

Town of Sudbury, Massachusetts



Town Manager's Proposed Budget

For the Fiscal Year Ended June 30, 2020

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Introductory Section

CITIZEN'S GUIDE TO THE BUDGET

Welcome! Thank you for taking the time to become familiar with the Fiscal Year 2020 budget. The budget document is an important document that governs not only the town's expenditures, but also outlines priorities, missions and goals for the coming years. This year the Town will be submitting the budget document for recognition from the Government Finance Officers' Association, and the administration is proud to submit this comprehensive document to the Town. This section of the budget strives to help orient residents by providing a brief overview of the budget process, as well as an explanation of the organization of the budget document. We hope that the introductory pages will create a transparent and easy to follow tool to understanding Sudbury's financial information.

The Budget Process

Massachusetts General Laws require a balanced budget which means that appropriations must be funded by revenues earned during the year plus any other available funds from prior years.

The Town of Sudbury is governed by the Town Charter by which an elected five-member Board of Selectmen appoint a professional manager to administer the daily operation of the Town. The Town's legislative body is Open Town Meeting, in which any registered voter in Sudbury may partake and vote. There are five (5) precincts in Sudbury. The Town Manager is the chief executive officer of the Town, responsible for managing the day to day business of Town Departments, including all financial matters.

Preliminary revenue and expenditure projections are prepared and presented to the Board of Selectmen each fall. The projections assist the administration in establishing the Town's budget for the following year.

The Town Charter and bylaws require the Town Manager, with the assistance of the Finance Director and the treasurer-collector, to prepare and submit, after consultation with all departments, an annual operating budget and capital improvement program. In November, the Finance Director distributes budget instructions and documents to departments on behalf of the Town Manager. All Department Heads prepare their budget requests for the next fiscal year and submit them to the Finance Director by the end of November. During the month of December and early January, the Town Manager, Finance Director and Assistant Town Manager meet with each department head to review and discuss their requests.

Per Town Bylaws, the Town Manager must submit to the Finance Committee the budget by January 31st. After submitting the budget, the Town Manager presents it at a public meeting shortly thereafter.

During the months of January and February, the Board of Selectmen and Finance Committee conduct meetings individually and jointly to review, discuss and vote on all recommended budgets. Meeting notices are published in accordance with the Open Meeting Law and the meetings are opened to the public and broadcast on Sudbury TV. The Finance Committee's responsibilities are described in Town Bylaws Article IV, and their purpose is to consider all articles of any Town Meeting warrant which have any direct or indirect financial impact on the Town and to report its recommendations in writing to the Board of Selectmen. The Finance Committee must, no later than March 31, submit to the Selectmen their written report with their recommendations on the budget. Members of the Finance Committee are appointed by the Town Moderator. Town Meeting votes on a final budget in May.

It is important to remember that financial and budgetary information presented in the annual budget are projections and subject to change prior to Town Meeting.

The Town's Capital budgeting process is also laid out in the Town's Charter and bylaws. The Charter requires the Town Manager to submit a Capital Improvement Program each year. The Town Bylaws Article XXV Capital Planning created a Capital Improvement Advisory Committee to review proposals from the Town of over \$100,000 in a single year or over \$200,000 in multiple years. The committee makes a report with recommendations to the Finance Committee and the Board of Selectmen. The bylaw also dictates that the Town Manager shall develop an operating budget for proposed capital expenditures for the upcoming fiscal year of items that are less than \$100,000 in one year or under \$200,000 in multiple years. This budget is submitted with the annual operating budget and can include items from all three cost centers.

Budget Appropriation and Amendment

The legislative body of the Town is an open Town Meeting. All registered voters are entitled to attend and vote. Town Meeting has the authority to appropriate funds for the operating budget and capital expenditures. Any amendment to appropriations requires a Town Meeting vote. The procedures for Town Meeting are specified in the Town Bylaws Article II. The Town Meeting warrant, which includes the items to be voted on, is mailed to the home of every registered voter, posted on the town website and posted around town. The budget and other financial articles are presented at Town Meeting.

BUDGET CALENDAR

- The Town Manager, with the assistance of the Finance Director, prepares a financial projection by October 31st.
- The Finance Director provides budget guidance and supporting documents to all Town Departments by November 15th.
- On or prior to December 1st all departments provide budget requests to the Finance Director.
- The Town Manager and Finance Director meet with Department Heads individually to discuss budget requests. All meetings completed on or prior to December 15th.
- The Town Manager, with the assistance of the Finance Director, prepares the Town Manager's Proposed Budget and provides the document to the Board of Selectmen and Finance Committee by January 31st.
- The Town Manager and Town Departments participate in Finance Committee hearings/deliberations as scheduled by the Finance Committee after submittal of the budget.
- Not later than March 31st, the Finance Committee submits to the Board of Selectmen their written report with their recommendations.
- The Board of Selectmen shall cause the Finance Committee's budget submittal including the Town Manager's requested amounts, recommendations, and the Finance Committee's report of reasons for differences to be printed in the warrant for the Annual Town Meeting.
- Town Manager presents the final budget at the Annual Town Meeting (date to be determined) to request approval.

TOWN OVERVIEW AND STRUCTURE

History and Profile of the Town

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

The Town has a current population of 18,173 and occupies a land area of 24.7 square miles. Sudbury is categorized by the Metropolitan Area Planning Council (MAPC) as an Established Suburb. These residential suburbs are characterized by single-family homes on moderately-sized lots, with a relatively affluent population. Multi-unit housing and commercial developments are limited in their extent, although Sudbury does have some major employment and retail centers primarily located along the Town's Route 20 Corridor.

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

Organizational Structure

The Town is governed by an open Town Meeting, an elected Board of Selectmen, and an appointed Town Manager. Local legislative decisions for the town are made by an open town meeting. The Town implemented its current charter on July 1, 1996. This charter provided for appointment of a Town Manager by the Board of Selectmen. The Town Manager has broad responsibility for day-to-day management of Town affairs, as well as preparation of annual operating and capital budgets.

For budgeting purposes, the Town services are divided into six program areas. The Town Manager has authority to move funds as needed within these program areas, but not to transfer funds between these areas.

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

Financial Management, Policies and Initiatives

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

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

The Strategic Financial Planning Committee for Capital Funding was created to generate, evaluate and report on strategies and options, both short and long term, for ensuring adequate funding for the capital needs of the Town, the Sudbury Public Schools and LSRHSD. It is expected that this Committee will remain active indefinitely albeit in a reduced capacity to adjust capital spending thresholds as needed and to offer new or different funding options for spending.

The Strategic Financial Planning Committee for OPEB Liabilities was created to generate, evaluate and report on strategies and options, both short and long term, for dealing with the unfunded OPEB liabilities facing the Town of Sudbury (including the Sudbury Public Schools) and LSRHSD. While further policy development is expected to continue in the near future, long-term planning, execution and coordination particularly amongst the towns of Lincoln, Sudbury and LSRHSD will reside on a permanent basis through the development and continued use of OPEB Trusts.

Local Economic Condition

The Town's financial outlook remains consistent and strong. The economic base is limited but steady with approximately 6,200 individuals employed in 700 establishments within the boundaries of the Town, with an estimated annual payroll of \$380 million. The majority of businesses in Sudbury are small and service oriented; retail, professional and technical services, and public administration account for 60% of all jobs. Local unemployment remains below state and national rates, and the median household effective buying income is among the highest in Massachusetts.

Currently in development, Meadow Walk Sudbury, is a project consisting of an 80,000 square foot village retail center of approximately 15 stores anchored by a Whole Foods Market grocery store, a 250-unit luxury apartment community, a 60-unit active-adult condominium community and a 48-unit assisted living community. In addition to a financial benefit to the Town, these project components will provide roadways and pedestrian improvements along and within the site, and generous public areas including a central green and pond surrounded by walking paths and meadow-like open spaces.

The Town's tax base is diverse and market values remain extremely strong. Our tax base is primarily residential, at 91%, and the 10 largest taxpayers account for only 4.44% of the tax levy. Total assessed value has shown marked improvement since 2008. Per capita market value remains extremely strong which is indicative of the already strong real estate values of the town.

On October 10, 2017, S & P Global Rating assigned the Town of Sudbury, MA its AAA/Stable rating. This credit rating was assigned to the Town due to its very strong economy, strong management, with good financial policies and practices, strong budgetary performance, and strong budgetary flexibility.

Mission and Goals

The mission of the Town of Sudbury is to enhance the quality of life of Sudbury’s residents by providing efficient, cost effective, and high-quality services, while protecting the Town’s character and history. Each year, the Town Manager and the Board of Selectmen adopt their own goals.

Town Manager Goals 2019 Calendar Year

1. Fairbanks
 - a. Work with Town Staff and other interested parties to create a lower cost plan for the Fairbanks Community Center and present that plan at May Town Meeting. Also explore other resolutions as need be.
2. Final implementation of Permitting Software
 - a. Work with IT to finalize the implementation of the new Town permitting software, to include online payment.
3. Completion of MCPPO certification
 - a. Successfully complete final class for MCPPO Certification and necessary exams
4. Cleargov
 - a. Continue to work with Cleargov to evaluate new features and implement those new features when they become available.
5. Town Center
 - a. Continue to work toward protecting the land in town center, including working with Developer on permitting and working with Board of Selectmen to finalize future plans and protections for the property.
6. Cemetery
 - a. Work with DPW on plan to create future cemetery space, including increased number of plots and access
7. Work with various committees and commission regarding master plans, including, town-wide, fields and senior needs.
8. Continue to work on funding sources for routine capital, as well as finding capacity for larger projects
9. Implementation of Complete Streets
10. Working with staff regarding implementation of the Municipal Vulnerability Preparedness Plan and Hazard Mitigation plan, which received grant funding in FY19

Selectman Goals 2019 Calendar Year

<u>Goal</u>	<u>Priority Level</u>
Capital Planning	High
Fairbanks Community Center	High

Fire Station 2 and 3	High
North/South Rail Trail	High
Sewataro	High
Town Center	High
Acquisition of land/use of land	
ADA Transition Plan	
Board of Selectmen Policies	
Broadacre Farm	
Communication with public	
Eversource	
Inclusionary Zoning	
Landham Road	
L/S District Agreement	
Melone	
Open Space Plan	
Playgrounds	
Project Management Tool	
Recreation Planning	
Route 20 Sewer	
Senior Needs Assessment	
Sewataro	
Special Municipal Employee	
Sudbury Station	
Three-year calendar	
Town Hall	
Town Master Plan	
Traffic and Transportation Planning	

FUND INFORMATION

Fund Overview

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary activities.

Governmental Funds

General Fund

The General Fund is the primary operating fund of the Town government. It is used to account for all financial resources, except those that are required to be accounted for in another fund. The General Fund is supported by revenues from real estate and personal property taxes, state and federal aid, excise taxes, investment income, fines and forfeitures, and fees and charges.

Special Revenue Funds

The Town maintains several Special Revenue Funds which are used to account for revenues that are legally restricted to being spent for a specific purpose. These revenues must be accounted for separately from the General Fund and include revolving funds, grants, gifts, and receipts reserved for appropriation.

Capital Project Funds

Capital Projects Funds are used to account for monies expended for the acquisition or construction of major facilities or equipment. The Town's Capital Projects Funds are funded primarily by the receipt of bond proceeds resulting from the Town's issuance of bonds for specific projects.

Proprietary Funds

Enterprise Funds

Enterprise funds operate primarily by revenue charged for services. Revenue collected for these services are dedicated to the specific purpose of the enterprise operation. The Town maintains enterprise funds for the Transfer Station, the Atkinson Pool, and Recreational Field Maintenance.

Fiduciary Funds

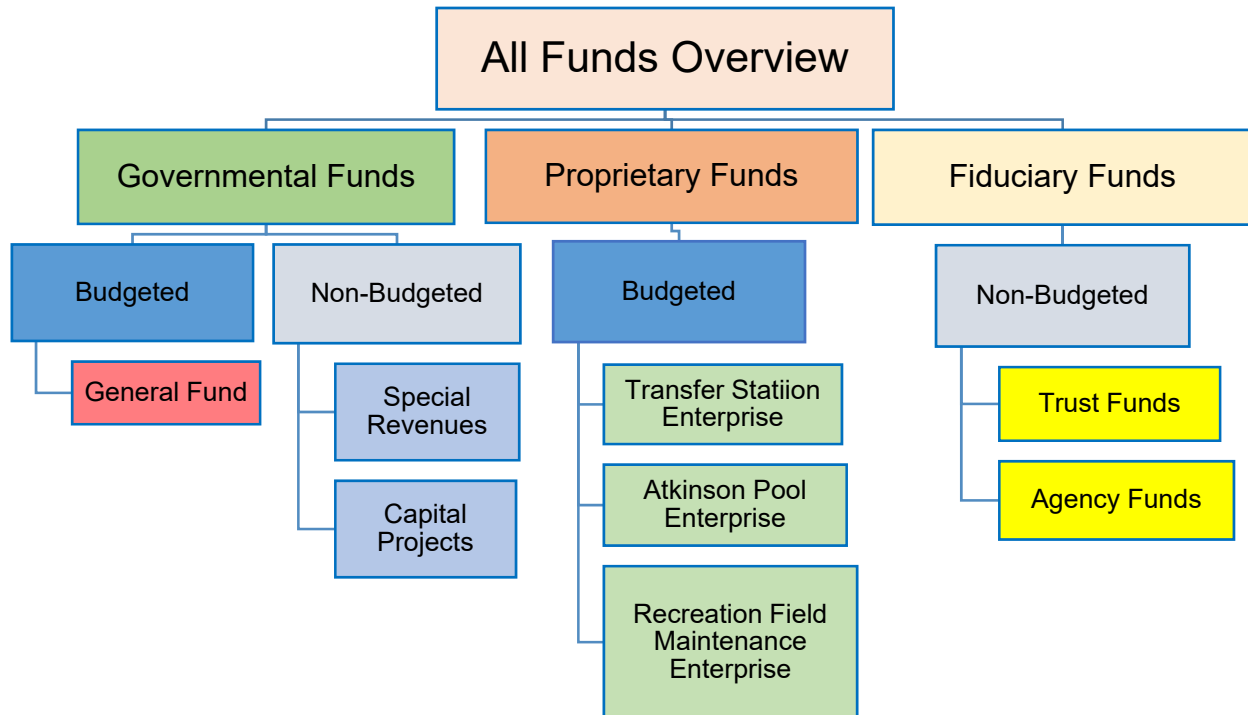
Trust Funds

Expendable Trusts are used to account for monies received by the Town in a trustee capacity where both the principal and the earnings of a fund may be expended.

Non-expendable trusts are used to account for funds where the principal must, by law or covenant, remain intact. Income earned on the non-expendable trust principal may be expended in accordance with the conditions of the trust.

Agency Funds

Agency funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governmental units.



BASIS OF ACCOUNTING AND BUDGETING

The Town follows the Uniform Massachusetts Accounting System (UMAS). This accounting system is prescribed by the Commonwealth of Massachusetts' Department of Revenue for local government entities and is intended to demonstrate compliance with state statutes and local near-term decisions (e.g. the budget). This system prescribes the use of the modified accrual basis of accounting, which is the basis used by all governmental fund types. Modified accrual accounting combines accrual-basis accounting with cash-basis accounting and recognizes revenues when they become available and measurable and recognizes expenditures when liabilities are incurred. This system divides available funds into separate entities within the organization to ensure that the money is being spent where it was intended.

The full accrual basis of accounting is used for the Town's financial statements which conform to generally accepted accounting principles (GAAP). The statements report information about the Town with a broad overview. The Government Accounting Standards Board (GASB) is the authoritative standard setting body that provides guidance on how to prepare financial statements in conformity with GAAP. Users of these statements (such as investors and rating agencies) rely on the GASB to establish consistent reporting standards for all governments in the United States. This consistent application allows users (including citizens, legislators and others) to assess the financial condition of one government compared to others.

The Town adopts an annual budget for the General Fund and all Enterprise Funds. Although Town Meeting approval is required for capital projects, borrowing authorizations, and other special warrant articles, annual budgets are not presented for any other fund. The spending for purposes related to the Capital Plan and the Community Preservation Fund are presented as separate articles from the annual operating budget at Town Meeting. The Town's operating budget is adopted on a statutory basis, specific to the Commonwealth of Massachusetts, and it differs in some respects from GAAP. The major differences between the budget and GAAP basis are that:

- Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as deferred revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
- For the budget, encumbrances and continuing appropriations are treated as the equivalent of expenditures in the year the commitment is made as opposed to when the liability is incurred (GAAP).
- The depreciation is not recognized as a current expense on a budgetary basis, except to the extent that actual maintenance costs are included in departmental budgets.
- Cash disbursements for fixed assets are recorded as an expenditure under the cash basis and capitalized under the accrual basis (GAAP).

BUDGET AND FINANCIAL MANAGEMENT POLICIES

Budget

The Town of Sudbury has an important responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan and provide for the adequate funding of services desired by the public and as required by laws, rules, or regulations, including the provision and maintenance of public facilities and improvements.

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

- The Town Manager and Finance Director are responsible for estimating revenues for the upcoming fiscal year. They will consult with other officials of the town as well as state officials and others with knowledge of state and local finance.
- Revenue forecasts for local receipts and state aid shall be conservative, using generally accepted forecasting techniques and appropriate data. Revenue deficits will be avoided at all costs. To avoid any potential for such a deficit, estimates for local receipts will generally not exceed 100% of the prior year's actual collections.
- The Town Manager and Finance Director will project revenues for the next three years as part of the three-year financial forecast.
- Each year and whenever appropriate, existing revenues will be re-examined and possible new sources of revenues will be explored to ensure that we are maximizing our revenue potential.
- Legally restricted revenues will be avoided when they adversely affect the short or long-term financial health of our government.
- The Town will strive to be informed and aware of all grants and other aid that may be available to us. All potential grants and other aid shall be carefully examined for matching requirements (both dollar and level-of-effort) and restrictive covenants, to ensure that our participation in such grants will be beneficial and cost-effective.
- Each year and whenever appropriate, intergovernmental revenues will be reviewed to determine their short and long-term stability, to minimize the impact of any adverse changes. Intergovernmental revenues shall be used as legally prescribed or otherwise set forth by policy.
- A balance will be sought in the revenue structure between elastic and inelastic revenues, to minimize any adverse effects caused by inflationary or economic changes.
- One-time revenues will be used for capital improvements, additions to reserves or as legally restricted to a specific purpose.
- The Town will carefully and routinely monitor all amounts due the Town. An aggressive policy of collection will be followed for all receivables, including property taxes. A target of 98% property tax collection rate by fiscal year end will be achieved.
- Recreational user charges and fees will be set to recover approximately 100% of total direct costs generated by revolving fund recreation programs.
- Enterprise fund user charges and fees will be set to recover all direct and associated with the activities of these funds.

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

- Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized and sufficiently documented.
- Expenditures/expenses and purchase commitments will be recorded in an accurate and timely fashion.
- The review and approval process for all vouchers shall be followed at all times. Properly completed claims must be prepared and submitted to the accounting department by the department responsible for originating the claim. A “properly completed claim” must include, but is not limited to, the vendor’s name and address, date of claim, explanation, and accounts to be charged, department authorization signature and sufficient documentation. “Sufficient documentation” means that a person unfamiliar with the transaction could understand what was ordered, when, by whom, from what vendor, at what price, when the goods or services were delivered, who accepted delivery, and who authorized payment.
- The balances in appropriation accounts will be monitored regularly to ensure that the total of expenditures/expenses and purchase commitments in any account do not exceed the authorized budget for that account.
- Requests for competitive bids, proposals, formal and informal quotes, and other methods of seeking and encouraging vendor competition will be obtained as required by law and as otherwise established by the Town Manager or Town Counsel.
- Arrangements will be encouraged with other governments, private individuals, and firms, to contract out or cooperatively deliver services, in a manner that reduces cost and/or improves efficiency and effectiveness while maintaining service quality.
- The full direct and indirect costs will be calculated for any service provided for a fee or charge, or where there is a potential for the reimbursement of such costs.
- All appropriations shall lapse at the close of the fiscal year to the extent that they shall not have been expended or encumbered.

Debt Management

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

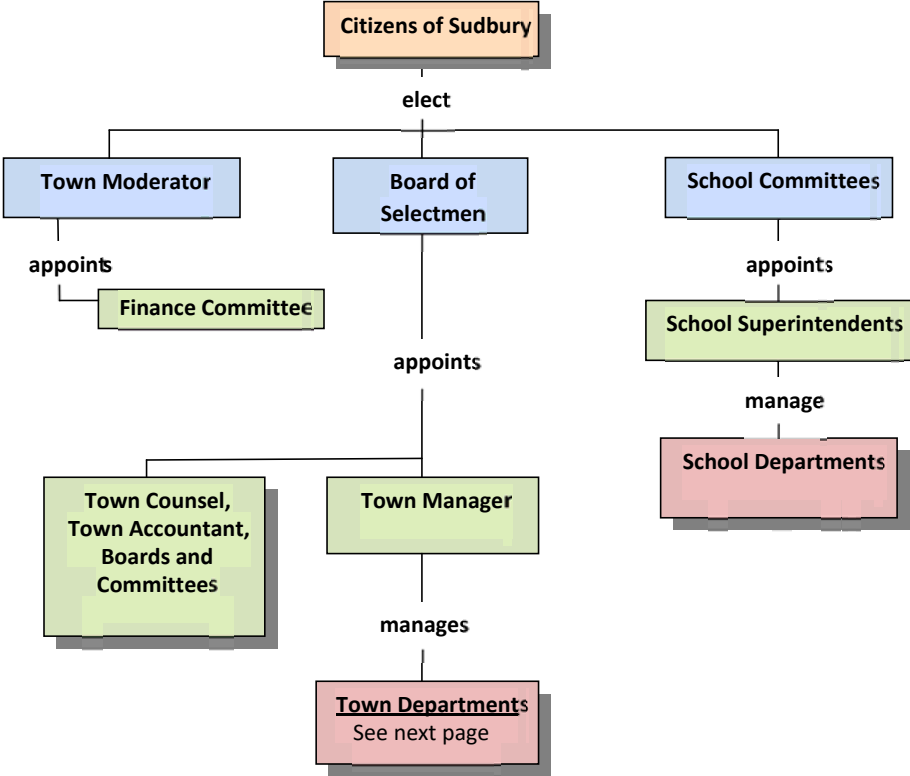
- Long-term debt will be issued only for objects or purposes authorized by state law under Chapter 44, section 7 and 8.
- Short-term debt may be issued to finance current operating expenditures only in the event of extreme financial emergency.
- Debt maturity will not exceed the lesser of: the useful life (as established by the Town Treasurer-Collector), or the period of probable usefulness (as defined in Massachusetts State Local Finance Law), of the object or purpose so financed, whichever is shorter.
- Debt limits established by law and policy will be calculated by the Town’s Finance Director and Treasurer-Collector at least once each year and whenever otherwise requested or appropriate. The Town will maintain good communications with bond rating agencies, bond counsel, banks, financial advisors and others involved in debt issuance and management.
- The Town’s annual Town Report, Town Manager’s Budget Request and annual town meeting warrant will give comprehensive summaries of the debt obligations of the Town.
- The Town will attempt to maintain a long-term debt schedule so that at least 50 percent of outstanding principal will be paid within ten years.

- The Town will attempt to vote all significant debt questions (over \$500,000) exempt from the limits of Proposition 2 1/2.

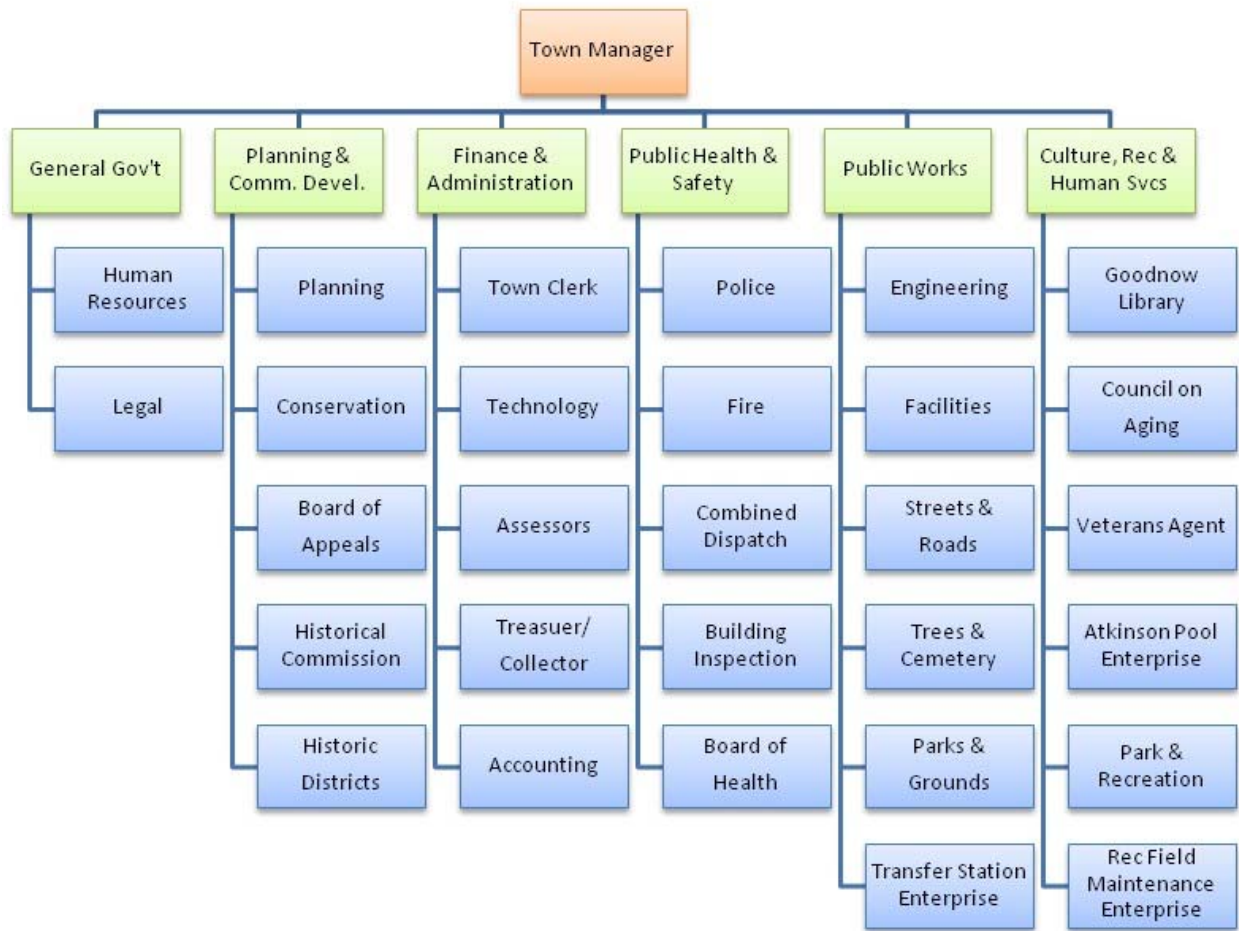
Reserves

The Town of Sudbury shall maintain a Stabilization Fund to provide the reserves that are required to protect the financial condition of the Town. The Town will work toward the goal of maintaining in the Stabilization Fund an amount equal to five percent (5%) of the total projected general fund operating revenues for the next previous fiscal year. Interest earned on Stabilization Fund balances will be retained in the Stabilization Fund.

ORGANIZATIONAL CHART



ORGANIZATIONAL CHART (CONTINUED)



ELECTED OFFICIALS

<u>Board of Selectmen</u>	<u>Member</u>	<u>Title</u>
	Robert C. Haarde	Chairman
	Daniel E. Carty	Vice-Chairman
	Leonard A. Simon	Member
	Patricia Brown	Member
	Janie W. Dretler	Member

<u>SPS School Committee</u>	<u>Member</u>	<u>Title</u>
	Lisa V. Kouchakdjian	Chairman
	Margaret Y. Helon	Vice-Chairman
	Christine A. Hogan	Member
	Richard J. Tinsley	Member
	Sylvia M. Nerssessian	Member

<u>LS School Committee</u>	<u>Member</u>	<u>Title</u>
	Radha R. Gargeya	Chairman
	Patricia Mostue	Vice-Chairman
	Ellen Joachim	Member
	Carole Kasper	Member
	Kevin J. Matthews	Member
	Candace Miller	Member

PRINCIPAL APPOINTED OFFICIALS

<u>Department</u>	<u>Department Head</u>	<u>Title</u>
Town Manager	Melissa Murphy-Rodrigues	Town Manager
Human Resources	Maryanne Bilodeau	Assistant Town Manager/Human Resources Director
Finance and Treasurer/Collector	Dennis Keohane	Finance Director/Treasurer- Collector
Accounting	Christine Nihan	Town Accountant
Assessors	Cynthia Gerry	Director of Assessing
Town Clerk	Rosemary Harvell	Town Clerk
Conservation	Deborah Dineen	Conservation Coordinator
Planning and Community Development	Adam Duchesneau	Director of Planning & Development
Information Systems	Mark Thompson	Technology Administrator
Police	Scott Nix	Police Chief
Fire	John Whalen	Fire Chief
Building Inspection	Mark Herweck	Building Inspector
School Department	Brad J. Crozier	Superintendent
Public Works	Daniel Nason	Director of Public Works
Facilities	William Barletta	Combined Facilities Director
Health	William Murphy	Health Director
Senior Center	Debra Galloway	Council on Aging Director
Veterans Affairs	Nick Charbonneau	Veteran's Agent
Goodnow Library	Esme Green	Library Director
Park & Recreation	Kayla Wright	Park, Recreation, and Aquatic Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Sudbury
Massachusetts**

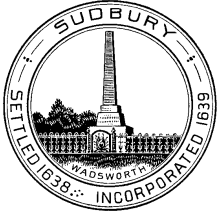
For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrill

Executive Director

Budget and Financial Overview



TOWN OF SUDBURY
Office of the Town Manager
www.sudbury.ma.us

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Melissa Murphy-Rodrigues,
Esq.
Town Manager

Email: townmanager@sudbury.ma.us

January 31, 2019

To: Honorable Board of Selectmen
Members of the Finance Committee

I hereby transmit to you the recommended FY20 operating and capital budgets. As proposed, these budgets total \$103,191,034, which is an increase of \$3,308,479 (3.31%) from the FY19 budget.

Over the past several months, the Administration has worked to develop a responsible and stable budget that will maintain services, while being respectful to taxpayers. We have worked with the following goals in mind:

- Develop a FY20 budget that is within the limits of Proposition 2 ½.
- Maintain a level service budget, while identifying opportunities for improvements through efficiencies;
- Maintain employee compensation and plan for the future;
- Continue to aggressively manage employee benefits, both short term and long term;
- Establish and fund a capital program that recognizes the needs of the community while recognizing the fiscal constraints; and
- Develop a budget document with the recommended guidelines and procedures set forth by the Government Finance Officers Association and in conformance with the Town Manager's 2020 goals.

Based on these goals and considering revenues and fixed costs, the Town's budget was created through a collaboration between the three cost centers and the cooperation and insight of Town Departments.

Some of the more significant budget changes included in the Town's budget are as follows:

Council on Aging

The Volunteer Coordinator position has been funded by the Sudbury Foundation up to and through FY19. The Sudbury Foundation is unable to continue funding this position, thus switching the burden to the tax levy. We are proud to continue to fund this important position, which helps keep our Senior Center running and brings together Sudbury residents who need assistance with Sudbury residents who want to help our aging population.

Benefits

Benefits for the schools and town are increasing by \$385,144 this year (3.12%). This budget includes worker's compensation, health insurance benefits, unemployment claims, Medicare and retiree medical insurance.

