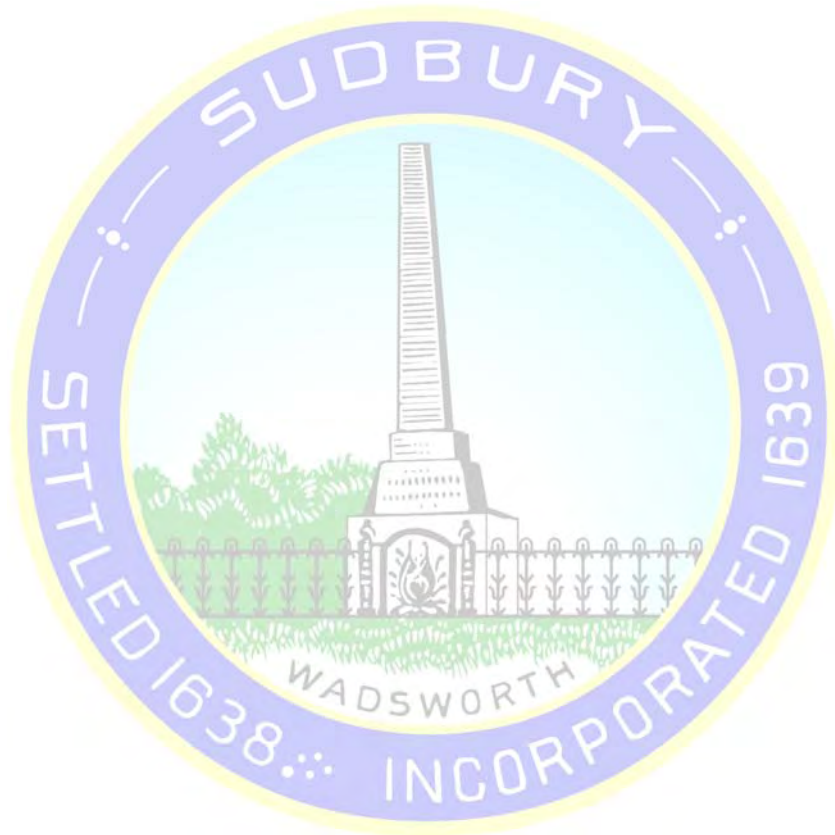
CAPITAL INVESTMENT BUDGET



CASH CAPITAL BY CATEGOR	FY13	FY14	FY15
	Actual	Appropriated	No-Override
CASH CAPITAL BY CATEGORY*			
Town Buildings	51,925	62,062	40,000
General Government	37,000	-	-
Public Safety	61,659	20,000	40,000
Public Works	50,000	50,000	141,000
Sudbury Public Schools	55,000	152,000	75,000
Total: Capital Expenses	255,584	284,062	296,000

	FY13	FY14	FY15
	Actual	Appropriated	No-Override
CASH CAPITAL BY DEPARTMENT*			
DPW/Highway	50,000	50,000	96,000
DPW/Parks & Grounds	-	-	45,000
Facilities/SPS	55,000	152,000	75,000
Facilities/Town	51,925	62,062	40,000
Fire	30,909	20,000	40,000
Information Systems	37,000	-	-
Police	30,750	-	-
Total	255,584	284,062	296,000
*Excludes leases & Capital Exclusions			

SECTION SIX: SUDBURY PUBLIC SCHOOLS



	FY13	FY14	FY15
	Actual	Appropriated	No-Override
SUDBURY PUBLIC SCHOOLS			
Sudbury Public Schools	30,541,046	34,721,206	35,436,865
Operating Offsets	-	(2,801,108)	(2,748,694)
Sudbury Public Schools	30,541,046	31,920,098	32,688,171
Add: Benefits & Insurance	5,553,866	5,661,658	5,833,129
Total: Sudbury Public Schools	36,094,911	37,581,756	38,521,300

Sudbury Public Schools
FY15 Non-Override Budget

	FY2013	FY2014	FY15	\$ Change	% Change	Actual FY2013	Actual FY2014	Budgeted FY2015
	<u>Actual</u>	<u>Budget</u>	<u>N-O Budget</u>	<u>Over FY14</u>	<u>Over FY14</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Summary - Salaries								
System Administration	815,906	1,033,485	1,056,100	22,615	2.19%	16.00	16.00	16.00
Elementary Instruction	9,675,688	10,796,373	11,276,280	479,907	4.45%	152.44	156.42	155.42
Middle School Instruction	5,402,069	5,793,553	5,557,486	(236,067)	-4.07%	81.25	80.11	76.11
Curriculum, Library, Media	711,893	772,659	925,192	152,533	19.74%	7.00	7.40	9.40
PS/Special Education Instruction	4,852,976	5,936,636	6,377,881	441,245	7.43%	104.57	111.60	112.10
Health & Transportation	394,429	386,450	407,612	21,162	5.48%	9.15	9.15	9.15
Plant Maintenance	899,233	933,591	968,905	35,314	3.78%	15.50	15.50	16.00
Other	606,982	714,263	600,263	(114,000)	-15.96%			
Total Salaries:	23,359,176	26,367,010	27,169,719	802,709	3.04%	385.91	396.18	394.18
Salary Offsets:		(1,470,668)	(1,543,254)					
Net Salaries:	23,359,176	24,896,342	25,626,465	730,123	2.93%	385.91	396.18	394.18

	FY2013	FY2014	FY15	\$ Change	% Change
	<u>Actual</u>	<u>Budget</u>	<u>N-O Budget</u>	<u>Over FY14</u>	<u>Over FY14</u>
Summary - Expenses					
System Administration	521,311	455,689	466,360	10,671	2.34%
Elementary Instruction	329,955	348,673	359,133	10,460	3.00%
Middle School Instruction	188,453	188,280	193,928	5,648	3.00%
Curriculum, Library, Media	431,599	424,229	545,531	121,302	28.59%
PS/Special Education Instruction	3,326,163	4,225,700	4,004,976	(220,724)	-5.22%
Health & Transportation	547,642	1,037,419	1,068,542	31,123	3.00%
Utilities	935,360	1,191,882	1,131,882	(60,000)	-5.03%
Plant Maintenance	901,388	482,324	496,794	14,470	3.00%
Total Expenses:	7,181,871	8,354,196	8,267,145	(87,051)	-1.04%
Expense Offsets:		(1,330,440)	(1,205,440)		
Net Expenses:	7,181,871	7,023,756	7,061,705	37,949	0.54%
Total Expense & Salary:	30,541,047	34,721,206	35,436,864	715,658	2.06%
Less: Total Offsets	0	(2,801,108)	(2,748,694)		
Total Net Operating Budget:	30,541,047	31,920,098	32,688,170	768,072	2.41%
Benefits:	6,105,243	5,661,658	5,833,130	171,472	3.03%
Benefit Reserve:					
School Budget:	36,646,290	37,581,756	38,521,300	939,544	2.50%
2.5% Increase for FY15:			38,521,300		

0

FY15 Offsets

	<u>Budget 2010-11</u>	<u>Budget 2011-12</u>	<u>Budget 2012-13</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>
Salary Offsets					
METCO	(127,863)	(121,770)	(175,620)	(182,926)	(190,702)
Sped 94-142	(350,000)	(525,000)	(523,357)	(506,997)	(541,782)
Early Childhood Grant	(20,000)	(11,713)	(11,713)	(8,281)	(12,423)
Kindergarten Revolving Fund	(300,000)	(375,000)	(477,941)	(538,900)	(610,273)
Title I Grant	(66,000)	(72,852)	(61,300)	(68,564)	(62,149)
Retirement Offset	0	(25,000)	0	0	0
Pre-School Revolving	(120,000)	(125,000)	(150,000)	(120,000)	(80,925)
Activity Fees	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Cafeteria	(300,000)	(310,000)	0	0	0
Total	(1,328,863)	(1,611,335)	(1,444,931)	(1,470,668)	(1,543,254)
Expense Offsets					
Sped 94-142	(100,000)	(50,000)	(50,000)	(50,000)	(25,000)
Circuit Breaker	(400,000)	(650,000)	(750,000)	(750,000)	(650,000)
Stimulus Assistance					
IDEA Stimulus Assistance	(182,000)				
METCO - Admin Overhead	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Pre-School Revolving	(50,000)	(50,000)	0	0	0
Building Use Fees		(60,440)	(60,440)	(60,440)	(60,440)
Bus Fees	(400,000)	(400,000)	(450,000)	(450,000)	(450,000)
Total	(1,152,000)	(1,230,440)	(1,330,440)	(1,330,440)	(1,205,440)
Grand Total Offsets	(2,480,863)	(2,841,775)	(2,775,371)	(2,801,108)	(2,748,694)

Sudbury Public Schools
FY2015 Budget
Salary

	Account Numbers	FY13 Actual	FY14 Appropriated	FY15 Budget	\$ Change Over FY14	% Change Over 2014
System Admin Salaries						
Administrators	20 501 11 5 - 120000	548,556	562,269	572,929	10,660	1.90%
Support Staff	20 501 17 5 - 120000	265,906	276,538	280,717	4,179	1.51%
School Committee Secretary	50 501 19 5 - 110000	1,445	11,752	11,752	0	0.00%
METCO	Federally Funded Grant	0	182,926	190,702	7,776	4.25%
Total		815,907	\$1,033,485	1,056,100	22,615	2.19%
Offset			(\$187,451)	(195,025)		
Net		\$815,907	\$846,034	\$861,075		
Peter Noyes						
Elementary School Salaries						
Administrators	16 501 11 5 - 220000	214,029	219,380	223,268	3,888	1.77%
Art Teachers	16 502 13 1 - 230000	77,697	82,953	88,132	5,179	6.24%
ELL Teacher	16 514 13 1 - 230000	30,541	31,307	32,090	783	2.50%
Classroom Teachers	16 516 13 1 - 230000	1,577,552	1,665,132	1,813,779	148,647	8.93%
World Language	16 524 13 1 - 230000	66,224	68,634	91,037	22,403	32.64%
Guidance Counselors/Soc Worker	16 530 13 3 - 270000	95,896	138,075	132,825	(5,250)	-3.80%
Kindergarten Teachers	16 541 13 1 - 230000	167,447	335,010	263,791	(71,219)	-21.26%
Library Media Specialist	16 544 13 3 - 250000	88,274	93,669	56,994	(36,675)	-39.15%
Music Teachers	16 563 13 1 - 230000	80,513	85,610	90,895	5,285	6.17%
Physical Education	16 570 13 1 - 230000	59,928	63,981	67,976	3,995	6.24%
Math Coach		25,006	64,195	73,749	9,554	14.88%
Literacy Specialist (Reading Specia	16 575 13 1 - 230000	86,650	88,816	91,037	2,221	2.50%
Sub-total: Teachers Salaries		2,569,757	\$2,936,762	3,025,573	88,811	3.02%
Admin Assistants	16 501 17 5 - 220000	70,679	81,072	82,911	1,839	2.27%
School Aide	16 516 14 3 - 230000	76,611	122,452	94,333	(28,119)	-22.96%
Librarian Aides	16 544 18 3 - 250000	13,004	13,832	14,829	997	7.21%
Reading Tutor/Title I Tutor	16 575 14 3 - 230000	44,946	48,065	62,015	13,950	29.02%
Sub-total: Support Salaries		205,240	\$265,421	254,088	(11,333)	-4.27%
Grand Total: Salaries		2,774,997	\$3,202,183	3,279,661		
Offset:			(\$196,844)	(149,173)		
Net Budget:		\$2,774,997	\$3,005,339	3,130,488		
General John Nixon						
Elementary School Salaries						
Administrators	12 501 11 5 - 220000	113,427	116,263	162,703	46,440	39.94%
Art Teachers	12 502 13 1 - 230000	68,723	70,442	67,389	(3,053)	-4.33%
Classroom Teachers	12 516 13 1 - 230000	1,189,238	1,237,916	1,306,495	68,579	5.54%
World Language	12 524 13 1 - 230000	57,604	59,044	52,401	(6,643)	-11.25%
Guidance Counselors/Soc Worker	12 530 13 3 - 270000	89,595	100,639	103,567	2,928	2.91%
Kindergarten Teachers	12 541 13 1 - 230000	73,236	156,789	220,541	63,752	40.66%
Library Media Specialist	12 544 13 3 - 250000	59,515	63,541	67,507	3,966	6.24%
Music Teachers	12 563 13 1 - 230000	94,597	101,776	101,071	(705)	-0.69%
Physical Education	12 570 13 1 - 230000	61,691	63,232	64,813	1,581	2.50%
Math Coach		25,007	34,708	40,616	5,908	17.02%
Literacy Specialist (Reading Specia	12 575 13 1 - 230000	62,421	66,643	70,803	4,160	6.24%
Sub-total: Teachers Salaries		1,895,054	\$2,070,993	2,257,906	186,913	9.03%
Admin Assistants	12 501 17 5 - 220000	72,886	79,244	76,171	(3,073)	-3.88%
School Aide/Title I Tutor	12 516 14 3 - 230000	81,957	67,002	81,179	14,177	21.16%
Librarian Aides	12 544 18 3 - 250000	14,956	15,332	15,639	307	2.00%
Reading Tutors	12 575 14 3 - 230000	0	33,895	34,741	846	2.50%
Sub-total: Support Salaries		169,799	\$195,473	207,730	12,257	6.27%
Grand Total: Salaries		2,064,853	\$2,266,466	2,465,636		
Offset:			(\$91,736)	(130,071)		
Net Budget:		\$2,064,853	\$2,174,730	\$2,335,565		

Sudbury Public Schools
FY2015 Budget
Salary

	Account Numbers	FY13 Actual	FY14 Appropriated	FY15 Budget	\$ Change Over FY14	% Change Over 2014
Josiah Haynes						
Elementary School Salaries						
Administrators	14 501 11 5 - 220000	146,665	150,332	152,576	2,244	1.49%
Art Teachers	14 502 13 1 - 230000	57,397	61,280	65,632	4,352	7.10%
ELL Teacher	14 514 13 1 - 230000	25,850	31,307	32,090	783	2.50%
Classroom Teachers	14 516 13 1 - 230000	1,187,883	1,175,491	1,339,747	164,256	13.97%
World Language	14 524 13 1 - 230000	43,382	55,179	44,585	(10,594)	-19.20%
Guidance Counselors/Soc Worker	14 530 13 3 - 270000	90,821	105,745	77,791	(27,954)	-26.44%
Kindergarten Teachers	14 541 13 1 - 230000	60,523	163,021	137,304	(25,717)	-15.78%
Library Media Specialist	14 544 13 3 - 250000	72,479	74,290	71,597	(2,693)	-3.62%
Music Teachers	14 563 13 1 - 230000	67,799	71,932	76,363	4,431	6.16%
Physical Education	14 570 13 1 - 230000	39,959	42,324	44,966	2,642	6.24%
Math Coach	14 555 13 1 - 230000	29,630	43,202	40,616	(2,586)	-5.99%
Literacy Specialist (Reading Specia	14 575 13 1 - 230000	73,474	78,444	88,132	9,688	12.35%
Sub-total: Teachers Salaries		1,895,862	\$2,052,547	2,171,399	118,852	5.79%
Admin Assistants	14 501 17 5 - 220000	84,297	89,456	87,750	(1,706)	-1.91%
School Aide/Title I Tutor	14 516 14 3 - 230000	63,594	82,932	94,606	11,674	14.08%
Librarian Aides	14 544 18 3 - 250000	10,705	12,327	13,062	735	5.96%
Reading Tutors	14 575 14 3 - 230000	33,072	33,895	34,741	846	2.50%
Sub-total: Support Salaries		191,668	\$218,610	230,159	11,549	5.28%
Grand Total: Salaries		2,087,530	\$2,271,157	2,401,558		
Offset:			(\$77,959)	(81,804)		
Net Budget:		\$2,087,530	\$2,193,198	\$2,319,754		
Loring School						
Elementary School Salaries						
Administrators	11 501 11 5 - 220000	204,276	209,383	191,760	(17,623)	-8.42%
Art Teachers	11 502 13 1 - 230000	51,780	55,283	58,735	3,452	6.24%
ELL Teacher	11 514 13 1 - 230000	30,541	31,308	32,090	782	2.50%
Classroom Teachers	11 516 13 1 - 230000	1,624,381	1,708,264	1,664,817	(43,447)	-2.54%
World Lang Teacher	11 524 13 1 - 230000	58,425	57,031	70,604	13,573	23.80%
Guidance Counselors/Soc Worker	11 530 13 3 - 270000	129,998	112,315	123,380	11,065	9.85%
Kindergarten Teachers	11 541 13 1 - 230000	113,864	239,438	308,811	69,373	28.97%
Library Media Specialist	11 544 13 3 - 250000	56,781	61,250	64,406	3,156	5.15%
Music Teachers	11 563 13 1 - 230000	111,928	115,454	124,511	9,057	7.84%
Physical Education	11 570 13 1 - 230000	77,697	82,953	88,132	5,179	6.24%
Math Coach		29,631	72,688	88,649	15,961	21.96%
Literacy Specialist (Reading Specie	11 575 13 1 - 230000	59,928	63,981	67,976	3,995	6.24%
Sub-total: Teachers Salaries		2,549,230	\$2,809,348	2,883,871	74,523	2.65%
Administrative Assistants	11 501 17 5 - 220000	84,422	89,556	87,853	(1,703)	-1.90%
School Aide/Title I	11 516 14 3 - 230000	68,403	109,936	110,384	448	0.41%
Librarian Aides	11 544 18 3 - 250000	13,178	13,832	12,576	(1,256)	-9.08%
Reading Tutors	11 575 14 3 - 230000	33,072	33,895	34,741	846	2.50%
Sub-total: Support Salaries		199,075	\$247,219	245,554	(1,665)	-0.67%
Grand Total: Salaries		2,748,305	\$3,056,567	3,129,425		
Offset:			(\$160,846)	(206,929)		
Net Budget:		\$2,748,305	\$2,895,721	\$2,922,496		

Sudbury Public Schools
FY2015 Budget
Salary

	Account Numbers	FY13 Actual	FY14 Appropriated	FY15 Budget	\$ Change Over FY14	% Change Over 2014
Ephraim Curtis						
Middle School Salaries						
Administrators	18 501 11 5 - 220000	400,784	413,636	423,977	10,341	2.50%
Art Teachers	18 502 13 1 - 230000	97,111	103,680	120,072	16,392	15.81%
Computer Teachers	18 513 13 1 - 230000	166,912	176,555	199,429	22,874	12.96%
Classroom Teachers	18 516 13 1 - 230000	1,152,188	1,005,299	940,728	(64,571)	-6.42%
Language Arts Teachers	18 521 13 1 - 230000	564,092	621,626	599,088	(22,538)	-3.63%
World Languages	18 524 13 1 - 230000	330,535	409,333	401,942	(7,391)	-1.81%
Guidance Counselors/Soc Worker	18 530 13 3 - 270000	203,288	216,938	227,442	10,504	4.84%
Consumer & Family Study	18 533 13 1 - 230000	150,792	154,561	0	(154,561)	-100.00%
Technical Education	18 540 13 1 - 230000	91,632	93,922	57,750	(36,172)	-38.51%
Library Media Specialist	18 544 13 3 - 250000	78,670	83,992	89,236	5,244	6.24%
Math Teachers	18 555 13 1 - 230000	405,022	482,429	457,868	(24,561)	-5.09%
Music Teachers	18 563 13 1 - 230000	144,198	152,583	168,316	15,733	10.31%
Physical Ed Teachers	18 570 13 1 - 230000	186,278	180,076	187,635	7,559	4.20%
Health Educator	18 531 13 1 - 230000	75,770	93,435	97,315	3,880	4.15%
ELL	18 514 13 1 - 230000	4,699	0	0	0	
Literacy Spec (Reading Specialist)	18 575 13 1 - 230000	119,862	181,111	148,787	(32,324)	-17.85%
Science Teachers	18 582 13 1 - 230000	561,703	610,885	639,032	28,147	4.61%
Social Studies	18 583 13 1 - 230000	498,276	597,259	600,905	3,646	0.61%
Sub-total: Teachers Salaries		5,231,812	\$5,577,320	5,359,522	(217,798)	-3.91%
Admin Assistants	18 501 17 5 - 220000	102,639	115,453	99,892	(15,561)	-13.48%
Guidance Assistant	18 530 17 3 - 270000	37,706	38,432	39,025	593	1.54%
Library/Media Paraprofessional (Lib	18 544 18 3 - 250000	29,911	30,664	31,278	614	2.00%
Reading Tutor	18 575 14 3 - 230000	0	0	0		
Title I	Grant Funded	0	31,684	27,769		
Sub-total: Support Salaries		170,256	\$216,233	\$197,964	(18,269)	-8.45%
Grand Total: Salaries		5,402,068	\$5,793,553	5,557,486		
Offset:			(\$31,684)	(27,769)		
Net Budget:		\$5,402,068	\$5,761,869	\$5,529,717		

**Sudbury Public Schools
FY2015 Budget
Salary**

	Account Numbers	FY13 Actual	FY14 Appropriated	FY15 Budget	\$ Change Over FY14	% Change Over 2014
C/I/T Salary						
Educational Tech Mgr	21 514 11 3 - 230000	158,010	145,515	176,493	30,978	21.29%
Support Staff	21 514 17 1 - 230000	72,249	90,559	137,156	46,597	51.45%
Curriculum Specialists	21 514 19 3 - 230000	457,037	470,785	545,743	74,958	15.92%
Professional Development	21 573 13 3 - 235000	5,700	25,000	25,000	0	
Curriculum Development	21 514 13 3 - 230000	15,600	25,500	25,500	0	0.00%
Rehabilitation Act 504	21 566 19 1 - 230000	3,296	15,300	15,300	0	0.00%
Total: Salaries		711,892	\$772,659	925,192	152,533	19.74%
Offset:				(27,605)		
Net Budget:		\$711,892	\$772,659	\$897,587		
Sped Pupil Services Salary						
Nixon SPED Teachers	12 584 13 2 - 230000	231,650	316,353	337,847	21,494	6.79%
Nixon Speech Therapists	12 591 13 2 - 230000	178,952	185,313	129,435	(55,878)	-30.15%
Haynes SPED Teachers	14 584 13 2 - 230000	239,219	234,249	273,553	39,304	16.78%
Haynes Speech Therapists	14 591 13 2 - 230000	145,897	168,779	179,701	10,922	6.47%
Noyes SPED Teachers	16 584 13 2 - 230000	329,364	411,480	359,737	(51,743)	-12.57%
Noyes Speech Therapists	16 591 13 2 - 230000	213,922	222,451	276,512	54,061	24.30%
Loring SPED Teachers	11 584 13 2 - 230000	441,072	463,118	469,814	6,696	1.45%
Loring Speech Therapists	11 591 13 2 - 230000	102,167	130,624	171,666	41,042	31.42%
Curtis SPED Teachers	18 584 13 2 - 230000	988,249	1,227,336	1,317,628	90,292	7.36%
Curtis Speech Therapists	18 591 13 2 - 230000	81,388	86,893	92,318	5,425	6.24%
Early Childhood Director	22 520 13 2 - 230000	58,146	109,675	111,869	2,194	2.00%
Psychologist	22 574 13 2 - 280000	611,705	745,585	790,677	45,092	6.05%
Extended YR Services	22 584 14 2 - 230000	41,973	70,461	70,461	0	0.00%
Pre-K Teachers Haynes	14 572 13 2 - 230000	0	0	0	0	
Pre-K Teachers Noyes	16 572 13 2 - 230000	80,276	189,558	216,450	26,892	14.19%
Sub-total: Profess. Salaries		\$3,743,980	\$4,561,875	\$4,797,668	235,793	5.17%
Loring SPED Aides	11 584 14 2 - 230000	157,201	167,412	250,718	83,306	49.76%
Nixon SPED Aides	12 584 14 2 - 230000	142,873	205,265	172,134	(33,131)	-16.14%
Haynes SPED Aides	14 584 14 2 - 230000	135,736	178,534	153,369	(25,165)	-14.10%
Haynes Preschool Aides	14 572 14 2 - 230000	0	0	0	0	
Noyes SPED Aides	16 584 14 2 - 230000	202,393	204,688	236,751	32,063	15.66%
Noyes Preschool Aides	16 572 14 2 - 230000	15,019	154,348	177,475	23,127	14.98%
Curtis SPED Aides	18 584 14 2 - 230000	147,121	197,199	168,437	(28,762)	-14.59%
Tutor ABA	22 584 19 5 - 230000	253,287	169,035	319,792	150,757	89.19%
Secretary	22 584 17 1 - 230000	55,368	98,280	101,537	3,257	3.31%
Sub-total: Support Salaries		\$1,108,998	\$1,374,761	\$1,580,213		
Grand Total: Salaries		4,852,978	\$5,936,636	\$6,377,881	235,793	5.17%
Offset:			(\$679,148)	(\$679,878)		
Net Budget:		4,852,978	\$5,257,488	\$5,698,003		