Police

Chief Nix has approached the Town regarding the need for an additional police officer. Last year, through a collaborative effort, the Town was able to assign a full time Resource Officer to Lincoln Sudbury Regional High School. Due to that change, and the ever increasing needs of the community, which include our commitments to restorative justice, and our successful regional collaboration to increase availability of mental health workers for police matters, Chief Nix has recognized the need for additional personnel.

Fire

The Town of Sudbury was awarded a SAFER grant from the Federal Government this year. That grant allows the Town to bring on four additional firefighter/paramedics and implement the budgetary impacts over a three-year period. In the first year, the Town will pay 25% of the costs of the four firefighter/paramedics, and we are able to pay that cost by decreasing overtime.

Building Department

The Building Department is seeing an increase in hours due to the increase in inspections over the past few years. The Department brings in extraordinary revenue with very little costs, and keeps our community safe from electrical fires and gas related incidents.

Capital

Due to new growth and savings in benefits, the town is able to increase the Capital Budget funded by the tax levy from \$428,322 funded by the levy in FY19 to \$800,000 in FY20. We are very proud of this initiative and excited to be able to begin increasing the funding for capital moving forward.


We are pleased to submit this comprehensive budget document for the second consecutive year. I hope it will be a useful tool for residents. I also encourage residents to explore cleargov.com where they can learn more about town spending and see where their individual tax dollars are being spent. We continue to look for ways to bring increased transparency to town spending and town operations.

The FY20 budget represents a collaboration between cost centers, amongst departments and through our various committees and commissions. The presentation of this document begins a process during which more information will become available and I look forward to discussing this document with the appropriate boards and commissions and at Town Meeting.

I would like to thank the Board of Selectmen for their leadership and guidance. I want to recognize the Town Department Heads for their professionalism and thoughtful budget presentations and their commitment to our town. I am so thankful to Finance Director Dennis Keohane and Assistant Town Manager Maryanne Bilodeau for their hours of work on this document.

I encourage residents to become familiar with this document and to reach out to me with questions, concerns and comments.

Respectfully submitted,

A handwritten signature in cursive script that reads "Melissa Murphy-Rodrigues, Esq.".

Melissa Murphy-Rodrigues, Esq.
Town Manager

FINANCIAL FORECAST

Revenue and Expenditure Projections

The Town Charter Part IV Section 10 requires the Town Manager to annually prepare a financial forecast of town revenue, expenditures and the general condition of the Town. A forecast of projected revenues and expenditures is a useful management and policy making tool that enables a municipality to evaluate and make smart policy choices. A forecast can serve as an early warning system to detect future gaps between revenues and expenditures, but does not insulate a community from potential surprises or emergencies, but it does allow the administration to plan for, consider and correct potential issues. It is important to note that forecasts are early projections and should not be relied on by any resident, committee or commission.

The Town forecasts for three years at a time, by using educated estimates based on past expenditures, revenues and the expertise of staff.

The Town of Sudbury has four major categories of revenues: real estate and personal property, intergovernmental aid, local receipts and other available funds.

Real estate and personal property taxes account for 86 percent of all revenues received annually. The tax levy is the amount a community raises through property tax. The levy can be any amount up to the levy limit. Under Massachusetts General Law, it can raise up to 2 ½ percent annually. The tax levy can rise more each year through different mechanisms, including debt/capital exclusions, overrides and new growth. New growth is taxes attributed to the value of new construction and is added permanently to the tax levy. From 2008-2019, the Town had excess capacity in the levy ranging from \$20,788 to \$968,165.

Intergovernmental aid comprises 8 percent of all revenues received annually. The three main components are Chapter 70 aid for schools, Massachusetts School Building payments for school construction projects, and Unrestricted General Government Aid. The amount of intergovernmental aid differs from year to year.

Local receipts accounts for 5 percent of all revenues received annually. They are based on local fees, fines, permits and other charges, like excise tax, penalties and licenses.

Other available funds accounts for 1 percent of all revenue received annually. It includes actual revenues already received, including ambulance receipts. This revenue source can differ greatly from year to year.

Three Year Revenue Projection

	FY19	FY20	FY21	FY22
REVENUES	Budgeted	Projected	Projected	Projected
Real Estate and Personal Property	85,640,816	88,412,100	91,248,375	93,819,763
State Aid*	6,201,576	6,264,124	6,339,109	6,415,091
MSBA School Construction Reimbursement	1,605,767	1,605,767	1,605,767	-
SAFER Grant	-	193,581	193,581	90,338
Local Receipts	4,836,800	4,898,700	5,010,600	5,072,800
Ambulance Receipts	660,000	660,000	660,000	660,000
TOTAL:	98,944,959	102,034,272	105,057,432	106,057,992

The Town also forecasts for potential expenses each year. Expenses include all departments and costs within the budget, included fixed costs. Budgetary increases are driven by numerous factors, including fixed costs (like insurance and pension), personnel, contracts for services, and need driven increases or decreases due to changes in population, demographics, priorities, state/federal mandates and bylaw changes.

	FY19	FY20	FY21	FY22
EXPENDITURES	Budgeted	Projected	Projected	Projected
Education - SPS	37,459,173	38,395,652	39,355,544	40,280,399
Education - LS	24,762,716	25,641,333	26,474,676	27,268,917
Education - Vocational	663,719	617,259	632,690	648,507
General Government	3,087,783	3,163,682	3,248,349	3,310,772
Public Safety	8,581,159	8,753,518	8,951,905	9,141,569
Public Works	5,292,995	5,392,392	5,509,163	5,611,382
Human Services	792,406	858,093	882,722	901,970
Culture & Recreation	1,367,678	1,441,453	1,478,858	1,510,686
Employee Benefits (Town and SPS)	12,331,171	13,089,133	13,839,210	14,633,483
Other & Transfers	536,963	542,053	545,547	549,558
OPEB Normal Cost (Town and SPS)	540,249	610,249	680,249	750,249
Total Town Departments	95,416,012	98,504,817	101,598,913	104,607,492
Town Debt Service	3,100,625	3,090,425	3,008,513	989,244
Town Manager Capital Budget (tax funded)	428,322	439,030	450,006	461,256
TOTAL:	98,944,959	102,034,272	105,057,432	106,057,992

GENERAL FUND BUDGET SUMMARY

EXPENDITURES	FY18 Actual	FY19 Budgeted	FY20 Recommended	Percentage Increase
Education - Sudbury Public Schools (SPS)	34,568,630	37,459,173	38,535,653	2.87%
Education - LS Regional High School (LS)	23,698,762	24,762,716	25,808,881	4.22%
Education - Vocational	591,064	663,719	615,000	-7.34%
General Government	2,936,088	3,087,783	3,143,637	1.81%
Public Safety	7,892,373	8,581,159	8,924,924	4.01%
Public Works	6,330,353	5,292,995	5,460,288	3.16%
Human Services	716,677	792,406	871,110	9.93%
Culture & Recreation	1,287,913	1,367,678	1,422,707	4.02%
Town-Wide Operating and Transfers	745,737	536,963	483,845	-9.89%
Total Town Departments	78,767,597	82,544,592	85,266,045	3.30%
Town Debt Service	3,453,050	3,100,625	3,110,425	0.32%
Employee Benefits (Town and SPS)	10,232,749	12,331,171	12,716,315	3.12%
OPEB Trust Contribution (Town and SPS)	471,036	540,249	610,249	12.96%
Total Operating Budget	92,924,432	98,516,637	101,703,034	3.23%
Capital Budget	1,221,741	1,365,918	1,370,000	0.30%
TOTAL EXPENDITURES:	94,146,173	99,882,555	103,073,034	3.19%

REVENUES & AVAILABLE FUNDS	FY18 Actual	FY19 Budgeted	FY20 Recommended	Percentage Increase
Real Estate and Personal Property Taxes	82,329,882	85,640,817	88,890,992	3.80%
State Aid	6,145,555	6,201,575	6,261,994	0.97%
MSBA Reimbursement	1,605,767	1,605,767	1,605,767	0.00%
SAFER Grant	-	-	193,581	100.00%
Local Receipts	6,407,122	4,836,800	4,890,700	1.11%
Other Available	699,187	660,000	660,000	0.00%
Free Cash	-	937,596	570,000	-39.21%
TOTAL REVENUES & AVAILABLE FUNDS:	97,187,513	99,882,555	103,073,034	3.19%

FUND BALANCE	FY18 Actual	FY19 Budgeted	FY20 Recommended	Percentage Increase
Beginning Fund Balance	8,163,888	8,731,378	7,793,782	-10.74%
Revenues (Increase to Fund Balance)	97,187,513	98,944,959	102,503,034	3.60%
Expenditures (Decrease to Fund Balance)	(96,620,023)	(99,882,555)	(103,073,034)	3.19%
ENDING FUND BALANCE:	8,731,378	7,793,782	7,223,782	-7.31%

The Overall Budget

The FY20 Town Manager's Recommended Operating Budget totals \$101,821,034. The sum represents a \$3,304,397 or 3.35% increase over the FY19 final approved operating budget amount of \$98,516,637. The Town Manager's Recommended Capital Budget totals \$1,370,000, an increase of .30% over the FY19 Capital Budget.

Town Departments

The FY2020 Town Manager's Recommended Budget for Town operating Departments is \$20,199,302. This represents an increase of \$540,318 or 2.75% over the FY19 appropriation of \$19,658,984. This budget includes personal services and operating expenses for all town departments.

Sudbury Public Schools and Lincoln Sudbury Regional High School

The Town Manager's FY20 Recommended Operating Budget includes the budget submissions from each of the respective school committees.

The sum of the Sudbury Public Schools budget is \$38,535,653. This represents a \$1,076,480 or 2.87% increase over the FY19 appropriation of \$37,459,173. This budget includes personal services and operating expenses.

The sum of the Lincoln Sudbury Regional High School assessment is \$26,034,090. This represents an increase of \$1,271,374 or 5.13% over the FY19 assessment of \$24,762,716. The increase is related to a budgetary increase for LS as well as a shift in the percentage allocated to Sudbury due to an increase in the number of Sudbury students compared to Lincoln. The FY20 allocation percentage is 87.9% up from 87.0% for FY19. The allocation shift from 87.0% to 87.9% results in an increase to the assessment of approximately \$267,000. The assessment is calculated using the minimum required contribution, as determined by the State, and enrollment numbers for the last three years. This assessment includes personal services, employee benefits, operating expenses, and debt service. Budget summaries for both districts are included in the School Budget sections herein.

Vocation Education

For FY20, the sum of \$615,000 is being budgeted to cover the estimated expense of Sudbury students enrolled in vocational education. This is a preliminary estimate and may change based on enrollment and tuition. The proposed FY20 budget for Vocational Education decreases by \$48,719 or 7%. This is the third year in which the Town is removed from the Minuteman Vocational District as a member community. The Town has students attending three different vocational schools, with most at Minuteman and Assabet. The Town is now paying for transportation to these schools.

Fixed Costs and Obligations

Debt Service

The sum of \$3,110,425 is being submitted to pay for FY20 debt service. This number is increasing by \$9,800.

Employee Benefits

The sum of \$12,716,315 is budgeted for employee benefits for both the Town and the Sudbury Public Schools. Town Departments account for \$5,579,343 and SPS accounts for \$7,136,972. This includes not only health insurance, but also pension costs, unemployment and other contributions. This number is increasing \$385,144 or 3.12% from the FY19 appropriated amount. The Town has strived to keep employee benefit costs stable by joining the Group Insurance Commission and increasing contribution rates.

Capital Improvement Program

The Capital Improvement Plan for FY20, including the Town Manager's Operating Capital Budget, is \$1,370,000 for FY20, an increase of \$4,082 from FY19.

Town Manager's Capital Operating Budget, which includes projects \$100,000 or less in one year or \$250,000 or less over multiple years, decreased from \$821,318 in FY19 to \$545,000 in FY20.

\$800,000 of the Capital Improvement Plan for FY20 is funded within the tax levy, an increase of \$371,678 over FY19.

Revenues

At this time, it is projected that the total revenue and other funding sources available and recommended for the Fiscal Year 2020 Budget is \$103,073,034. Property taxes account for approximately 86% of the Town's total revenue sources available to fund the FY20 budget. Local revenue sources account for 8%, while state aid contributes 5% and other available funds contribute 1%.

Property Taxes

FY20 property taxes are estimated to be \$88,890,992. This includes both proposition 2 ½ and new growth. New growth is projected at \$750,000 for FY20

State Aid

The sum of \$6,261,994 is included in revenues to reflect Sudbury's State aid for FY20. This reflects a \$60,419 (.97%) increase.

MSBA Reimbursement

The sum of \$1,605,767 is included in revenues to reflect Sudbury's school construction reimbursement from the Massachusetts School Building Authority.

SAFER Grant

The sum of \$193,581 is included in revenues to reflect Sudbury's award of the SAFER (Staffing for Adequate Fire and Emergency Response) Grant. This is a Federal Grant Program that was created to provide funding directly to fire departments to increase the number of trained, "front-line" firefighters available in their communities.

Local Receipts

The sum of \$4,890,700 is included in revenues to reflect local receipts for FY20. This reflects a \$53,900 (1%) increase from FY19.

Other available

The sum of \$660,000 is included in revenues to reflect other available funds for FY20. These funds are from the Receipts Reserved for Appropriation account, which contains the town's ambulance receipts.

Free Cash

The Town is proposing to use \$570,000 of Free Cash to replace an existing fire engine as part of the FY20 Capital Improvement Plan. The Town is proposing not to use Free Cash for any purpose in this year's operating budget.

GENERAL FUND BUDGET DETAIL

SUDBURY PUBLIC SCHOOLS

The Sudbury Public Schools (SPS) strive to enable all students to reach their intellectual and personal potential. The school system, in partnership with families and the community, will work with integrity and respect to realize the shared vision of enabling students to become life-long learners and effective contributors to society. It is our mission to provide the highest quality education to all student's in the safest environment possible while embracing diversity, individual talents and creativity, and the overall joy of learning.

SPS is committed to excellence in educating students to be knowledgeable, creative, independent thinkers who are caring, collaborative members of the school and wider communities.

Performance measures:

Description	2016	2017	2018
Student Enrollment	2,822	2,803	2,696
Teacher FTE's	205	207	208
Student/Teacher Ratio	13.8 to 1	13.5 to 1	13.1 to 1

Consolidated Financial Information:

	FY18	FY19	FY20
	Actual	Appropriated	Recommended
Sudbury Public Schools			
Sudbury Public Schools	34,568,630	37,459,173	38,535,653

LS REGIONAL HIGH SCHOOL

Since its founding in 1954, Lincoln-Sudbury Regional High School has viewed itself as “a different kind of place” — a place that not only tolerates but truly values diversity in style and substance. This quality manifests itself in the academic program and in the general atmosphere of the school, and may best be seen in the respectful and warm relationships between students and adults, the high degree of autonomy for and participation by the faculty in decisions, and a school culture marked by commitment to innovation and experimentation.

Through a challenging academic program and a wide variety of school activities, students are expected to make choices and to have a degree of power over their own education. The ability to make good choices requires the development of a sense of responsibility and an understanding of the ethical implications of their actions. Formality and standardization have, in the life of the school, been less important than creativity, originality, and critical thinking skills. The school culture also seeks to join academic skills to an active civic concern for the Lincoln-Sudbury community, American society, and the world beyond.

The school’s Core Values — fostering caring and cooperative relationships, respecting human differences, pursuing academic excellence and cultivating community – constitute the foundation of the operation of Lincoln-Sudbury Regional High School. The primary curricular expectation that we have of ourselves is that we provide opportunities for students to develop a strong knowledge base in the various disciplines and program areas described in our Program of Studies, and reflected in our graduation requirements.

To that end, Lincoln-Sudbury defines five general areas of academic, civic and social student performance, which serve as the underpinnings of student expectations.

Performance Measures:

Description	2016	2017	2018
Number of Students	-	1,529	1,528
Number of Faculty	-	165	165
Percentage of Class of 2017 Attending a 2 or 4 year College	-	94%	98%
Percentage of Students participating in co-curricular activities.	-	85%	85%

Consolidated Financial Information:

	FY18 Actual	FY19 Appropriated	FY20 Recommended
LS Regional High School			
Sudbury Operating Assessment	22,813,695	23,864,710	25,144,710
Sudbury Debt Assessment	576,687	564,892	552,627
Sudbury OPEB Normal Cost Assessment	308,380	333,114	336,753
Total Sudbury Assessment			
Total LS Regional High School	23,698,762	24,762,716	26,034,090

VOCATIONAL EDUCATION

The Town of Sudbury is committed to finding cost effective and excellent vocational education for our students. On July 1, 2017, the Town withdrew from the Minuteman Regional High School District. The Sudbury Public School Committee voted to make Assabet Valley Regional Vocation School the Town's choice school. Students currently are attending Minuteman and Assabet Valley. The Town is now responsible for transportation to both schools.

Performance Measures:

Description	2016	2017	2018
Provided transportation to students		180 days	180 Days
Provided quality education		22 students	25 Students

Consolidated Financial Information:

	FY18	FY19	FY20
	Actual	Appropriated	Recommended
Vocational Education			
Operating Assessments	591,064	663,719	615,000

GENERAL GOVERNMENT

The General Government portion of the budget represents the Executive, General Administration, Human Resources Management, Legal, Financial and quasi-judicial functions of the Town.

	FY18 Actual	FY19 Appropriated	FY20 Recommended
GENERAL GOVERNMENT			
Selectmen/Town Manager	399,225	427,883	450,415
ATM/Personnel	215,953	218,989	227,799
Law	200,600	176,879	181,124
Finance Committee	3,314	4,305	4,608
Accounting	329,991	349,619	368,056
Assessors	273,173	281,168	289,598
Treasurer/Collector	373,011	407,202	378,122
Information Systems	466,971	462,867	479,490
Town Clerk & Registrars	289,298	306,007	310,000
Conservation	120,883	129,197	132,838
Planning & Board of Appeals	263,669	300,299	321,587
Salary Contingency Account	-	23,368	-
Total General Government	2,936,088	3,087,783	3,143,637
Salaries & Other Cash Compensation	2,293,462	2,411,114	2,472,544
All Other Expenses	642,626	676,669	671,093
Total General Government	2,936,088	3,087,783	3,143,637
General Government Headcount (FTE)	31.00	31.00	31.00

Selectmen/Town Manager

The Board of Selectmen and Town Manager provide executive leadership for the Town of Sudbury. Together, they pursue a collaborative process and ethical and professional procedures to ensure that Town resources are directed to providing the best services possible to protect public safety, public assets and a special quality of life in Sudbury.

The Board and Town Manager are supported by office staff as they work toward this mission. The Town Manager is responsible for the management of all Town departments, is the contracting authority and is responsible for overseeing all budgetary, financial and personnel administration activities of the Town. This includes preparing the annual budget, appointing all staff and setting compensation, formulating and implementing personnel policies, and negotiating all contracts with the Town's union employees.

Administrative staff in the office serves as liaison between the public and the Board of Selectmen, handle all phone calls, visitors and correspondence directed to the office, and maintain all records of Board of Selectmen's meetings. The office staff accept articles and prepares the warrants for all Town Meetings and Town Elections and produce the Town's Annual Report. They maintain records of all committee and board appointments and resignations. They compile all agenda materials for bi-monthly board of selectmen meeting and process licenses issued by the Board of Selectmen.

The Public Information Officer enhances the public communications between the Town government and Sudbury's residents. Activities include maintaining up to date information on the Town website and social media pages, providing traditional media with timely information and responses to requests, producing the Town Manager and Selectmen's Newsletters as well as special projects and events.

Performance measures:

Description	2016	2017	2018
Number of Selectmen's Meetings	59	44	39
Number of Town Meetings and Elections	8	5	7
Number of TM/Bos Office Hours	12	13	9
Number of TM/BOS Newsletters	9	9	11
Number of Licenses Issued	82	82	83

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
SELECTMEN/TOWN MANAGER				
Town Manager	1.00	170,000	187,500	192,200
Administration	1.00	88,401	89,278	91,971
Clerical	2.00	104,192	117,925	122,944
Deferred Compensation	-	10,000	-	10,000
Sub Total: Personal Services	4.00	372,593	394,703	417,115
General Expense	-	22,019	30,530	30,550
Equipment Maintenance	-	255	-	-
Travel	-	767	650	750
Out of State Travel	-	-	2,000	2,000
Prior Year Encumbrances	-	3,591	-	-
Sub Total: Expenses	-	26,632	33,180	33,300
Total: Selectmen	4.00	399,225	427,883	450,415

Assistant Town Manager/ Human Resources

The Assistant Town Manager/Human Resources Director is responsible for administering benefits, personnel recruitment, labor relations, staffing, training, and discipline.

Benefits include health, dental, and life insurance as well as retirement, workers' compensation, and other post-employment benefits (OPEB).

Additionally, the ATM/HR Director provides oversight of the Library, Parks & Recreation, Council on Aging, and Veterans' departments.

Performance measures:

Description	2016	2017	2018
Administer benefits for active town/school employees	420	400	398
Administer benefits for town/school retirees	384	391	412
Recruitment and employee orientation (town only - does not include school)	99	112	130

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
ASSIST. TOWN MANAGER/ HUMAN RESOURCES				
Human Resources Director	1.00	149,090	149,441	153,952
Benefits Coordinator	1.00	56,407	57,174	58,896
Clerical	-	5,769	5,849	6,026
Sub Total: Personal Services	2.00	211,266	212,464	218,874
General Expense	-	1,963	1,900	1,900
Travel	-	339	725	2,450
Contracted Services	-	-	1,200	1,200
Professional Development	-	2,385	2,700	3,375
Sub Total: Expenses	-	4,687	6,525	8,925
Total: ATM/HR	2.00	215,953	218,989	227,799

Law

The Town's Legal Department provides legal counsel to the Town of Sudbury. The Town's attorneys and staff provide legal representation and support to Town of Sudbury officials, boards, commissions and staff concerning the Town and Town related business. The Department advises all Town boards and officials about their legal responsibilities and prerogatives. It represents the Town in all courts of various state and federal jurisdiction and before administrative agencies. The Legal Department is responsible for handling preparation and review of all contracts, drafting or reviewing warrant articles, and preparation of written advisory and interpretative opinions.

Performance Measures:

Description	2016	2017	2018
Review warrant articles for Town Meetings and Elections		54	58
Attend office hours		47	50
Draft ballot question arguments		2	3

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
LAW				
Clerical	1.00	20,418	30,889	30,134
Sub Total: Personal Services	1.00	20,418	30,889	30,134
General Expense	-	674	990	990
Legal Expenses	-	171,428	145,000	150,000
Prior Year Encumbrances	-	8,080	-	-
Sub Total: Expenses	-	180,182	145,990	150,990
Total: Law	1.00	200,600	176,879	181,124

Finance Committee

The Finance Committee is a nine-member volunteer committee appointed by the Town Moderator. The duty of the Finance Committee is to consider all articles of any Town Meeting Warrant which have any direct or indirect financial impact on the Town and to report its recommendations in writing to the Board of Selectmen. The Committee may also make recommendations on those articles which do not have financial impact on the Town as it chooses, and such recommendations shall likewise be reported to the Board of Selectmen.

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
FINANCE COMMITTEE				
Clerical	-	3,314	4,305	4,608
Sub Total: Personal Services	-	3,314	4,305	4,608
Total: Finance Committee	-	3,314	4,305	4,608

Accounting

The primary function of the Accounting Department is to ensure payable and payroll processing for the School and the Town. The Town Accountant is responsible for several DOR reporting requirements such as submitting Free Cash for certification and preparing the Schedule A form as well as assisting in the Tax Recap preparation. The department also assists the Finance Director with the annual financial statement audit. W-2's and 1099's are prepared and all payroll tax returns are filed by the department. The Accounting department responds to public records requests that pertain to financial information

Performance Measures:

Description	2016	2017	2018
Payrolls Processed	19,941	19,907	19,555
Invoices Processed	15,882	14,816	15,343

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
ACCOUNTING				
Town Accountant	1.00	103,720	108,836	116,598
Salaries	3.00	172,304	181,433	189,558
Sub Total: Personal Services	4.00	276,024	290,269	306,156
General Expense	-	6,747	9,900	9,900
Computer	-	46,721	49,000	51,500
Travel	-	499	450	500
Prior Year Encumbrances	-	-	-	-
Sub Total: Expenses	-	53,967	59,350	61,900
Total: Accounting	4.00	329,991	349,619	368,056

Assessors

The Assessing Department is responsible for administering Massachusetts property tax laws effectively and equitably, and for producing accurate and fair assessments of all taxable property. Sudbury property taxes fund the majority of the Town's operating budget. To accomplish this mission, all real and personal property is valued annually. Valuations provide the basis for the fair allocation of taxes. There are multiple components to the mass appraisal system in place for valuing properties, including market analysis and the physical inspection of properties.

The Assessing Department is responsible for calculating new growth and other factors to determine the Town's levy limit. The Assessors' prepare annual tax rolls, and administer the State's (RMV) Motor Vehicle Excise Program. The office is also responsible for administering the tax deferral and exemption programs. Action on exemption and deferral applications including the Senior Means Tested Exemption program and the Community Preservation Surcharge Exemption program rests with the Assessors. Abatement applications for property and motor vehicle excise too fall under the Assessor's authority.

Performance Measures:

Description	2016	2017	2018
Real & Personal Property Accounts Maintained	7,067	7,109	7,123
Property Inspections Completed Cyclical & Permits	516	585	640
Exemptions processed (all inclusive)	513	521	521
Property Tax Abatements Processed	25	31	38
Motor Vehicle Excise Committed	19,585	19,654	19,610
Motor Vehicle Excise Abatements Processed	981	1,287	1,288

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
ASSESSORS				
Assessor	1.00	91,759	94,299	97,126
Clerical	2.00	120,986	122,186	125,846
Sick Leave Buy Back	-	4,798	5,655	5,826
Sub Total: Personal Services	3.00	217,543	222,140	228,798
General Expense	-	1,520	3,000	3,000
Contracted Services	-	54,110	56,028	57,800
Sub Total: Expenses	-	55,630	59,028	60,800
Total: Assessors	3.00	273,173	281,168	289,598

Treasurer/Collector

The Treasurer/Collector's office is responsible for collecting all revenues due the Town, and to hold and invest those revenues until needed to pay the Town's obligations. Additionally, the office is responsible for the issuing and tracking of short-term and long-term debt.

Performance Measures:

Description	2016	2017	2018
Quarterly real estate tax bills processed	6,488	6,428	6,502
Quarterly Personal property tax bills processed	118	120	118
Comprehensive Annual Financial Report Completed	1	1	1

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
TREASURER/COLLECTOR				
Fin. Director/Treas.-Collector	1.00	123,601.00	130,613.00	134,551.00
Stipends	-	1,868.00	4,900.00	-
Clerical	4.00	229,085.00	239,261.00	217,871.00
Sick Leave Buy Back	-	3,913.00	3,078.00	-
Sub Total: Personal Services	5.00	358,467.00	377,852.00	352,422.00
General Expense	-	7,117.00	15,000.00	12,000.00
Equipment Maintenance	-	599.00	700.00	600.00
Travel In-State	-	584.00	650.00	600.00
Tax Collection Services	-	5,973.00	8,000.00	7,500.00
Tax Title Expense	-	-	5,000.00	5,000.00
Prior Year Encumbrances	-	271.00	-	-
Sub Total: Expenses	-	14,544.00	29,350.00	25,700.00
Total: Treasurer/Collector	5.00	373,011.00	407,202.00	378,122.00

Information Systems

The Information System department's main goal is to support the various Sudbury departments with connectivity, data, computing and insight to relevant technologies for the purpose of meeting each department's objectives. The department provides the tools needed to support sharing information with the citizens and community. The Information System's department manages and deploys technology which enables all employees of Town Government to perform their jobs. The department manages the server, network and data infrastructure, as well as security.

Performance Measures:

Description	2016	2017	2018
Number of Virtual Hosts (Servers)	5	6	6
Network Storage	2	2	2
10GB Switches	12	13	14
20 GB Building to Network Hub (Flynn) Connection	2	5	5
Cisco VoIP telephone system buildings connected	14	14	14
Number of Telephones	257	257	260
School Buildings	4	5	5
Aerohive Access Points	30	42	42
Aerohive Buildings	5	11	11
Desktop Computers New	11	25	25
Laptops New	9	12	7
Tablets New	2	10	3

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
INFORMATION SYSTEMS				
Technology Administrator	1.00	106,988	107,236	110,468
Non-Clerical	1.00	81,619	85,628	92,121
Summer Help	-	8,933	8,936	8,936
Sick Leave and Vacation Buy Back	-	4,301	5,239	5,487
Sub Total: Personal Services	2.00	201,841	207,039	217,012
General Expense	-	3,858	5,000	5,000
Software	-	100,527	77,178	83,278
Equipment Maintenance	-	5,311	7,000	7,000
Travel	-	635	400	400
Contracted Services	-	39,676	50,850	50,850
Professional Development	-	7,750	6,300	6,850
Equipment	-	38,531	77,600	77,600
WAN/Telephone Connections	-	8,495	11,500	11,500
Network	-	5,130	5,000	5,000
Internet	-	19,233	15,000	15,000
Prior Year Encumbrances	-	35,984	-	-
Sub Total: Expenses	-	265,130	255,828	262,478
Total: Information Systems	2.00	466,971	462,867	479,490

Town Clerk & Registrars

The Town Clerk serves as the custodian of Town records including vital records and other official documents filed in the Town Clerk's Office. The Clerk is responsible for the maintenance, preservation and disposition of Town records. Additionally, the Clerk serves as a Records Access Officer for Town Public Records and Licensing Administrator; creating, recording and certifying birth, death and marriage certificates in compliance with Massachusetts General Laws and Town Bylaws.

Additionally, the Clerk serves as Chief Election Official, planning, organizing, publicizing, and conducting all elections, ensuring compliance with election laws and regulations. As Registrar of Voters, the Clerk certifies nomination papers and petition signatures and recruits, trains, schedules and supervises election officers. The Clerk compiles and certifies official election results, Town Meeting votes and required reports to State Commissions and Agencies. The Town Clerk is the Town's Official Coordinator for the Local Update of Census Addresses Operation (LUCA) for the 2020 Federal Census.

The Town Clerk's Office readily assists residents with information regarding Town Services, Voter Registration, Certification of Vital Records, filing for Marriage Licenses, Business Certificates, Special Permits, etc. In addition, they process dog licenses, solicit and compile census information each year and provide notice to town employees, including board and committee members, of State Ethics and Open Meeting Law mandates and record their compliance.

The Town Clerk also performs duties and responsibilities under the jurisdiction of the Secretary of the Commonwealth, the Executive Office of Health and Human Services, the Department of Revenue, the Attorney General, the State Ethics Commission, the Office of Political and Campaign Finance, the Governor's Office as well as County Courts and County Officials.