**Sudbury Public Schools
FY2015 Budget
Salary**

	Account Numbers	FY13 Actual	FY14 Appropriated	FY15 Budget	\$ Change Over FY14	% Change Over 2014
Health & Transportation Salary						
Loring Nurse	11 532 18 3 - 320000	56,405	57,815	61,035	3,220	5.57%
Nixon Nurse	12 532 18 3 - 320000	56,405	57,815	62,866	5,051	8.74%
Haynes Nurse	14 532 18 3 - 320000	56,405	57,816	61,035	3,219	5.57%
Noyes Nurse	16 532 18 3 - 320000	62,046	63,597	67,139	3,542	5.57%
Curtis Nurse	18 532 18 3 - 320000	84,886	86,743	91,553	4,810	5.55%
Crossing Guards	20 581 19 5 - 330000	42,117	47,970	48,995	1,025	2.14%
Regular Trans Drivers	20 602 19 4 - 330000	36,066	14,695	14,989	294	
SPED Van Drivers	20 603 19 2 - 330000	100	0	0		
School Lunch	Revolving Account		0	0		
Total Salary:		394,430	\$386,451	407,612		
Offset:				0		
Net Budget:		\$394,430	\$386,451	\$407,612		
Plant Salary Expenses						
Nixon Custodians	12 515 19 4 - 411000	105,444	109,829	112,794	2,965	2.70%
Nixon Overtime	12 515 20 4 - 411000	17,376	4,000	4,000		
Haynes Custodians	14 515 19 4 - 411000	99,389	103,586	108,367	4,781	4.62%
Haynes Overtime	14 515 20 4 - 411000	7,962	4,000	4,000		
Noyes Custodians	16 515 19 4 - 411000	158,020	163,784	169,400	5,616	3.43%
Noyes Overtime	16 515 20 4 - 411000	4,160	4,000	4,000		
Loring Custodians	11 515 19 4 - 411000	137,132	151,485	144,866	(6,619)	-4.37%
Loring Overtime	11 515 20 4 - 411000	4,060	4,000	4,000		
Curtis Custodians	18 515 19 4 - 411000	218,655	224,142	229,639	5,497	2.45%
Curtis Overtime	18 515 20 4 - 411000	3,248	8,000	8,000		
Maintenance Staff	23 546 19 4 - 422000	135,147	140,765	163,839	23,074	16.39%
Overtime & Summer Help	23 546 20 4 - 422000	8,639	16,000	16,000	0	0.00%
Total Salary:		899,232	\$933,591	968,905		
Offset:						
Net Budget:		\$899,232	\$933,591	\$968,905		
Other - Salary						
Staff Bank *	10 593 19 5 - 120000	0	45,980	45,980	0	0.00%
Staff Development **	20 514 13 1 - 235000	15,710	23,000	23,000	0	0.00%
Degree Change	20 573 19 1 - 230000	0	50,000	50,000	0	0.00%
Scheduling	20 580 19 3 - 230000	0	0	0		
Substitutes	20 594 13 1 - 230000	382,107	257,353	257,353	0	0.00%
Conference Subs	20 594 19 1 - 235000	28,960	17,000	17,000	0	0.00%
Pension Liability	20 620 19 5 - 230000	0	14,000	0	(14,000)	-100.00%
403 Match	20 622 19 5 - 230000	39,100	50,000	50,000	0	0.00%
Account Adjustment	20 621 19 5 - 230000	141,105	256,930	156,930	(100,000)	-38.92%
Total Salary:		606,982	\$714,263	600,263	(114,000)	-15.96%
Offset:			(45,000)	(45,000)		
Net Budget:		606,982	669,263	555,263	(114,000)	-17.03%
Total:		\$23,359,174	\$26,367,011	\$27,169,719		
Offsets:		\$0	(\$1,470,668)	(\$1,543,254)		
Grand Total Salaries:		\$23,359,174	\$24,896,343	\$25,626,465		

Sudbury Public Schools
FY2015 Budget
Expense

	Account Number	FY2013 Actual	FY2014 Appropriated	FY2015 Budget	\$ Change Over FY14	% Change Over 2014
System Administration Expenses						
Supplies-Central Office	10 501 21 5 - 120000	\$45,609	\$49,534	\$51,020	\$1,486	3.00%
Mileage Reimbursement	10 501 31 5 - 120000	\$12,623	\$5,190	\$5,346	\$156	3.00%
Technology & Training	10 501 32 5 - 120000	\$36,437	\$15,205	\$15,661	\$456	3.00%
Postage - Central Office	10 501 37 5 - 120000	\$11,595	\$18,686	\$19,247	\$561	3.00%
Contracted Services (Includes Ads)	20 501 32 5 - 120000	\$71,084	\$40,070	\$41,272	\$1,202	3.00%
School System Memberships	20 501 33 5 - 120000	\$23,132	\$43,316	\$44,615	\$1,299	3.00%
Computer Network	20 560 28 3 - 230000	\$51,940	\$30,053	\$30,955	\$902	3.00%
Staff Conference/Fees System	20 573 35 1 - 235000	\$11,136	\$10,018	\$10,319	\$301	3.00%
Tuition Reimbursement	20 573 38 1 - 235000	\$71,093	\$100,000	\$100,000	\$0	0.00%
Police Safety Officer	20 581 43 4 - 330000	\$0	\$830	\$855	\$25	3.00%
New Equipment Acquisition	20 585 27 1 - 731000	\$4,857	\$10,018	\$10,319	\$301	3.00%
System Storage Space	20 585 32 4 - 721000	\$0	\$0	\$0	\$0	
Lease Agreement - Copiers	20 585 34 5 - 531000	\$51,880	\$69,288	\$71,367	\$2,079	3.00%
Vehicle Lease	20 585 45 4 - 531000	\$0	\$0	\$0	\$0	
Sub Teacher Calling	20 594 43 5 - 230000	\$0	\$0	\$0	\$0	
School Comm. Legal	50 543 32 5 - 110000	\$129,926	\$63,481	\$65,385	\$1,904	3.00%
Total:		\$521,312	\$455,689	\$466,360	\$10,671	2.34%
Offset:			(\$20,000)	(\$20,000)		
Net Total:		\$521,312	\$435,689	\$446,360	\$10,671	2.45%

Noyes Elementary School Expenses

Office Supplies	16 501 21 5 - 220000	\$7,448	\$7,506	\$7,731	\$225	3.00%
Office Equip & Repair	16 501 29 5 - 423000	\$12,371	\$8,900	\$9,167	\$267	3.00%
Art Supplies	16 502 21 1 - 230000	\$7,322	\$7,791	\$8,025	\$234	3.00%
Media Supplies	16 505 21 3 - 260000	\$4,858	\$5,917	\$6,095	\$178	3.00%
General School Supplies	16 516 21 1 - 230000	\$7,535	\$7,627	\$7,856	\$229	3.00%
New Equipment	16 516 27 1 - 731000	\$9,326	\$7,450	\$7,674	\$224	3.00%
Replacement Equipment	16 516 28 1 - 741000	\$1,009	\$1,561	\$1,608	\$47	3.00%
New Classroom Set-Up	16 516 44 1 - 731000	\$0	\$0	\$0	\$0	
Guidance Supplies	16 530 21 3 - 270000	\$302	\$788	\$812	\$24	3.00%
Instructional Supplies	16 536 21 1 - 230000	\$32,060	\$36,729	\$37,831	\$1,102	3.00%
Kindergarten Supplies	16 541 21 1 - 230000	\$1,091	\$1,972	\$2,031	\$59	3.00%
Library	16 544 23 3 - 250000	\$7,697	\$7,993	\$8,233	\$240	3.00%
Preventive Maintenance	16 546 32 4 - 422000	\$2,577	\$8,877	\$9,143	\$266	3.00%
Music Supplies	16 563 21 1 - 230000	\$958	\$987	\$1,017	\$30	3.00%
Piano & Instrument Repair	16 563 32 1 - 230000	\$0	\$0	\$0	\$0	
Physical Education Supplies	16 570 21 1 - 230000	\$1,017	\$1,035	\$1,066	\$31	3.00%
Reading Texts	16 575 23 1 - 240000	\$2,237	\$2,027	\$2,088	\$61	3.00%
Conference Fees	16 573 35 1 - 235000	\$1,640	\$1,972	\$2,031	\$59	3.00%
SPED Test Materials	16 584 21 2 - 230000	\$0	\$1,480	\$1,524	\$44	3.00%
Total:		\$99,448	\$110,612	\$113,930	\$3,318	3.00%
Offset:						
Net Total:		\$99,448	\$110,612	\$113,930	\$3,318	3.00%

**Sudbury Public Schools
FY2015 Budget
Expense**

	Account Number	FY2013 Actual	FY2014 Appropriated	FY2015 Budget	\$ Change Over FY14	% Change Over 2014
Nixon Elementary School Expenses						
Office Supplies	12 501 21 5 - 220000	\$2,008	\$2,810	\$2,894	\$84	3.00%
Office Equip & Repair	12 501 29 5 - 423000	\$892	\$3,945	\$4,063	\$118	3.00%
Art Supplies	12 502 21 1 - 230000	\$3,750	\$3,945	\$4,063	\$118	3.00%
Media Supplies	12 505 21 3 - 260000	\$4,253	\$4,338	\$4,468	\$130	3.00%
General School Supplies	12 516 21 1 - 230000	\$6,888	\$7,201	\$7,417	\$216	3.00%
New Equipment	12 516 27 1 - 731000	\$4,919	\$3,945	\$4,063	\$118	3.00%
Replacement Equipment	12 516 28 1 - 741000	\$0	\$987	\$1,017	\$30	3.00%
New Classroom Set-Up	12 516 44 1 - 731000	\$0	\$0	\$0	\$0	
Guidance Supplies	12 530 21 3 - 270000	\$0	\$393	\$405	\$12	3.00%
Instructional Supplies	12 536 21 1 - 230000	\$24,792	\$21,597	\$22,245	\$648	3.00%
Kindergarten Supplies	12 541 21 1 - 230000	\$593	\$987	\$1,017	\$30	3.00%
Library	12 544 23 3 - 250000	\$4,932	\$5,128	\$5,282	\$154	3.00%
Preventive Maintenance	12 546 32 4 - 422000	\$692	\$9,862	\$10,158	\$296	3.00%
Music Supplies	12 563 21 1 - 230000	\$873	\$987	\$1,017	\$30	3.00%
Piano & Instrument Repair	12 563 32 1 - 230000	\$0	\$345	\$355	\$10	3.00%
Physical Education Supplies	12 570 21 1 - 230000	\$156	\$987	\$1,017	\$30	3.00%
Preschool Supplies	12 572 21 2 - 230000	\$0	\$0	\$0	\$0	
Conference Fees	12 573 35 1 - 235000	\$2,938	\$987	\$1,017	\$30	3.00%
Reading Text	12 575 23 1 - 240000	\$5,657	\$2,610	\$2,688	\$78	3.00%
SPED Test Materials	12 584 21 2 - 230000	\$1,907	\$1,972	\$2,031	\$59	3.00%
Total:		\$65,250	\$73,026	\$75,217	\$2,191	3.00%
Offset:						
Net Total:		\$65,250	\$73,026	\$75,217	\$2,191	3.00%

Haynes Elementary School Expenses

Office Supplies	14 501 21 5 - 220000	\$17,779	\$2,710	\$2,791	\$81	3.00%
Office Equip & Repair	14 501 29 5 - 423000	\$713	\$0	\$0	\$0	
Art Supplies	14 502 21 1 - 230000	\$2,381	\$2,565	\$2,642	\$77	3.00%
Media Supplies	14 505 21 3 - 260000	\$3,304	\$2,958	\$3,047	\$89	3.00%
General School Supplies	14 516 21 1 - 230000	\$9,352	\$10,640	\$10,959	\$319	3.00%
New Equipment	14 516 27 1 - 731000	\$4,668	\$0	\$0	\$0	
Replacement Equipment	14 516 28 1 - 741000	\$0	\$0	\$0	\$0	
New Classroom Set-Up	14 516 44 1 - 731000	\$0	\$0	\$0	\$0	
Guidance Supplies	14 530 21 3 - 270000	\$142	\$491	\$506	\$15	3.00%
Instructional Supplies	14 536 21 1 - 230000	\$17,369	\$38,336	\$39,486	\$1,150	3.00%
Kindergarten Supplies	14 541 21 1 - 230000	\$0	\$1,183	\$1,218	\$35	3.00%
Library	14 544 23 3 - 250000	\$5,435	\$2,960	\$3,049	\$89	3.00%
Preventive Maintenance	14 546 32 4 - 422000	\$344	\$8,102	\$8,345	\$243	3.00%
Music Supplies	14 563 21 1 - 230000	\$456	\$1,234	\$1,271	\$37	3.00%
Piano & Instrument Repair	14 563 32 1 - 230000	\$350	\$247	\$254	\$7	3.00%
Physical Education Supplies	14 570 21 1 - 230000	\$3,040	\$1,110	\$1,143	\$33	3.00%
Preschool Supplies	14 572 21 2 - 230000	\$0	\$0	\$0	\$0	
Conference Fees	14 573 35 1 - 235000	\$3,598	\$987	\$1,017	\$30	3.00%
SPED Test Materials	14 584 21 2 - 230000	\$5,476	\$1,972	\$2,031	\$59	3.00%
Total:		\$74,407	\$75,495	\$77,760	\$2,265	3.00%
Offset:						
Net Total:		\$74,407	\$75,495	\$77,760	\$2,265	3.00%

Sudbury Public Schools
FY2015 Budget
Expense

	Account Number	FY2013 Actual	FY2014 Appropriated	FY2015 Budget	\$ Change Over FY14	% Change Over 2014
Learning Elementary School Expenses						
Office Supplies	11 501 21 5 - 220000	\$3,096	\$3,945	\$4,063	\$118	3.00%
Office Equip & Repair	11 501 29 5 - 423000	\$392	\$1,769	\$1,822	\$53	3.00%
Art Supplies	11 502 21 1 - 230000	\$3,293	\$4,932	\$5,080	\$148	3.00%
Media Supplies	11 505 21 3 - 260000	\$8,743	\$4,886	\$5,033	\$147	3.00%
General School Supplies	11 516 21 1 - 230000	\$26,092	\$17,148	\$17,662	\$514	3.00%
New Equipment	11 516 27 1 - 731000	\$6,605	\$5,424	\$5,587	\$163	3.00%
Replacement Equipment	11 516 28 1 - 741000	\$8,839	\$2,959	\$3,048	\$89	3.00%
New Classroom Set-Up	11 516 44 1 - 411000	\$0	\$0	\$0	\$0	
Guidance Supplies	11 530 21 3 - 270000	\$268	\$393	\$405	\$12	3.00%
Instructional Supplies	11 536 21 1 - 230000	\$13,078	\$16,669	\$17,169	\$500	3.00%
Kindergarten Supplies	11 541 21 1 - 230000	\$677	\$987	\$1,017	\$30	3.00%
Library	11 544 23 3 - 250000	\$8,933	\$4,791	\$4,935	\$144	3.00%
Preventive Maintenance	11 546 32 4 - 422000	\$95	\$9,862	\$10,158	\$296	3.00%
Mathematics Texts	11 555 23 1 - 240000	\$0	\$1,972	\$2,031	\$59	3.00%
Music Supplies	11 563 21 1 - 230000	\$772	\$987	\$1,017	\$30	3.00%
Piano & Instrument Repair	11 563 32 1 - 230000	\$125	\$492	\$507	\$15	3.00%
Physical Education Supplies	11 570 21 1 - 230000	\$554	\$984	\$1,014	\$30	3.00%
Preschool Supplies	11 572 21 2 - 230000	\$0	\$0	\$0	\$0	
Conference Fees	11 573 35 1 - 235000	\$2,454	\$1,479	\$1,523	\$44	3.00%
Reading Texts	11 575 23 1 - 240000	\$271	\$2,958	\$3,047	\$89	3.00%
Science Texts	11 582 23 1 - 240000	\$1,260	\$986	\$1,016	\$30	3.00%
Social Studies Texts	11 583 23 1 - 240000	\$2,265	\$986	\$1,016	\$30	3.00%
SPED Test Materials	11 584 21 2 - 230000	\$2,781	\$2,959	\$3,048	\$89	3.00%
World Language Supplies	11 524 21 1 - 230000	\$258	\$986	\$1,016	\$30	3.00%
English Text	11 542 23 1 - 230000	\$0	\$986	\$1,016	\$30	3.00%
Total:		\$90,851	\$89,540	\$92,226	\$2,686	3.00%
Offset:						
Net Total:		\$90,851	\$89,540	\$92,226	\$2,686	3.00%

Sudbury Public Schools
FY2015 Budget
Expense

	Account Number	FY2013 Actual	FY2014 Appropriated	FY2015 Budget	\$ Change Over FY14	% Change Over 2014
Ephraim Curtis Middle School Expenses						
Office Supplies	18 501 21 5 - 220000	\$7,789	\$9,862	\$10,158	\$296	3.00%
Office Equip & Repair	18 501 29 5 - 423000	\$18,500	\$7,163	\$7,378	\$215	3.00%
Art Supplies	18 502 21 1 - 230000	\$6,561	\$6,460	\$6,654	\$194	3.00%
Media Supplies	18 505 21 3 - 260000	\$17,000	\$9,862	\$10,158	\$296	3.00%
Computer Modem Line	18 513 32 1 - 531000	\$0	\$0	\$0	\$0	
New Classroom Set-Up	18 516 44 1 - 731000	\$0	\$0	\$0	\$0	
Language Arts Texts	18 521 23 1 - 240000	\$61	\$7,890	\$8,127	\$237	3.00%
World Language Texts	18 524 23 1 - 240000	\$16,110	\$1,972	\$2,031	\$59	3.00%
Guidance Supplies	18 530 21 3 - 270000	\$1,841	\$1,479	\$1,523	\$44	3.00%
Home Economic Supplies	18 533 21 1 - 230000	\$5,040	\$5,917	\$6,095	\$178	3.00%
Home Economic Equipment Repair	18 533 29 1 - 423000	\$532	\$649	\$668	\$19	3.00%
Instructional Supplies	18 536 21 1 - 230000	\$21,164	\$37,226	\$38,343	\$1,117	3.00%
Tech Education Supplies	18 540 21 1 - 230000	\$3,812	\$3,453	\$3,557	\$104	3.00%
Tech Education Texts	18 540 23 1 - 240000	\$0	\$164	\$169	\$5	3.00%
Tech Education Equipment Repair	18 540 29 1 - 423000	\$0	\$271	\$279	\$8	3.00%
Library	18 544 23 3 - 250000	\$10,721	\$11,835	\$12,190	\$355	3.00%
Preventive Maintenance	18 546 32 4 - 422000	\$7,596	\$12,814	\$13,198	\$384	3.00%
Mathematics Texts	18 555 23 1 - 240000	\$9,696	\$3,945	\$4,063	\$118	3.00%
General School Supplies	18 561 21 1 - 230000	\$14,159	\$19,693	\$20,284	\$591	3.00%
New Equipment	18 561 27 1 - 731000	\$12,717	\$12,819	\$13,204	\$385	3.00%
Replacement Equipment	18 561 28 1 - 741000	\$15,724	\$5,325	\$5,485	\$160	3.00%
Music Supplies	18 563 21 1 - 230000	\$2,317	\$3,945	\$4,063	\$118	3.00%
Music Texts	18 563 23 1 - 240000	\$299	\$986	\$1,016	\$30	3.00%
Piano & Instrument Repair	18 563 32 1 - 230000	\$2,703	\$1,478	\$1,522	\$44	3.00%
Physical Education Supplies	18 570 21 1 - 230000	\$2,365	\$1,972	\$2,031	\$59	3.00%
Intra-School Game Officials	18 570 32 1 - 351000	\$0	\$0	\$0	\$0	
Conference Fees	18 573 35 1 - 235000	\$3,651	\$4,931	\$5,079	\$148	3.00%
Reading Texts	18 575 23 1 - 240000	\$5,498	\$4,932	\$5,080	\$148	3.00%
Science Texts	18 582 23 1 - 240000	\$0	\$4,932	\$5,080	\$148	3.00%
Science Lab Equipment Repair	18 582 29 4 - 423000	\$459	\$590	\$608	\$18	3.00%
Social Studies Texts	18 583 23 1 - 240000	\$0	\$3,743	\$3,855	\$112	3.00%
Skills Center/SPED Texts	18 584 23 2 - 240000	\$2,136	\$1,972	\$2,031	\$59	3.00%
Total:		\$188,451	\$188,280	\$193,928	\$5,648	3.00%
Offset:						
Net Total:		\$188,451	\$188,280	\$193,928	\$5,648	3.00%

Sudbury Public Schools
FY2015 Budget
Expense

	Account Number	FY2013 Actual	FY2014 Appropriated	FY2015 Budget	\$ Change Over FY14	% Change Over 2014
C/I/T Expenses						
Contracted Services	21 501 32 5 - 230000	\$3,811	\$0	\$0	\$0	
A.V. Materials & Supplies	21 505 21 3 - 260000	\$4,891	\$0	\$0	\$0	
Library Supplies	21 544 21 3 - 250000	\$0	\$0	\$0	\$0	
Computer Software	21 560 21 3 - 250000	\$61,730	\$29,840	\$30,735	\$895	3.00%
Conferences and Mileage	21 610 35 3 - 250000	\$5,097	\$5,190	\$5,346	\$156	3.00%
Professional Development	21 573 43 1 - 235000	\$29,347	\$25,750	\$26,523	\$773	3.00%
Curriculum Program	21 610 21 3 - 250000	\$136,117	\$50,405	\$51,917	\$1,512	3.00%
Book Replacement/Magazines	21 610 24 3 - 250000	\$0	\$1,038	\$1,069	\$31	3.00%
Consultation/Guidance	21 530 43 1 - 270000	\$7,538	\$4,932	\$5,080	\$148	3.00%
New Equipment	21 610 27 3 - 731000	\$135,085	\$280,409	\$397,396	\$116,987	41.72%
Equipment Repair	21 610 29 3 - 250000	\$15,835	\$5,190	\$5,346	\$156	3.00%
Rebinding	21 610 32 3 - 250000	\$0	\$0	\$0	\$0	
Membership	21 610 33 3 - 250000	\$21,269	\$1,557	\$1,604	\$47	3.00%
Programs Outside District	21 610 40 3 - 900000	\$0	\$453	\$467	\$14	3.00%
English as a Second Language Tutor	21 522 32 3 - 230000	\$0	\$0	\$0	\$0	
Nursing Supplies & Inservice	21 532 21 3 - 320000	\$9,255	\$8,305	\$8,554	\$249	3.00%
Physician Contracted Services	21 532 32 3 - 320000	\$0	\$1,038	\$1,069	\$31	3.00%
Pupil Personnel Supplies	21 566 21 2 - 230000	\$0	\$4,932	\$5,080	\$148	3.00%
Standardized Testing	21 566 39 2 - 230000	\$0	\$0	\$0	\$0	
Rehabilitation Act 504	21 530 43 1 - 230000	\$1,625	\$5,190	\$5,346	\$156	3.00%

Total:	\$431,600	\$424,229	\$545,531	\$121,302	28.59%
Offset:					
Net Total:	\$431,600	\$424,229	\$545,531	\$121,302	28.59%