Performance Measures:

Description	2016	2017	2018
Birth, Marriage and Death Certificates	1,415	1,494	1,473
Doing Business As Certificates	139	140	134
Notaries	183	144	114
Proof of Residency	91	64	55
Number of Copies	1,558	730	720
Public Record Requests since June 217(other than vitals)	-	98	75
List of Persons sold	29	24	27
Dogs Licensed	2,588	2,636	2,667
New Voter Registrations	1,824	643	1,200
Number of Elections	6	3	4
Number of Absentee Ballots	2,158	182	1,094
Number of Early Voters	4,712	-	2,718
Number of Town Meetings	3	2	3
Number of Open Meeting Law Certificates Recorded	-	-	69
Number of Ethics Summary Certificates Recorded	159	592	623
Number of Ethics Online Training Certificates Recorded	112	427	264
Oaths of Office Recorded	254	211	248
Census returned and entered	6,528	6,530	6,389

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
TOWN CLERK				
Town Clerk	1.00	86,225	87,081	89,017
Overtime	-	1,834	3,500	2,250
Clerical	3.00	153,417	160,244	169,167
Annual Sick Buyback				2,034
Registrars	-	832	932	932
Election Workers	-	17,073	27,000	16,500
Sub Total: Personal Services	4.00	259,381	278,757	279,900
General Expense	-	8,943	7,000	8,500
Equipment Maintenance	-	1,350	3,250	3,250
Travel	-	424	750	850
Tuition	-	795	1,250	1,500
Elections	-	18,405	15,000	16,000
Prior Year Encumbrances	-	-	-	-
Sub Total: Expenses	-	29,917	27,250	30,100
Total: Town Clerk	4.00	289,298	306,007	310,000

Conservation

The Conservation Department provides review and permitting of all activities within wetland jurisdiction, wetland regulation enforcement, land stewardship of over 900 acres with trail open to the public, oversees the deer bow hunting program, licenses agricultural lands, accepts and monitors conservation restrictions, leads 6-week spring walk program, provides wetland and wildlife education, and assists with development planning.

Performance Measures:

Description	2016	2017	2018
Notice of Intent Public Hearings		41	86
Request for Determination Reviews		25	39
Certificate of Compliances		46	35
ANRADS		13	12
Violation Issues		48	45
Stormwater Permits (From Planning Bd Delegation)		4	1
Amendment Requests		2	7
Land Stewardship Meetings/Discussion/Site Visits		18	35
other(Emergency Certifications, Mtgs/other boards, etc.)		28	42

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
CONSERVATION				
Conservation Coordinator	1.00	89,302	89,508	92,206
Clerical	1.00	23,512	27,989	28,832
Sub Total: Personal Services	2.00	112,814	117,497	121,038
General Expense	-	4,305	800	800
Trail Maintenance	-	2,519	10,000	10,000
Travel	-	845	500	600
Clothing	-	400	400	400
Sub Total: Expenses	-	8,069	11,700	11,800
Total: Conservation	2.00	120,883	129,197	132,838

Planning & Board of Appeals

The Office of Planning and Community Development (PCD) works with citizens and community leaders to build a consensus on how the Town of Sudbury should grow, both in the short and long-term. This is accomplished through the coordination of a variety of land planning functions that range from updating the Master Plan, for the future of Sudbury, to reviewing all new development proposals to ensure they reflect this vision. PCD is comprised of the Director, Environmental Planner, Planning and Zoning Coordinator and Administrative Assistant.

Additionally, the PCD supports the Planning Board, Design Review Board, Zoning Board of Appeals, Sudbury Housing Trust, Community Preservation Committee, Sudbury Center Improvement Advisory Committee, Historic Districts Commission, Land Acquisition Review Committee, Traffic Safety Coordinating Committee, and Bruce Freeman Rail Trail Task Force.

Performance Measures:

Description	2016	2017	2018
Special Permits (Planning Board)	-	1	2
Stormwater Permits (Planning Board)	11	20	24
Subdivisions (Planning Board)	-	2	3
Site Plan Approvals (Planning Board)	4	2	6
Approval Not Required (ANR) (Planning Board)	2	4	2
Sign Permits (Planning Board)	25	22	24
Scenic Road Permits (Planning Board)	1	2	3
Small Grants (Housing):			
Requested	9	6	6
Awarded	5	5	3
Units Created for SHI (Housing)	1	-	-
Comprehensive Permits (ZBA)	3	-	
Comprehensive Permit Modifications	-	2	1
Decision Appeals (ZBA)	2	2	-
Variances (ZBA)	2	2	11
Special Permits (ZBA)	25	26	35

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
PLANNING				
Planning Director	1.00	98,440	103,500	114,608
Staff Planning Salaries	1.00	75,733	80,811	87,365
Clerical	2.00	85,628	90,888	94,514
Stipends	-	-	-	-
Sub Total: Personal Services	4.00	259,801	275,199	296,487
General Expense	-	2,306	2,600	2,600
Contracted Services	-	-	20,000	20,000
Clothing Allowance	-	1,562	2,500	2,500
Sub Total: Expenses	-	3,868	25,100	25,100
Total: Planning	4.00	263,669	300,299	321,587

PUBLIC SAFETY

The Public Safety cluster consists of the Police and Fire Departments, Combined Dispatch and the Building Inspector. It is the largest of the Town's budget clusters.

	FY18 Actual	FY19 Appropriated	FY20 Recommended
PUBLIC SAFETY			
Police	3,736,612	3,889,916	4,120,751
Fire	3,902,396	4,356,549	4,381,832
Building Department	253,365	264,805	292,872
Salary Contingency Account	-	69,889	129,469
Total Public Safety	7,892,373	8,581,159	8,924,924
Salaries & Other Cash Compensation	7,016,529	7,613,017	7,843,860
All Other Expenses	716,562	803,142	916,064
Capital	159,282	165,000	165,000
Total Public Safety	7,892,373	8,581,159	8,924,924
Public Safety Headcount (FTE)	83.00	83.00	88.00

Police

The Police Department is honored to serve the residents of Sudbury. They continually assess how to best provide services relative to current needs. Over the last several years, the Department has transitioned to an educational model versus an enforcement approach. Although they remain committed to enforcement, when necessary, the Department believes that a more proactive approach of educating is a more beneficial approach to prevent undesirable behavior.

Some areas that have been concentrated on include community relationship building, school/religious/workplace safety, mental health, and domestic violence as well as Restorative Justice and Diversion.

Performance Measures:

Description	2016	2017	2018
Calls for Service (Including Walk-In Traffic)	26,629	27,439	28,566
Arrests/Criminal Applications	261	197	213
Medical Aids	917	927	910
Motor Vehicle Accidents	542	560	554
Alarms	843	741	601

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
POLICE				
Police Chief	1.00	162,839	163,216	168,139
Lieutenants	2.00	252,636	255,191	272,422
Patrol Officers	27.00	1,737,635	1,926,215	2,038,487
Overtime	-	339,978	309,506	315,696
Dispatcher Overtime	-	122,984	96,999	96,999
Clerical	2.00	123,644	121,100	124,895
Night Differential	-	22,354	23,000	33,523
Dispatch Night Differential	-	7,987	8,200	9,125
Dispatchers	9.00	417,035	449,533	451,963
Sick Leave Buy Back	-	5,290	5,857	9,900
Retirement Sick Leave Buy Back	-	3,298	-	-
Holiday Pay	-	14,528	15,329	15,636
Stipend	-	50,352	54,400	78,201
Non-accountable Clothing	-	11,025	12,180	14,640
Sub Total: Personal Services	41.00	3,271,585	3,440,726	3,629,626
General Expense	-	97,888	75,000	85,000
Dispatch General Expense	-	5,836	5,000	5,000
Gasoline	-	45,587	40,000	51,000
Maintenance	-	76,950	90,000	90,000
Travel In-state	-	225	3,000	1,500
Uniforms	-	17,673	19,865	24,800
Dispatch Clothing Allowance	-	2,771	3,825	3,825
Tuition	-	28,031	7,500	15,000
Equipment	-	26,142	40,000	50,000
Pol Prior Year Encumbrances	-	4,642	-	-
Sub Total: Expenses		305,745	284,190	326,125
Police Cruisers	-	159,282	165,000	165,000
Sub Total: Capital	-	159,282	165,000	165,000
Total: Police	41.00	3,736,612	3,889,916	4,120,751

Fire

The Sudbury Fire Department responds to medical emergencies including lift assists and well-being checks, fire related calls including calls for fires, smoke investigations, smoke and carbon monoxide alarm investigations, fire alarm inspections, oil burner inspections, underground tank removals, and other generalized calls for assistance.

Performance Measures:

Description	2016	2017	2018
Total Medical Calls, including ambulance transports, lift assists, well being check	1,280	1,130	1,332
Total Fire Calls, including building, auto, alarm, other	927	925	978
Total Permits Issued	1,398	1,402	1,425

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
FIRE				
Fire Chief	1.00	149,079	155,821	154,732
Deputy Chief	1.00	102,756	126,256	122,500
Firefighters/EMTs/Paramedics	40.00	2,545,156	2,708,975	2,939,561
Overtime	-	544,367	777,027	550,000
Clerical	1.00	69,048	72,454	77,610
Weekend Differential	-	5,607	5,873	6,525
Sick leave Buy Back	-	15,279	10,000	14,754
Fire Stipends	-	45,651	40,700	43,200
Non-accountable Clothing	-	29,475	26,700	29,600
Sub Total: Personal Services	43.00	3,506,418	3,923,806	3,938,482
General Expense	-	43,677	65,788	66,000
Gasoline/Diesel Fuel	-	23,141	28,371	29,000
Maintenance	-	86,022	70,907	78,000
Utilities	-	39,406	53,350	54,000
Alarm Maintenance	-	1,913	4,554	5,500
Travel	-	1,384	2,153	2,000
Clothing	-	11,383	10,110	10,300
Tuition	-	25,635	59,741	60,000
Contracted Services	-	78,797	85,935	85,000
CERT Expense	-	700	521	550
Equipment	-	53,742	51,313	53,000
Prior Year Encumbrances	-	30,178	-	-
Sub Total: Expenses	-	395,978	432,743	443,350
Total: Fire	43.00	3,902,396	4,356,549	4,381,832

Building Department

Meet with the public to assist with permit applications, file information, answer questions, and assist in directing people to the proper department. Schedule and conduct inspections, including periodical complaints and safety concerns. Issue building, sign, electrical, plumbing, gas and sheet metal permits. Assist with special permit or variance applications. Enforce the MSBC, AAB. Electrical Code and Plumbing and Gas code and Towns Bylaw

Performance Measures:

Description	2016	2017	2018
Permits issued	2,774	2,498	2,752
Inspections and investigations performed	4,038	3,510	4,605

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
BUILDING				
Building Inspector	1.00	102,333	102,569	105,650
Asst. Building Inspector	1.00	64,691	67,876	72,666
Clerical	2.00	57,256	62,290	66,686
Deputy Inspector	-	1,196	2,700	17,700
Wiring Inspector	-	13,050	13,050	13,050
Sub Total: Personal Services	4.00	238,526	248,485	275,752
General Expense	-	8,779	10,000	10,500
Town Vehicle Maintenance	-	944	920	920
In-State Travel	-	1,316	1,200	1,500
Clothing Allowance	-	800	1,200	1,200
Contracted Services	-	3,000	3,000	3,000
Prior Year Encumbrances	-	-	-	-
Sub Total: Expenses	-	14,839	16,320	17,120
Total: Building	4.00	253,365	264,805	292,872

PUBLIC WORKS

The Public Works cluster includes the Engineering, Streets and Roads, Trees and Cemeteries, Parks and Grounds Divisions, and Transfer Station Enterprise Fund. The Transfer Station Enterprise Fund is voted separately at Town Meeting. This cluster also includes the Combined Facilities Department, with half of the salary of the Facilities Director included in this budget. The other half is included in the Sudbury Public Schools budget.

	FY18 Actual	FY19 Appropriated	FY20 Recommended
PUBLIC WORKS			
Engineering	440,714	502,151	531,438
Streets & Roads	2,355,371	2,618,576	2,699,981
Snow & Ice	970,427	424,750	424,750
Trees and Cemetery	1,288,664	444,380	436,641
Parks and Grounds	199,469	267,612	279,882
Combined Facilities	1,075,708	1,011,814	1,087,596
Salary Contingency Account	-	23,712	-
Total Public Works	6,330,353	5,292,995	5,460,288
Salaries & Other Cash Compensation	2,168,305	2,414,296	2,486,122
All Other Expenses	3,078,203	2,397,466	2,549,416
Capital	113,418	56,483	-
Snow & Ice	970,427	424,750	424,750
Total Public Works	6,330,353	5,292,995	5,460,288
Public Works Headcount (FTE)	34.00	34.00	34.00

Engineering

The Engineering Division is responsible for planning, design and construction of roadway projects. Assists with maintaining compliance with various State and Federal programs such as National Pollutant Discharge Elimination System (NPDES) Phase II Stormwater, managing the Town's Street Opening Permit and Trench Opening Permit programs, reviewing development and redevelopment plans to ensure roadway and utility changes conform to the Town's construction standards, and inspecting modifications and expansions to the roadway and stormwater networks.

Performance Measures:

Description	2016	2017	2018
Researched, surveyed and staked street lines and road layouts		33	75
Inspected stormwater outfalls		20	-
Located, identified and performed culvert inspections		100	70
Responded to resident, contractor and developer request for plans		140	115
Number of Driveway Permits Reviewed			78
Number of general stormwater permits reviewed.			8
Trench Permits Reviewed			50
Road Opening Permits			60

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
ENGINEERING				
Deputy Director DPW	1.00	105,220	110,223	117,998
Non-Clerical	3.00	210,383	230,254	246,866
Clerical	1.00	59,869	60,614	62,429
Summer Help	-	5,877	8,299	11,000
Sub Total: Personal Services	5.00	381,349	409,390	438,293
General Expense	-	10,536	17,586	17,770
Maintenance	-	1,351	3,250	3,300
Travel	-	88	500	500
Uniforms	-	1,450	3,425	3,575
Contracted Services	-	19,331	68,000	68,000
Prior Year Encumbrances	-	26,609	-	-
Sub Total: Expenses	-	59,365	92,761	93,145
Total: Engineering	5.00	440,714	502,151	531,438

Streets & Roads

The Streets & Roads Division is responsible for maintenance, repair and improvements to the Town's roadway and walkway infrastructure including: pavement markings, granite and bituminous curbing, street and regulatory signage, traffic islands and stormwater appurtenances.

Performance Measures:

Description	2016	2017	2018
Catch basin and manhole installs and repairs		69	
Installed new thermoplastic crosswalks		26	6
Installed new pedestrian activated flashing LED crosswalk signal		2	1
Designed, engineered and installed 3,000 and 7,000 gallon tight tank at Fire Station		1	
Pot Hole Repairs			920
Installed various regulatory/informational signs throughout Town		193	184

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
STREETS & ROADS				
DPW Director	1.00	129,122	130,613	134,551
Highway Dir. Of Operations	1.00	42,345	77,023	82,443
Management Analyst	1.00	79,612	83,533	89,425
Non-Clerical	13.00	690,936	767,214	780,127
Overtime	-	51,188	26,114	26,312
Clerical	1.00	75,171	78,053	80,681
Summer Help	-	2,254	6,720	7,200
Sick Leave Buy Back	-	-	-	576
Stipends	-	7,202	8,190	8,190
Sub Total: Personal Services	17.00	1,077,830	1,177,460	1,209,505
General Expense	-	30,879	20,050	29,630
Gasoline	-	95,101	93,497	104,160
Bldg. Maintenance	-	22,542	37,800	38,300
Vehicle Maintenance	-	217,557	302,505	355,505
Utilities	-	17,432	17,980	18,100
Street Lighting	-	13,656	15,400	15,800
In-state Travel	-	615	1,500	1,500
Clothing	-	16,125	21,500	23,600
Tuition	-	9,105	3,000	8,380
Police Details	-	84,007	60,000	65,000
Roadwork	-	325,452	771,501	780,501
Culvert Repairs	-	45,653	50,000	50,000
Prior Year Encumbrances	-	296,099	-	-
Sub Total: Expenses	-	1,174,223	1,394,733	1,490,476
Equipment Leases	-	103,318	46,383	-
Sub Total: Capital	-	103,318	46,383	-
Total: Streets & Roads	17.00	2,355,371	2,618,576	2,699,981

Snow & Ice

This Department is responsible for the Town's plowing, salting, and snow removal operations.

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
SNOW & ICE				
Snow & Ice Overtime	-	313,155	120,750	120,750
Snow & Ice Materials	-	473,227	195,000	195,000
Snow & Ice Contractors	-	184,045	109,000	109,000
Total: Streets & Roads	-	970,427	424,750	424,750

Trees and Cemetery

The Trees & Cemetery Division is responsible for the maintenance management of the Town's estimated 5,600 public shade trees. The Town's shade trees, while providing a great public amenity to the Town, require routine maintenance so they do not become a public liability. The Division staff regularly performs interments at various town owned and maintained cemeteries.

Performance Measures:

Description	2016	2017	2018
Interments		54	58
Trees felled		17	28
Stumps removed		35	30

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
TREES & CEMTERY				
Non-Clerical	5.00	253,275	304,654	291,651
Overtime	-	17,112	18,000	21,600
Clerical	-	11,025	11,134	11,470
Summer Help	-	-	3,072	3,840
Stipends	-	4,064	4,095	4,095
Sub Total: Personal Services	5.00	285,476	340,955	332,656
Cemetery Materials	-	10,003	21,025	18,425
Tree Contractors	-	978,485	82,400	85,560
Prior Year Encumbrances	-	14,700	-	-
Sub Total: Expenses	-	1,003,188	103,425	103,985
Total: Trees & Cemetery	5.00	1,288,664	444,380	436,641

Parks and Grounds

The Parks & Grounds Division provides safe and meticulously-maintained recreation facilities throughout Town.

Performance Measures:

Description	2016	2017	2018
Mow, maintain and stripe acres of town and school fields and parks		132 acres	132 acres
Installation of engineered wood fiber repairing of playground surfacing for code compliance		30 yards 1	

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
PARKS & GROUNDS				
Non-Clerical	2.00	101,307	118,509	125,040
Overtime	-	2,819	7,285	7,517
Clerical	-	11,025	11,134	11,470
Summer Help	-	11,398	14,904	21,200
Stipends	-	4,095	4,095	4,095
Sub Total: Personal Services	2.00	130,644	155,927	169,322
Maintenance	-	39,953	54,860	58,860
Clothing	-	2,686	4,000	4,200
Contracted Services	-	13,838	42,725	47,500
Prior Year Encumbrances	-	2,248	-	-
Sub Total: Expenses	-	58,725	101,585	110,560
Equipment Leases	-	10,100	10,100	-
Sub Total: Capital	-	10,100	10,100	-
Total: Parks & Grounds	2.00	199,469	267,612	279,882

Combined Facilities

The Facilities Department is responsible for the facility planning of all town owned buildings including the K-8 schools. The Department works with Town and School Departments to implement preventive maintenance programs, schedule and monitor renovations and repairs, and to apply energy conservation measures in all buildings. In addition, the Department assists with the planning for new construction and development projects that will enhance the town's ability to support the needs of the community. The Facilities Department works closely with the Capital Improvement Advisory Committee (CIAC), the Energy Committee, and the Permanent Building Committee (PBC).

Performance Measures:

Description	2016	2017	2018
Number of Town and School Buildings maintained	17	17	17

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
COMBINED FACILITIES				
Facilities Director	1.00	36,729	65,556	65,669
Supervisor of Town Buildings	1.00	79,293	79,475	81,654
Overtime	-	3,383	10,000	10,000
Clerical	1.00	31,429	32,869	33,996
Electrician	-	23,391	22,292	23,919
Town Custodial	2.00	112,646	114,182	117,757
Sick leave Buy Back	-	6,135	6,190	3,351
Sub Total: Personal Services	5.00	293,006	330,564	336,346
General Expense	-	6,761	10,000	10,000
Town Bldg. Maintenance	-	258,135	287,000	213,519
Vehicle Maintenance	-	4,182	3,000	3,000
Utilities	-	381,497	280,000	350,000
In-State Travel	-	3,048	3,500	3,500
Clothing Allowance	-	2,623	2,750	2,750
Contracted Services	-	94,474	95,000	168,481
Prior Year Encumbrances	-	31,982	-	-
Sub Total: Expenses	-	782,702	681,250	751,250
Total: Combined Facilities	5.00	1,075,708	1,011,814	1,087,596

HUMAN SERVICES

The Human Services cluster includes the Board of Health, Council on Aging, and Veterans' Affairs Offices.

	FY18 Actual	FY19 Appropriated	FY20 Recommended
HUMAN SERVICES			
Board of Health	386,215	444,256	469,321
Council on Aging	253,519	260,768	317,512
Veterans Affairs	76,943	81,570	84,277
Salary Contingency Account	-	5,812	-
Total Human Services	716,677	792,406	871,110
Salaries & Other Cash Compensation	556,660	584,765	659,394
All Other Expenses	160,017	207,641	211,716
Total Human Services	716,677	792,406	871,110
Human Services Headcount (FTE)	9.00	9.00	10.00

Board of Health

The Board of Health is responsible for the development and enforcement of health regulations and policies for the public.

The Department issues licenses for food establishments, recreational camps, and swimming pools, issues permits and inspects all septic system replacements and installations, and investigates public health nuisances.

Respond to reports of communicable diseases, enforce isolation and quarantine regulations, perform health clinics and screenings, provide home visits, and administers flu shots.

Provide social worker services, referrals, fuel assistance, HOPE Sudbury applications, food pantry deliveries, and manages donations

Conduct special projects such as household hazardous waste collection, noise survey, and soil testing for DPW.

Performance Measures:

Description	2016	2017	2018
Septic Inspections	186	242	251
Food Inspections	187	289	301
Flu Shots	439	600	825
Blood Pressure Screenings	799	925	967
SW referrals		1,120	3,144
Community Meeting/Presentations		134	79
Phone Consultation and Case Management		3,772	6,952
Average Per Month of Individuals Served		86	133

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
BOARD OF HEALTH				
Director	1.00	97,000	101,450	105,300
Town Social Worker	1.00	71,630	75,179	80,480
Public Health Nurse	1.00	75,852	79,584	87,916
Outreach Workers	-	16,528	17,786	16,591
Clerical	1.00	39,678	45,705	48,926
Sub Total: Personal Services	4.00	300,688	319,704	339,213
General Expense	-	5,336	5,865	9,500
Nursing Services Expenses	-	7,697	6,605	6,261
Contracted Services	-	8,985	30,000	30,000
Mosquito Control	-	49,340	50,722	51,066
Animal/Rabies Control	-	9,680	10,560	-
Animal Inspector	-	2,490	3,300	13,781
Hazardous Waste	-	-	15,000	17,000
Community Outreach Program	-	1,999	2,500	2,500
Prior Year Encumbrances	-	-	-	-
Sub Total: Expenses	-	85,527	124,552	130,108
Total: Board of Health	4.00	386,215	444,256	469,321

Council on Aging

The Sudbury Senior Center strives to provide for the social, recreational, educational, and health needs of the older adults in Sudbury by offering a place to visit, groups to join, food to eat, classes to take, supportive consultations, and support groups, along with recreational and fitness opportunities.

Performance Measures:

Description	2016	2017	2018
Individuals who use a Senior Center service or program	1,517	1,542	1,700
Outreach Information Specialist Individuals Helped	195	106	168
Number of visits/service units	17,178	17,219	20,003

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
COUNCIL ON AGING				
Director	1.00	93,222	94,149	96,976
Program Coordinator	1.00	47,868	50,238	96,654
Clerical	2.00	56,084	56,173	57,855
Information/Reference	1.00	47,167	52,208	56,027
Sub Total: Personal Services	5.00	244,341	252,768	307,512
General Expense	-	9,178	8,000	10,000
Sub Total: Expenses	-	9,178	8,000	10,000
Total: Council on Aging	5.00	253,519	260,768	317,512

Veterans Affairs

The Veteran's Affairs office is mandated according to Massachusetts General Law, Chapter 115 and is administered under State guidelines to provide information, advice and assistance regarding benefits to veterans and their families. Every Town in the Commonwealth is required to have a benefits program for its resident veterans and their dependents. The Veterans Services Officer must be a war-era veteran and be available full time to provide assistance. The Town shares a Veterans Services Officer with the City of Marlborough. The Town is reimbursed 75% of benefits paid under this mandated program.

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
VETERANS AFFAIRS				
Clerical	1.00	11,631	12,293	12,669
Sub Total: Personal Services	1.00	11,631	12,293	12,669
General Expense	-	141	394	407
Veterans Grave Markers	-	728	1,027	1,062
Contracted Services	-	10,002	10,896	11,263
Veterans Benefits	-	54,441	56,960	58,876
Sub Total: Expenses	-	65,312	69,277	71,608
Total: Veterans Affairs	1.00	76,943	81,570	84,277

CULTURE & RECREATION

The Culture & Recreation cluster includes the Goodnow Library, Recreation Department, Historical Commission, and the Historic Districts Commission.

	FY18 Actual	FY19 Appropriated	FY20 Recommended
CULTURE & RECREATION			
Goodnow Library	1,138,483	1,193,442	1,256,133
Recreation	140,497	152,347	154,727
Historical Commission	5,764	5,800	5,800
Historic Districts Commission	3,169	5,459	6,047
Salary Contingency Account	-	10,630	-
Total Culture & Recreation	1,287,913	1,367,678	1,422,707
Salaries & Other Cash Compensation	1,025,338	1,077,198	1,120,389
All Other Expenses	262,575	290,480	302,318
Total Culture & Recreation	1,287,913	1,367,678	1,422,707
Culture & Recreation Headcount (FTE)	18.00	18.00	18.00

Goodnow Library

Library's Mission is to improve lives through the power of information, ideas and innovation. The Library's vision is to be a primary source for learning, be socially equitable and accessible to all, be a valued community partner, and be proactive and responsive to community needs.

Performance Measures:

Description	2016	2017	2018
Total Number of Holdings:	152,708	172,060	177,262
Total Circulation:	347,303	335,048	347,841
Circulation of eBook & eAudio:	24,526	25,045	28,753
Number of Adult Programs:	21	44	57
Attendance of Adult Programs:	287	348	384
Number of Teen Programs:	15	95	69
Attendance of Teen Programs:	314	1,006	1,389
Number of Children's Programs:	698	744	796
Attendance of Children's Programs:	25,035	25,044	26,808

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
GOODNOW LIBRARY				
Library Director	1.00	110,503	111,604	114,962
Non-Clerical	13.00	712,646	758,088	814,953
Other Hours	-	58,766	50,000	30,000
Sub Total: Personal Services	14.00	881,915	919,692	959,915
General Expense	-	9,583	9,000	9,000
Automation	-	39,702	50,000	52,000
Books & Materials	-	170,630	178,750	183,218
Contracted Services	-	32,861	36,000	52,000
Prior Year Encumbrances	-	3,792	-	-
Sub Total: Expenses	-	256,568	273,750	296,218
Total: Goodnow Library	14.00	1,138,483	1,193,442	1,256,133

Recreation

The Recreation Department offers a comprehensive and varied program of public recreation activities, services and resources for residents. The department provides social, educational, and recreational opportunities to Sudbury residents of all ages. Programs are self-sustaining and offer an opportunity for quality use of leisure time in a productive and healthy manner. Recreation facilities include the Atkinson Pool, Fairbank Community Center, toddler playground, tennis courts, basketball courts, sand volleyball court, outdoor skating area (weather permitting), and fields for baseball, field hockey, lacrosse, softball, and soccer.

Performance Measures:

Description	2016	2017	2018
Pool and recreation programs	-	515	680
Pool uses	-	77,000	75,000
Acres of parks and playgrounds	-	96	96
New registration website	-	1	1
Summer concerts	-	5	5

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
RECREATION				
Rec. Director	1.00	60,403	67,771	72,539
Non-Clerical Salaries	-	35,282	25,230	-
Program Coordinator	2.00	15,734	31,259	51,960
Clerical	1.00	27,811	28,087	28,928
Sub Total: Personal Services	4.00	139,230	152,347	153,427
Total: Recreation	4.00	139,230	152,347	153,427

Historical Commission

The Sudbury Historical Commission, established by a special town meeting vote in 1968, and acting under Section 8D of Chapter 40 of the General Laws of the Commonwealth for the preservation, protection and development of the historical or archaeological assets of the Town.

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
HISTORICAL COMMISSION				
General Expense	-	5,764	5,800	5,800
Sub Total: Expenses	-	5,764	5,800	5,800
Total: Historical Commission	-	5,764	5,800	5,800

Historic Districts Commission

The purpose of the Historic Districts Commission is to preserve and protect buildings, places and other areas of historic or architectural significance. The four historic districts currently in existence - The Town Center, The Wayside Inn District, the King Philip District and the George Pitts Tavern District - are subject to restrictions and controls under Chapter 40 of the Acts of 1963 administered by the Historic Districts Commission.

Consolidated Financial Information:

		FY18	FY19	FY20
		Actual	Appropriated	Recommended
HISTORIC DISTRICT COMMISSION				
Clerical	-	2,926	5,159	5,747
Sub Total: Personal Services	-	2,926	5,159	5,747
General Expense	-	243	300	300
Sub Total: Expenses	-	243	300	300
Total: Historic District Commission	-	3,169	5,459	6,047

TOWN-WIDE OPERATING AND TRANSFERS

The Town-Wide Operating and Transfer Accounts budget line item is made up of three categories – Town Wide Operating Expenses, Salary Contingency and Reserve Accounts, and, OPEB Trust Fund Contributions.

	FY18 Actual	FY19 Appropriated	FY20 Recommended
Town-Wide Operating & Transfers			
Town-Wide Operating Expenses	171,237	169,651	173,745
Town Reserve Account	482,000	300,608	300,000
Salary Contingency Account	92,500	66,704	-
OPEB Trust Fund Contribution	179,559	540,249	610,249
Transfer Accounts	-	-	10,100
Total Town-Wide Operating & Transfers	925,296	1,077,212	1,094,094

Town-Wide Operating Expenses

This budget includes expenses that do not fit precisely into other cost centers and are shared by many departments or support Town-wide functions and responsibilities. Expenses include copiers, postage, telephone, Town Report, Town Meeting, the Memorial Day celebration and the July 4th parade.

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
TOWN-WIDE OPERATIONS EXPENSES				
Copiers	-	6,803	15,740	15,740
Postage	-	39,546	43,576	45,000
Telephone	-	36,887	34,600	35,000
Audit Fees	-	36,750	45,000	45,000
Town Meeting/Election	-	31,143	24,785	24,555
Memorial Day	-	1,950	1,950	1,950
July 4th Celebration	-	4,000	4,000	6,500
Operations Encumbrances	-	14,158	-	-
Sub Total: Expenses	-	171,237	169,651	173,745
Total: Town-Wide Operations Expenses	-	171,237	169,651	173,745

Town Reserve Account

Transfer accounts are for Town operating department needs only and are counted as part of the Town's share of the overall budget. Since the Town Manager does not have the same authority as the School Committees to move funds around to meet emergencies or unforeseen needs arising during the year, the Reserve Account is used as a source of funds to meet those instances where supplemental funding is needed. Money cannot be spent from the Reserve Account without approval of the Finance Committee. There are areas where an unexpected and potentially large cost can arise and the Reserve Account allows the most flexibility for meeting those issues, particularly in the area of snow and ice removal costs.

Salary Contingency Account

This account allows the Town Manager to continue to negotiate unsettled contracts and better plan for salary changes during the year.

OPEB Trust Fund Contribution

An expense line was initiated in the FY16 budget to start contributing to the OPEB Trust Fund to accumulate funds for the future payment of other post-employment benefits.

Consolidated Financial Information:

	FTE's	FY18 Actual	FY19 Appropriated	FY20 Recommended
TRANSFER ACCOUNTS				
Reserve Fund	-	482,000	300,608	300,000
Unclassified Salary Contingency	-	92,500	66,704	-
OPEB Trust Fund Contribution	-	179,559	540,249	610,249
Transfer to Field Stabilization Trust				10,100
Sub Total: Expenses	-	754,059	907,561	920,349
Total: Town-Wide Operations Expenses	-	754,059	907,561	920,349

EMPLOYEE BENEFITS (TOWN AND SPS)

This budget is for the benefits and insurance needs of SPS and Town departments only. The largest item in this budget is for the health insurance premiums for SPS and Town employees and retirees.