SPED/ Pupil Services Expenses

SPED Office Supplies	22 584 21 2 - 230000	\$7,593	\$6,000	\$6,180	\$180	3.00%
Home Tutoring	22 534 32 2 - 230000	\$109,540	\$252,892	\$260,479	\$7,587	3.00%
Hearing & Auditory	22 590 32 4 - 230000	\$15,425	\$9,337	\$9,617	\$280	3.00%
Extended Year Services	22 595 32 2 - 900000	\$18,578	\$25,750	\$26,523	\$773	3.00%
OT Contracted Services	22 564 32 2 - 230000	\$205,089	\$211,692	\$218,043	\$6,351	3.00%
Physical Therapy Services	22 571 32 2 - 230000	\$113,393	\$140,498	\$144,713	\$4,215	3.00%
SPED Texts	22 584 23 2 - 240000	\$0	\$0	\$0	\$0	
SPED Supplies	22 584 39 2 - 230000	\$19,633	\$20,000	\$20,000	\$0	0.00%
Medicaid Processing Fees	22 584 43 5 - 320000	\$1,000	\$1,500	\$1,500	\$0	0.00%
Consultant Services	22 590 32 2 - 230000	\$287,125	\$304,179	\$313,304	\$9,125	3.00%
SPED Out of District	22 596 32 2 - 900000	\$1,659,000	\$2,494,982	\$2,223,221	(\$271,761)	-10.89%
Equipment	22 603 27 2 - 531000	\$12,685	\$10,000	\$10,300	\$300	3.00%
SPED Transportation	22 603 32 2 - 330000	\$844,130	\$725,870	\$747,646	\$21,776	3.00%
Mileage	22 584 43 1 - 210000	\$3,500	\$3,000	\$3,000	\$0	0.00%
Staff Development	22 573 35 3 - 235000	\$2,970	\$5,000	\$5,000	\$0	0.00%
Vision Consultant	22 605 32 2 - 230000	\$26,502	\$15,000	\$15,450	\$450	3.00%

Total:	\$3,326,163	\$4,225,700	\$4,004,976	(\$220,724)	-5.22%
Offset:		(\$800,000)	(\$675,000)		
Net Total:	\$3,326,163	\$3,425,700	\$3,329,976	(\$95,724)	-2.79%

Sudbury Public Schools
FY2015 Budget
Expense

Account Number	FY2013 Actual	FY2014 Appropriated	FY2015 Budget	\$ Change Over FY14	% Change Over 2014
Health & Transportation Expenses					
Curtis Late Busses 20 503 32 4 - 330000	\$0	\$0	\$0		
Regular Day Transportation 20 602 32 4 - 330000	\$547,642	\$1,037,419	\$1,068,542	\$31,123	3.00%
Total:	\$547,642	\$1,037,419	\$1,068,542	\$31,123	3.00%
Offset:		(\$450,000)	(\$450,000)		
Net Total:	\$547,642	\$587,419	\$618,542	\$31,123	5.30%
Plant Maintenance Expenses					
Custodial Supplies 23 515 21 4 - 411000	\$99,691	\$85,943	\$88,521	\$2,578	3.00%
Rubbish Removal 23 515 32 4 - 411000	\$35,245	\$42,820	\$44,105	\$1,285	3.00%
Building Maintenance Supplies 23 546 21 4 - 422000	\$259,655	\$125,181	\$128,936	\$3,755	3.00%
Equipment Repair & Maint. 23 546 29 4 - 423000	\$292,197	\$77,857	\$80,193	\$2,336	3.00%
Maintenance Buildings/Mileage 23 546 31 4 - 422000	\$3,118	\$5,190	\$5,346	\$156	3.00%
Preventative Maint. & Repairs 23 546 32 4 - 422000	\$75,393	\$77,857	\$80,193	\$2,336	3.00%
Equip. Replacement/Maintenance (Cap 23 546 28 4 - 422000	\$52,062	\$0	\$0	\$0	#DIV/0!
Maintenance Agreements 23 546 43 4 - 422000	\$53,838	\$36,333	\$37,423	\$1,090	3.00%
Vehicle Repair & Maintenance 23 546 45 4 - 423000	\$30,189	\$31,143	\$32,077	\$934	3.00%
Total:	\$901,388	\$482,324	\$496,794	\$14,470	3.00%
Offset:		(\$60,440)	(\$60,440)		
Net Total:	\$901,388	\$421,884	\$436,354	\$14,470	3.43%
Utilities Expenses					
Water 23 615 32 4 - 413000	\$6,705	\$10,300	\$10,300	\$0	0.00%
Electricity 23 616 32 4 - 413000	\$555,459	\$692,651	\$667,651	(\$25,000)	-3.61%
Heat - Oil and Gas 23 617 32 4 - 413000	347,131	\$427,131	\$392,131	(\$35,000)	-8.19%
Telephone 23 619 32 4 - 413000	\$26,065	\$61,800	\$61,800	\$0	0.00%
Total:	\$935,360	\$1,191,882	\$1,131,882	(\$60,000)	-5.03%
Offset:					
Net Total:	\$935,360	\$1,191,882	\$1,131,882	(\$60,000)	-5.03%
Total:	\$7,181,872	\$8,354,196	\$8,267,145	(\$87,051)	-1.04%
Offsets:	\$0	(\$1,330,440)	(\$1,205,440)		
Grand Total Expenses:	\$7,181,872	\$7,023,756	\$7,061,705	\$37,949	0.54%

SECTION SEVEN: LINCOLN-SUDBURY REGIONAL HIGH SCHOOL



	FY13	FY14	FY15
	Actual	Appropriated	No-Override
LINCOLN-SUDBURY REGIONAL HS			
Sudbury Operating Assessment	18,694,852	19,791,903	20,849,091
Sudbury Debt Assessment	2,139,028	1,946,994	688,613
Sudbury Total Assessments	20,833,880	21,738,897	21,537,704

Lincoln-Sudbury Regional School District

Proposed FY15 Budget

to

School Committee

Bella Wong, Superintendent of Schools/Principal

Glenn Fratto, Business Administrator

January 15, 2014

BUDGET PROCESS

The annual budget is the financial framework of the educational program needs of the Lincoln-Sudbury Regional School District. The budget requires an orderly and cooperative effort on the part of the School Committee, the staff, and the town officials of Sudbury and Lincoln communities to ensure sound fiscal practices for achieving the educational goals and objectives of the Lincoln-Sudbury Regional School District. Ultimately, the Sudbury and Lincoln Town Meeting must approve the district's annual budget and any related warrant articles.

A major portion of the income for the operation of the high school is derived from local property taxes, and the Lincoln-Sudbury School Committee strives to protect the valid interest of the taxpayers. However, the first priority in the development of our annual budget is the educational welfare of Lincoln-Sudbury's students.

It is the intention of the School Committee and the Administration to work closely with the Sudbury and Lincoln Town Officials, Finance Committees, and Capital Planning Committees to ensure that the final budget submitted at Town Meeting reflects funds necessary to maintain the educational excellence our communities expect of Lincoln-Sudbury Regional High School, as well as to comply with state and federal educational mandates.

As a trustee of local, state, and federal funds allocated for use in public education, the Lincoln-Sudbury School Committee will fulfill its responsibility to see that these funds are used wisely for the purposes to which they are allocated. Public school budgeting is regulated and controlled by federal and state legislation, state regulations, and local School Committee requirements. An operating budget representing the School Committee's best judgment of needs for the Lincoln-Sudbury Regional School District is prepared annually by the Superintendent/Principal and presented to School Committee and the Finance Committees in a timely fashion.

The Superintendent/Principal serves as budget officer and has overall responsibility for budget preparation. However, she may delegate portions of this responsibility to members of her staff as she deems appropriate. The three areas of responsibility for the Superintendent/Principal as budget officer will be budget preparation, budget presentation, and budget administration.

The operating budget consists of three main components: personnel services, expenses, and pensions and insurances. Personnel Services includes salaries, pensions, and insurances and accounts for approximately 72% of the FY15 recommended budget. Expenses account for the other 18% of the proposal. When preparing the budget, consideration is given to the following categories: District Administration, Instructional, Student Services - including special education tuitions and transportation, Athletics and Student Activities, Operations, Benefits and Pensions, and Revenues and Fees.

BUDGET PROCESS

Actual class organization, staffing and enrollment data is gathered on October 1 of each year. Enrollment projections are generated based on the current year counts and historical data and trends. Enrollment projections are updated annually based on actual October 1st enrollment data and prior year trends. (An explanation of enrollment patterns and projection is included in the analysis section of this document). We anticipate in-school enrollment to drop from 1,640 students in FY14 to 1,636 students in FY15.

The Superintendent/Principal, using input from the administrative team, determines the appropriate allocation of resources across the district. With the assistance of the Business Administrator, the Superintendent/Principal presents the budget recommendation to the School Committee in December and January. In early February, the School Committee will hold a public hearing to report on the status of the proposed budget as well as to hear public input. The School Committee will vote on their recommended budget in February and this budget will be presented to the Lincoln Annual Town Meeting in March and to the Sudbury Annual Town Meeting in May.

FY15 Budget Objectives

The Lincoln-Sudbury Regional School District's Superintendent/Principal and School Committee seek to achieve the following goals during this year's budget process:

1. Develop a budget that meets both the Lincoln and Sudbury Finance Committees' guidelines of a 2.5% increase in operating expenses.
2. Support an educational program to foster student growth for post-graduate success by:
 - a) Reviewing the breadth and quality of programs
 - * To restore lost programs
 - * Develop new opportunities
 - b) Address class size
 - c) Enhance capacity for targeted supports for all students
3. Retain high quality faculty and staff
4. Identify potential cost savings
 - a) Support strength of in-district opportunities
 - b) Operational efficiencies
5. Assure health and safety

The personnel services component of the budget includes salaries for all staff. Full time equivalency (FTE) is tracked for all regular employees, but not for on-call or temporary employees such as substitute teachers or coaches.

It is important to note that the definition of a 1.0 FTE varies with positions as defined in contractual agreements. In order to calculate the personnel services budget request, staffing needs must first be calculated. Professional staffing needs are determined based on enrollment projections and professional staffing guidelines. Unless otherwise known, it is assumed current staff will be returning to work for the next school year. Using the current year staff as a base, the personnel service budget request is generated as follows:

1. All employees not at the maximum step are advanced one step.
2. Collective bargaining base salary increases are applied to the salary table based on Steps (years of service) and Lanes (educational achievement). By contract teachers must provide satisfactory evidence of his/her qualifications and they must submit documentation within 60 days of either September or March. The district budget's \$24,000 annually to plan lane changes that occur during the fiscal year.
3. Longevity stipends and master teacher stipends are added and adjusted for those employees who qualify.
4. Any increase or decrease in staff FTE is budgeted at an average salary, typically Masters Step 8 for teachers and Step 1 for support staff.
5. Salaries for staff known to be retiring or taking a leave of absence are deleted and replaced with the average salary noted above.
6. Salaries for substitute teachers, coaches, professional development workshops, stipends, etc., are determined.

It is helpful to keep in mind that Lincoln-Sudbury's teacher's salary scale, like that of all public schools in the Commonwealth and in the country, is based on a step system where salary increases are based on years of service and educational attainment beyond the bachelor's degree. The FY15 teacher's salary scale and a chart detailing the headcount of current staff by lane and step are included in this budget book. The FY14 salary scale is also included.

The FY15 operating budget for personnel services is recommended at \$17,429,265 and includes additional 2.05 FTE instructional staff and 1.5 FTE support staff. The proposed Net Operating Expenses totals \$27,307,729, a 2.5% increase over FY14 funding. However, given the reduction of \$1,478,688 in debt service, the total FY15 Budget proposal is \$28,112,654, a 2.81% decrease from FY14.

Budget leaders build their expense budgets from the bottom up. This means no automatic increases are given or assumed. Each budget leader must provide detailed support for their budget requests. In addition to the instructional expense budgets,

BUILDING THE BUDGET

adjustments are made based on information known at the time for special education out-of-district tuitions, special education transportation, regular transportation and utilities budget.

Base Budget Assumptions

- Restricted to 2.5% municipal guidelines
- Salary and compensation adhere to guidelines set forth in negotiated contracts
- No change in staffing due to projected enrollment; however additional staffing to restore staffing levels and enhance programs
- Level funding of federal and state funding
- No use of Excess and Deficiency (E & D) Fund
- No increase in health insurance lines - any cost increase will be offset by savings due to GIC-like plan structure
- Nominal increase in Out of District (OOD) Tuitions - anticipated increases in tuition rates to be offset by anticipated decrease of one placement
- Reduced funding for special education transportation due to agreement with CASE Collaborative to assume transporting OOD students
- Anticipated 5% increase in regular education transportation
- Level funding of electric and natural gas utilities - any cost increase will be offset by reduced consumption
- No adjustment to current fee structure
- Increase in legal fees for negotiation with Teacher's Association
- A comprehensive plan for capital asset replacement - including textbooks
- Plan for Technology Initiative - improvements to technology infrastructure and replacement servers/computers

Major Cost Drivers

- Personnel-related expenses
- Class size/enrollment
- Educational program
 - a) Special Education
 - b) General Education
- Capital needs
 - a) One-time
 - b) Recurring

Cost-Saving Opportunities

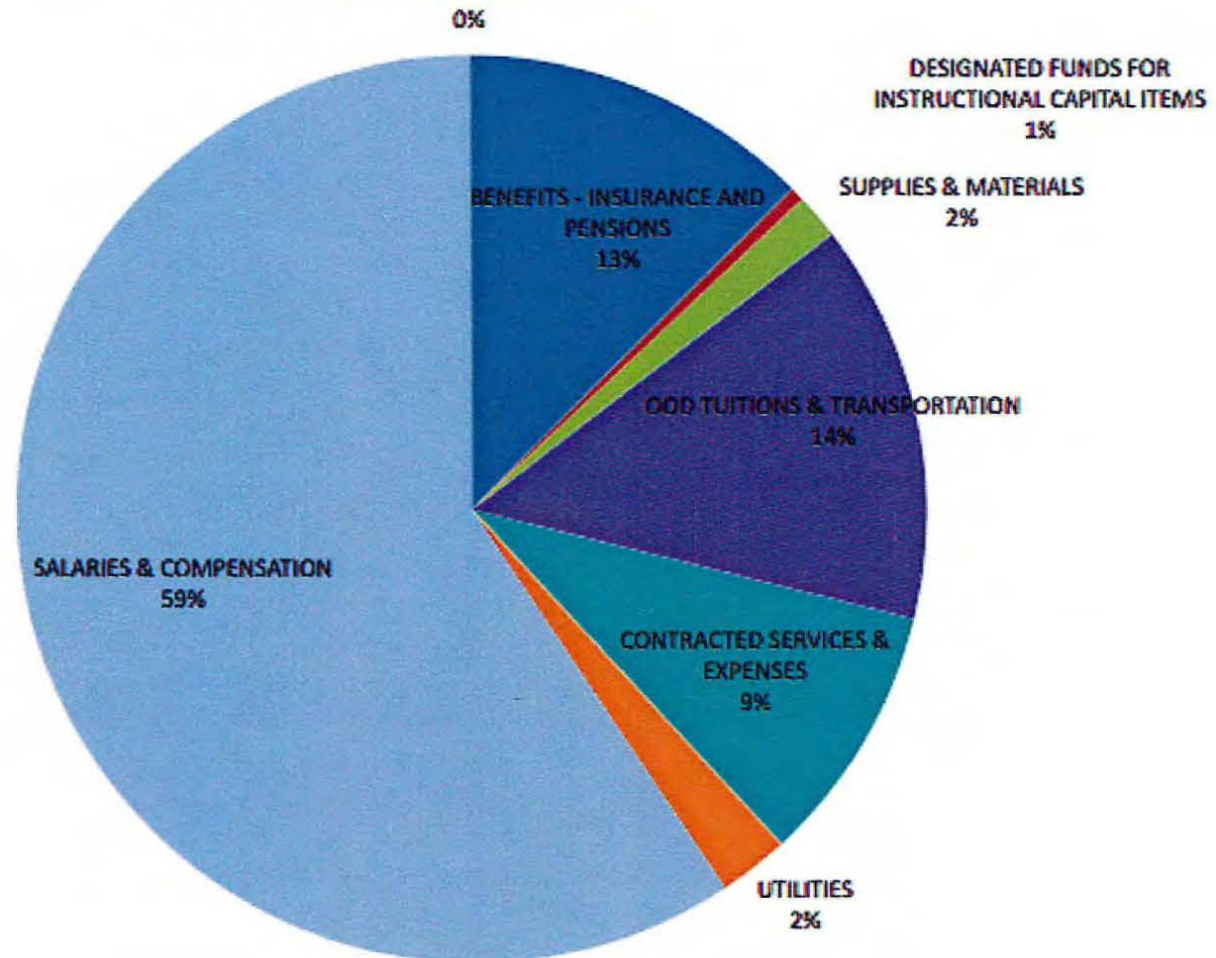
- Special Education Transportation
- Strengthening in-district options and supports
- Exploring alternative energy sources/opportunities to reduce consumption
- Exploration of alternative revenue sources
- Review expenses for possible adjustment

LINCOLN-SUDBURY REGIONAL HIGH SCHOOL BUDGET SUMMARY

	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Proposed
Salaries & Other Cash Compensation					
Administration	\$ 1,017,148	\$ 1,053,123	\$ 1,117,896	\$ 1,164,936	\$ 1,196,244
Instruction (excluding Special Education)	\$ 10,031,948	\$ 10,207,692	\$ 10,366,061	\$ 10,892,266	\$ 11,341,403
Special Education Instruction	\$ 1,305,481	\$ 1,414,194	\$ 1,524,594	\$ 1,781,449	\$ 1,838,455
Educational Support	\$ 522,637	\$ 501,441	\$ 511,814	\$ 493,954	\$ 531,303
Special Education Support	\$ 365,166	\$ 394,164	\$ 439,256	\$ 334,395	\$ 342,755
Clerical/Administrative Support	\$ 881,080	\$ 836,288	\$ 884,691	\$ 892,471	\$ 914,783
Grounds/Maintenance	\$ 623,160	\$ 558,296	\$ 569,439	\$ 589,492	\$ 604,229
Coaches	\$ 370,638	\$ 415,811	\$ 369,586	\$ 391,581	\$ 411,581
All Other (Substitutes, Extra Services, Curriculum Dev., etc.)	\$ 203,193	\$ 148,612	\$ 219,930	\$ 243,639	\$ 248,512
Total Salaries & Other Cash Compensation	\$ 15,320,449	\$ 15,529,620	\$ 16,003,267	\$ 16,784,183	\$ 17,429,265
Expenses					
Instruction (excluding Special Education)	\$ 432,922	\$ 338,535	\$ 352,526	\$ 386,312	\$ 397,901
Special Education Instruction	\$ 3,251,024	\$ 4,743,214	\$ 5,546,638	\$ 5,343,716	\$ 5,365,817
Educational Support	\$ 1,024,545	\$ 868,967	\$ 875,088	\$ 958,772	\$ 991,791
Operations (excluding Utilities)	\$ 434,227	\$ 431,647	\$ 461,829	\$ 458,407	\$ 472,159
Utilities	\$ 733,984	\$ 698,058	\$ 681,540	\$ 736,800	\$ 736,800
All Other Expenses & Contingency	\$ 252,758	\$ 145,839	\$ 199,771	\$ 162,850	\$ 172,850
Designated Funding for Instructional Capital Items					\$ 150,000
Total Expenses	\$ 6,129,460	\$ 7,226,259	\$ 8,117,392	\$ 8,046,857	\$ 8,287,318
Subtotal before Benefits	\$ 21,449,909	\$ 22,755,879	\$ 24,120,659	\$ 24,831,040	\$ 25,716,583
Healthcare Benefits					
Active Employees	\$ 1,898,077	\$ 1,904,599	\$ 1,764,875	\$ 1,912,903	\$ 1,912,903
Retired Employees	\$ 795,696	\$ 823,533	\$ 662,987	\$ 758,966	\$ 758,966
Total Healthcare Benefits	\$ 2,693,773	\$ 2,728,132	\$ 2,427,862	\$ 2,671,869	\$ 2,671,869
Retirement & Other Benefits					
Active Employees	\$ 408,772	\$ 604,525	\$ 493,945	\$ 492,667	\$ 498,686
Retired Employees	\$ 396,133	\$ 427,252	\$ 447,663	\$ 489,618	\$ 514,099
Total Retirement & Other Benefits	\$ 804,905	\$ 1,031,777	\$ 941,608	\$ 982,285	\$ 1,012,785
Total Benefits	\$ 3,498,678	\$ 3,759,909	\$ 3,369,470	\$ 3,654,154	\$ 3,684,654
Total LSRHS Operating Expenses, including grant funding	\$ 24,948,587	\$ 26,515,788	\$ 27,490,129	\$ 28,485,194	\$ 29,401,236
Grants, Fees & Other Offsets - including Circuit Breaker	\$ (1,176,004)	\$ (2,231,188)	\$ (1,910,261)	\$ (1,843,507)	\$ (2,093,507)
Net LSRHS Operating Expenses	\$ 23,772,583	\$ 24,284,600	\$ 25,579,868	\$ 26,641,687	\$ 27,307,729
Operating Budget % Increase Over Prior Year:	1.12%	2.45%	4.70%	3.64%	2.50%
Debt Principal	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000	\$ 1,950,000	\$ 550,000
Debt Interest	\$ 567,700	\$ 489,950.00	\$ 410,800	\$ 333,613	\$ 254,925
Total Debt	\$2,717,700	\$ 2,639,950	\$ 2,560,800	\$ 2,283,613	\$ 804,925
Total Budget	\$26,490,283	\$26,924,550	\$28,140,668	\$28,925,300	\$28,112,654
Total Budget % Increase Over Prior Year:	0.73%	1.64%	4.52%	2.79%	-2.81%

Chart Area

PROPOSED FY15 LSRHS OPERATING BUDGET BY EXPENSE CATEGORY



DISTRICT ADMINISTRATION

Issue 1: Network infrastructure

The network infrastructure is the biggest hurdle the school currently faces. The primary goal of the proposed infrastructure project is to create a robust WiFi network in addition to upgrading the ten year-old wired network to support the new WiFi. The current quantity and quality of the existing Wireless Access Points (APs) are unable to provide service to the number of wireless enabled devices that are in the school. Until the upgrade occurs, teachers will continue to rely upon the existing wired infrastructure that requires them to use the limited number computer labs to enable the use of digital resources in their classes.

Issue 2: Internal L-S Servers

Depending on how the user is connecting to the network, the age of our servers could create an issue. Some users are working with files directly on our servers and this has become a growing concern. We have been working on upgrading servers and dealing with changes in how current student/staff members/teachers use technology today versus when the building was constructed ten years ago. Computer, FATA and Computer Technology classes are running more smoothly as we rely more upon local hard drives for day to day work. However, this is not an ideal situation as data should be moved to servers by the user in order to create a backup of their data. Server replacement is an ongoing goal and it would be prudent to have a refresh cycle of 3-5 years. When the network infrastructure is updated, we can explore opportunities to store data in the "cloud".

Issue 3: Internet Bandwidth

The bandwidth for FY14 is 135 Mbps, which is triple the bandwidth available in FY13. We are soliciting proposals for additional bandwidth for FY15 that will be paid with existing allocations in the operating budget plus eRate funding from the federal government. The proposal to provide 335 Mbps in FY15 exceeds the target of 100 Mbps per 1000 students/staff recommended by the State Educational Technology Directors Association (SETDA) in 2012.

Budget constraints over the last few years slowed the replacement schedule of all technology, with priority given to replacement of servers that support the entire network. Originally school computers were on a seven-year replacement cycle; however, this has extended to a ten-year replacement cycle - which is unrealistic given rapid technological advances. For this reason we have tried to preserve the software, supplies, equipment and maintenance budget for computer technology as much as possible.

However, it is time to seek proper funding for educational technology. Documents related to this funding request will be forwarded separately, as this funding is not part of the FY15 operating budget.

DISTRICT ADMINISTRATION

The Director of Curriculum & Instructional Services has primary responsibility for interfacing with all Department Coordinators to produce the Program of Studies, generate student schedules, monitor class size and teacher load, and manage schedule changes. A key function of the role of the Director in the process of working with Department Coordinators is to determine the staffing requirements for the budget that are associated with the course offerings. The Director also oversees State and other reporting requirements.