	FY18 Actual	FY19 Appropriated	FY20 Recommended
Employee Benefits (Town and SPS)			
Workers Comp	200,614	229,016	232,451
Unemployment Claims	120,892	126,291	126,291
FICA Medicare	600,014	628,475	680,474
Life Insurance	2,832	4,563	4,563
Medical Insurance	4,785,997	5,230,357	5,109,524
Retiree Medical	-	1,282,986	1,158,832
County Retirement	4,210,903	4,493,265	5,051,152
Property & Liability Insurance	311,497	336,218	353,028
Total Employee Benefits (Town and SPS)	10,232,749	12,331,171	12,716,315

The sum of \$12,716,315 is budgeted for employee benefits for both the Town and the Sudbury Public Schools. Town Departments account for \$5,579,343 and SPS accounts for \$7,136,972. This includes not only health insurance, but also pension costs, unemployment and other contributions. This number is increasing \$385,144 or 3.12% from the FY19 appropriated amount. The Town has strived to keep employee benefit costs stable by joining the Group Insurance Commission and increasing contribution rates.

TOWN DEBT SERVICE

	FY18 Actual	FY19 Appropriated	FY20 Recommended
Town Debt Service			
Long-Term Principal	2,773,057	2,526,951	2,620,343
Long-Term Interest	679,993	573,674	470,082
Short-Term Interest	-	-	20,000
Total Town Debt Service	3,453,050	3,100,625	3,110,425

The Debt Service budget provides for the repayment of principal and interest on the long-term debt of both the Town and SPS. Sudbury pays an assessment to LS Regional High School for debt incurred by the District. The Town issues debt pursuant to votes of Town Meeting to begin construction projects or purchase expensive equipment or real property. The maximum amount of debt is authorized by Town Meeting, and then the Town Treasurer issues the debt after working with the Town Manager and the Town's Financial Advisor pending the approval of the Board of Selectmen. The treasurer of LSRHS issues its debt after working with the LSRHS School Committee, the School District's Financial Advisor and pursuant to votes of Town Meetings of both Lincoln and Sudbury.

The budget request for FY20 is for an appropriation of \$3,100,625 which is the total amount of gross debt service payments required for all Town of Sudbury debt. Town debt service payments fall into the following major bond issue categories: Municipal buildings and projects, open space acquisitions, recreational field development and Sudbury Public Schools projects.

The appropriation for the LSRHS debt service payment for FY20 of \$564,892 is requested for and paid through the District's assessment to Sudbury.

OPERATING CAPITAL BUDGET

A capital expenditure is defined as major, non-recurring cost involving land acquisition, construction or rehabilitation of a facility, or purchase of equipment costing \$10,000 or more with a useful life of five years or more.

The operating capital budget is comprised of individual projects or items valued under \$100,000. The projects with the operating capital budget may take several years to complete, in which case the budget (funding) may be carried forward until fully expensed, or unused balances are brought to Town Meeting for further consideration.

	FY18 Actual	FY19 Appropriated	FY20 Recommended
Operating Capital Budget			
Sudbury Public Schools	97,302	102,000	193,000
LS Regional High School	-	97,818	55,000
Selectmen/Town Manager	-	100,000	92,000
Information Systems	-	40,900	-
Town Clerk & Registrars	-	50,000	-
Police	-	25,600	-
Fire	37,719	-	35,000
Engineering	36,224	-	-
Streets & Roads	-	120,000	-
Trees and Cemetery	-	-	85,000
Parks and Grounds	-	100,000	-
Combined Facilities	90,510	140,000	45,000
Recreation	-	45,000	40,000
Total Operating Capital Budget	261,756	821,318	545,000

See supplementary section for additional information.

ENTERPRISE FUNDS

ENTERPRISE FUNDS BUDGET

EXPENDITURES	FY18 Actual	FY19 Budgeted	FY20 Recommended	Percentage Increase
<u>Direct</u>				
Transfer Station	274,254	310,806	295,432	-4.95%
Atkinson Pool	527,190	467,220	449,323	-3.83%
Recreation Field Maintenance	182,157	217,291	228,040	4.95%
Total Direct Expenditures	983,601	995,317	972,795	-2.26%
<u>Indirect</u>				
Transfer Station	16,700	16,700	17,214	3.08%
Atkinson Pool	-	36,227	18,956	-47.67%
Recreation Field Maintenance	22,575	22,575	23,198	2.76%
Total Indirect Expenditures	39,275	75,502	59,368	-21.37%
TOTAL:	1,022,876	1,070,819	1,032,163	-3.61%

RECEIPTS & RESERVES	FY18 Actual	FY19 Budgeted	FY20 Recommended	Percentage Increase
Transfer Station	312,713	327,506	272,646	-16.75%
Atkinson Pool	478,666	503,447	468,279	-6.99%
Recreation Field Maintenance	217,754	239,866	251,238	4.74%
TOTAL:	1,009,133	1,070,819	992,163	-7.35%

FUND EQUITY	FY18 Actual	FY19 Budgeted	FY20 Recommended	Percentage Increase
<u>Beginning Fund Equity:</u>				
Transfer Station	206,076	227,835	227,835	0.00%
Atkinson Pool	87,358	38,834	38,834	0.00%
Recreation Field Maintenance	38,829	51,851	51,851	0.00%
<u>Revenues (Increase to Fund Equity):</u>				
Transfer Station	312,713	327,506	272,646	-16.75%
Atkinson Pool	478,666	503,447	468,279	-6.99%
Recreation Field Maintenance	217,754	239,866	226,238	-5.68%
<u>Expenditures (Decrease to Fund Equity):</u>				
Transfer Station	290,954	327,506	312,646	-4.54%
Atkinson Pool	527,190	503,447	468,279	-6.99%
Recreation Field Maintenance	204,732	239,866	251,238	4.74%
<u>ENDING FUND EQUITY:</u>				
Transfer Station	227,835	227,835	187,835	-17.56%
Atkinson Pool	38,834	38,834	38,834	0.00%
Recreation Field Maintenance	51,851	51,851	26,851	-48.22%

TRANSFER STATION

	FY18 Actual	FY19 Appropriated	FY20 Requested
TRANSFER STATION ENTERPRISE FUND			
Non-Clerical	138,321	139,711	144,042
Overtime	8,403	8,108	9,065
Clerical	11,025	11,134	11,470
Summer Help	-	4,608	5,760
Stipends	4,095	4,095	4,095
Sub Total: Personal Services	161,844	167,656	174,432
General Expense	23,671	25,200	25,000
Maintenance	20,343	21,600	21,000
Hauling & Disposal	50,387	77,150	60,000
Resource Recovery	11,776	19,200	15,000
Prior Year Encumbrances	6,233	-	-
Sub Total: Expenses	112,410	143,150	121,000
Direct Costs	274,254	310,806	295,432
INDIRECT COSTS:			
Benefits/Insurance	16,700	16,700	17,214
INDIRECT COSTS*	16,700	16,700	17,214
Total Costs	290,954	327,506	312,646
Enterprise Receipts	312,713	327,506	272,646
Retained Earnings Used	-	-	40,000
Total Revenues	312,713	327,506	312,646

The Town anticipates that Transfer Station receipts for FY20 will equal or exceed actual expenditures. However, the actual receipts for FY19 as of the creation of this document were not enough to balance the budget. To be conservative, the Town projected to use retained earnings to cover the deficit. A rate adjustment will be required for FY21 if actual expenditures exceed actual revenues for FY20.

POOL

	FY18	FY19	FY20
	Actual	Appropriated	Requested
POOL ENTERPRISE FUND			
Director's Salary	19,174	-	-
Pool Staff Salaries	151,065	60,614	48,926
Clerical	27,811	28,087	28,928
Part-Time Supervisors	-	31,269	31,269
Receptionists	30,001	28,948	28,948
Sick Leave Buy Back	1,786	2,865	2,000
WSI Lifeguards	65,372	75,315	75,315
Head Lifeguard	41,209	43,847	45,162
Pool Instructors	12,659	13,775	13,775
Sub Total: Personal Services	349,077	284,720	274,323
General Expense	46,287	41,000	41,000
Equipment Maintenance	37,335	32,000	32,000
Utilities	91,938	97,000	97,000
Programs	2,553	10,000	5,000
Equipment Maintenance	-	2,500	-
Sub Total: Expenses	178,113	182,500	175,000
Direct Costs	527,190	467,220	449,323
INDIRECT COSTS:			
Benefits/Insurance	-	36,227	18,956
INDIRECT COSTS*	-	36,227	18,956
Total Costs	527,190	503,447	468,279
Enterprise Receipts	478,666	503,447	468,279
Total Revenues	478,666	503,447	468,279

FIELD MAINTENANCE

	FY18 Actual	FY19 Appropriated	FY20 Requested
REC. FIELD MAINTENANCE ENTERPRISE			
Field Maint. Salaries	101,204	118,009	124,540
Summer Help	299	7,182	8,000
Sub Total: Personal Services	101,503	125,191	132,540
Field Maintenance	29,453	55,000	55,000
Park Maintenance	27,248	16,600	18,000
Utilities	12,371	10,000	12,000
Prior Year Encumbrances	1,482	-	-
Sub Total: Expenses	70,554	81,600	85,000
Capital Expense	10,100	10,500	-
Transfer to Field Turf Stabilizatoin	-	-	10,500
Sub Total: Capital Expenses	10,100	10,500	10,500
Direct Costs	182,157	217,291	228,040
INDIRECT COSTS:			
Benefits/Insurance	22,575	22,575	23,198
INDIRECT COSTS*	22,575	22,575	23,198
Total Costs	204,732	239,866	251,238
Enterprise Receipts	217,754	239,866	226,238
Retained Earnings Used	-	-	25,000
Total Revenues	217,754	239,866	251,238

The Town anticipates that Field Maintenance receipts for FY20 will equal or exceed actual expenditures. However, the actual receipts for FY19 as of the creation of this document were not enough to balance the budget. To be conservative, the Town projected to use retained earnings to cover the deficit. A rate adjustment will be required for FY21 if actual expenditures exceed actual revenues for FY20.

Supplementary Information

SUDBURY PUBLIC SCHOOLS BUDGET DETAIL

SUDBURY PUBLIC SCHOOLS

FY2020 BUDGET PLAN BY DOE FUNCTION CODES

Version: 12/31/18

ORG	OBJ	ACCOUNT DESCRIPTION	Budget FY2019	Budget FY2020	vs. FY2019 +/- \$:
20501115	120000	ADMINISTRATOR SALARY	\$ 601,000	\$ 602,810	\$ 1,810
50501435	110000	SCHOOL COMMITTEE OTHER	\$ 3,584	\$ 3,670	\$ 86
50543325	110000	SCHOOL COMM. LEGAL ADS & FEES	\$ 68,614	\$ 70,268	\$ 1,654
10501215	120000	SUPPLIES CENTRAL OFFICE	\$ 24,000	\$ 24,578	\$ 578
10501315	120000	MILEAGE REIMBURSEMENT	\$ 5,000	\$ 5,121	\$ 121
10501375	120000	POSTAGE-CENTRAL OFFICE	\$ 15,000	\$ 10,362	\$ (4,639)
10593195	120000	STAFF BANK	\$ 19,204	\$ 19,667	\$ 463
20501175	120000	SUPPORT STAFF	\$ 242,207	\$ 242,207	\$ -
20501325	120000	SYSTEM CONTRACTED SERVICES	\$ 24,000	\$ 24,578	\$ 578
21501115	120000	TECHNOLOGY DIRECTOR	\$ 100,000	\$ 100,000	\$ -
21560213	250000	COMPUTER SOFTWARE	\$ 245,582	\$ 251,501	\$ 5,919
21560283	230000	COMPUTER NETWORK	\$ 31,833	\$ 32,600	\$ 767
TOTAL ADMINISTRATION			\$ 1,380,024	\$ 1,387,361	\$ 7,337
21514121	230000	CURRICULUM DIRECTOR	\$ 739,980	\$ 761,178	\$ 21,198
22584171	230000	SPED ADMIN ASST	\$ 63,507	\$ 65,285	\$ 1,778
22584212	230000	SPED OFFICE SUPPLY	\$ 17,000	\$ 8,000	\$ (9,000)
11501115	220000	ADMINISTRATOR SALARY	\$ 215,000	\$ 215,000	\$ -
11501175	220000	ADMINISTRATIVE ASSISTANTS	\$ 95,818	\$ 98,254	\$ 2,436
11501215	220000	PRINCIPAL'S OFFICE SUPPLIES	\$ 2,000	\$ 4,650	\$ 2,650
11501295	423000	OFFICE EQUIPMENT & REPAIRS	\$ 2,000	\$ 6,500	\$ 4,500
12501115	220000	ADMINISTRATOR SALARY	\$ 115,000	\$ 165,000	\$ 50,000
12501175	220000	ADMIN ASSISTANTS	\$ 85,141	\$ 88,672	\$ 3,531
12501215	220000	PRINCIPAL OFFICE SUPPLIES	\$ 1,550	\$ 1,185	\$ (365)
12501295	423000	OFFICE EQUIP & REPAIR	\$ 500	\$ 7,080	\$ 6,580
14501115	220000	ADMINISTRATOR SALARY	\$ 115,000	\$ 165,000	\$ 50,000
14501175	220000	ADMIN ASSISTANTS	\$ 82,598	\$ 94,270	\$ 11,672
14501215	220000	PRINCIPAL OFFICE SUPPLIES	\$ 4,789	\$ 4,380	\$ (409)
14501295	423000	OFFICE EQUIP & REPAIR	\$ 2,500	\$ 8,000	\$ 5,500
16501115	220000	ADMINISTRATOR SALARY	\$ 237,752	\$ 237,752	\$ -
16501175	220000	ADMIN ASSISTANTS	\$ 93,317	\$ 95,689	\$ 2,372
16501215	220000	PRINCIPAL OFFICE SUPPLIES	\$ 8,000	\$ 2,800	\$ (5,200)
16501295	423000	OFFICE EQUIP & REPAIR	\$ 6,532	\$ 18,932	\$ 12,400
18501115	220000	ADMINISTRATOR SALARY	\$ 331,740	\$ 331,740	\$ -
18501175	220000	ADMIN ASSISTANTS	\$ 90,550	\$ 92,252	\$ 1,702
18501215	220000	PRINCIPAL OFFICE SUPPLIES	\$ 9,500	\$ 9,500	\$ -
18501295	423000	OFFICE EQUIP & REPAIR	\$ 8,378	\$ 8,378	\$ -
22520132	230000	EARLY CHILD DIRECTOR	\$ 85,000	\$ 156,000	\$ 71,000
22520142	230000	EARLY CHILDHOOD ASSISTANT	\$ -	\$ -	\$ -
22520212	230000	EARLY CHILDHOOD OFF. SUPPLIES	\$ 7,000	\$ 7,169	\$ 169
22584115	210000	TEAM CHAIR/ODD COORDINATOR	\$ 527,025	\$ 687,100	\$ 160,075
21514113	230000	EDUCATIONAL TECH COOD.	\$ 69,000	\$ 69,000	\$ -
21514171	230000	CIT-CURRICULUM DEVELP CLERICAL	\$ -	\$ -	\$ -
21514193	230000	CIT-CURRIC DEVELP OTHER SALARY	\$ -	\$ -	\$ -
TOTAL INSTRUCTIONAL LEADERSHIP			\$ 3,016,177	\$ 3,408,766	\$ 392,589
11516131	230000	CLASSROOM TEACHERS	\$ 1,810,613	\$ 1,750,971	\$ (59,642)
11524131	230000	WORLD LANGUAGE PROF SALARY	\$ 49,171	\$ 52,369	\$ 3,198
11541131	230000	KINDERGARTEN TEACHERS	\$ 346,785	\$ 360,087	\$ 13,302
11584132	230000	SPED TEACHERS	\$ 561,026	\$ 583,989	\$ 22,963
12516131	230000	CLASSROOM TEACHERS	\$ 1,430,870	\$ 1,483,958	\$ 53,088
12524131	230000	WORLD LANGUAGE PROF SALARY	\$ 38,060	\$ 40,535	\$ 2,475
12541131	230000	KINDERGARTEN TEACHERS	\$ 180,887	\$ 188,132	\$ 7,245
12584132	230000	SPED TEACHERS	\$ 402,980	\$ 424,915	\$ 21,935
14516131	230000	CLASSROOM TEACHERS	\$ 1,418,550	\$ 1,429,739	\$ 11,189
14524131	230000	WORLD LANGUAGE PROF SALARY	\$ 26,429	\$ 28,148	\$ 1,719
14541131	230000	KINDERGARTEN TEACHERS	\$ 280,973	\$ 295,333	\$ 14,360
14555131	230000	MATH COACH PROF SALARY	\$ 100,473	\$ 102,734	\$ 2,261
14584132	230000	SPED TEACHERS	\$ 287,585	\$ 306,290	\$ 18,705
16516131	230000	CLASSROOM TEACHERS	\$ 1,805,921	\$ 1,889,383	\$ 83,462
16524131	230000	WORLD LANGUAGE PROF SALARY	\$ 65,794	\$ 70,074	\$ 4,280

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ORG	OBJ	ACCOUNT DESCRIPTION	Budget FY2019	Budget FY2020	vs. FY2019 +/- \$:
16541131	230000	KINDERGARTEN TEACHER	\$ 349,739	\$ 363,233	\$ 13,494
16555131	230000	MATH COACH PROF SALARY	\$ 100,473	\$ 102,734	\$ 2,261
16572132	230000	PRESCHOOL TEACHER	\$ 246,725	\$ 258,254	\$ 11,529
16584132	230000	SPED TEACHERS	\$ 504,746	\$ 528,108	\$ 23,362
18516131	230000	CLASSROOM TEACHERS	\$ 1,226,915	\$ 1,278,986	\$ 52,071
18521131	230000	LANGUAGE ARTS TEACHER	\$ 608,384	\$ 634,778	\$ 26,394
18524131	230000	WORLD LANGUAGE PROF SALARY	\$ 481,644	\$ 558,527	\$ 76,883
18555131	230000	MATH PROF SALARY	\$ 598,212	\$ 628,671	\$ 30,459
18582131	230000	SCIENCE TEACHERS	\$ 661,217	\$ 686,208	\$ 24,991
18583131	230000	SOCIAL STUDIES TEACHERS	\$ 776,302	\$ 810,877	\$ 34,575
18584132	230000	SPED TEACHERS	\$ 1,230,467	\$ 1,260,578	\$ 30,111
20573191	230000	DEGREE CHANGE	\$ 50,000	\$ -	\$ (50,000)
20621195	230000	STIPENDS	\$ 68,930	\$ 68,930	\$ -
21522131	230000	ENGLISH SECOND LANG TEACHER	\$ 112,154	\$ 119,448	\$ 7,294
11502131	230000	ART TEACHERS	\$ 51,217	\$ 54,548	\$ 3,331
11555131	230000	MATH COACH PROF SALARY	\$ 111,264	\$ 113,767	\$ 2,503
11563131	230000	MUSIC TEACHERS	\$ 106,220	\$ 108,610	\$ 2,390
11570131	230000	PHYSICAL ED TEACHERS	\$ 77,900	\$ 82,966	\$ 5,066
11575131	230000	READING SPECIALIST	\$ 87,888	\$ 93,605	\$ 5,717
12502131	230000	ART TEACHERS	\$ 43,218	\$ 46,029	\$ 2,811
12555131	230000	MATH COACH PROF SALARY	\$ 87,888	\$ 93,605	\$ 5,717
12563131	230000	MUSIC TEACHERS	\$ 167,839	\$ 115,853	\$ (51,986)
12570131	230000	PHYSICAL ED TEACHERS	\$ 62,293	\$ 63,694	\$ 1,401
12575131	230000	READING SPECIALIST	\$ 74,667	\$ 79,522	\$ 4,855
12575143	230000	READING TUTOR	\$ 39,235	\$ 40,217	\$ 982
14502131	230000	ART TEACHERS	\$ 80,378	\$ 82,187	\$ 1,809
14563131	230000	MUSIC TEACHERS	\$ 62,218	\$ 66,265	\$ 4,047
14570131	230000	PHYSICAL ED TEACHERS	\$ 77,772	\$ 82,831	\$ 5,059
14575131	230000	READING SPECIALISTS	\$ 111,264	\$ 113,767	\$ 2,503
16502131	230000	ART TEACHERS	\$ 106,220	\$ 108,610	\$ 2,390
16563131	230000	MUSIC TEACHERS	\$ 85,665	\$ 91,236	\$ 5,571
16570131	230000	PHYSICAL ED TEACHERS	\$ 87,888	\$ 93,605	\$ 5,717
16575131	230000	READING SPECIALIST	\$ 106,220	\$ 108,610	\$ 2,390
18502131	230000	ART TEACHERS	\$ 117,346	\$ 108,610	\$ (8,736)
18513131	230000	COMPUTER TEACHERS	\$ 211,737	\$ 216,501	\$ 4,764
18531131	230000	CURTIS HEALTH TEACHER	\$ 85,665	\$ 91,236	\$ 5,571
18540131	230000	TECHNICAL EDUCATION TEACHERS	\$ 180,887	\$ 188,132	\$ 7,245
18563131	230000	MUSIC TEACHERS	\$ 273,912	\$ 292,080	\$ 18,168
18570131	230000	PHYSICAL ED TEACHERS	\$ 222,528	\$ 227,534	\$ 5,006
18575131	230000	READING SPECIALISTS	\$ 163,337	\$ 173,957	\$ 10,620
22584142	230000	EXTENDED YR SERVICES SALARIES	\$ 160,000	\$ 132,684	\$ (27,316)
22584195	230000	TUTOR ABA SPED INSTRUCTION	\$ 516,618	\$ 531,042	\$ 14,424
TOTAL TEACHERS			\$ 19,381,309	\$ 19,907,291	\$ 525,982
22534322	230000	HOME BASED SVC CONTRACTED	\$ 176,334	\$ 155,000	\$ (21,334)
22564133	230000	OCCUPAT. THERAPY PROF SALARY	\$ 262,409	\$ 262,409	\$ -
22571133	230000	PHYSICAL THERAPY PROF SALARY	\$ 159,036	\$ 159,036	\$ -
22584132	230000	SPED BCBA TEACHER	\$ 201,898	\$ 221,899	\$ 20,001
22584322	230000	SPED CONTRACTED PROGRAM	\$ 337,953	\$ 412,953	\$ 75,000
20594131	230000	SUBSTITUTES	\$ 324,503	\$ 324,503	\$ -
11516143	230000	LORING SCHOOL AIDE	\$ -	\$ -	\$ -
11516181	230000	LUNCHROOM AIDES	\$ 25,554	\$ 27,377	\$ 1,823
11541141	230000	KINDERGARTEN AIDES	\$ 59,440	\$ 62,026	\$ 2,586
11575143	230000	READING TUTOR	\$ 39,235	\$ 40,217	\$ 982
11584142	230000	LORING SPED AIDES	\$ 230,862	\$ 247,184	\$ 16,322
12516181	230000	LUNCHROOM AIDE	\$ 26,132	\$ 28,071	\$ 1,939
12541141	230000	KINDERGARTEN AIDES	\$ 46,896	\$ 33,555	\$ (13,341)
12584142	230000	SPED AIDES	\$ 274,093	\$ 286,757	\$ 12,664
14516143	230000	HAYNES SCHOOL AIDE	\$ -	\$ -	\$ -
14516181	230000	LUNCHROOM AIDE	\$ 19,148	\$ 20,518	\$ 1,370
14541141	230000	KINDERGARTEN AIDES	\$ 47,812	\$ 48,445	\$ 633
14575143	230000	READING TUTOR	\$ 39,235	\$ 40,217	\$ 982

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ORG	OBJ	ACCOUNT DESCRIPTION	Budget FY2019	Budget FY2020	vs. FY2019 +/- \$:
14584142	230000	SPED AIDES	\$ 299,343	\$ 312,572	\$ 13,229
16516181	230000	LUNCHROOM AIDE	\$ 24,335	\$ 25,924	\$ 1,589
16541141	230000	KINDERGRATEN AIDES	\$ 72,452	\$ 48,625	\$ (23,827)
16572142	230000	PRESCHOOL AIDES	\$ 182,453	\$ 191,635	\$ 9,182
16575143	230000	READING TUTOR	\$ 58,318	\$ 59,778	\$ 1,460
16584142	230000	SPED AIDES	\$ 405,741	\$ 421,115	\$ 15,374
18555181	230000	MATH SUPPORT PARA SALARY	\$ -	\$ -	\$ -
18584142	230000	SPED AIDES	\$ 461,310	\$ 689,054	\$ 227,744
11544133	250000	LIBRARIAN	\$ 61,663	\$ 65,673	\$ 4,010
11544183	250000	LIBRARIAN AIDES	\$ 18,154	\$ 18,566	\$ 412
11544233	250000	LIBRARY SUPPLIES	\$ 4,050	\$ 4,050	\$ -
12544133	250000	LIBRARIAN	\$ 48,778	\$ 51,950	\$ 3,172
12544183	250000	LIBRARIAN AIDES	\$ 12,605	\$ 13,423	\$ 818
12544213	250000	LIBRARY SUPPLIES	\$ -	\$ -	\$ -
14544133	250000	LIBRARIAN	\$ 84,771	\$ 86,678	\$ 1,907
14544183	250000	LIBRARIAN AIDES	\$ 12,127	\$ 12,918	\$ 791
14544233	250000	LIBRARY SUPPLIES	\$ 3,000	\$ 3,000	\$ -
16544133	250000	LIBRARIAN	\$ 73,690	\$ 78,482	\$ 4,792
16544183	250000	LIBRARIAN AIDES	\$ 13,983	\$ 14,801	\$ 818
16544233	250000	LIBRARY SUPPLIES	\$ 8,233	\$ 8,233	\$ -
18544133	250000	LIBRARIAN	\$ 65,209	\$ 69,448	\$ 4,239
18544183	250000	LIBRARIAN AIDES	\$ 13,983	\$ 14,801	\$ 818
18544233	250000	LIBRARY SUPPLIES	\$ 12,000	\$ 12,000	\$ -
TOTAL OTHER TEACHING SERVICES			\$ 4,206,738	\$ 4,572,893	\$ 366,155
20594191	235000	CONFERENCE SUBSTITUTE	\$ 26,000	\$ 26,627	\$ 627
11573351	235000	CONFERENCE FEES	\$ 2,000	\$ 2,000	\$ -
12573351	235000	CONFERENCE FEES	\$ 2,000	\$ 1,475	\$ (525)
14573351	235000	CONFERENCE FEES	\$ 2,000	\$ 2,000	\$ -
16573351	235000	CONFERENCE FEES	\$ 2,000	\$ 2,000	\$ -
18573351	235000	CONFERENCE FEES	\$ 6,000	\$ 6,000	\$ -
20501335	120000	SCHOOL SYSTEM MEMBERSHIPS	\$ 46,000	\$ 47,109	\$ 1,109
20573351	235000	CONFERENCE FEES	\$ -	\$ -	\$ -
20573381	235000	TUITION REIMBURSEMENT	\$ 100,000	\$ 100,000	\$ -
21573133	235000	PROF DEV PROF SALARY STIPENDS	\$ 70,000	\$ 70,000	\$ -
21573431	235000	PROFESSIONAL DEV OTHER	\$ 53,729	\$ 55,024	\$ 1,295
21610333	250000	MEMBERSHIPS	\$ 3,000	\$ 3,072	\$ 72
21610353	250000	CONFERENCE AND MILEAGE	\$ 6,000	\$ 6,145	\$ 145
22573353	235000	PROFESSIONAL DEVELOPMENT	\$ 12,000	\$ 18,000	\$ 6,000
TOTAL PROFESSIONAL DEVELOPMENT			\$ 330,729	\$ 339,451	\$ 8,722
11542231	230000	ENGLISH TEXTS	\$ -	\$ -	\$ -
11555231	240000	MATH TEXTS	\$ -	\$ -	\$ -
11575231	240000	READING TEXTS	\$ 4,500	\$ -	\$ (4,500)
12555231	240000	MATH TEXTS	\$ -	\$ -	\$ -
12575231	240000	READING TEXTS	\$ 5,000	\$ -	\$ (5,000)
14555231	240000	MATH TEXTS	\$ -	\$ -	\$ -
14575231	240000	READING TEXTS	\$ 2,000	\$ -	\$ (2,000)
16555231	240000	MATH TEXTS	\$ -	\$ -	\$ -
16575231	240000	READING TEXTS	\$ 2,088	\$ -	\$ (2,088)
18521231	240000	LANGUAGE ARTS TEXTS	\$ 1,127	\$ 1,127	\$ -
18524231	240000	WORLD LANGUAGE TEXTS	\$ 13,431	\$ 13,431	\$ -
18555231	240000	MATH TEXTS	\$ 1,363	\$ 1,363	\$ -
18575231	240000	READING TEXTS	\$ 3,380	\$ 3,380	\$ -
18582231	240000	SCIENCE TEXTS	\$ 1,080	\$ 1,080	\$ -
18583231	240000	SOCIAL STUDIES TEXTS	\$ 1,855	\$ 1,855	\$ -
11516271	731000	NEW EQUIPMENT	\$ 4,500	\$ -	\$ (4,500)
11563321	230000	PIANO & INSTRUMENT REPAIR	\$ 400	\$ -	\$ (400)
12516271	731000	NEW EQUIPMENT	\$ 8,150	\$ -	\$ (8,150)
12563321	230000	PIANO & INSTRUMENT REPAIR	\$ 355	\$ -	\$ (355)
14516271	731000	NEW EQUIPMENT	\$ 5,000	\$ -	\$ (5,000)