Similar to the Administrative Council, the Academic Council is the main body that vets all proposed new courses, discusses/establishes the school goals and related department goals, and recommends other school-wide initiatives. The Academic Council is comprised of the members of the Administrative Council as well as the Department Coordinators and the liaisons to the Computer Department.

District Technology

Lincoln-Sudbury was fortunate to upgrade most of its technology under the construction of the new building. This included computer technology as well as video projectors, sound systems, speaker systems, lighting systems and other audio-visual technology. The school has three full-time technicians to service all of this equipment. To assist the technical staff we hire students to perform routine tasks, particularly in the summer months when the technology is available to be worked on and when upgrades are required before the new school year begins. This has been a successful and cost-effective approach for several years now.

One technician is dedicated to all of the audio-visual requirements of the school, both instructional and administrative, as well as for ensuring that all systems function for community and rental programs, especially in the auditorium and lecture hall. Again, in a school with three buildings with students and staff actively using the systems on a daily basis, this is an enormous undertaking for one individual.

Two technicians are dedicated to computer technology (hardware and software) and network administration. In a school that is essentially three buildings with several computer labs, mobile computer labs, computers in classrooms and in all offices, this is an enormous responsibility. There are 1,166 computers owned by the school, of which 486 are at least 9 years old and 236 at least 6 years old. Thus 62% of the computers have served their purpose and need to be replaced in the near future. With the building and most of its technology infrastructure in its 10th year of service - it is more and more difficult to keep pace with the maintenance needs. The result of aging computers and infrastructure is slower response time and more down time for teachers and students.

When a student/staff member/teacher says that the network is slow, there are three technology-related reasons that may be the cause:

- 1) Network infrastructure (includes WiFi)
- 2) Servers
- 3) Internet Bandwidth

DISTRICT ADMINISTRATION

Lincoln-Sudbury Regional School District was established by the Towns of Lincoln and Sudbury in 1954 pursuant to Chapter 71 of the General Laws of Massachusetts. A Regional Agreement entered into by the Towns specifies the organization, operation and governance of the district and the high school opened in September, 1956.

Governance

Lincoln-Sudbury is governed by its own School Committee comprised of six members. The School Committee is independent of both Lincoln and Sudbury although its members are drawn from both communities through the election process.

Leadership

The leadership of the school resides with the Superintendent/Principal who serves a dual role. The Superintendent/Principal reports to the School Committee and has broad responsibility for the relationship the high school has with its two communities. Within the building, the Superintendent/Principal has direct responsibility for the overall operation and performance of the school, including staff, curriculum, and student achievement.

With the Superintendent/Principal there are nine administrators who form the Administrative Council, the main decision-making body for the school. They are: four Housemasters, Director of Curriculum & Scheduling, Director of Student Services, Business Administrator, Director of Athletics & Activities, and METCO Director.

A breakdown of Lincoln-Sudbury's organizational chart is included in this section to illustrate the structure and relationship within the school.

Administration

To facilitate the functioning of this large high school, Lincoln-Sudbury is organized into a "house" system that serves and supports the student body. There are four houses, each comprised of a Housemaster, an administrative office assistant, and two Guidance Counselors. The student body, currently 1,640 students, is divided among the houses and the students remain in their houses for all four years. This allows the Housemaster and Counselors to connect with and follow the progress of the students in their house.

Each Housemaster is responsible for the academic and general well-being of the 400+ students assigned to the house, as well as overall administrative responsibility for day to day oversight of the school. In addition each Housemaster also has responsibility for the evaluation of teachers across departments.

The curricular departments (English, History, Math, Science, World Languages, Computer, Fine/Applied/Technical Arts, and Wellness) each have a Department Coordinator who teaches 75% and is the curriculum coordinator for the department 25%. The Department Coordinator serves as a mentor and content specialist, working with teachers on curriculum development and coordination, instructional strategies to engage students in developing critical thinking and problem-solving skills, and budget development and management.

Items of Note in FY15 Budget Proposal

1. Proposed budget meets Sudbury Finance Committee limit of 2.5% increase in operating expenses
2. Out of District Tuition expenses have leveled off
3. Health Insurance expenses are level-funded
4. Utility Expenses are level-funded
5. Regular Transportation expenses are increased by 5%, OOD Transportation expenses down 10%
6. Middlesex Retirement System assessment increased by 5%
7. Contractual increases are included
8. Addition of 2.05 FTE instructional staff to address class size and enhanced programs
9. Addition of .50 FTE instructional support staff
10. Adding back 3rd Campus Aide position to enhance safety of facility and grounds
11. Includes \$150,000 for instructional capital expenses
12. Operating Budget Offsets increased by \$250,000
13. Debt Service decreases by \$1,478,688
14. Total funding requested is 2.81% LESS than FY14 due to decrease in debt expenses

Review of Out of District Placement Expenses

	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY 14 BUDGET	FY 15 BUDGET
Total Tuition Expense	2,488,544	2,549,800	3 ,848,911	4,611,376	4,493,662	4,565,402
Number of Placements	34	39	50	63	61	60
Average Cost per Placement	73,192	65,379	76,978	73,196	73,667	76,090
Total Transportation Expense	523,947	559,057	683,427	576,409	694,862	625,000
Note: The number of Out of District Placements began to increase in FY09. In FY13 the number peaked at 63 students. As the district has strived to better manage these placement costs and enhanced in-school programming, the number of placements has leveled off and started to slowly decline.						

The Lincoln-Sudbury facilities, including the athletic fields and stadium, are the envy of many other districts. The support from the towns of Sudbury and Lincoln for the school construction and on-going support for field renovations has resulted in highly valued out-door facilities. Lincoln-Sudbury takes great pride in the facilities and, in their last review, was commended by the NEASC accreditation team for the facilities themselves as well as their upkeep by the school's buildings and grounds staff. This "Facilities Team" is led by Director Kevin Rossley.

Custodial and Security

Lincoln-Sudbury has a model for its custodial needs by contracting out, after a public bid process, for services to be performed on second shift but supervised by a full-time staff custodian. This staff member is assigned cleaning duties in all of the sensitive office areas. This staff member, as well as other staff members who are paid by rental fees, provide security for events in the evenings in the school and are responsible for ensuring that the building is properly secured at closing. This model has proven successful and cost-effective, particularly given the size of the school and the savings in benefits by using contracted services. The cost of district's cleaning contract will increase by 3% in FY15.

Three staff members work the regular day shift. Two staff members are assigned cleaning duties in equipment intensive areas such as the Comcast studio, the art department, the audio-visual area, etc. They are also responsible for shipping/receiving activity and perform in-town deliveries. The third staff member's shift provides for weekend custodial and security for events in the building, in addition to three days during the week.

These assignments provide optimal coverage in a very large, active school building.

Grounds

The grounds crew has two full time staff members assigned for the general care and maintenance of the fields, plantings around the building, and the parking lots. When time is available, the grounds crew maintains all vehicles and equipment as well as assists with general repair projects in the building.

The Facilities Director oversees all work assignments including dedicated building rental/event coverage, staff training, work order processing and completion, energy conservation and building system performance, State compliance requirements, bids and quotes for orders and contracted services, and the preventive maintenance program for the building. From a community standpoint, the Facilities Director works cooperatively with the Town of Sudbury DPW and the Parks and Recreation Department on projects that impact all parties and to share resources whenever possible.

Maintenance

The three member maintenance crew includes a individuals with licenses as electrician, wastewater treatment plant operator, HVAC, and carpenter. Having qualified, licensed tradesmen on staff who also perform all general maintenance and preventive maintenance tasks is very productive for the school. Very little work is contracted unless it is specialized or falls in the realm of systems that require certification of State compliance (fire suppression, fume hoods, elevators, etc.).

The commitment to training and professional development applies to all staff, not just our teachers. Our Facilities Director has completed a certification program on Environmental Health and Safety sponsored by the Department of Environmental Protection through UMASS Lowell as well as receiving a Facilities Manager's certification offered through Northeastern University.

Utilities

The school is heated and cooled by electric heat pumps, consequently electricity is the major utility. L-S has been able to maintain a stable budget during fluctuating market periods for several reasons: 1) the improved efficiency of operation of the system since the initial opening of the building; 2) cooperative purchasing of utilities through EDCO, an education collaborative; and, 3) on-going training attended by staff to conserve energy in the operation of the system during peak periods. For example, L-S expended \$633,345 in FY11 for electricity (all facilities and fields). Despite rising electrical costs, we spent only \$573,408 in FY13. This 10% decrease in electricity expense is the result of energy conservation measures.

The school is considering a proposal to install solar array panels above the main parking lot. This project could lead to annual savings in electricity costs as well as serve as a demonstration project for a public school's efforts to reduce its "carbon footprint". There are many details that still need to be worked out for this project to move forward.

The school has engaged the services of an energy solutions consultant to initiate projects that will reduce our consumption of electricity and natural gas. The proposal is in an early stage, however there is opportunity to take advantage of NSTAR incentives as well as grants from the Department of Energy Resources to support the initiative.

The rubbish/recycling contract reflects a level funded increase over the FY14 budget. The district has been increasing recycling efforts of cardboard and plastics and, as a result, we have been reduced the weight of each load per pick-up. Every ton that is diverted from a waste-to-energy plant results in cost-savings. The district has experienced cost savings as a result of the recycling efforts. In FY10 we expended \$20,588 for rubbish removal and only \$13,011 in FY13. The 37% reduction in this line item expense is largely due to the school's focus on reducing waste; and appreciation is extended to the "Green Team's" efforts.

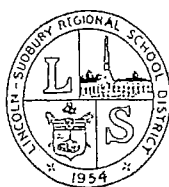
Transportation

Lincoln-Sudbury is required to transport students to and from school and contracts for this service. For several years the bid process and contract has been a collaborative process with the Sudbury Public Schools system to achieve economies of operation and cost. The bus routes are tiered to be able to use many of the same buses for the high school routes and the elementary/middle school routes. A single transportation coordinator is used to manage the routes with the transportation company. This person is employed by the Sudbury K-8 system and L-S pays a stipend for the transportation coordination of its routes. FY14 was the third year of the contract and in FY15 there is an option to maintain the current provider with a 5% cost increase.

Food Services

Lincoln-Sudbury contracts out the food services operations for the school breakfast and lunch program. This is a self-funding program (the revenues generated must cover all costs) and is entirely outside of the operating budget. The food services program does, however, contribute small amount revenue, approximately \$5,000, as a Cherry Sheet receipt that reduces the assessment to the towns.

Lincoln Sudbury Regional School District



To: Bella Wong, Interim Superintendent
School Committee Members

From: Glenn Fratto, Director of Finance and Operations

Date: January 14, 2014

Re: Enrollment Projections

FY14 Enrollment

Each year all public schools in the Commonwealth must submit their October 1st enrollment to the Department of Elementary and Secondary Education. Here's a breakdown of the data submitted to the state for October 1, 2013:

1. Total in-school enrollment was 1,640 students, an increase of 62 students from October 1, 2012.
2. Of the 1,640 in school students, 452 are 9th graders, 403 are 10th graders, 389 are 11th graders, 393 are 12th graders, and 3 students remain in school until they age out at 21.
3. Of the 1,640 in school students, 850 (51.8%) are female and 790 (48.2%) are male. However, in the 9th grade, 262 (58%) are female and 190 (42%) are male.
4. Of the 1,640 in school students, 1,321 (80.5%) reside in Sudbury, 213 (13%) reside in Lincoln, 91 (5.5%) reside in Boston, and 15 (1%) are children of school or municipal employees in Sudbury and Lincoln.
5. On October 1st, LSRHS had 54 students that were not enrolled in Sudbury or Lincoln Public Schools last year; as follows:
 - 14 students attended private school last year
 - 10 students enrolled as high school METCO students
 - 9 students resided out of state
 - 8 students resided elsewhere in the state
 - 8 students resided out of the country
 - 5 students attended Out of District tuition schools

FY14 Enrollment – Projected Compared to Actual

Projected enrollment for FY14 was 1,627 in school students. As of October 1st, 1,640 students were enrolled. With FY13 enrollment of 1,578, there are an additional 62 students at LSRHS this school year.