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ORG	OBJ	ACCOUNT DESCRIPTION	Budget FY2019	Budget FY2020	vs. FY2019 +/- \$:
14563321	230000	PIANO & INSTRUMENT REPAIR	\$ 300	\$ -	\$ (300)
16516271	731000	NEW EQUIPMENT	\$ 10,000	\$ -	\$ (10,000)
16516281	741000	EQUIPMENT REPLACEMENT	\$ 1,600	\$ 1,639	\$ 39
18561271	731000	NEW EQUIPMENT ACQUISITION	\$ 16,000	\$ 16,000	\$ -
18582294	423000	SCIENCE LAB EQUIP REPAIR	\$ 200	\$ 200	\$ -
21610273	731000	NEW EQUIPMENT	\$ 144,810	\$ 148,300	\$ 3,490
21610293	250000	EQUIPMENT REPAIR	\$ 6,000	\$ 6,145	\$ 145
22584272	730000	SPED NEW EQUIPMENT	\$ 10,500	\$ 10,500	\$ -
23585271	731000	NEW EQUIPMENT	\$ 94,473	\$ 55,000	\$ (39,473)
11502211	230000	ART SUPPLIES	\$ 4,000	\$ 4,000	\$ -
11505213	260000	MEDIA & TECH SUPPLIES	\$ 10,000	\$ 13,200	\$ 3,200
11516211	230000	GENERAL SCHOOL SUPPLIES	\$ 20,606	\$ 20,650	\$ 44
11536211	230000	INSTRUCTIONAL SUPPLIES	\$ 15,800	\$ 24,300	\$ 8,500
11541211	230000	KINDERGARTEN SUPPLIES	\$ 1,000	\$ -	\$ (1,000)
11563211	230000	MUSIC SUPPLIES	\$ 550	\$ 850	\$ 300
11570211	230000	PHYSICAL EDUCATION SUPPLIES	\$ 1,000	\$ 1,000	\$ -
11584212	230000	SPED SUPPLIES	\$ 2,000	\$ 2,000	\$ -
12502211	230000	ART SUPPLIES	\$ 4,063	\$ 3,163	\$ (900)
12505213	260000	MEDIA & TECH SUPPLIES	\$ 9,800	\$ 9,400	\$ (400)
12516211	230000	GENERAL SCHOOL SUPPLIES	\$ 8,839	\$ 8,250	\$ (589)
12536211	230000	INSTRUCTIONAL SUPPLIES	\$ 14,550	\$ 17,275	\$ 2,725
12541211	230000	KINDERGARTEN SUPPLIES	\$ 1,500	\$ -	\$ (1,500)
12544233	250000	LIBRARY SUPPLIES	\$ 5,282	\$ 4,057	\$ (1,225)
12563211	230000	MUSIC SUPPLIES	\$ 517	\$ 400	\$ (117)
12570211	230000	PHYSICAL EDUCATION SUPPLIES	\$ 1,017	\$ 800	\$ (217)
12584212	230000	SPED SUPPLIES	\$ 2,031	\$ 1,600	\$ (431)
14502211	230000	ART SUPPLIES	\$ 2,500	\$ 2,500	\$ -
14505213	260000	MEDIA & TECH SUPPLIES	\$ 11,000	\$ 10,000	\$ (1,000)
14516211	230000	GENERAL SCHOOL SUPPLIES	\$ 13,000	\$ 16,060	\$ 3,060
14536211	230000	INSTRUCTIONAL SUPPLIES	\$ 14,551	\$ 16,060	\$ 1,509
14541211	230000	KINDERGARTEN SUPPLIES	\$ 1,199	\$ -	\$ (1,199)
14563211	230000	MUSIC SUPPLIES	\$ 250	\$ 300	\$ 50
14570211	230000	PHYSICAL EDUCATION SUPPLIES	\$ 600	\$ 500	\$ (100)
14584212	230000	SPED SUPPLIES	\$ 2,500	\$ 2,500	\$ -
16502211	230000	ART SUPPLIES	\$ 7,000	\$ 6,000	\$ (1,000)
16505213	260000	MEDIA & TECH SUPPLIES	\$ 12,000	\$ 15,600	\$ 3,600
16516211	230000	GENERAL SCHOOL SUPPLIES	\$ 7,856	\$ 11,200	\$ 3,344
16536211	230000	INSTRUCTIONAL SUPPLIES	\$ 25,551	\$ 29,073	\$ 3,522
16541211	230000	KINDERGARTEN SUPPLIES	\$ 1,600	\$ -	\$ (1,600)
16563211	230000	MUSIC SUPPLIES	\$ 1,017	\$ 1,017	\$ -
16570211	230000	PHYSICAL EDUCATION SUPPLIES	\$ 1,066	\$ 1,066	\$ -
16584212	230000	SPED SUPPLIES	\$ -	\$ 3,000	\$ 3,000
18502211	230000	ARTS SUPPLIES	\$ 6,600	\$ 6,600	\$ -
18505213	260000	MEDIA & TECH SUPPLIES	\$ 14,500	\$ 14,500	\$ -
18536211	230000	INSTRUCTIONAL SUPPLIES	\$ 32,813	\$ 32,813	\$ -
18540211	230000	TECHNOLOGY EDUCATION SUPPLIES	\$ 3,557	\$ 3,557	\$ -
18561211	230000	GENERAL SCHOOL SUPPLIES	\$ 22,871	\$ 22,871	\$ -
18563211	230000	MUSIC SUPPLIES	\$ 3,000	\$ 3,000	\$ -
18563321	230000	PIANO & INSTRUMENT REPAIR	\$ 1,500	\$ 1,500	\$ -
18570211	230000	PHYSICAL EDUCATION SUPPLIES	\$ 2,030	\$ 2,030	\$ -
18584212	230000	SPED SUPPLIES	\$ 1,500	\$ 1,500	\$ -
21610213	250000	CURRICULUM SUPPLIES	\$ 105,000	\$ 101,831	\$ (3,170)
18584232	240000	SKILLS CENTER/SPED TEXTS	\$ 531	\$ 531	\$ -
TOTAL INSTRUCTIONAL MATERIALS			\$ 736,259	\$ 676,573	\$ (59,686)
11530133	270000	GUIDANCE COUNSELORS	\$ 163,260	\$ 166,916	\$ 3,656
11530213	270000	GUIDANCE SUPPLIES	\$ 550	\$ 500	\$ (50)
12530133	270000	GUIDANCE COUNSELORS	\$ 100,973	\$ 103,234	\$ 2,261
12530213	270000	GUIDANCE SUPPLIES	\$ 500	\$ 395	\$ (105)
14530133	270000	GUIDANCE COUNSELORS	\$ 89,728	\$ 95,532	\$ 5,804
14530213	270000	GUIDANCE SUPPLIES	\$ 300	\$ 400	\$ 100
16530133	270000	GUIDANCE COUNSELORS	\$ 111,764	\$ 114,267	\$ 2,503

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ORG	OBJ	ACCOUNT DESCRIPTION	Budget FY2019	Budget FY2020	vs. FY2019 +/- \$:
16530213	270000	GUIDANCE SUPPLIES	\$ 700	\$ 800	\$ 100
18530133	270000	GUIDANCE COUNSELORS	\$ 293,438	\$ 313,609	\$ 20,171
18530173	270000	GUIDANCE SUPPORT SAL	\$ 43,261	\$ 44,378	\$ 1,117
18530213	270000	GUIDANCE SUPPLIES	\$ 1,526	\$ 1,526	\$ -
22530133	270000	SOCIAL WORKER	\$ 77,772	\$ 82,831	\$ 5,059
22530431	270000	GUIDANCE OTHER	\$ 5,737	\$ -	\$ (5,737)
22584392	230000	TESTING AND EVALUATIONS	\$ 38,000	\$ 38,000	\$ -
22574132	280000	PSYCHOLOGIST	\$ 546,786	\$ 573,096	\$ 26,310
TOTAL GUIDANCE, COUNSELING, TESTING			\$ 1,474,295	\$ 1,535,484	\$ 61,189
22522325	230000	ENGLISH SECOND LANG CONTRACTED	\$ 15,000	\$ 15,362	\$ 362
11532183	320000	SCHOOL NURSE	\$ 67,303	\$ 71,290	\$ 3,987
12532183	320000	SCHOOL NURSE	\$ 76,410	\$ 78,107	\$ 1,697
14532183	320000	SCHOOL NURSE	\$ 72,511	\$ 74,142	\$ 1,631
16532183	320000	SCHOOL NURSE	\$ 79,762	\$ 81,556	\$ 1,794
18532183	320000	SCHOOL NURSE	\$ 112,047	\$ 145,431	\$ 33,384
22532213	320000	NURSING SUPPLIES	\$ 8,800	\$ 7,000	\$ (1,800)
22584431	210000	SPED OTHER	\$ 3,000	\$ 4,500	\$ 1,500
22590322	230000	SPED CONSULTANT CONTRACTED	\$ 57,000	\$ 72,000	\$ 15,000
22590324	230000	HEARING SVC CONTRACTED	\$ 15,362	\$ 35,000	\$ 19,639
22591132	230000	SPEECH THERAPIST	\$ 815,273	\$ 881,264	\$ 65,991
22591322	230000	SPEECH THERAPY CONTRACTED	\$ -	\$ -	\$ -
22605322	230000	VISION CONSULTANT	\$ 15,000	\$ 22,000	\$ 7,000
20602324	330000	REGULAR DAY TRANSPORTATION	\$ 771,695	\$ 801,959	\$ 30,264
22603192	330000	TRANSPORT MONITOR	\$ 23,457	\$ 24,022	\$ 565
22603322	330000	SPED TRANSPORTATION	\$ 650,000	\$ 672,322	\$ 22,322
11592431	352000	STUDENT ACTIVITIES	\$ -	\$ -	\$ -
12592431	352000	STUDENT ACTIVITIES	\$ 3,000	\$ -	\$ (3,000)
14592431	352000	STUDENT ACTIVITIES OTHER	\$ 3,000	\$ -	\$ (3,000)
16592431	352000	STUDENT ACTIVITIES	\$ 3,000	\$ -	\$ (3,000)
18592431	352000	STUDENT ACTIVITIES	\$ 6,550	\$ 6,550	\$ -
TOTAL PUPIL SERVICES			\$ 2,798,170	\$ 2,992,506	\$ 194,336
11515194	411000	CUSTODIAN SALARIES	\$ 119,077	\$ 125,394	\$ 6,317
11515204	411000	CUSTODIAN OVERTIME	\$ 8,000	\$ 7,000	\$ (1,000)
12515194	411000	CUSTODIAN SALARIES	\$ 125,067	\$ 129,028	\$ 3,961
12515204	411000	CUSTODIAN OVERTIME	\$ 8,000	\$ 7,000	\$ (1,000)
14515194	411000	CUSTODIAN SALARIES	\$ 109,342	\$ 114,539	\$ 5,197
14515204	411000	CUSTODIAN OVERTIME	\$ 8,000	\$ 7,000	\$ (1,000)
16515194	411000	CUSTODIAN SALARIES	\$ 125,067	\$ 129,528	\$ 4,461
16515204	411000	CUSTODIAN OVERTIME	\$ 8,000	\$ 7,000	\$ (1,000)
18515194	411000	CUSTODIAN SALARIES	\$ 178,473	\$ 186,764	\$ 8,291
18515204	411000	CUSTODIAN OVERTIME	\$ 14,000	\$ 8,000	\$ (6,000)
23515214	411000	CUSTODIAL SUPPLIES	\$ 119,410	\$ 116,600	\$ (2,810)
23515324	411000	RUBBISH REMOVAL	\$ 47,109	\$ 48,244	\$ 1,135
23617324	413000	HEAT - OIL AND GAS	\$ 239,700	\$ 245,477	\$ 5,777
23615324	413000	WATER	\$ 11,265	\$ 11,536	\$ 271
23616324	413000	ELECTRIC	\$ 471,086	\$ 482,440	\$ 11,354
23619324	413000	TELEPHONE	\$ 46,085	\$ 47,196	\$ 1,111
10546324	422000	PREVENTIVE MAINT - CENTRAL OFF	\$ 1,000	\$ 1,024	\$ 24
23546194	422000	MAINTENANCE STAFF	\$ 242,176	\$ 242,176	\$ 0
23546204	422000	MAINTENANCE OVERTIME	\$ 4,000	\$ -	\$ (4,000)
23546214	422000	MAINTENANCE BUILDING SUPPLIES	\$ 164,368	\$ 168,329	\$ 3,961
23546294	423000	MAINTENANCE EQUIPMENT & REPAIR	\$ 147,470	\$ 151,024	\$ 3,554
23546314	422000	MAINTENANCE TRAVEL EXPENSE	\$ 5,809	\$ -	\$ (5,809)
23546324	422000	MAINTENANCE CONTRACTED SERVICE	\$ 123,404	\$ 126,378	\$ 2,974
18546324	422000	PREVENTIVE MAINTENANCE	\$ 2,000	\$ 2,000	\$ -
23546454	423000	MAINTENANCE VEHICLES	\$ 27,651	\$ 10,000	\$ (17,651)
21513191	423000	TECHNOLOGY TECHNICIANS	\$ 99,000	\$ 99,000	\$ -

SUDBURY PUBLIC SCHOOLS

FY2020 BUDGET PLAN BY DOE FUNCTION CODES

Version: 12/31/18

ORG	OBJ	ACCOUNT DESCRIPTION	Budget FY2019	Budget FY2020	vs. FY2019 +/- \$:
TOTAL OPERATIONS and MAINTENANCE			\$ 2,454,559	\$ 2,472,678	\$ 18,119
20622195	230000	403(b) MATCH	\$ 50,000	\$ 50,000	\$ -
20585345	531000	LEASE AGREEMENT COPIERS	\$ 78,168	\$ 80,052	\$ 1,884
20581195	330000	CROSSING GUARD	\$ 51,888	\$ 51,888	\$ -
TOTAL BENEFITS and FIXED CHARGES			\$ 180,056	\$ 181,940	\$ 1,884
22596322	900000	TUITION OUT OF DISTRICT	\$ 1,500,857	\$ 1,060,709	\$ (440,148)
TOTAL OUT-OF-DISTRICT EXPENDITURES			\$ 1,500,857	\$ 1,060,709	\$ (440,148)
TOTAL GF BUDGET \$:			\$ 37,459,173	\$ 38,535,653	\$ 1,076,480
			\$ 37,459,173	\$ 38,535,653	\$ 1,076,480
					+/- %: 2.87%

LS REGIONAL HIGH SCHOOL BUDGET DETAIL

Lincoln Sudbury Regional School District						
FY 20 Proposed Budget: Summary by Budget Control Group						
January, 2019						
	FY 17 Actual	FY 18 Actual	FY 19 Budget	FY 19 Projected	FY 20 Proposed Budget	FY 20 Budget Growth from FY 19 Budget
1 SALARIES						
Administrators	\$ 1,278,264	\$ 1,308,721	\$ 1,343,431	\$ 1,343,431	\$ 1,376,080	\$ 32,649
Clerical	\$ 970,992	\$ 1,030,281	\$ 1,116,214	\$ 1,101,268	\$ 1,134,619	\$ 18,405
Teachers	\$ 13,965,787	\$ 14,401,334	\$ 15,066,803	\$ 14,950,158	\$ 15,666,089	\$ 600,186
Other Salaries, Wages and Stipends	\$ 649,773	\$ 700,134	\$ 769,864	\$ 659,565	\$ 820,672	\$ 50,808
Substitutes	\$ 101,360	\$ 107,550	\$ 86,000	\$ 85,000	\$ 86,000	\$ -
Maintenance	\$ 588,522	\$ 581,786	\$ 663,921	\$ 684,021	\$ 711,566	\$ 47,645
Paraprofessional	\$ 507,446	\$ 552,379	\$ 570,444	\$ 588,931	\$ 639,147	\$ 68,703
Bus Monitors	\$ 101,716	\$ 104,528	\$ 112,000	\$ 92,000	\$ 112,000	\$ -
Subtotal	\$ 18,143,859	\$ 18,786,713	\$ 19,728,677	\$ 19,504,374	\$ 20,547,073	\$ 818,396
2 BUSING	\$ 1,063,222	\$ 1,453,369	\$ 1,243,500	\$ 1,243,500	\$ 1,310,838	\$ 67,338
3 CONTRACTUAL SERVICES	\$ 669,955	\$ 589,839	\$ 683,025	\$ 640,337	\$ 698,451	\$ 15,426
4 EQUIPMENT	\$ 233,176	\$ 280,766	\$ 177,942	\$ 177,353	\$ 238,921	\$ 60,979
5 EMPLOYEE/RETIREE INSURANCES	\$ 2,992,140	\$ 3,013,180	\$ 3,313,388	\$ 3,305,600	\$ 3,644,727	\$ 331,339
6 NON-EMPLOYEE INSURANCES	\$ 94,590	\$ 94,380	\$ 122,100	\$ 121,300	\$ 128,205	\$ 6,105
7 PENSION ASSESSMENT	\$ 586,204	\$ 605,786	\$ 646,913	\$ 646,913	\$ 711,604	\$ 64,691
8 OPEB (@100% Normal Costs FY18)	\$ 238,114	\$ 358,707	\$ 383,109	\$ 383,109	\$ 383,109	\$ -
9 OUT OF DISTRICT TUITION SPEED (W/CB)	\$ 4,496,709	\$ 4,692,748	\$ 4,940,810	\$ 4,939,000	\$ 5,334,034	\$ 393,224
Circuit Breaker Offset	\$ (1,340,000)	\$ (1,654,339)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,500,000)	\$ -
10 TEXTBOOKS	\$ 72,069	\$ 70,170	\$ 90,023	\$ 82,270	\$ 85,372	\$ (4,653)
11 INSTRUCTIONAL & ADMIN SUPPLIES	\$ 289,594	\$ 268,035	\$ 280,427	\$ 277,293	\$ 297,961	\$ 17,534
12 B&G CONTR. SVC/SUPPLIES/EQUIP	\$ 452,537	\$ 498,878	\$ 491,710	\$ 485,000	\$ 501,544	\$ 9,834
13 UTILITIES	\$ 515,265	\$ 499,158	\$ 605,209	\$ 562,200	\$ 617,304	\$ 12,104
14 MISC. Conf. Memberships, Travel, Etc.	\$ 337,850	\$ 235,092	\$ 249,241	\$ 247,520	\$ 254,226	\$ 4,985
Total before Debt	\$ 28,845,284	\$ 30,097,282	\$ 31,456,067	\$ 31,115,569	\$ 33,253,369	\$ 1,797,362
15 Debt Service	\$ 692,075	\$ 670,800	\$ 649,675	\$ 649,675	\$ 628,700	\$ (20,975)
TOTAL APPROPRIATED BUDGET	\$ 29,537,358	\$ 30,768,082	\$ 32,105,742	\$ 31,765,244	\$ 33,882,069	\$ 1,776,327

Lincoln Sudbury Regional School District
FY20 Proposed Budget: Detailed Budget Control Group

1. SALARIES		FY 2019 Budget	FY 2019 Projected	FY 2019 Staff FTE	FY 2020 Proposed	FY 2020 Staff FTE
Account	Description					
ADMINISTRATOR SALARIES						
1001.1210.512.0101.9.1.1.01.0005	GF, SUPT, PROFESSIONAL SALARIES	\$ 19,700	\$ 19,700	0.10	\$ 20,500	0.10
1001.1410.515.0101.9.1.1.01.0010	GF, BUSINESS MANAGER PROF SALARY	\$ 145,000	\$ 145,000	1.00	\$ 150,000	1.00
1001.2110.200.0101.2.3.1.01.0039	GF, SPECIAL ED, DIRECTOR SALARY	\$ 72,203	\$ 72,203	0.50	\$ 73,649	0.50
1001.2110.210.0101.1.3.1.01.1496	GF, DIRECTOR-STUDENT SERVICES	\$ 72,203	\$ 72,203	0.50	\$ 73,649	0.50
1001.2110.310.0101.1.4.1.01.1540	GF, ATHLETIC ADMIN SALARIES	\$ 33,750	\$ 33,750	0.25	\$ 34,324	0.25
1001.2210.310.0101.9.1.1.01.0015	GF, ADMINISTRATIVE SALARIES	\$ 577,620	\$ 577,620	4.00	\$ 589,188	4.00
1001.2210.513.0101.9.1.1.01.0014	GF, PRINCIPAL SALARY	\$ 177,300	\$ 177,300	0.90	\$ 184,500	0.90
1001.2210.513.0101.9.1.1.01.0017	GF, COORDINATOR OF INST. SYSTEMS	\$ 144,405	\$ 144,405	1.00	\$ 147,297	1.00
1001.3510.310.0101.9.4.1.01.0891	GF, ATHLETIC DIRECTOR'S SALARY	\$ 81,000	\$ 81,000	0.60	\$ 82,378	0.60
1001.3520.315.0101.9.4.1.01.1539	GF, ACTIVITIES DIRECTOR'S SALARY	\$ 20,250	\$ 20,250	0.15	\$ 20,595	0.15
		\$ 1,343,431	\$ 1,343,431	9.00	\$ 1,376,080	9.00
CLERICAL SALARIES						
1001.1110.511.0201.9.1.1.06.0002	GF, SCHOOL COMM, SECRETARY SALARY	\$ 4,500	\$ 4,737	0.00	\$ 4,500	0.00
1001.1210.512.0201.9.1.1.06.1050	GF, SUPERINTENDENT, CLERICAL SALAR	\$ 73,411	\$ 72,872	1.00	\$ 75,068	1.00
1001.1410.515.0201.9.1.1.06.0006	GF, BUSINESS OFFICE SALARIES	\$ 130,198	\$ 130,198	1.80	\$ 134,120	1.80
1001.1410.515.0201.9.1.1.06.1578	GF, ASSISTANT TREASURER	\$ -	\$ -	0.00	\$ -	0.00
1001.2110.200.0201.2.3.1.06.0172	GF, SPECIAL ED, ADMIN ASSIST SAL	\$ 79,824	\$ 79,824	1.20	\$ 80,758	1.20
1001.2110.210.0201.1.3.1.06.1497	GF, ADMIN ASST-STUDENT SERVICES	\$ 62,877	\$ 62,877	1.00	\$ 64,917	1.00
1001.2210.513.0201.9.1.1.06.0020	GF, PRINCIPAL'S ASSISTANT	\$ 46,122	\$ 46,122	1.00	\$ 49,078	1.00
1001.2210.513.0201.9.1.1.06.0021	GF, HOUSE ASSISTANTS' SALARIES	\$ 215,475	\$ 208,375	4.00	\$ 211,214	4.00
1001.2210.513.0201.9.1.1.06.0021	GF, TEMPORARY CLERICAL SALARY	\$ -	\$ -	0.00	\$ -	0.00
1001.2340.350.0201.9.2.1.06.0141	GF, LIBRARY, ASSISTANTS' SALARIES	\$ 77,363	\$ 69,819	1.58	\$ 72,745	1.58
1001.2710.210.0201.1.3.1.06.1053	GF, BEACON PROGRAM	\$ 71,320	\$ 71,320	1.00	\$ 76,345	1.00
1001.2710.340.0201.1.3.1.06.0871	GF, COUNSELING CLERICAL	\$ 23,686	\$ 23,686	0.46	\$ 24,219	0.46
1001.2710.513.0201.1.1.1.06.0170	GF, ASSISTANT COUNSELORS SALARIES	\$ 210,861	\$ 210,861	3.60	\$ 217,573	3.60
1001.2720.340.0308.1.3.1.06.1586	GF, TESTING COORDINATORS	\$ -	\$ -	0.00	\$ -	0.00
1001.3100.513.0201.9.1.1.06.0171	GF, REGISTRAR	\$ 74,124	\$ 74,124	1.00	\$ 75,797	1.00
1001.3510.310.0201.9.4.1.06.1628	GF, ATHLETICS, ADMIN ASSISTANT	\$ 46,453	\$ 46,453	0.80	\$ 48,285	0.80
		\$ 1,116,214	\$ 1,101,268	18.44	\$ 1,134,619	18.44
TEACHER SALARIES						
1001.1450.129.0101.1.1.1.01.1699	GF, PROFESSIONAL SALARIES-DISTRICT TECHNOLOGY	\$ -	\$ -	0.00	\$ -	0.00
1001.1450.129.0101.9.2.1.02.1572	GF, DISTRICT TECHNOLOGY SUPERVISOR	\$ 28,932	\$ 28,932	0.25	\$ 29,585	0.25
1001.1450.129.0103.9.2.1.02.1783	GF, DISTRICT TECHNOLOGY PROGRAM SALARY	\$ -	\$ -	0.00	\$ -	0.00
1001.2250.101.0309.9.2.1.02.1606	GF, LABEVISOR ART	\$ 3,200	\$ 3,200	0.00	\$ 3,200	0.00
1001.2250.108.0309.9.2.1.02.1607	GF, LABEVISOR ENGLISH	\$ 3,200	\$ 3,200	0.00	\$ 3,200	0.00

Lincoln Sudbury Regional School District
 FY20 Proposed Budget: Detailed Budget Control Group

Account	Description	FY 2019 Budget	FY 2019 Projected	FY 2019 Staff FTE	FY 2020 Proposed	FY 2020 Staff FTE
1001.2250.111.0309.9.2.1.02.1608	GF, LABERVISOR WORLD LANGUAGE	\$ 3,200	\$ 3,200	0.00	\$ 3,200	0.00
1001.2250.114.0309.9.2.1.02.1609	GF, LABERVISOR HISTORY	\$ 3,201	\$ 3,201	0.00	\$ 3,201	0.00
1001.2250.120.0309.9.2.1.02.1610	GF, LABERVISOR MATH	\$ 3,200	\$ 3,200	0.00	\$ 3,200	0.00
1001.2250.122.0309.9.2.1.02.1611	GF, LABERVISOR WELLNESS	\$ 3,200	\$ 3,200	0.00	\$ 3,200	0.00
1001.2250.123.0309.9.2.1.02.1612	GF, LABERVISOR SCIENCE	\$ 3,200	\$ 3,200	0.00	\$ 3,200	0.00
1001.2250.200.0309.9.3.1.03.1613	GF, LABERVISOR SPECIAL ED	\$ 3,200	\$ 3,200	0.00	\$ 3,200	0.00
1001.2305.101.0101.1.2.1.02.1457	GF, PROFESSIONAL SALARIES-ART	\$ 658,730	\$ 628,698	6.25	\$ 655,352	6.25
1001.2305.101.0102.1.2.1.02.1590	GF, MASTER TEACHER ART	\$ 9,175	\$ 9,175	0.00	\$ 9,175	0.00
1001.2305.107.0101.1.2.1.02.1458	GF, PROFESSIONAL SALARIES-COMPUTER	\$ 183,039	\$ 183,039	1.67	\$ 187,691	1.67
1001.2305.107.0102.1.2.1.02.1593	GF, MASTER TEACHER COMPUTER	\$ 2,500	\$ 2,500	0.00	\$ 2,500	0.00
1001.2305.108.0101.1.2.1.02.1459	GF, PROFESSIONAL SALARIES-ENGLISH	\$ 1,578,572	\$ 1,578,572	16.75	\$ 1,643,141	16.75
1001.2305.108.0102.1.2.1.02.1592	GF, MASTER TEACHER ENGLISH	\$ 15,000	\$ 17,500	0.00	\$ 17,500	0.00
1001.2305.109.0101.1.3.1.02.1460	GF, PROFESSIONAL SALARIES-ENG AS A SECOND LANGUAGE	\$ 73,021	\$ 73,021	0.70	\$ 74,644	0.70
1001.2305.111.0101.1.2.1.02.1461	GF, PROFESSIONAL SALARIES-WORLD LANGUAGES	\$ 1,568,102	\$ 1,511,261	15.75	\$ 1,552,903	15.75
1001.2305.111.0102.1.2.1.02.1595	GF, MASTER TEACHER WORLD LANGUAGE	\$ 15,000	\$ 12,500	0.00	\$ 12,500	0.00
1001.2305.112.0101.1.2.1.02.1462	GF, PROFESSIONAL SALARIES-DRAMA	\$ 15,039	\$ 15,039	0.17	\$ 15,994	0.17
1001.2305.112.0102.1.2.1.02.1591	GF, MASTER TEACHER DRAMA	\$ -	\$ -	0.00	\$ -	0.00
1001.2305.114.0101.1.2.1.02.1463	GF, PROFESSIONAL SALARIES-HISTORY	\$ 1,762,424	\$ 1,762,424	17.00	\$ 1,794,348	17.00
1001.2305.114.0102.1.2.1.02.1596	GF, MASTER TEACHER HISTORY	\$ 19,375	\$ 21,875	0.00	\$ 21,875	0.00
1001.2305.119.0101.1.2.1.02.1464	GF, PROFESSIONAL SALARIES-ELECTIVES	\$ 178,825	\$ 178,825	1.80	\$ 185,582	1.80
1001.2305.120.0101.1.2.1.02.1465	GF, PROFESSIONAL SALARIES-MATHEMATICS	\$ 1,834,343	\$ 1,834,343	19.00	\$ 1,889,850	19.00
1001.2305.120.0102.1.2.1.02.1598	GF, MASTER TEACHER MATH	\$ 15,625	\$ 18,625	0.00	\$ 18,125	0.00
1001.2305.121.0101.1.2.1.02.1466	GF, PROFESSIONAL SALARIES-MUSIC	\$ 171,191	\$ 156,191	1.75	\$ 163,871	1.75
1001.2305.121.0102.1.2.1.02.1599	GF, MASTER TEACHER MUSIC	\$ -	\$ -	0.00	\$ -	0.00
1001.2305.122.0101.1.2.1.02.1467	GF, PROFESSIONAL SALARIES-WELLNESS	\$ 1,011,790	\$ 951,790	9.50	\$ 985,803	9.50
1001.2305.122.0102.1.2.1.02.1600	GF, MASTER TEACHER WELLNESS	\$ 15,000	\$ 12,500	0.00	\$ 12,500	0.00
1001.2305.123.0101.1.2.1.02.1468	GF, PROFESSIONAL SALARIES-SCIENCE	\$ 1,927,868	\$ 1,929,868	19.00	\$ 2,016,688	19.00
1001.2305.123.0102.1.2.1.02.1601	GF, MASTER TEACHER SCIENCE	\$ 20,000	\$ 17,500	0.00	\$ 20,000	0.00
1001.2305.126.0104.1.2.1.02.0031	GF, REGULAR TEACHERS SALARIES/RESERVE	\$ 30,462	\$ -	0.00	\$ 245,000	3.00
1001.2305.129.0313.1.2.1.02.1887	GF, INSTRUCTIONAL TECHNOLOGY SALARIES	\$ 72,198	\$ 72,198	0.75	\$ 76,333	0.75
1001.2305.129.0313.1.2.1.00.1887	GF, INSTRUCTIONAL TECHNOLOGY SALARIES	\$ -	\$ -	0.00	\$ -	0.00
1001.2305.136.0101.1.2.1.02.1469	GF, PROFESSIONAL SALARIES-APPLIED TECHNOLOGY	\$ 70,414	\$ 70,414	1.00	\$ 74,852	1.00
1001.2305.136.0101.1.2.1.00.1604	GF, MASTER TEACHER APPLIED TECHNOLOGY	\$ -	\$ -	0.00	\$ -	0.00
1001.2305.200.0101.2.3.1.03.1470	GF, PROFESSIONAL SALARIES-SPECIAL EDUCATION	\$ 1,330,685	\$ 1,376,685	13.75	\$ 1,401,314	13.75
1001.2305.200.0102.2.3.1.03.1603	GF, MASTER TEACHER SPECIAL ED	\$ 17,500	\$ 15,000	0.00	\$ 15,000	0.00
1001.2305.230.0101.1.3.1.02.1471	GF, PROFESSIONAL SALARIES-ACE PROGRAM	\$ 285,356	\$ 285,356	2.50	\$ 290,576	2.50
1001.2305.230.0102.1.3.1.02.1602	GF, MASTER TEACHER ACE PROGRAM	\$ 2,500	\$ 2,500	0.00	\$ 2,500	0.00
1001.2305.630.0104.1.2.1.02.0724	GF, RETIREMENT INCENTIVE	\$ -	\$ -	0.00	\$ -	0.00

Lincoln Sudbury Regional School District
 FY20 Proposed Budget: Detailed Budget Control Group

Account	Description	FY 2019 Budget	FY 2019 Projected	FY 2019 Staff FTE	FY 2020 Proposed	FY 2020 Staff FTE
1001.2315.101.0106.1.2.1.02.1478	GF, PROFESSIONAL SALARY-ARTS COORDINATOR	\$ 33,679	\$ 31,662	0.25	\$ 32,425	0.25
1001.2315.107.0308.1.2.1.02.1614	GF, COMPUTER LIASON	\$ 4,500	\$ 4,500	0.00	\$ 4,500	0.00
1001.2315.108.0106.1.2.1.02.1479	GF, PROFESSIONAL SALARY-ENGLISH COORDINATOR	\$ 35,332	\$ 35,332	0.25	\$ 35,985	0.25
1001.2315.111.0106.1.2.1.02.1480	GF, PROFESSIONAL SALARIES-WORLD LANG COORDINATOR	\$ 33,679	\$ 33,679	0.25	\$ 34,295	0.25
1001.2315.114.0106.1.2.1.02.1481	GF, PROFESSIONAL SALARY-HISTORY COORDINATOR	\$ 35,332	\$ 35,332	0.25	\$ 35,985	0.25
1001.2315.120.0106.1.2.1.02.1482	GF, PROFESSIONAL SALARY-MATH COORDINATOR	\$ 35,332	\$ 35,332	0.25	\$ 35,985	0.25
1001.2315.122.0106.1.2.1.02.1483	GF, PROFESSIONAL SALARY-WELLNESS COORDINATOR	\$ 34,493	\$ 34,493	0.25	\$ 35,127	0.25
1001.2315.123.0106.1.2.1.02.1484	GF, PROFESSIONAL SALARY-SCIENCE COORDINATOR	\$ 33,679	\$ 33,679	0.25	\$ 34,295	0.25
1001.2315.200.0106.2.3.1.03.1485	GF, PROFESSIONAL SALARY-SPEC ED COORDINATOR	\$ 35,332	\$ 35,332	0.25	\$ 35,985	0.25
1001.2315.230.0106.1.3.1.02.1486	GF, PROFESSIONAL SALARY-ACE PROG COORDINATOR	\$ 121,487	\$ 121,487	1.00	\$ 123,310	1.00
1001.2320.200.0101.2.3.1.05.0867	GF, SPEECH THERAPY, PROF. SALARY	\$ -	\$ -	0.00	\$ -	0.00
1001.2340.350.0101.9.2.1.02.1477	GF, PROFESSIONAL SALARIES-LIBRARY	\$ 149,853	\$ 159,853	1.70	\$ 169,649	1.70
1001.2357.126.0101.1.2.1.02.0893	GF, OTHER DEVELOPMENT E D & E	\$ 5,000	\$ 8,000	0.00	\$ 10,000	0.00
1001.2357.126.0105.1.1.1.09.0033	GF, CURRICULUM DEVELOPMENT, E D E	\$ 80,000	\$ 80,000	0.00	\$ 80,000	0.00
1001.2357.210.0606.1.3.2.12.1694	GF, STUDENT SERVICES, PROFESSIONAL DEV	\$ -	\$ -	0.00	\$ -	0.00
1001.2710.340.0101.1.3.1.02.1475	GF, PROFESSIONAL SALARIES-COUNSELING/GUIDANCE	\$ 681,272	\$ 681,272	8.00	\$ 716,988	8.00
1001.2710.340.0102.1.3.1.02.1594	GF, MASTER TEACHER COUNSELING	\$ 5,000	\$ 5,000	0.00	\$ 5,000	0.00
1001.2710.340.0103.1.3.1.02.1476	GF, PROFESSIONAL SALARIES-COUNSELING SUMMER DAYS	\$ -	\$ -	0.00	\$ -	0.00
1001.2710.340.0106.1.3.1.02.1487	GF, PROFESSIONAL SALARY-COUNSELING COORDINATOR	\$ -	\$ -	0.00	\$ -	0.00
1001.2800.200.0101.1.3.1.02.1474	GF, PSYCHOLOGICAL SALARIES	\$ 251,156	\$ 253,863	2.65	\$ 260,363	2.65
1001.2800.200.0101.2.3.1.03.1472	GF, PROFESSIONAL SALARIES-SPEC ED PSYCHOLOGY	\$ 290,134	\$ 290,134	3.00	\$ 286,597	3.00
1001.2800.200.0101.2.3.1.03.1473	GF, PROFESSIONAL SALARIES-SPEC ED CLIN PSYCHOLOGY	\$ 117,227	\$ 117,227	1.00	\$ 119,837	1.00
1001.3200.530.0101.9.3.1.04.0522	GF, NURSES SALARIES	\$ 146,049	\$ 162,049	2.00	\$ 169,860	2.00
		\$ 15,066,803	\$ 14,950,158	148.94	\$ 15,666,989	151.94
OTHER SALARIES AND STIPENDS						
1001.1410.515.0102.9.1.1.01.1577	GF, TREASURER SALARY	\$ 20,000	\$ 15,000	0.20	\$ 15,000	0.20
1001.1420.515.0201.9.1.1.06.1498	GF, HUMAN RESOURCE MANAGER	\$ 90,000	\$ 90,000	1.00	\$ 92,700	1.00
1001.1420.515.0201.9.1.1.06.2056	GF, PAYROLL CLERK	\$ 15,492	\$ 15,483	0.20	\$ 16,978	0.20
1001.1450.129.0101.9.2.1.04.0866	GF, COMPUTER TECHNI,ADMIN COMPUTER	\$ 149,995	\$ 14,995	2.00	\$ 156,146	2.00
1001.1450.129.0308.9.2.1.02.1581	GF, DIRECTOR OF TECHNOLOGY	\$ 94,710	\$ 110,000	1.00	\$ 113,300	1.00
1001.1450.129.0308.9.2.1.04.1580	GF, NETWORK ADMINISTRATORS	\$ 5,235	\$ 5,235	0.00	\$ 5,341	0.00
1001.1450.129.0608.9.2.2.12.0053	GF, DISTRICT TECHNOLOGY, STUDENT HELP	\$ 3,000	\$ 3,000	0.00	\$ 3,060	0.00
1001.2210.514.0608.9.1.2.12.0023	GF, HOUSES, STUDENT HELP	\$ -	\$ -	0.00	\$ -	0.00
1001.2210.126.0308.9.2.1.02.1582	GF, CURTIS MENTOR PROGRAM	\$ -	\$ -	0.00	\$ -	0.00
1001.2210.513.0308.9.2.1.02.1575	GF, NEASC STIPEND	\$ 11,000	\$ -	0.00	\$ -	0.00
1001.2210.514.0301.9.2.1.04.0035	GF, HOUSE TUTORS	\$ 23,000	\$ 28,806	0.00	\$ 29,970	0.00
1001.2315.126.0103.1.2.1.02.1583	GF, MENTORS	\$ 9,200	\$ 9,200	0.00	\$ 9,200	0.00

Lincoln Sudbury Regional School District
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Account	Description	FY 2019 Budget	FY 2019 Projected	FY 2019 Staff FTE	FY 2020 Proposed	FY 2020 Staff FTE
1001.2315.126.0103.1.2.1.02.1584	GF, FYI PROGRAM STIPENDS	\$ 2,000	\$ 2,000	0.00	\$ 2,000	0.00
1001.2330.210.0301.1.3.1.04.1697	GF, SALARIES SECTION 504 STUDENT SERVICES	\$ 39,402	\$ 39,100	1.00	\$ 40,382	1.00
1001.2340.320.0301.9.2.1.04.0148	GF, AUDIOVISUAL, PARAPROFESSIONAL	\$ -	\$ -	0.00	\$ -	0.00
1001.2340.320.0301.9.2.1.04.0946	GF, AUDIOVISUAL, TECHNICAL ASST.	\$ 70,788	\$ 70,788	1.00	\$ 72,385	1.00
1001.2340.320.0308.1.2.1.04.1579	GF, AUDIO VISUAL SUPPORT	\$ -	\$ -	0.00	\$ -	0.00
1001.2340.320.0608.9.2.2.12.0150	GF, AUDIOVISUAL, STUDENT HELP	\$ 748	\$ 500	0.00	\$ 763	0.00
1001.2440.101.0608.1.2.2.10.0052	GF, ART, STUDENT HELP	\$ -	\$ -	0.00	\$ -	0.00
1001.2440.108.0608.1.2.2.10.0054	GF, ENGLISH, STUDENT HELP	\$ -	\$ -	0.00	\$ -	0.00
1001.2440.112.0401.1.2.2.10.1849	GF, DRAMA STIPEND	\$ -	\$ -	0.00	\$ -	0.00
1001.2440.114.0608.1.2.2.10.0055	GF, HISTORY, STUDENT HELP	\$ -	\$ -	0.00	\$ -	0.00
1001.2440.121.0608.1.2.2.10.0058	GF, MUSIC, STUDENT HELP	\$ 263	\$ 263	0.00	\$ 270	0.00
1001.2440.122.0608.1.2.2.10.0932	GF, WELLNESS, STUDENT HELP	\$ -	\$ -	0.00	\$ -	0.00
1001.2440.123.0608.1.2.2.10.0059	GF, SCIENCE, STUDENT HELP	\$ -	\$ -	0.00	\$ -	0.00
1001.2440.126.0308.1.2.1.02.1585	GF, FIRST ADVENTURE COORDINATORS	\$ 2,496	\$ 2,497	0.00	\$ 2,721	0.00
1001.2440.136.0608.1.2.2.10.0062	GF, TECHNOLOGY, STUDENT HELP	\$ 213	\$ 200	0.00	\$ 217	0.00
1001.2440.201.0608.2.3.2.12.0722	GF, SPECIAL EDUCAT, STUDENT HELP	\$ -	\$ -	0.00	\$ -	0.00
1001.2440.230.0608.1.3.2.10.0868	GF, ACE PROGRAM, STUDENT HELP	\$ 324	\$ 300	0.00	\$ -	0.00
1001.2710.340.0608.1.3.2.10.0518	GF, COUNSELING STUDENT HELP	\$ -	\$ -	0.00	\$ -	0.00
1001.3510.310.0302.9.4.1.08.0185	GF, COACHES	\$ -	\$ -	0.00	\$ -	0.00
1001.3510.310.0303.9.4.1.08.0186	GF, ATHLETICS EQUIPMT MGR SALARY	\$ -	\$ -	0.00	\$ -	0.00
1001.3510.310.0303.9.4.1.08.0872	GF, ATHLETICS, TRAINER SALARY	\$ 81,184	\$ 81,184	1.00	\$ 83,015	1.00
1001.3510.310.0303.9.4.1.08.1619	GF, EQUIPMENT MANAGER ATHLETICS	\$ -	\$ -	0.00	\$ -	0.00
1001.3520.112.0308.9.2.1.02.1615	GF, DRAMA PRODUCTION	\$ 7,000	\$ 29,500	0.00	\$ 31,433	0.00
1001.3520.112.0308.9.2.1.02.1616	GF, THEATER MANAGER	\$ -	\$ -	0.00	\$ -	0.00
1001.3520.121.0308.9.2.1.02.1617	GF, MUSIC STIPEND	\$ 2,550	\$ 2,550	0.00	\$ 2,550	0.00
1001.3520.315.0304.9.4.1.09.0194	GF, EXTRA SERVICE STIPEND	\$ 5,360	\$ 5,360	0.00	\$ 5,360	0.00
1001.3600.117.0301.9.2.1.04.0640	GF, CAMPUS AIDE SALARY	\$ 123,904	\$ 123,904	3.00	\$ 127,801	3.00
1001.3600.117.0310.9.2.1.04.1576	GF, CAMPUS AIDE STIPEND DUTIES	\$ -	\$ -	0.00	\$ -	0.00
1001.3520.315.0304.9.4.1.09.0523	GF, MLK STIPEND	\$ 12,000	\$ 9,700	0.00	\$ 10,080	0.00
		\$ 769,864	\$ 659,565	10.40	\$ 820,672	10.40
SUBSTITUTE WAGES						
1001.2325.126.0305.1.2.1.09.0036	GF, SUBSTITUTE TEACHERS SALARIES	\$ 85,000	\$ 85,000	0.00	\$ 86,000	0.00
1001.2355.126.0305.1.2.1.09.0796	GF, SUBSTITUTE SALARY-PROF. DEV	\$ 1,000	\$ -	0.00	\$ -	0.00
		\$ 86,000	\$ 85,000	0.00	\$ 86,000	0.00
MAINTENANCE WAGES						
1001.4110.411.0307.9.5.1.07.0196	GF, CUSTODIAL & SECURITY SALARIES	\$ 280,165	\$ 281,000	5.00	\$ 291,619	5.00

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Account	Description	FY 2019 Budget	FY 2019 Projected	FY 2019 Staff FTE	FY 2020 Proposed	FY 2020 Staff FTE
1001.4110.411.0311.9.5.1.07.0197	GF, CUSTODIAL, OVERTIME	\$ 7,500	\$ 8,500	0.00	\$ 10,000	0.00
1001.4110.411.0608.9.5.2.13.0199	GF, CUSTODIAL, STUDENT HELP	\$ 6,000	\$ 9,700	0.00	\$ 6,000	0.00
1001.4210.421.0307.9.5.1.07.0214	GF, GROUNDSMEN SALARIES	\$ 53,096	\$ 48,296	1.00	\$ 54,296	1.00
1001.4210.421.0311.9.5.1.07.0215	GF, GROUNDS, OVERTIME	\$ -	\$ -	0.00	\$ -	0.00
1001.4220.421.0310.9.5.1.07.1587	GF, CHEMICAL APPL	\$ 8,025	\$ 8,025	0.00	\$ 8,206	0.00
1001.4220.422.0102.9.5.1.07.0219	GF, BUILDING SUPERVISOR SALARY	\$ -	\$ -	0.00	\$ -	0.00
1001.4220.422.0307.9.5.1.07.0221	GF, MAINTENANCE SALARIES	\$ 194,071	\$ 191,000	3.00	\$ 196,213	3.00
1001.4220.422.0310.9.5.1.07.1588	GF, FACILITIES COORDINATOR	\$ 95,512	\$ 115,000	1.00	\$ 118,450	1.00
1001.4220.422.0310.9.5.1.07.1589	GF, LICENSED TRADE	\$ 15,552	\$ 20,500	0.00	\$ 22,782	0.00
1001.4220.422.0311.9.5.1.07.0222	GF, MAINTENANCE, OVERTIME	\$ 4,000	\$ 2,000	0.00	\$ 4,000	0.00
		\$ 663,921	\$ 684,021	10.00	\$ 711,566	10.00
PARAPROFESSIONAL WAGES						
1001.2330.109.0301.1.3.1.04.1573	GF, E L L TEACHING ASSISTANT	\$ -	\$ -		\$ -	
1001.2330.123.0301.1.2.1.04.0034	GF, PARAPROFESSIONAL SALARIES/SCIENCE LAB TECH	\$ 18,680	\$ 18,680	0.40	\$ 19,288	0.40
1001.2330.230.0301.1.3.1.04.1574	GF, ACE PROGRAM TEACHING ASSISTANTS	\$ 41,369	\$ 40,251	1.00	\$ 41,990	1.00
1001.2330.200.0301.2.3.1.05.0045	GF, SPECIAL ED TUTORS SALARY	\$ 510,395	\$ 530,000	16.90	\$ 577,869	16.90
		\$ 570,444	\$ 588,931	18.30	\$ 639,147	18.30
BUS MONITORS						
1001.2330.200.0103.2.3.1.05.0047	GF, BUS MONITORS/AIDES	\$ 112,000	\$ 92,000	0.00	\$ 112,000	0.00
	SUBTOTAL SALARIES	\$ 19,728,677	\$ 19,504,374	215.08	\$ 20,547,073	218.08
2. BUSING						
1001.3300.200.0406.2.3.2.11.0184	GF, SPEC ED TRANSPORTATION	\$ 655,000	\$ 655,000		\$ 687,750	
1001.3300.200.0406.2.3.2.11.1880	GF, TRANSPORTATION HOMELESS	\$ 20,000	\$ 5,000		\$ 20,000	
1001.3300.414.0406.1.5.2.12.0181	GF, TRANSPORTATION COORDINATOR	\$ 10,000	\$ 3,000		\$ 10,000	
1001.3300.414.0406.1.5.2.12.0182	GF, REGULAR BUS CONTRACT	\$ 545,000	\$ 565,000		\$ 579,588	
1001.3300.414.0406.1.5.2.12.0183	GF, EXAM BUSES	\$ 13,500	\$ 15,500		\$ 13,500	
		\$ 1,243,500	\$ 1,243,500		\$ 1,310,838	
3. CONTRACTUAL SERVICES						
1001.1410.200.0401.2.3.2.11.0000	Medicaid Reim Processing Svcs	\$ 1,200	\$ 1,775		\$ 2,000	
1001.1410.515.0401.9.1.2.15.0423	GF, BANK SERVICES	\$ 5,000	\$ 5,000		\$ 5,000	
1001.1410.515.0402.9.1.0.00.1627	GF, BID ADVERTISING	\$ -	\$ -		\$ -	
1001.1410.515.0407.9.1.2.15.1620	GF, EQUIPMENT MAINT-OFFICES	\$ 4,000	\$ 4,000		\$ 4,000	

Lincoln Sudbury Regional School District
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1001.1410.515.0409.9.1.2.15.0007	GF, DATA PROCESSING, OTHER CONSULTA	\$ 45,000	\$ 45,000	45,000	\$ 45,000	
1001.1420.555.0002.9.6.4.18.1536	GF, BENEFITS ADMINISTRATION	\$ 1,000	\$ 1,000	1,000	\$ 1,000	
1001.1430.510.0411.9.1.2.15.0003	GF, SCHOOL COMMITTEE, LEGAL	\$ 35,000	\$ 30,000	30,000	\$ 35,000	
1001.1450.129.0407.9.2.2.10.0229	GF, DISTRICT TECHNOLOGY, MAINT OF EQUIPMENT	\$ 10,000	\$ 10,000	10,000	\$ 10,200	
1001.2110.200.0411.2.3.2.11.1235	GF, SCH COMM, SPEC ED LEGAL	\$ 75,000	\$ 75,000	75,000	\$ 75,000	
1001.2250.513.0409.9.2.2.12.0016	GF, DATA PROCESSING, ADMIN COMPUTER	\$ 20,000	\$ 20,000	20,000	\$ 19,813	
1001.2305.200.0401.2.3.2.11.0809	GF, SPED SUMMER PROGRAM	\$ 24,000	\$ 21,500	21,500	\$ 24,000	
1001.2320.200.0403.2.3.2.11.1227	GF, VISION CONTRACT, CONTRACTED SER	\$ 63,500	\$ 50,000	50,000	\$ 65,000	
1001.2320.200.0401.2.3.2.11.1695	GF, OT/PT/HOME THERAPIES	\$ 10,000	\$ 5,000	5,000	\$ 10,000	
1001.2320.210.0401.1.3.2.12.1630	GF, SECTION 504 SERVICES	\$ 36,000	\$ 33,000	33,000	\$ 36,000	
1001.2320.200.0403.2.3.2.11.1696	GF, ABA HOME TUTORING SERVICES	\$ 5,000	\$ 2,500	2,500	\$ 5,000	
1001.2320.200.0403.2.3.2.11.2052	GF, SUMMER TUTORING	\$ 3,000	\$ 3,000	3,000	\$ 5,000	
1001.2330.210.0401.1.3.2.12.1881	GF, AFTERSCHOOL TUTORING/HOMEWORK SPECIAL ED PROGR	\$ 13,000	\$ 13,000	13,000	\$ 13,000	
1001.2330.200.0403.2.3.2.11.0685	GF, HOME/HOSPITAL TUTORING	\$ -	\$ -	-	\$ -	
1001.2415.350.0401.1.2.2.12.0144	GF, LIBRARY, BINDING	\$ 2,114	\$ 2,000	2,000	\$ 2,155	
1001.2420.101.0407.1.2.2.10.0227	GF, ART, MAINT OF EQUIPMENT	\$ -	\$ -	-	\$ -	
1001.2420.108.0407.1.2.2.10.0525	GF, ENGLISH, REPAIRS TO EQUIPMENT	\$ -	\$ -	-	\$ -	
1001.2420.120.0407.1.2.2.10.0232	GF, MATHEMATICS, MAINT OF EQUIPMT	\$ 2,432	\$ 2,545	2,545	\$ 2,482	
1001.2420.121.0407.1.2.2.10.0233	GF, MUSIC, MAINT OF EQUIPMENT	\$ 5,500	\$ 5,500	5,500	\$ 5,500	
1001.2420.122.0407.1.2.2.10.0234	GF, WELLNESS, MAINT OF EQUIPMENT	\$ 1,500	\$ 750	750	\$ 800	
1001.2420.123.0407.1.2.2.10.0235	GF, SCIENCE, MAINT OF EQUIPMENT	\$ 2,820	\$ 2,800	2,800	\$ 2,876	
1001.2420.136.0407.1.2.2.10.0240	GF, TECHNOLOGY MAINT. OF EQUIPMENT	\$ -	\$ -	-	\$ -	
1001.2420.230.0407.1.3.2.10.0383	GF, ACE PROGRAM, MAINT OF EQUIPMENT	\$ 3,167	\$ 3,000	3,000	\$ 3,230	
1001.2420.320.0407.1.2.2.12.0241	GF, AUDIOVISUAL, MAINT OF EQUIPMENT	\$ 2,050	\$ 2,000	2,000	\$ 2,400	
1001.2420.350.0407.1.2.2.12.0242	GF, LIBRARY, MAINT OF EQUIPMENT	\$ -	\$ -	-	\$ -	
1001.2440.112.0401.1.2.2.10.1025	GF, DRAMA, OTHER EXPENSES	\$ 6,160	\$ 5,000	5,000	\$ 6,285	
1001.2440.121.0401.1.2.2.10.0561	GF, MUSIC, CONTRACTED SERVICES	\$ -	\$ -	-	\$ -	
1001.2440.126.0401.1.2.2.12.1026	GF, PEER MEDIATION CONTR SERVICES	\$ -	\$ -	-	\$ -	
1001.2440.108.0404.1.2.2.10.0064	GF, ENGLISH, SPEAKERS & CONSULTANT	\$ 318	\$ 300	300	\$ 500	
1001.2440.114.0404.1.2.2.10.0421	GF, WORLD LANGUAGE, SPEAKERS & CONSUL	\$ 500	\$ 500	500	\$ 300	
1001.2710.340.0401.1.3.2.12.0607	GF, IN-SERVICE WORKSHOPS	\$ 3,210	\$ 3,000	3,000	\$ 3,210	
1001.2710.210.0404.1.3.2.12.2054	GF, STUDENT SERVICES, CONSULTING & TRAINING	\$ 22,000	\$ 10,000	10,000	\$ 20,000	
1001.2720.230.0401.1.3.2.10.1527	GF, ACE PROGRAM CONTRACTED SERVICES	\$ -	\$ -	-	\$ -	
1001.2720.126.0404.1.2.2.10.0806	GF, REGULAR INSTRUCT-CONSULTATIONS	\$ -	\$ -	-	\$ -	
1001.2720.200.0404.2.3.2.11.0805	GF, SPECIAL ED, CONSULTATIONS & TRANSLATIONS	\$ 3,000	\$ 5,200	5,200	\$ 3,000	
1001.2800.200.0405.2.3.2.11.0177	GF, TESTING	\$ 20,000	\$ 22,000	22,000	\$ 25,000	
1001.3200.530.0401.9.3.2.12.0178	GF, HEALTH SERVICES, PHYSICIAN	\$ 1,250	\$ 1,250	1,250	\$ 1,300	

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1001.3200.530.0407.9.3.2.12.0160	GF, HEALTH MAINTENANCE OF EQUIPMENT/ NEW EQUIPMENT	\$ -	\$ -	1,000	\$ -	2,500
1001.3510.310.0401.9.4.2.12.0455	GF, COACHES CLINICS FEES	\$ -	\$ -	-	\$ -	-
1001.3510.310.0406.9.4.2.12.0193	GF, ATHLETICS, TEAM TRANSPORTATION	\$ 4,917	\$ 4,917	4,917	\$ -	5,000
1001.3510.310.0407.9.4.2.12.0243	GF, ATHLETICS, MAINT OF EQUIPMENT	\$ 17,661	\$ 16,000	16,000	\$ -	17,661
1001.3510.310.0410.9.4.2.12.0189	GF, ATHLETICS, ICE RENTAL	\$ 38,950	\$ 38,000	38,000	\$ -	38,950
1001.3510.310.0410.9.4.2.12.0190	GF, ATHLETICS, POOL RENTAL	\$ 15,888	\$ 18,000	18,000	\$ -	20,000
1001.3510.310.0410.9.4.2.12.0191	GF, ATHLETICS, SKI SLOPE RENTAL	\$ 6,150	\$ 6,300	6,300	\$ -	6,727
1001.3510.310.0412.9.4.2.12.0187	GF, ATHLETICS, OFFICIALS	\$ 54,238	\$ 54,000	54,000	\$ -	54,238
1001.4130.413.0407.9.5.2.13.0734	GF, TELEPHONE REPAIR	\$ 3,500	\$ 1,500	1,500	\$ -	2,000
1001.4230.126.0408.9.2.2.10.0246	GF, REGULAR, MAINT OF EQUIPMENT	\$ 45,000	\$ 45,000	45,000	\$ -	46,000
1001.4400.129.0401.9.2.2.10.0013	GF, DISTRICT TECHNOLOGY, NETWORKING & TELECOMM	\$ 50,000	\$ 50,000	50,000	\$ -	51,000
		\$ 683,025	\$ 640,337		\$ -	\$ 698,451
4. EQUIPMENT						
1001.1410.515.0512.9.1.2.15.0285	GF, REGULAR, REPLACEMENT/EQUIPMENT	\$ -	\$ -	-	\$ -	-
1001.2420.101.0512.1.2.2.10.0275	GF, ART, REPLACEMENT OF EQUIPMENT	\$ 3,160	\$ 2,800	2,800	\$ -	3,160
1001.2420.107.0511.1.2.2.10.1632	GF, COMPUTER SCIENCE NEW EQUIPMENT	\$ 1,055	\$ 1,168	1,168	\$ -	1,060
1001.2420.107.0512.1.2.2.10.1633	GF, COMPUTER SCIENCE REPLACEMENT EQUIPMENT	\$ 923	\$ 900	900	\$ -	925
1001.2420.108.0511.1.2.2.10.0426	GF, ENGLISH, NEW EQUIPMENT	\$ 3,000	\$ 3,000	3,000	\$ -	3,000
1001.2420.111.0511.1.2.2.10.0489	GF, FOREIGN LANGUAGE, NEW EQUIPMENT	\$ 3,000	\$ 3,000	3,000	\$ -	3,060
1001.2420.111.0512.1.2.2.10.0276	GF, FOR LANGUAGE, REPLACMT/EQUIPMT	\$ 1,000	\$ 1,000	1,000	\$ -	1,020
1001.2420.114.0511.1.2.2.10.0427	GF, HISTORY, NEW EQUIPMENT	\$ -	\$ -	-	\$ -	-
1001.2420.114.0512.1.2.2.10.1114	GF, HISTORY, REPLACE EQUIPMENT	\$ -	\$ -	-	\$ -	-
1001.2420.119.0511.1.2.2.10.0811	GF, JOURNALISM, NEW EQUIPMENT	\$ -	\$ -	-	\$ -	-
1001.2420.170.0511.1.2.2.10.0527	GF, MATHEMATICS, NEW EQUIPMENT	\$ 3,518	\$ 3,518	3,518	\$ -	4,158
1001.2420.170.0512.1.2.2.10.0278	GF, MATH, REPLACEMENT OF EQUIPMENT	\$ 1,000	\$ 1,000	1,000	\$ -	1,000
1001.2420.171.0511.1.2.2.10.0271	GF, MUSIC, NEW EQUIPMENT	\$ 2,895	\$ 2,895	2,895	\$ -	2,950
1001.2420.171.0512.1.2.2.10.0279	GF, MUSIC, REPLACEMENT OF EQUIPMT	\$ 1,357	\$ 1,357	1,357	\$ -	8,434
1001.2420.172.0511.1.2.2.10.0385	GF, WELLNESS, NEW EQUIPMENT	\$ 3,000	\$ 4,050	4,050	\$ -	1,800
1001.2420.172.0512.1.2.2.10.0608	GF, WELLNESS, REPLACE OF EQUIPMENT	\$ -	\$ -	-	\$ -	-
1001.2420.173.0511.1.2.2.10.0272	GF, SCIENCE, NEW EQUIPMENT	\$ 600	\$ 4,400	4,400	\$ -	3,000
1001.2420.173.0512.1.2.2.10.0280	GF, SCIENCE, REPLACEMENT/EQUIPMENT	\$ 1,600	\$ 800	800	\$ -	3,300
1001.2420.201.0511.2.3.2.11.0491	GF, SPECIAL EDUCATI, NEW EQUIPMENT	\$ 3,000	\$ 3,000	3,000	\$ -	3,000
1001.2420.210.0511.1.3.2.12.2053	GF, STUDENT SERVICES, NEW EQUIPMENT	\$ 3,000	\$ 3,000	3,000	\$ -	3,000
1001.2420.230.0511.1.3.2.10.0386	GF, ACE PROGRAM, NEW EQUIPMENT	\$ 260	\$ 200	200	\$ -	250
1001.2420.230.0512.1.3.2.10.0726	GF, ACE PROGRAM, REPLACE OF EQUIP	\$ 649	\$ 700	700	\$ -	650
1001.2420.320.0511.1.2.2.12.0267	GF, AUDIOVISUAL, NEW EQUIPMENT	\$ 8,000	\$ 7,100	7,100	\$ -	8,160
1001.2420.320.0512.1.2.2.12.0283	GF, AUDIOVISUAL, REPLACMT/EQUIPMT	\$ 8,000	\$ 6,900	6,900	\$ -	8,160

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1001.2420.340.0511.9.3.2.12.0387	GF, COUNSELING, NEW EQUIPMENT	\$ 800	\$ 800	800	\$ 800	800
1001.2470.350.0511.1.2.2.12.0269	GF, LIBRARY, NEW EQUIPMENT	\$ 1,083	\$ 200	200	\$ -	-
1001.2420.350.0512.1.2.2.12.1634	GF, LIBRARY, REPLACEMENT EQUIPMENT	\$ -	\$ -	-	\$ -	-
1001.2451.101.0511.1.2.2.10.0642	GF, ART, NEW EQUIPMENT	\$ 2,754	\$ 2,725	2,725	\$ 2,760	2,760
1001.2451.129.0511.1.2.2.12.0492	GF, DISTRICT TECHNOLOGY, NEW EQUIPMENT	\$ 12,000	\$ 10,500	10,500	\$ 12,240	12,240
1001.2451.129.0512.1.2.2.12.0390	GF, DISTRICT TECHNOLOGY, REPLACMNT EQUIPMENT	\$ 35,000	\$ 35,000	35,000	\$ 35,700	35,700
1001.2451.136.0511.1.2.2.10.0273	GF, TECHNOLOGY, NEW EQUIPMENT	\$ 2,288	\$ 2,300	2,300	\$ 2,334	2,334
1001.3510.310.0511.9.4.2.12.0388	GF, ATHLETICS, NEW EQUIPMENT	\$ -	\$ -	-	\$ -	-
1001.3510.310.0512.9.4.2.12.0940	GF, ATHLETICS, REPLACE OF ECUJP	\$ -	\$ -	-	\$ -	-
1001.7100.800.0730.0.0.0.00.7100	GF, CAPITAL LAND	\$ -	\$ -	-	\$ -	-
1001.7200.800.0720.0.0.0.00.7200	GF, CAPITAL BUILDING	\$ -	\$ -	-	\$ -	-
1001.7300.800.0730.0.0.0.00.7300	GF, CAPITAL NEW EQUIPMENT	\$ 75,000	\$ 75,000	75,000	\$ 125,000	125,000
1001.7350.800.0735.0.0.0.00.7300	GF, CAPITAL TECHNOLOGY	\$ -	\$ -	-	\$ -	-
1001.7400.800.0740.0.0.0.00.7400	GF, CAPITAL REPLACEMENT EQUIPMENT	\$ -	\$ -	-	\$ -	-
1001.7500.800.0750.0.0.0.00.7500	GF, CAPITAL NEW MOTOR VEHICLE	\$ -	\$ -	-	\$ -	-
1001.7600.800.0760.0.0.0.00.7600	GF, CAPITAL REPLACEMENT MOTOR VEHICLE	\$ -	\$ -	-	\$ -	-
		\$ 177,942	\$ 177,353		\$ 238,921	
5. EMPLOYEE INSURANCES						
1001.5100.610.0002.9.6.4.18.1538	GF, MEDICARE PENALTY	\$ 29,000	\$ 30,000	30,000	\$ 31,000	31,000
1001.5100.631.0002.9.6.4.18.0424	GF, FICA MEDICARE, EMPLOYEE	\$ 275,000	\$ 280,000	280,000	\$ 290,000	290,000
1001.5200.610.0604.9.6.3.16.0000	HRA Reimbursement	\$ -	\$ -	-	\$ -	-
1001.5200.610.0001.9.6.3.16.0256	GF, ACTIVE HEALTH INSURANCE	\$ 1,961,388	\$ 1,950,000	1,950,000	\$ 2,169,727	2,169,727
1001.5200.610.0001.9.6.3.16.0258	GF, HEALTH INSURANCE OPT-OUT	\$ -	\$ 13,500	13,500	\$ -	-
1001.5200.610.0001.9.6.3.16.1871	HRA MITIGATION	\$ -	\$ -	-	\$ -	-
1001.5200.620.0002.9.6.4.18.0257	GF, LIFE INSURANCE	\$ 15,000	\$ 15,000	15,000	\$ 15,000	15,000
1001.5200.640.0002.9.6.4.18.0255	GF, UNEMPLOYMENT COMPENSATION	\$ 35,000	\$ 15,000	15,000	\$ 35,000	35,000
1001.5200.650.0002.9.6.4.18.0254	GF, INSURANCE, WORKERS COMPENSATN	\$ 90,000	\$ 97,100	97,100	\$ 105,000	105,000
1001.5250.610.0001.9.6.3.17.0791	GF, RETIREE MEDICARE HEALTH INSURANCE	\$ 418,000	\$ 415,000	415,000	\$ 460,000	460,000
1001.5250.610.0001.9.6.3.17.1534	GF, RETIREE NON-MEDICARE HEALTH INSURANCE	\$ 490,000	\$ 490,000	490,000	\$ 539,000	539,000
		\$ 3,313,388	\$ 3,305,600	3,305,600	\$ 3,644,727	3,644,727
6. NON-EMPLOYEE INSURANCES						
1001.5260.440.0002.9.6.4.18.0248	GF, INSURANCE, PROPERTY/CASUALTY	\$ 115,500	\$ 115,000	115,000	\$ 122,205	122,205
1001.5260.442.0002.9.6.4.18.0250	GF, INSURANCE, BONDS	\$ 1,600	\$ 1,000	1,000	\$ 1,000	1,000
1001.5260.690.0002.9.6.4.18.0840	GF, FLEXIBLE SPENDING PLAN	\$ 5,000	\$ 5,300	5,300	\$ 5,000	5,000