By class, projected versus actual:

- 9th Grade: 461 projected and 452 actual enrollment; 9 less than projected
- 10th Grade: 394 projected and 403 actual enrollment; 9 more than projected
- 11th Grade: 384 projected and 389 actual enrollment; 5 more than projected
- 12th Grade: 388 students and 393 actual enrollment; 5 more than projected
- SP Students: 3 projected and 3 enrolled

While fewer students are attending the 9th grade than projected, the opposite is true in grades 10 through 12. Historically, LSRHS sees a decrease in enrollment as students move through the grade levels. That is not the case in FY14.

8th Graders Who Chose Not to Attend L-S

For the 42 8th grade students from Sudbury and Lincoln Public Schools that did not enroll at LSRHS by October 1, 2013, the reasons given are as follows:

- 29 students reported that they will attend a private school
- 5 students reported that they will attend Minuteman Vocational High School
- 5 students moved out of state
- 2 students moved in state
- 1 METCO student is attending a private school

FY13 Students Who Are Not Enrolled in FY14

While 54 students are enrolled at LSRHS this year that were not enrolled in Sudbury or Lincoln Public Schools last year, there are 27 students that were enrolled at LSRHS last year that did not re-enroll for FY14. The reasons given are as follows:

- 15 students will be attending private school
- 5 students moved out of state
- 4 students are studying abroad this semester in Italy, Australia, and Cost Rica
- 1 student completed a foreign exchange program
- 1 student chose to pursue a GED
- 1 student moved in state (METCO)

FY15 Enrollment Projections

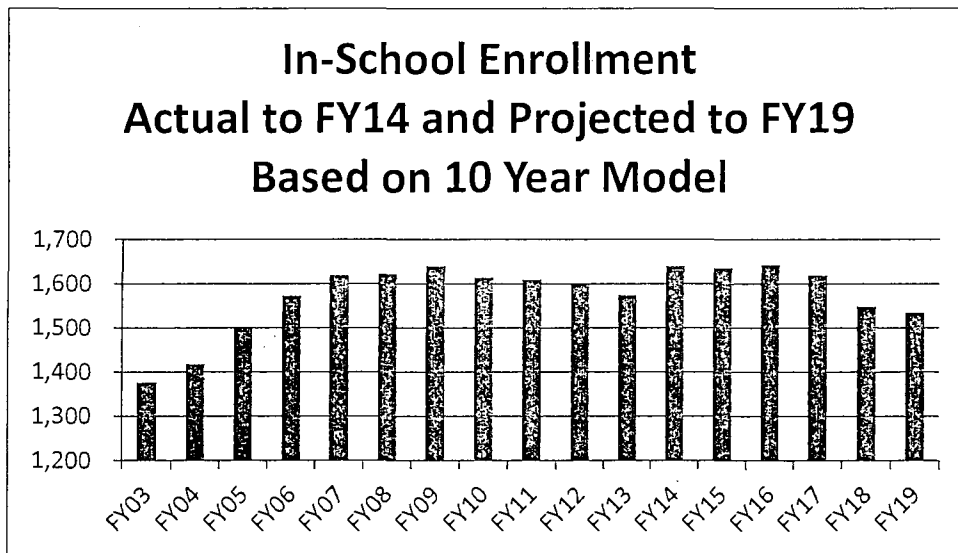
Attached please find the following:

- "In School Enrollment Projections – Based on 10 Year Average".
- "Enrollment Projection for the Next Five Years – 10 Year Model"
- "Enrollment Projection for the Next Five Years – Combined Model"

With FY14's higher than average survival ratio of 100.3%, the ten year model calculated current FY14 in-school enrollment of 1,645 students and 1,636 students in FY15. Given the experience realized last fall – higher "retention rate" in 10th through 12th grades and smaller "yield" for the 9th grade, I project FY15 in-school enrollment of 1,630 students. The Enrollment Projection for the next five years is based on a combination of the ten year model and the FY14 experience.

I look forward to discussing these assumptions and projections with you. Thank you.

Here is the enrollment information with projections from the 10 Year Model:



LINCOLN SUDBURY REGIONAL SCHOOL DISTRICT
IN-SCHOOL ENROLLMENT PROJECTION - BASED ON 10 YEAR AVERAGES
October 2013

**ACTUAL OCTOBER
1ST ENROLLMENT:**

Grade	Sudbury and Lincoln Public Schools									High School			Total LS		Fiscal Year
	K	1	2	3	4	5	6	7	8	9	10	11	12	9-12	
October 2004	428	448	430	442	440	426	408	394	424	420	381	352	350	1503	2005
October 2005	348	489	453	441	451	428	422	404	399	423	420	380	350	1573	2006
October 2006	355	415	492	452	438	459	426	429	396	409	419	414	377	1619	2007
October 2007	344	397	413	489	444	439	454	417	429	401	402	410	409	1622	2008
October 2008	343	407	411	413	491	438	416	445	422	425	398	402	415	1640	2009
October 2009	351	390	413	420	397	486	408	403	441	423	409	390	392	1614	2010
October 2010	337	392	418	406	417	394	478	413	399	406	417	409	377	1609	2011
October 2011	328	375	395	417	400	415	399	475	411	391	400	404	405	1600	2012
October 2012	332	359	379	393	413	408	413	394	467	401	390	393	394	1578	2013
October 2013	331	366	370	386	401	404	397	412	404	452	403	389	396	1640	2014

**PROJECTED OCTOBER
1ST ENROLLMENT:**

Grade	Sudbury and Lincoln Public Schools								High School			Total LS		Fiscal Year
	1	2	3	4	5	6	7	8	9	10	11	12	9-12	
October 2012	372	383	396	415	398	407	396	476	406	387	395	400	1588	2013
October 2013	376	380	384	394	412	390	404	397	470	402	382	391	1645	2014
October 2014	0	384	381	382	392	404	387	405	392	465	397	379	1633	2015
October 2015	0	0	385	379	380	384	401	388	400	388	460	393	1640	2016
October 2016	0	0	0	384	377	372	381	402	383	395	383	455	1616	2017
October 2017	0	0	0	0	381	369	369	382	397	379	391	379	1546	2018
October 2018	0	0	0	0	0	374	366	370	377	393	374	387	1532	2019
October 2019	0	0	0	0	0	0	371	367	366	373	388	371	1498	2020
October 2020	0	0	0	0	0	0	0	372	363	362	369	384	1478	2021
October 2021	0	0	0	0	0	0	0	0	367	359	358	365	1449	2022

														Average Retention Rate	
SURVIVAL RATIOS BY GRADE														FY	
	1	2	3	4	5	6	7	8	9	10	11	12			
	1.14	1.01	1.03	1.02	0.97	0.99	0.99	1.01	1.00	1.00	1.00	0.99	2006		99.7%
	1.19	1.01	1.00	0.99	1.02	1.00	1.02	0.98	1.03	0.99	0.99	0.99	2007		98.9%
	1.12	1.00	0.99	0.98	1.00	0.99	0.98	1.00	1.01	0.98	0.98	0.99	2008		98.3%
	1.18	1.04	1.00	1.00	0.99	0.95	0.98	1.01	0.99	0.99	1.00	1.01	2009		100.2%
	1.14	1.01	1.02	0.96	0.99	0.93	0.97	0.99	1.00	0.96	0.98	0.98	2010		97.2%
	1.12	1.07	0.98	0.99	0.99	0.98	1.01	0.99	0.92	0.99	1.00	0.97	2011		98.4%
	1.11	1.01	1.00	0.99	1.00	1.01	0.99	1.00	0.98	0.99	0.97	0.99	2012		98.1%
	1.09	1.01	0.99	0.99	1.02	1.00	0.99	0.98	0.98	1.00	0.98	0.98	2013		98.5%
	1.10	1.03	1.02	1.02	0.98	0.97	1.00	1.03	0.97	1.00	1.00	1.01	2014		100.3%
10 - YEAR AVERAGE	1.13	1.02	1.00	1.00	0.99	0.98	0.99	1.00	0.99	0.99	0.99	0.99			

Lincoln-Sudbury Regional High School

Enrollment Projections Based on 10 Year Model

As of October 31, 2013

Grade Level	FY13 Actual Enrollment 10/1/12	FY14 Actual Enrollment 10/1/13	FY15 Projected Enrollment	FY16 Projected Enrollment	FY17 Projected Enrollment	FY18 Projected Enrollment	FY19 Projected Enrollment	FY20 Projected Enrollment
9	403	452	392	400	383	397	377	366
10	390	403	465	388	395	379	393	373
11	393	389	397	460	383	391	374	388
12	397	396	379	393	455	379	387	371
Total Students	1,583	1,640	1,633	1,640	1,616	1,546	1,532	1,498

Lincoln-Sudbury Regional High School Enrollment Projections – Combined Model

As of October 31, 2013

Grade Level	FY14 Current Enrollment 10/1/13	FY14 Current Enrollment 10/1/13	FY15 Projected Enrollment 10/1/14	FY16 Projected Enrollment 10/1/15	FY17 Projected Enrollment 10/1/16	FY18 Projected Enrollment 10/1/17	FY19 Projected Enrollment 10/1/18	FY20 Projected Enrollment 10/1/19
9	403	452	387	390	380	390	385	370
10	390	403	450	385	388	378	388	383
11	393	389	401	448	383	386	376	386
12	397	393	392	402	449	384	387	377
Total Students	1,583	1,640	1,630	1,625	1,600	1,538	1,536	1,516

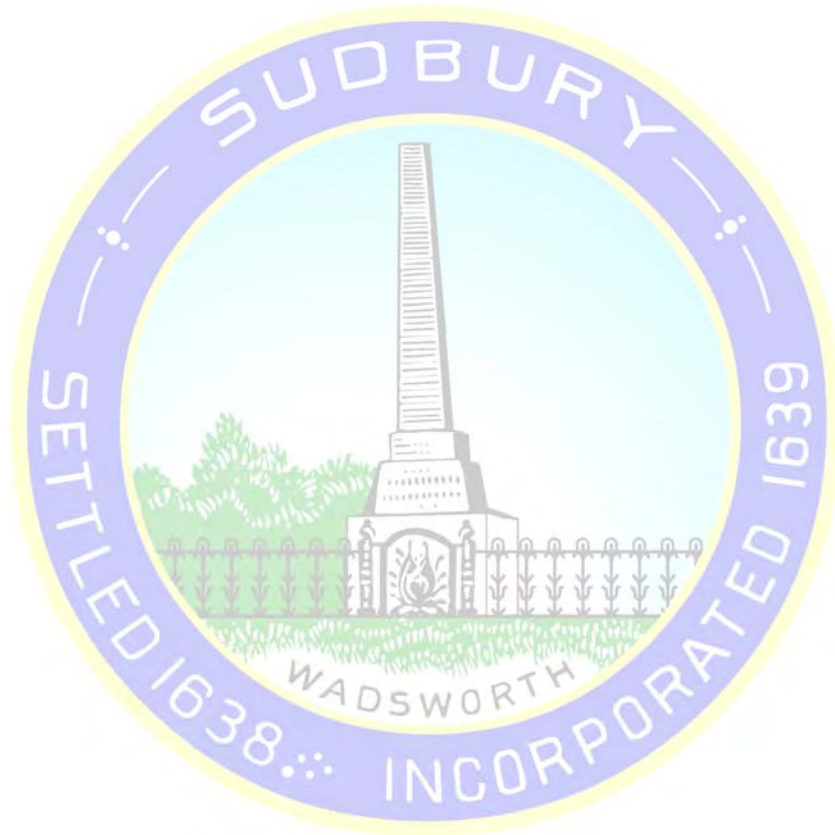
Notes:

a. Unlike prior years, in which each class loses approximately 4 to 7 students per year as they move up grade levels, this year the retention rate was almost 100%. This improved retention rate will keep enrollment from dropping as fast as predicted in prior year projections.

b. 9th Grade enrollment in these projections is less than in "Enrollment Projection Model" based on FY14 actual enrollment.

b. Current in-school enrollment of 1,640 is the highest since the 1970's.

SECTION EIGHT: OTHER REGIONAL SCHOOLS



MINUTEMAN REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

	FY13	FY14	FY15
	Actual	Appropriated	No-Override
MINUTEMAN VOCATIONAL			
Operating Assessment	274,416	444,837	549,340
Total: Minuteman Vocational	274,416	444,837	549,340