Lincoln Sudbury Regional School District
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Account	Description	FY 2019 Budget	FY 2019 Projected Staff FTE	FY 2019 Staff FTE	FY 2020 Proposed Staff FTE
		\$ 122,100	\$ 121,300		\$ 128,205
7. PENSION ASSESSMENT					
1001.5100.630.0003.9.6.4.19.0247	GF, COUNTY RETIREMENT	\$ 646,913	\$ 646,913		\$ 711,604
8. OPEB CONTRIBUTION					
1001.5250.610.0001.9.6.4.17.2450	GF, OTHER POST EMPLOYMENT BENEFITS	\$ 383,109	\$ 383,109		\$ 383,109
9. OUT OF DISTRICT TUITION					
1001.9100.126.0901.0.0.0.00.2227	Voc/Aggie Non Resident Tuition	\$ -	\$ -		\$ -
1001.9100.200.0901.2.3.2.11.0259	GF, TUITION, OTHER MASS PUBLIC	\$ 35,000	\$ 20,000		\$ 36,050
1001.9100.200.0902.2.3.2.11.0260	GF, TUITION, NON-MEMBER COLLABORTY	\$ 446,135	\$ 410,000		\$ 459,519
1001.9100.200.0905.2.3.2.11.0733	GF, SCHOOL CHOICE/CHARTER TUITION	\$ 36,000	\$ 40,000		\$ 37,080
1001.9100.200.0904.1.6.2.10.0808	GF, TUITION OUT OF STATE	\$ 79,000	\$ 142,000		\$ 81,370
1001.9300.200.0700.2.3.2.20.1492	GF, OFFSETS - CIRCUIT BREAKER FUNDS	\$ (1,500,000)	\$ (1,500,000)		\$ (1,500,000)
1001.9300.200.0903.2.3.2.11.0261	GF, TUITION, PRIVATE SCHOOLS	\$ 3,881,100	\$ 3,645,000		\$ 4,242,533
1001.9400.200.0904.2.3.2.11.0262	GF, TUITION, MEMBER COLLABORATIVES	\$ 463,575	\$ 682,000		\$ 477,482
		\$ 3,440,810	\$ 3,439,000		\$ 3,834,034
10. TEXTBOOKS					
1001.2410.101.0509.1.2.2.10.0520	GF, ART, TEXTBOOKS	\$ 949	\$ 500		\$ 950
1001.2410.108.0509.1.2.2.10.0124	GF, ENGLISH, TEXTBOOKS	\$ 20,224	\$ 20,000		\$ 20,230
1001.2410.111.0509.1.2.2.10.0126	GF, FOREIGN LANGUAGE, TEXTBOOKS	\$ 20,683	\$ 20,000		\$ 21,097
1001.2410.112.0509.1.2.2.10.1163	GF, DRAMA, TEXTBOOKS	\$ -	\$ -		\$ -
1001.2410.114.0509.1.2.2.10.0127	GF, HISTORY, TEXTBOOKS	\$ 15,375	\$ 15,375		\$ 18,375
1001.2410.119.0509.1.2.2.10.0803	GF, JOURNALISM TEXTBOOKS	\$ -	\$ -		\$ -
1001.2410.120.0509.1.2.2.10.0130	GF, MATHEMATICS, TEXTBOOKS	\$ 13,245	\$ 13,000		\$ 13,000
1001.2410.121.0509.1.2.2.10.0131	GF, MUSIC, TEXTBOOKS	\$ 3,844	\$ 3,800		\$ 3,920
1001.2410.122.0509.1.2.2.10.0486	GF, WELLNESS, TEXTBOOKS	\$ 200	\$ 545		\$ 300
1001.2410.123.0509.1.2.2.10.0132	GF, SCIENCE, TEXTBOOKS	\$ 10,500	\$ 5,000		\$ 2,000
1001.2410.126.0509.1.2.2.10.1164	GF, MISC, TEXTBOOKS	\$ 1,000	\$ 500		\$ 1,000
1001.2410.136.0509.1.2.2.10.0138	GF, TECHNOLOGY, TEXTBOOKS	\$ -	\$ 50		\$ -
1001.2410.201.0509.2.3.2.11.0139	GF, SPED, TEXTBOOKS	\$ 2,000	\$ 1,500		\$ 2,500
1001.2410.230.0509.1.3.2.10.0129	GF, ACE PROGRAM, TEXTBOOKS	\$ 1,800	\$ 1,800		\$ 1,800
1001.2451.107.0509.1.2.2.10.0123	GF, COMPUTER SCIENCE, TEXTBOOKS	\$ 205	\$ 200		\$ 200
1001.2710.340.0509.1.3.2.12.0378	GF, COUNSELING, TEXTBOOKS	\$ -	\$ -		\$ -
		\$ 90,025	\$ 82,270		\$ 85,372

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Account	Description	FY 2019 Budget	FY 2019 Projected	FY 2019 Staff FTE	FY 2020 Proposed	FY 2020 Staff FTE
11. INSTRUCT/ADMIN SUPPLIES AND MATERIALS						
1001.1410.515.0506.9.1.2.15.0008	GF, BUSINESS OFFICE SUPPL & POSTG	\$ 7,000	\$ 7,000		\$ 7,000	
1001.1450.107.0505.9.2.2.10.1638	GF, COMPUTER SCIENCE, SOFTWARE	\$ 1,055	\$ 1,000		\$ 1,060	
1001.1450.129.0505.9.2.2.10.0918	GF, DISTRICT TECHNOLOGY, SOFTWARE	\$ 19,000	\$ 19,000		\$ 19,380	
1001.1450.129.0506.9.2.2.10.0070	GF, DISTRICT TECHNOLOGY, SUPPLIES	\$ 12,000	\$ 15,000		\$ 22,440	
1001.1450.129.0508.9.2.2.10.1636	GF, DISTRICT TECHNOLOGY, OTHER BOOKS	\$ 250	\$ 175		\$ 255	
1001.1450.513.0505.9.0.0.00.1862	GF, INFORMATION MANAGEMENT	\$ -	\$ -		\$ -	
1001.2210.513.0504.9.1.2.12.0024	GF, SUPPLIES AND POSTAGE	\$ 28,000	\$ 28,000		\$ 28,000	
1001.2210.513.0506.9.1.2.12.0025	GF, HOUSE MASTERS SUPPLIES	\$ 1,200	\$ 1,350		\$ 1,500	
1001.2410.101.0501.1.2.2.10.0154	GF, ART, FILM RENTALS	\$ 46	\$ 25		\$ 50	
1001.2410.107.0501.1.2.2.10.1027	GF, COMPUTER SCIENCE, FILM RENTALS	\$ -	\$ -		\$ -	
1001.2410.108.0501.1.2.2.10.0156	GF, ENGLISH, FILM RENTALS	\$ -	\$ -		\$ -	
1001.2410.111.0501.1.2.2.10.0158	GF, WORLD LANGUAGE, FILM RENTALS	\$ -	\$ -		\$ -	
1001.2410.114.0501.1.2.2.10.0159	GF, HISTORY, FILM RENTALS	\$ 350	\$ 350		\$ 350	
1001.2410.121.0501.1.2.2.10.0164	GF, MUSIC, FILM RENTALS	\$ 200	\$ 200		\$ 200	
1001.2410.122.0501.1.2.2.10.0165	GF, WELLNESS, FILM RENTALS	\$ 400	\$ 400		\$ 300	
1001.2410.123.0501.1.2.2.10.0166	GF, SCIENCE, FILM RENTALS	\$ 30	\$ 30		\$ 30	
1001.2410.136.0501.1.2.2.10.0168	GF, TECHNOLOGY FILM RENTALS	\$ -	\$ -		\$ -	
1001.2410.201.0501.1.3.2.11.0381	GF, SPECIAL ED, FILM RENTALS	\$ 500	\$ 500		\$ 500	
1001.2410.230.0501.1.3.2.10.0162	GF, ACE PROGRAM, FILM RENTALS	\$ -	\$ -		\$ -	
1001.2410.320.0506.1.2.2.12.0151	GF, AUDIOVISUAL, SUPPLIES	\$ 8,000	\$ 8,100		\$ 8,160	
1001.2415.101.0506.1.2.2.10.0067	GF, ART, SUPPLIES	\$ 24,556	\$ 25,000		\$ 25,210	
1001.2415.108.0506.1.2.2.10.0071	GF, ENGLISH, SUPPLIES	\$ 500	\$ 400		\$ 500	
1001.2415.111.0506.1.2.2.10.0074	GF, FOREIGN LANGUAGE, SUPPLIES	\$ 2,038	\$ 1,800		\$ 2,079	
1001.2415.112.0506.1.2.2.10.0641	GF, DRAMA, SUPPLIES	\$ -	\$ -		\$ -	
1001.2415.114.0506.1.2.2.10.0075	GF, HISTORY, SUPPLIES	\$ 513	\$ 715		\$ 990	
1001.2415.119.0506.1.2.2.10.1205	GF, JOURNALISM SUPPLIES	\$ -	\$ -		\$ -	
1001.2415.120.0506.1.2.2.10.0078	GF, MATHEMATICS, SUPPLIES	\$ 1,992	\$ 1,800		\$ 2,050	
1001.2415.121.0506.1.2.2.10.0079	GF, MUSIC, SUPPLIES	\$ 1,848	\$ 1,900		\$ 1,915	
1001.2415.122.0506.1.2.2.10.0080	GF, WELLNESS, SUPPLIES	\$ 15,732	\$ 11,000		\$ 15,000	
1001.2415.123.0506.1.2.2.10.0081	GF, SCIENCE, SUPPLIES	\$ 12,000	\$ 12,000		\$ 12,000	
1001.2415.136.0506.1.2.2.10.0090	GF, TECHNOLOGY SUPPLIES	\$ 9,747	\$ 9,500		\$ 9,942	
1001.2415.201.0506.2.3.2.11.0091	GF, GENERAL SPECIAL ED, SUPPLIES	\$ 6,400	\$ 4,800		\$ 6,500	
1001.2415.230.0506.1.3.2.10.0077	GF, ACE PROGRAM, SUPPLIES	\$ 2,075	\$ 2,000		\$ 2,200	
1001.2415.340.0506.1.0.0.10.0069	GF, CAREER CENTER, SUPPLIES	\$ -	\$ -		\$ -	
1001.2415.350.0505.1.2.2.10.0570	GF, LIBRARY, TECHNOLOGY	\$ -	\$ -		\$ -	
1001.2415.350.0505.1.2.2.12.0930	GF, LIBRARY, DATABASES	\$ 8,508	\$ 8,508		\$ 8,678	

Lincoln Sudbury Regional School District
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1001.2415.350.0506.1.2.2.12.0142	GF, LIBRARY, SUPPLIES	\$ 667	\$ 500		\$ 674	
1001.2415.350.0507.1.2.2.12.0145	GF, LIBRARY, PERIODICALS	\$ 1,426	\$ 1,000		\$ 1,200	
1001.2415.350.0509.1.2.2.12.0146	GF, LIBRARY, NEW BOOKS	\$ 4,310	\$ 4,310		\$ 5,500	
1001.2420.121.0503.1.2.2.10.0265	GF, MUSIC, IMPROVEMENTS	\$ 500	\$ 500		\$ 500	
1001.2420.122.0503.1.2.2.10.0266	GF, WELLNESS, CONTRACTED SER	\$ -	\$ -		\$ 4,500	
1001.2430.126.0506.1.2.2.10.0083	GF, REGULAR INSTRUC, OPERATING SUPP	\$ 10,000	\$ 11,000		\$ 7,836	
1001.2451.107.0506.1.2.2.10.1639	GF, COMPUTER SCIENCE, SUPPLIES	\$ 1,025	\$ 1,025		\$ 1,020	
1001.2455.101.0505.9.2.2.10.0916	GF, ART, SOFTWARE	\$ 2,623	\$ 2,600		\$ 2,650	
1001.2455.108.0505.9.2.2.10.0919	GF, ENGLISH, SOFTWARE	\$ -	\$ -		\$ -	
1001.2455.111.0505.9.2.2.10.0920	GF, WORLD LANGUAGE, SOFTWARE	\$ 7,060	\$ 7,000		\$ 7,201	
1001.2455.112.0505.9.2.2.10.0921	GF, DRAMA, SOFTWARE	\$ -	\$ -		\$ -	
1001.2455.114.0505.9.2.2.10.0922	GF, HISTORY, SOFTWARE	\$ 200	\$ 200		\$ 200	
1001.2455.119.0505.9.2.2.10.0938	GF, JOURNALISM, SOFTWARE	\$ -	\$ -		\$ -	
1001.2455.120.0505.9.2.2.10.0923	GF, MATHEMATICS, SOFTWARE	\$ 1,528	\$ 1,500		\$ 1,500	
1001.2455.121.0505.9.2.2.10.0924	GF, MUSIC, SOFTWARE	\$ 200	\$ 200		\$ 200	
1001.2455.122.0505.9.2.2.10.0925	GF, WELLNESS, SOFTWARE	\$ 1,800	\$ 1,800		\$ 1,000	
1001.2455.123.0505.9.2.2.10.0926	GF, SCIENCE, SOFTWARE	\$ 200	\$ 200		\$ 200	
1001.2455.136.0505.9.2.2.10.0929	GF, TECHNOLOGY, SOFTWARE	\$ 1,352	\$ 1,325		\$ 1,379	
1001.2455.201.0505.9.3.2.11.0927	GF, SPED, SOFTWARE	\$ 2,000	\$ 2,000		\$ 2,500	
1001.2455.230.0505.9.3.2.10.0928	GF, ACE PROGRAM, SOFTWARE	\$ -	\$ -		\$ -	
1001.2455.320.0505.9.2.2.12.0931	GF, AUDIOVISUAL, SOFTWARE	\$ 3,000	\$ 2,500		\$ 3,060	
1001.2455.340.0505.9.3.2.12.0937	GF, COUNSELING, SOFTWARE	\$ 6,000	\$ 6,000		\$ 6,000	
1001.2710.210.0506.1.3.2.12.0173	GF, STUDENT SERVICES, SUPPLIES	\$ 16,200	\$ 16,200		\$ 16,500	
1001.2710.340.0506.1.3.2.12.0174	GF, COUNSELORS, SUPPLIES	\$ -	\$ 30		\$ -	
1001.3200.530.0506.9.3.2.12.0180	GF, HEALTH SERVICES, SUPPLIES	\$ 4,250	\$ 4,250		\$ 4,500	
1001.3510.310.0506.9.4.2.12.0192	GF, ATHLETICS, SUPPLIES	\$ 39,327	\$ 40,000		\$ 40,635	
1001.3520.315.0506.9.4.2.12.0195	GF, CLUBS & OTHER ACTIVITIES	\$ 4,031	\$ 4,000		\$ 4,031	
1001.4130.411.0614.9.5.2.14.0200	GF, FORUM SUPPLIES	\$ 5,402	\$ 5,400		\$ 5,500	
1001.3520.315.0604.9.4.2.12.0524	GF, MILK EXPENSE	\$ 3,386	\$ 3,200		\$ 3,386	
		\$ 280,427	\$ 277,293		\$ 297,961	
12. B & G CONTRACT SVCS, SUPPLIES, EQUIP.						
1001.4110.411.0401.9.5.2.13.0844	GF, CONTRACTED CLEA, CONTRACTED SER	\$ 230,510	\$ 220,000		\$ 237,044	
1001.4110.411.0506.9.5.2.13.0201	GF, CUSTODIAL SUPPLIES	\$ 26,100	\$ 26,100		\$ 27,000	
1001.4110.411.0510.9.5.2.13.0202	GF, VEHICLE FUEL	\$ 15,000	\$ 15,000		\$ 15,000	
1001.4130.411.0614.9.5.2.14.0200	GF, RUBBISH REMOVAL	\$ 17,000	\$ 17,000		\$ 17,000	
1001.4210.421.0401.9.5.2.13.0217	GF, GROUNDS, FIELD MARKING	\$ 4,500	\$ 4,500		\$ 4,500	

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1001.4210.421.0407.9.5.2.13.0244	GF, GROUNDS, MAINT OF EQUIPMENT	\$ 4,000	\$ 4,000		\$ 5,000	
1001.4210.421.0506.9.5.2.13.0216	GF, GROUNDS, SUPPLIES	\$ 16,500	\$ 16,500		\$ 16,500	
1001.4210.421.0511.9.5.2.13.0459	GF, GROUNDS, NEW EQUIPMENT	\$ 2,000	\$ 2,000		\$ 2,000	
1001.4220.421.0607.9.5.2.13.0613	GF, VEHICLE MAINTEN, REPAIRS TO VEH	\$ 9,000	\$ 12,800		\$ 10,000	
1001.4220.422.0401.9.5.2.13.0382	GF, SEWAGE TREATMENT/DRAINAGE SYSTEM	\$ 45,000	\$ 45,000		\$ 45,000	
1001.4220.422.0407.9.5.2.13.0245	GF, MAINTENANCE, MAINT OF EQUIPMT	\$ 40,000	\$ 40,000		\$ 40,000	
1001.4220.422.0503.9.5.2.13.0264	GF, BLDG MAINT, IMPROVEMENTS	\$ -	\$ -		\$ -	
1001.4220.422.0506.9.5.2.13.0216	GF, BLDG MAINT, SUPPLIES	\$ 36,000	\$ 36,000		\$ 36,000	
1001.4220.422.0511.9.5.2.13.0270	GF, MAINTENANCE, NEW EQUIPMENT	\$ -	\$ -		\$ -	
1001.4220.422.0512.9.5.2.13.0284	GF, BLDG MAINT, REPLACMT/EQUIPMENT	\$ 1,100	\$ 1,100		\$ 1,500	
1001.4220.422.0607.9.5.2.13.0223	GF, BLDG MAINT, REGULAR REPAIRS	\$ 45,000	\$ 45,000		\$ 45,000	
1001.4220.422.0607.9.5.2.13.0224	GF, BLDG MAINT, SPECIAL REPAIRS	\$ -	\$ -		\$ -	
		\$ 491,710	\$ 485,000		\$ 501,544	
13. UTILITIES						
1001.4120.413.0610.9.5.2.14.0204	GF, HEATING OIL WHITE HOUSE	\$ 2,200	\$ 2,200		\$ 2,200	
1001.4120.413.0610.9.5.2.14.0750	GF, GAS HEAT	\$ 58,000	\$ 65,000		\$ 68,704	
1001.4120.413.0611.9.5.2.14.0205	GF, UTILITIES, ELECTRICITY REGULAR	\$ 500,000	\$ 450,000		\$ 500,000	
1001.4120.413.0611.9.5.2.14.0206	GF, UTILITIES, ELECTRICITY WHITE H	\$ -	\$ -		\$ -	
1001.4120.413.0611.9.5.2.14.1543	GF, UTILITIES, ELECTRICITY COMMUNITY FIELD	\$ 12,000	\$ 12,000		\$ 12,000	
1001.4130.413.0612.9.5.2.14.0209	GF, UTILITIES, WATER	\$ 14,000	\$ 14,000		\$ 15,400	
1001.4130.413.0613.9.5.2.14.0210	GF, UTILITIES, TELEPHONE, REGULAR	\$ 18,000	\$ 18,000		\$ 18,000	
1001.4130.413.0613.9.5.2.14.0211	GF, UTILITIES, TELEPHONE, WHITE HS	\$ -	\$ -		\$ -	
1001.4130.413.0613.9.5.2.14.0212	GF, UTILITIES, TELEPHONE, COMPUTER	\$ -	\$ -		\$ -	
1001.4130.413.0613.9.5.2.14.0882	GF, CELLULAR TELEPHONE, UTILITIES	\$ 1,000	\$ 1,000		\$ 1,000	
		\$ 605,200	\$ 562,200		\$ 617,304	
14. MISCELLANEOUS (Conf., Member., Trav., etc.)						
1001.1110.510.0601.9.1.2.15.1861	GF, SCH COMM., CONFERENCE/TRAVEL	\$ 1,000	\$ 500		\$ 1,000	
1001.1210.512.0601.9.1.2.15.0012	GF, SUPERINTENDENT, CONTRACT EXPENSES	\$ 4,000	\$ 4,000		\$ 4,000	
1001.1210.512.0601.9.1.2.15.1785	GF, SUPERINTENDENT, CONF/TRAVEL	\$ 4,500	\$ 4,500		\$ 4,500	
1001.1210.512.0602.9.1.2.15.0369	GF, SUPERINTENDENT, TUITION REIMBURSMENT	\$ 2,000	\$ 2,000		\$ 2,000	
1001.1210.512.0603.9.1.2.15.0009	GF, MEMBERSHIPS	\$ 28,000	\$ 28,500		\$ 30,000	
1001.1410.515.0601.9.1.2.15.0011	GF, BUSINESS OFFICE TRAVEL	\$ 3,100	\$ 3,000		\$ 3,500	
1001.1410.515.0602.9.1.2.15.1786	GF, BUSINESS MGR, TUITION REIMBURSMENT,	\$ 3,730	\$ 3,500		\$ 4,000	
1001.1410.515.0604.9.1.2.15.0004	GF, BUSINESS OFFICE, OTHER EXPENSE	\$ 40,000	\$ 40,000		\$ 37,700	
1001.1435.200.0411.2.3.2.11.1455	GF, SPECIAL ED SETTLEMENT	\$ -	\$ -		\$ -	

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1001.1450.129.0601.9.2.2.10.0419	GF, DISTRICT TECHNOLOGY, CONFERENCE/TRAVEL	\$ 2,500	\$ 2,500	2,500	\$	2,550
1001.2210.513.0604.9.1.2.15.0026	GF, HOSPITALITY	\$ 4,000	\$ 7,500	7,500	\$	7,500
1001.2210.514.0601.9.1.2.12.0577	ASSOCIATE PRINCIPALS CONFERENCE/TRAVEL	\$ 15,000	\$ 15,000	15,000	\$	15,000
1001.2210.514.0604.9.2.2.12.0030	GF, GRADUATION	\$ 22,000	\$ 22,000	22,000	\$	22,500
1001.2210.514.0604.9.2.2.12.0372	GF, 8TH & 9TH GRADE ORIENTATION	\$ 5,000	\$ 6,000	6,000	\$	6,000
1001.2210.514.0604.9.2.2.12.0757	GF, CUM LAUDE EXPENSES	\$ 2,000	\$ 1,500	1,500	\$	2,000
1001.2210.514.0606.1.1.2.12.0370	GF, PROFESSIONAL DEVELOPMENT, HSE MSTRS	\$ 2,000	\$ 2,000	2,000	\$	2,000
1001.2340.320.0601.9.2.2.12.0752	GF, AUDIOVISUAL, CONFERENCE/TRAVEL	\$ -	\$ -	-	\$	-
1001.2351.514.0602.9.1.2.12.0371	GF, ADMINISTRATOR COURSE REIMBURSE	\$ 6,000	\$ 6,000	6,000	\$	6,000
1001.2357.101.0601.1.2.2.10.0092	GF, ART, CONFERENCE & TRAVEL	\$ 746	\$ 600	600	\$	750
1001.2357.107.0601.1.2.2.10.1637	GF, COMPUTER SCIENCE,CONF/TRAVEL	\$ 528	\$ 500	500	\$	530
1001.2357.108.0601.1.2.2.10.0094	GF, ENGLISH, CONFERENCE & TRAVEL	\$ 1,000	\$ 1,000	1,000	\$	1,000
1001.2357.111.0601.1.2.2.10.0096	GF, FOR LANGUAGE, CONFERENCE/TRAVEL	\$ 1,640	\$ 1,600	1,600	\$	1,679
1001.2357.114.0601.1.2.2.10.0097	GF, HISTORY, CONFERENCE & TRAVEL	\$ 770	\$ 795	795	\$	500
1001.2357.120.0601.1.2.2.10.0099	GF, MATHEMATICS, CONFERENCE/TRAVEL	\$ 784	\$ 850	850	\$	800
1001.2357.121.0601.1.2.2.10.0606	GF, MUSIC, CONFERENCE & TRAVEL	\$ 447	\$ 400	400	\$	450
1001.2357.122.0601.1.2.2.10.0519	GF, WELLNESS, CONFERENCE & TRAVEL	\$ 6,000	\$ 4,000	4,000	\$	4,000
1001.2357.123.0601.1.2.2.10.0100	GF, SCIENCE, CONFERENCE & TRAVEL	\$ 2,200	\$ 2,200	2,200	\$	3,200
1001.2357.126.0602.1.2.2.10.0650	GF, COURSE REIMBURSEMENT	\$ 35,000	\$ 35,000	35,000	\$	35,000
1001.2357.136.0601.1.2.2.10.0106	GF, TECHNOLOGY CONFERENCE & TRAVEL	\$ 1,107	\$ 1,100	1,100	\$	1,129
1001.2357.201.0601.2.3.2.11.0108	GF, SPECIAL ED, CONFERENCE/TRAVEL	\$ 5,000	\$ 5,000	5,000	\$	5,500
1001.2357.230.0601.1.3.2.10.0098	GF, ACE PROGRAM, CONFERENCE & TRAVEL	\$ 2,312	\$ 2,200	2,200	\$	2,350
1001.2357.350.0601.1.2.2.12.0392	GF, LIBRARY, CONFERENCE/TRAVEL	\$ 1,300	\$ 500	500	\$	1,326
1001.2357.380.0602.1.1.2.15.0637	GF, SUPPORT SERV. COURSE REIMBURSE	\$ 1,000	\$ 1,000	1,000	\$	1,000
1001.2357.514.0604.1.2.2.12.0051	GF, PROFESSIONAL DEVELOPMENT, E+E	\$ -	\$ -	-	\$	-
1001.2420.350.0604.9.2.2.12.1860	GF, LIBRARY OTHER EXPENSE	\$ 2,103	\$ 500	500	\$	-
1001.2440.000.0603.1.2.2.10.0485	GF, STUDENT TRAVEL/GLOBAL SUMMIT	\$ -	\$ -	-	\$	-
1001.2440.101.0602.1.2.2.10.0110	GF, ART, FIELD TRIP	\$ 253	\$ 225	225	\$	260
1001.2440.107.0603.1.2.2.10.0799	GF, COMPUTER SCIENCE, FIELD TRIP	\$ -	\$ -	-	\$	-
1001.2440.108.0602.1.2.2.10.0112	GF, ENGLISH, FIELD TRIP	\$ -	\$ 1,000	1,000	\$	-
1001.2440.111.0603.1.2.2.10.0484	GF, FOREIGN LANGUAGE, FIELD TRIP	\$ 103	\$ 100	100	\$	105
1001.2440.112.0603.1.2.2.10.0869	GF, DRAMA, FIELDTRIPS	\$ -	\$ -	-	\$	-
1001.2440.114.0602.1.2.2.10.0113	GF, HISTORY, FIELD TRIP	\$ 300	\$ 2,000	2,000	\$	300
1001.2440.119.0603.1.2.2.10.0801	GF, JOURNALISM, FIELD TRIPS	\$ -	\$ -	-	\$	-
1001.2440.120.0602.1.2.2.10.0115	GF, MATHEMATICS, FIELD TRIP	\$ 588	\$ 1,000	1,000	\$	600
1001.2440.121.0602.1.2.2.10.0116	GF, MUSIC, FIELD TRIP	\$ 994	\$ 1,500	1,500	\$	1,000
1001.2440.122.0602.1.2.2.10.0117	GF, WELLNESS, FIELD TRIP	\$ 12,100	\$ 8,000	8,000	\$	12,000
1001.2440.123.0602.1.2.2.10.0118	GF, SCIENCE, FIELD TRIP	\$ -	\$ 300	300	\$	200

Lincoln Sudbury Regional School District
 FY20 Proposed Budget: Detailed Budget Control Group

Account	Description	FY 2019 Budget	FY 2019 Projected	FY 2019 Staff FTE	FY 2020 Proposed	FY 2020 Staff FTE
1001.2440.136.0603.1.2.2.10.0979	GF, TECHNOLOGY, FIELD TRIP	\$ 260	\$ 200		\$	265
1001.2440.201.0603.2.3.2.11.1052	GF, SPECIAL EDUCATI, FIELD TRIP	\$ 1,500	\$ 1,500		\$	2,000
1001.2440.230.0602.1.3.2.10.0114	GF, ACE PROGRAM, FIELD TRIPS & COMM/PROGRAM DEV	\$ 4,724	\$ 4,500		\$	4,800
1001.2710.340.0601.1.2.2.12.0175	GF, COUNSELORS, CONFERENCE/TRAVEL	\$ 3,800	\$ 2,500		\$	3,800
1001.3510.310.0604.9.4.2.12.0188	GF, ATHLETICS, DUES & FEES	\$ 17,352	\$ 18,000		\$	18,932
1001.4130.126.0615.9.5.2.14.0732	GF, FREIGHT	\$ 500	\$ 750		\$	500
		\$ 249,241	\$ 247,320		\$	254,226
15. DEBT SERVICE and RETIREMENT						
1001.8100.423.0001.9.8.6.21.0461	GF, BONDS PRINCIPAL	\$ 535,000	\$ 535,000		\$	530,000
1001.8200.423.0001.9.8.6.21.0728	GF, BONDS INTEREST	\$ 114,675	\$ 114,675		\$	98,700
		\$ 649,675	\$ 649,675		\$	628,700
		\$ 32,105,742	\$ 31,765,244		\$	33,882,069

LONG-TERM DEBT

LONG-TERM DEBT SCHEDULES

Town Outstanding Debt by Type

Issue Types	Schools	Municipal	Pre-CPA	Total	Annual Debt Service	Principal Balance
FY18 Principal Balance	6,275,000	7,130,528	1,645,000			15,050,528
FY19 Principal	1,745,000	501,951	280,000	2,526,951		
FY19 Interest	250,325	265,487	57,863	573,674	3,100,625	12,523,577
FY20 Principal	2,025,000	505,343	90,000	2,620,343		
FY20 Interest	177,075	241,545	51,463	470,082	3,090,425	9,903,234
FY21 Principal	2,060,000	509,621	85,000	2,654,621		
FY21 Interest	89,413	217,517	46,963	353,892	3,008,513	7,248,613
FY22 Principal	240,000	413,908	85,000	738,908		
FY22 Interest	13,244	194,380	42,713	250,336	989,244	6,509,706
FY23 Principal	85,000	418,503	85,000	588,503		
FY23 Interest	8,050	175,134	38,463	221,647	810,150	5,921,202
FY24 Principal	80,000	423,116	85,000	588,116		
FY24 Interest	4,600	155,772	34,213	194,584	782,700	5,333,086
FY25 Principal	40,000	427,845	85,000	552,845		
FY25 Interest	2,000	136,292	29,963	168,255	721,100	4,780,241
FY26 Principal	-	432,895	85,000	517,895		
FY26 Interest	-	116,693	25,713	142,405	660,300	4,262,346
FY27 Principal	-	438,273	85,000	523,273		
FY27 Interest	-	104,065	23,163	127,227	650,500	3,739,073
FY28 Principal	-	443,787	85,000	528,787		
FY28 Interest	-	91,300	20,613	111,913	640,700	3,210,286
FY29 Principal	-	454,642	85,000	539,642		
FY29 Interest	-	78,396	18,063	96,458	636,100	2,670,645
FY30 Principal	-	460,645	85,000	545,645		
FY30 Interest	-	65,193	15,513	80,705	626,350	2,125,000
FY31 Principal	-	360,000	85,000	445,000		
FY31 Interest	-	51,838	12,963	64,800	509,800	1,680,000
FY32 Principal	-	335,000	85,000	420,000		
FY32 Interest	-	41,038	10,413	51,450	471,450	1,260,000
FY33 Principal	-	335,000	85,000	420,000		
FY33 Interest	-	30,988	7,863	38,850	458,850	840,000
FY34 Principal	-	335,000	85,000	420,000		
FY34 Interest	-	20,938	5,313	26,250	446,250	420,000
FY35 Principal	-	335,000	85,000	420,000		
FY35 Interest	-	10,469	2,656	13,125	433,125	-
Remaining Debt Service	6,819,706	9,127,569	2,088,906	18,036,181	18,036,181	

LS Regional High School Outstanding Debt

	Total	Annual Debt Service	Principal Remaining
FY18 Principal Balance			4,090,000
FY19 Principal	535,000		
FY19 Interest	114,675	649,675	3,555,000
FY20 Principal	530,000		
FY20 Interest	98,700	628,700	3,025,000
FY21 Principal	520,000		
FY21 Interest	82,950	602,950	2,505,000
FY22 Principal	515,000		
FY22 Interest	67,425	582,425	1,990,000
FY23 Principal	510,000		
FY23 Interest	52,050	562,050	1,480,000
FY24 Principal	500,000		
FY24 Interest	36,900	536,900	980,000
FY25 Principal	495,000		
FY25 Interest	21,975	516,975	485,000
FY26 Principal	485,000		
FY26 Interest	7,275	492,275	-
Remaining Debt Service	4,571,950	4,571,950	

Community Preservation Outstanding Debt by Project

Issues	Nobscot I & II	Cutting/ Dickson	Libby	Pantry Brook	Johnson Farm	Total	Annual Debt Service	Principal Balance
FY18 Principal Balance	3,940,000	1,385,000	870,000	2,540,000	850,000			9,585,000
FY19 Principal	345,000	245,000	135,000	125,000	50,000	900,000		
FY19 Interest	120,050	25,400	16,163	84,098	32,625	278,335	1,178,335	8,685,000
FY20 Principal	340,000	240,000	130,000	125,000	50,000	885,000		
FY20 Interest	110,150	20,500	13,463	80,973	30,125	255,210	1,140,210	7,800,000
FY21 Principal	340,000	235,000	125,000	130,000	50,000	880,000		
FY21 Interest	100,075	15,700	10,863	77,148	27,625	231,410	1,111,410	6,920,000
FY22 Principal	345,000	230,000	125,000	135,000	50,000	885,000		
FY22 Interest	88,575	12,175	8,988	73,173	25,125	208,035	1,093,035	6,035,000
FY23 Principal	340,000	220,000	120,000	140,000	50,000	870,000		
FY23 Interest	78,175	8,150	6,800	69,048	22,625	184,798	1,054,798	5,165,000
FY24 Principal	340,000	215,000	120,000	145,000	50,000	870,000		
FY24 Interest	67,625	4,300	4,700	64,773	20,125	161,523	1,031,523	4,295,000
FY25 Principal	340,000	-	115,000	150,000	50,000	655,000		
FY25 Interest	54,525	-	2,300	60,348	17,625	134,798	789,798	3,640,000
FY26 Principal	345,000	-	-	155,000	50,000	550,000		
FY26 Interest	41,200	-	-	55,773	15,125	112,098	662,098	3,090,000
FY27 Principal	340,000	-	-	155,000	50,000	545,000		
FY27 Interest	30,150	-	-	50,929	13,625	94,704	639,704	2,545,000
FY28 Principal	335,000	-	-	165,000	50,000	550,000		
FY28 Interest	21,525	-	-	45,729	12,125	79,379	629,379	1,995,000
FY29 Principal	330,000	-	-	170,000	50,000	550,000		
FY29 Interest	12,588	-	-	40,030	10,625	63,243	613,243	1,445,000
FY30 Principal	100,000	-	-	175,000	50,000	325,000		
FY30 Interest	6,000	-	-	33,906	9,125	49,031	374,031	1,120,000
FY31 Principal	100,000	-	-	180,000	50,000	330,000		
FY31 Interest	2,000	-	-	27,200	7,625	36,825	366,825	790,000
FY32 Principal	-	-	-	190,000	50,000	240,000		
FY32 Interest	-	-	-	19,800	6,125	25,925	265,925	550,000
FY33 Principal	-	-	-	195,000	50,000	245,000		
FY33 Interest	-	-	-	12,100	4,625	16,725	261,725	305,000
FY34 Principal	-	-	-	205,000	50,000	255,000		
FY34 Interest	-	-	-	4,100	3,125	7,225	262,225	50,000
FY35 Principal	-	-	-	-	50,000	50,000		
FY35 Interest	-	-	-	-	1,563	1,563	51,563	-
Remaining Debt Service	4,672,638	1,471,225	933,275	3,339,124	1,109,563	11,525,824	11,525,824	

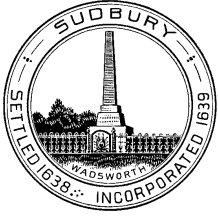
LEGAL DEBT LIMIT

The Legal Debt Limit is 5% of the Town's taxable property as last equalized by the Massachusetts Department of Revenue. The Town can authorize debt up to the legal debt limit without approval from the State.

The Legal Debt Limit for FY19 is as follows:

Fiscal year 2019 equalized valuation.....	\$ 4,796,024,700
Normal debt limit (5% of equalized valuation).....	<u>239,801,235</u>
Debt applicable to limit:	
Total net debt applicable to limit.....	<u>24,635,528</u>
Legal debt margin.....	\$ <u>215,165,707</u>

CAPITAL PLANNING



TOWN OF SUDBURY
Office of the Town Manager
www.sudbury.ma.us

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Sudbury, MA 01776-1843
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Melissa Murphy-Rodrigues,
Esq.
Town Manager

January 31, 2019

Dear Honorable Board of Selectmen and Members of the Finance Committee,

It is my pleasure to submit to you the FY20 Capital Budget for the Municipal Government, Sudbury Public Schools (SPS), and Lincoln Sudbury Regional High School (LSRHS) of the Town of Sudbury.

The development of the annual Capital Budget begins with a solicitation from the Town Manager to all departments to prepare and submit capital requests so that she can determine and submit an overall budget request that is coordinated among departments and represents the highest priority needs of the Town for the next year. What follows is a collaborative process between each cost center to determine critical needs and prioritization of those needs for the coming fiscal year.

We all recognize the significant capital needs of the Town and the challenges that come with maintaining services while addressing capital needs. Balancing these needs while being respectful of the tax impact to our community members is at the forefront of my mind each budget season. According to 2017 data, the Town of Sudbury's capital outlay in the operating budget is \$60 per capita.

This year, through diligent budgeting and financial oversight, we were able to almost double the amount of the Capital Budget that is funded by the tax levy (\$800,000 in FY20 compared to \$428,323 in FY19).

The final requested Capital Budget is \$1,370,000. This includes the Town Manager's Capital Operating Budget of \$545,000. Favorable action on this plan at Town Meeting will allow the town to make small repairs and purchase or replace small equipment. This plan is imperative to continuing to serve the town in the best possible manner.

The following chart shows the detail of the proposed FY20 Capital Budget:

Project Name	Department	Cost	Suggested Funding
Various Building Improvements	Facilities	\$ 45,000	Tax Levy
Various Site Improvements at Parks and Grounds	DPW/Recreation	\$ 40,000	Tax Levy
Mini Excavator	DPW	\$ 85,000	Tax Levy
All-Terrain Vehicle and Trailer Replacement	Fire	\$ 35,000	Tax Levy
Curtis HVAC Repairs.	Facilities/SPS	\$ 30,000	Tax Levy
Noyes Baseboard Heating and Valve Improvements	Facilities/SPS	\$ 48,000	Tax Levy
Haynes Kitchen Equipment Rreplacement	Facilities/SPS	\$ 40,000	Tax Levy
Noyes Heating Improvements w/ Abatement	Facilities/SPS	\$ 40,000	Tax Levy
Noyes Kitchen Dishwasher Equipment Replacement	Facilities/SPS	\$ 35,000	Tax Levy
Kubota Tractor	LS	\$ 55,000	Tax Levy
Water Bottle Filling Stations	Selectmen	\$ 12,000	Tax Levy
Loring Parsonage Restoration - Museum	Selectmen	\$ 80,000	Tax Levy
Town Manager's Capital Operating Budget		\$ 545,000	
Fire Engine 4 - Replace 1997 Pumper	Fire	\$ 570,000	Free Cash
GMC Swap Body - Replace unit 36	DPW	\$ 130,000	Tax Levy
Town-Wide Culvert Replacement (design)	DPW	\$ 125,000	Tax Levy
Capital Additions in Excess of \$100,000		\$ 825,000	
Total FY20 Capital Plan		\$ 1,370,000	

The project request forms for these capital items are attached.

I look forward to discussing these requests with you.

Sincerely,



Melissa Rodrigues, Esq.
Town Manager

Attachment



**Town of Sudbury
Capital Improvement Budget
FY20 Request Form**

Department/Committee:
Facilities – Town/SPS

Item/Project Name:
Various Building Improvements

Initial Year of Request: FY07	Estimated Total Project Cost: \$45,000	Estimated Future Savings:¹ This funding allows for the availability of money in case an unanticipated problem or opportunity arises. This may in fact save us money in the long run by being prepared to take action when necessary.
Estimated Incremental Costs:² n/a	Staffing Changes:³ none	
Justification Code: B	R or NR: R	Priority: 2
Project Description:		
This is part of a long-term plan incorporated thirteen years ago to include a standard amount of funding for building improvements in the Capital Budget each year. Similar to last year, the intent of this funding is to include the school buildings as well. The Various Building Improvements request does not list any specific projects, thus allowing flexibility to address capital projects that are not anticipated for the current fiscal year and have no funding source.		
Justification and Need:		
Building improvements are to be made based upon greatest need and to include items listed in previous capital request or items similar thereto. This funding could likely be necessary for additional roof repairs and patching at Fairbanks center, as the likelihood of a new building appears to be diminishing.		
Benefit:		
Preventive maintenance delays to buildings or structures which, if not addressed immediately, may cost more in the future. This flexibility allows opportunity for improvements or projects that may otherwise be unavailable due to insufficient funding.		
Last time this was replaced (i.e., year roof was previously replaced or year vehicle):	Typical Replacement Cycle:	
This project has been approved for the last 12 years and provides necessary flexibility to the capital needs of the town.	n/a	
Alternatives Considered/Reasons for Rejecting Alternatives:		
Deferred maintenance increases the risk of more costly repairs		

Consequences of Not Implementing/Delaying Implementation:

Increased building maintenance costs may result if these funds are not available which allow flexibility during the fiscal year. Opportunity for grants and rebates could be lost if these funds are not available.

Other Pertinent Background Information (e.g., Quotes, Brochures, Pictures, etc.):

Quantify any future savings if project is implemented (e.g., personnel costs, maintenance, repairs, energy conservation, etc.)

² Quantify any incremental costs anticipated if project is implemented (e.g., future personnel costs, maintenance, repairs, etc.)

³ Quantify staffing changes (up or down) anticipated if project is implemented.



**Town of Sudbury
Capital Improvement Budget
FY20 Request Form**

Department/Committee:
Park & Recreation/DPW

Item/Project Name:
Various Site Improvements at Parks & Grounds

Initial Year of Request: 2018	Estimated Total Project Cost: \$40,000	Estimated Future Savings:¹
Estimated Incremental Costs:²	Staffing Changes:³ None	
Justification Code: A	R or NR: Recurring	Priority: 1
Project Description: The intent of this funding is to include parks, fields, and recreational areas throughout Sudbury. The various improvements request does not list any specific projects, allowing the flexibility to address the most critical projects that do not currently have a funding source. The field enterprise fund would typically cover anticipated projects and needs, however there are unanticipated projects that come up throughout the year that cannot be covered due to the limited funding within the enterprise fund.		
Justification and Need: Park and ground improvements are made based on greatest need and safety concerns.		
Benefit: Preventative maintenance delays to parks, fields, and recreation grounds may create greater costs in the future. This flexibility allows for improvements as needed, that would not otherwise have a funding source.		
Last time this was replaced (i.e., year roof was previously replaced or year vehicle): N/A	Typical Replacement Cycle: N/A	
Alternatives Considered/Reasons for Rejecting Alternatives: Deferred maintenance increases the risk of more costly repairs and potential safety concerns		
Consequences of Not Implementing/Delaying Implementation: Increased site maintenance costs may result if funds are not available. Safety concerns may arise if funds are not available.		
Other Pertinent Background Information (e.g., Quotes, Brochures, Pictures, etc.):		

Quantify any future savings if project is implemented (e.g., personnel costs, maintenance, repairs, energy conservation, etc.)

² Quantify any incremental costs anticipated if project is implemented (e.g., future personnel costs, maintenance, repairs, etc.)

³ Quantify staffing changes (up or down) anticipated if project is implemented.



**Town of Sudbury
Capital Improvement Budget
FY20 Request Form**

Department/Committee:
DPW

Item/Project Name:
Mini Excavator - Unit 25

Initial Year of Request: FY19	Estimated Total Project Cost: \$85,000	Estimated Future Savings:¹ N/A
Estimated Incremental Costs:² N/A	Staffing Changes:³ N/A	
Justification Code: B	R or NR: R	Priority: 10
Project Description: Purchase a new John Deere Mini Excavator to replace a Komatsu Backhoe		
Justification and Need: Equipment Maintenance – older equipment is aged, unreliable and becoming costly to repair		
Benefit: This request is for a mini excavator to be used by all divisions within the Public Works Department including the Highway, Drainage and Cemetery. As more of the cemetery land is being used, it becomes difficult to maneuver the larger backhoe between the graves. The mini excavator would also be useful to the highway division and drainage division staff in sidewalk construction, maintaining and installing drains (catch basins, manholes, culverts, swales, etc.) that are inaccessible by the larger machines (backhoes). Backhoes require the use of out-riggers which often extend into the travel way and reduces the roadway to one lane or requires a complete roadway closure. A backhoe is also limited by its swing. An excavator can swing around 360 degrees allowing a dump truck to park directly in front or behind the excavator to allow the use of the remaining roadway. It's extremely versatile. Having a mini excavator in place of one of our backhoes will alleviate the need for rentals.		
Last time this was replaced (i.e., year roof was previously replaced or year vehicle): This is a replacement of a 2005 Komatsu Backhoe	Typical Replacement Cycle: 10 years	
Alternatives Considered/Reasons for Rejecting Alternatives: Leasing equipment has been considered, but the CIAC prefers the town purchase outright because it will save money in the long run.		
Consequences of Not Implementing/Delaying Implementation: Equipment failure and significant delays in important town operations including burials, roadwork and drainage. More fees spent on rental of mini excavators.		
Other Pertinent Background Information (e.g., Quotes, Brochures, Pictures, etc.): Quote from Schmidt Equipment (John Deere Dealership)		

¹ Quantify any future savings if project is implemented (e.g., personnel costs, maintenance, repairs, energy conservation, etc.)

² Quantify any incremental costs anticipated if project is implemented (e.g., future personnel costs, maintenance, repairs, etc.)

³ Quantify staffing changes (up or down) anticipated if project is implemented.

Picture(s) of existing equipment



Picture(s) of proposed new similar equipment





**Town of Sudbury
Capital Improvement Budget
FY20 Request Form**

Department/Committee:
Fire Department

Item/Project Name:
All-terrain Vehicle and Trailer Replacement

Initial Year of Request: FY20	Estimated Total Project Cost: \$35,000	Estimated Future Savings:¹ N/A
Estimated Incremental Costs:² N/A	Staffing Changes:³ None	
Justification Code: A	R or NR: Non-recurring	Priority: 2
Project Description: All-Terrain Vehicle and trailer Replacement.		
Justification and Need: The current all-terrain vehicle was purchased in 2005, this vehicle has become expensive to maintain due the alcohol that is in today's unleaded fuel. This vehicle is used to rescue people that are lost or injured in the many wooded / conservation areas in Sudbury. The goal is the purchase a diesel powered vehicle that will have the capability of transporting up to four people, the current vehicle only seats two. The new trailer will be needed to accommodate this larger sized ATV.		
Benefit: This replacement will provide a dependable emergency response vehicle for Sudbury's conservation trails and seclude wooded areas.		
Last time this was replaced (i.e., year roof was previously replaced or year vehicle): 2005	Typical Replacement Cycle: 10 years	
Alternatives Considered/Reasons for Rejecting Alternatives:		
Consequences of Not Implementing/Delaying Implementation: This vehicles dependability is in question due to the condition of the fuel system, emergency vehicle's need to start at a moment's notice to aid in the rescue of town residents.		
Other Pertinent Background Information (e.g., Quotes, Brochures, Pictures, etc.):		

¹ Quantify any future savings if project is implemented (e.g., personnel costs, maintenance, repairs, energy conservation, etc.)

² Quantify any incremental costs anticipated if project is implemented (e.g., future personnel costs, maintenance, repairs, etc.)

³ Quantify staffing changes (up or down) anticipated if project is implemented.



**Town of Sudbury
Capital Improvement Budget
FY20 Request Form**

Department/Committee:
Facilities/SPS

Item/Project Name:
Curtis HVAC Repairs

Initial Year of Request: 2018	Estimated Total Project Cost: \$30,000	Estimated Future Savings:¹ N/A
Estimated Incremental Costs:² 5 to 10% Yearly	Staffing Changes:³ None	
Justification Code: A	R or NR: Recurring – 2 years	Priority: 1
Project Description: To replace vital components of the Curtis HVAC infrastructure critical to occupant comfort.		
Justification and Need: The HVAC equipment is 18 plus years old and failing, it has reached the end of its useful life. The mechanical and electrical components have experienced increasing breakdowns, with repair costs exceeding operating budgets. All air conditioning equipment at Curtis operates with R22 refrigerant which is considered obsolete and increasingly expensive to purchase.		
Benefit: Safety and comfort of students and staff. Asset preservation. Decreased maintenance costs.		
Last time this was replaced (i.e., year roof was previously replaced or year vehicle):	Typical Replacement Cycle: 15-20 years	
Alternatives Considered/Reasons for Rejecting Alternatives: Continued selective repairs that are costlier.		
Consequences of Not Implementing/Delaying Implementation:		
Other Pertinent Background Information (e.g., Quotes, Brochures, Pictures, etc.):		

¹ Quantify any future savings if project is implemented (e.g., personnel costs, maintenance, repairs, energy conservation, etc.)

² Quantify any incremental costs anticipated if project is implemented (e.g., future personnel costs, maintenance, repairs, etc.)

³ Quantify staffing changes (up or down) anticipated if project is implemented.



Existing Curtis Rooftop HVAC Unit



Existing Curtis Rooftop HVAC Unit Interior



**Town of Sudbury
Capital Improvement Budget
FY20 Request Form**

Department/Committee:
Facilities/SPS

Item/Project Name:
Curtis Plumbing and Heating
Repairs

Initial Year of Request: 2018	Estimated Total Project Cost: \$48,000	Estimated Future Savings:¹ N/A
Estimated Incremental Costs:²	Staffing Changes:³ None	
Justification Code: A	R or NR: Non-recurring	Priority: 1
Project Description: To drain down entire building of glycol. Install new isolation valves in strategic locations to improve with future repairs of leaks and draining down of certain locations. To replace pipes, fittings and add new draw off valves. To purchase the equipment necessary to cut and grove large size pipe and crimp on new fittings and valves. Replace glycol and refill heating system.		
Justification and Need: Operating budget cannot keep up with large size fittings that are failing yearly from age (18+years). Safety of the students and staff by preventing ceiling collapses and mold outbreaks.		
Benefit: The benefits of this project by Installing new Isolating Valves and making the heating repair in the girl's locker room will help streamline and reduce cost of future maintenance repairs and Indoor Air Quality Testing.		
Last time this was replaced (i.e., year roof was previously replaced or year vehicle):		Typical Replacement Cycle: 12 Years
Alternatives Considered/Reasons for Rejecting Alternatives: Temporary repairs with steel putty and tape to help slow down leaking.		
Consequences of Not Implementing/Delaying Implementation: Temporary repairs will only last so long. Potential mold exposure from water damage if not repaired.		
Other Pertinent Background Information (e.g., Quotes, Brochures, Pictures, etc.):		

¹ Quantify any future savings if project is implemented (e.g., personnel costs, maintenance, repairs, energy conservation, etc.)
² Quantify any incremental costs anticipated if project is implemented (e.g., future personnel costs, maintenance, repairs, etc.)
³ Quantify staffing changes (up or down) anticipated if project is implemented.



Curtis Plumbing Pipes and Fittings



Curtis Heating and Valves



**Town of Sudbury
Capital Improvement Budget
FY20 Request Form**

Department/Committee:
Facilities/SPS

Item/Project Name:
Haynes Kitchen Equipment
Replacement

Initial Year of Request: 2018	Estimated Total Project Cost: \$40,000	Estimated Future Savings:¹ \$3,000 per year
Estimated Incremental Costs:² 5% Yearly	Staffing Changes:³ None	
Justification Code: A	R or NR: Non-recurring	Priority: 1
Project Description: Replace the aging dishwasher and hot water booster.		
Justification and Need: The aging original dishwasher and associated hot water booster have become increasingly unreliable and more expensive to repair and keep in service.		
Benefit: Fewer service calls, decreased down time and more energy efficient.		
Last time this was replaced (i.e., year roof was previously replaced or year vehicle):		Typical Replacement Cycle: 15 Years
Alternatives Considered/Reasons for Rejecting Alternatives:		
Consequences of Not Implementing/Delaying Implementation: Increasing down time and maintenance expense as equipment wears and becomes more unreliable.		
Other Pertinent Background Information (e.g., Quotes, Brochures, Pictures, etc.):		

¹ Quantify any future savings if project is implemented (e.g., personnel costs, maintenance, repairs, energy conservation, etc.)

² Quantify any incremental costs anticipated if project is implemented (e.g., future personnel costs, maintenance, repairs, etc.)

³ Quantify staffing changes (up or down) anticipated if project is implemented.



Haynes Kitchen Equipment Refrigeration Line Leaks



**Town of Sudbury
Capital Improvement Budget
FY20 Request Form**

Department/Committee:
Facilities/SPS

Item/Project Name:
Noyes Baseboard Heating and
Valve Improvements

Initial Year of Request:	Estimated Total Project Cost: \$40,000	Estimated Future Savings: ¹ N/A
Estimated Incremental Costs: ² 5% Yearly	Staffing Changes: ³ None	
Justification Code: A	R or NR: Recurring – 2 years	Priority: 1
Project Description: Replace inadequate and failing baseboard heat units and associated heating components, piping and valves. Add additional valves and heating equipment to bathrooms and hallway areas. Malfunctioning manual valves to be replaced with energy management system compatible electronic valves.		
Justification and Need: Student and staff safety and comfort, asset preservation and energy efficiency.		
Benefit: Safety of Students and Staff. Reduces the risk of frozen pipes, water damage, costly cleanups and repair.		
Last time this was replaced (i.e., year roof was previously replaced or year vehicle):		Typical Replacement Cycle:
Alternatives Considered/Reasons for Rejecting Alternatives:		
Consequences of Not Implementing/Delaying Implementation: Increased risk of frozen pipes and costly water damage and interruption of student services.		
Other Pertinent Background Information (e.g., Quotes, Brochures, Pictures, etc.):		

¹ Quantify any future savings if project is implemented (e.g., personnel costs, maintenance, repairs, energy conservation, etc.)

² Quantify any incremental costs anticipated if project is implemented (e.g., future personnel costs, maintenance, repairs, etc.)

³ Quantify staffing changes (up or down) anticipated if project is implemented.



Noyes Heating Valves



**Town of Sudbury
Capital Improvement Budget
FY20 Request Form**

Department/Committee:
Facilities/SPS

Item/Project Name:
Noyes Kitchen Dishwasher
Equipment Replacement

Initial Year of Request:	Estimated Total Project Cost: \$35,000	Estimated Future Savings:¹ \$1,000.00 per year
Estimated Incremental Costs:² 5% Yearly	Staffing Changes:³ None	
Justification Code: A	R or NR: Non-recurring	Priority: 1
Project Description: Replacement of the Noyes Kitchen Dishwasher and Hot Water Booster, Stainless Steel tray line with associated plumbing. This equipment was placed in service when the school opened and has washed plates, trays and utensils for over 2 million student meals.		
Justification and Need: Dishwashing unit is 25 years old and has become unreliable. Repair costs increase yearly. Parts are increasingly difficult to obtain.		
Benefit: A new Dishwashing unit will be reliable, economical and energy efficient. Ongoing maintenance costs decrease. Eliminates the need for expensive Styrofoam serving trays when the dishwasher is out of service. Recycling the used Styrofoam trays is challenging.		
Last time this was replaced (i.e., year roof was previously replaced or year vehicle):		Typical Replacement Cycle:
Alternatives Considered/Reasons for Rejecting Alternatives:		
Consequences of Not Implementing/Delaying Implementation: Dishwashing unit getting older and service calls and downtime become more frequent. Cost of Styrofoam trays increasing. Creates strain on food service staff.		
Other Pertinent Background Information (e.g., Quotes, Brochures, Pictures, etc.):		

¹ Quantify any future savings if project is implemented (e.g., personnel costs, maintenance, repairs, energy conservation, etc.)

² Quantify any incremental costs anticipated if project is implemented (e.g., future personnel costs, maintenance, repairs, etc.)

³ Quantify staffing changes (up or down) anticipated if project is implemented.



Noyes Dishwasher Equipment



Noyes Dishwasher Equipment Interior



**Town of Sudbury
Capital Improvement Budget
FY20 Request Form**

Department/Committee:
Lincoln-Sudbury Regional High School

Item/Project Name:
Kubota Tractor

Initial Year of Request: FY2019	Estimated Total Project Cost: \$55,000	Estimated Future Savings:¹ Major Maintenance Repair
Estimated Incremental Costs:²	Staffing Changes:³ None	
Justification Code: A and/or B	R or NR: Non-recurring	Priority: 1
Project Description: Lincoln-Sudbury Regional High School currently has a 2002 Kubota L4630 Front End Loader. At 16 years old, it has surpassed its estimated useful life and is in need of replacement. The tractor will soon be in need of a costly, major maintenance. The hydraulic hoses are starting to dry rot and need to be replaced. More importantly, the equipment was purchased before the new high school was completed in 2004 and the tractor is undersized for the real estate maintained. This equipment has been listed on the 5-year capital plan for replacement in FY 2020.		
Justification and Need: The purpose of this expenditure addresses a mandatory requirement that the parking lots and grounds remain safe and accessible to students and the public at all times. The Buildings and Grounds staff at Lincoln-Sudbury Regional High School maintain school grounds independently from Town services.		
Benefit:		
Last time this was replaced (i.e., year roof was previously replaced or year vehicle):		Typical Replacement Cycle: 10 + years
Alternatives Considered/Reasons for Rejecting Alternatives: The alternative is to pay for the major repair of replacing the rotting, aging hydraulic hoses. This repair is estimated to cost upwards of \$6,000. During this repair, they will also evaluate the level of hydraulic motor fatigue, which could result in a higher repair cost. Since the equipment has trade in value of approximately \$8,000 now, it seems the financially responsible decision would to take the current trade in value and reduce the cost of purchasing a new tractor which is less costly to annually maintain.		
Consequences of Not Implementing/Delaying Implementation: This maintenance equipment is used for a variety of purposes around the school campus. If the Kubota were to be inoperable for any length of time, it greatly reduces the efficiency of maintaining the property. This would be especially dire during the winter months. Also, the trade in value of the current tractor will only decrease while the cost of a new tractor will increase, making the eventual replacement more expensive.		
Other Pertinent Background Information (e.g., Quotes, Brochures, Pictures, etc.):		

¹ Quantify any future savings if project is implemented (e.g., personnel costs, maintenance, repairs, energy conservation, etc.)

² Quantify any incremental costs anticipated if project is implemented (e.g., future personnel costs, maintenance, repairs, etc.)

³ Quantify staffing changes (up or down) anticipated if project is implemented.







**Town of Sudbury
Capital Improvement Budget
FY20 Request Form**

Department/Committee:
Selectmen

Item/Project Name:
Water Bottle Filling Stations

Initial Year of Request:	Estimated Total Project Cost: \$12,000	Estimated Future Savings:¹ N/A
Estimated Incremental Costs:²	Staffing Changes:³	
Justification Code:	R or NR:	Priority:
Project Description: To install water bottle filling stations in public parks and public buildings		
Justification and Need: With the implementation of the new bottle bill, the Town is looking for creative and cost-efficient ways to make certain that residents and employees have access to water.		
Benefit: This will decrease trash from bottled water in public trash cans.		
Last time this was replaced (i.e., year roof was previously replaced or year vehicle):	Typical Replacement Cycle:	
Alternatives Considered/Reasons for Rejecting Alternatives:		
Consequences of Not Implementing/Delaying Implementation:		
Other Pertinent Background Information (e.g., Quotes, Brochures, Pictures, etc.):		

¹ Quantify any future savings if project is implemented (e.g., personnel costs, maintenance, repairs, energy conservation, etc.)

² Quantify any incremental costs anticipated if project is implemented (e.g., future personnel costs, maintenance, repairs, etc.)

³ Quantify staffing changes (up or down) anticipated if project is implemented.



**Town of Sudbury
Capital Improvement Budget
FY20 Request Form**

Department/Committee:
Facilities/SPS

Item/Project Name:
Loring Parsonage Restoration -
Museum

Initial Year of Request: 2019	Estimated Total Project Cost: \$84,000	Estimated Future Savings:¹ N/A
Estimated Incremental Costs:² National Grid Gas Hook-up \$30,000 Brick-paved Walkway \$15,000 Flooring \$25,000 IT Wiring \$14,000	Staffing Changes:³ None	
Justification Code: B	R or NR: Non-recurring	Priority: National Grid Gas Hook-up – 1 Brick-paved Walkway – 2 Flooring – 3 IT Wiring – 4
<p>Project Description: The second phase of construction for the Loring Parsonage Repurposing Project is underway. Four elements require additional funding beyond the initial project scope.</p> <ul style="list-style-type: none"> • Natural gas hook-up with National Grid - \$30,000 • An historic brick walkway as required by the Historic Districts Commission and Historical Commission, \$15,000 • Re-installation of the historic flooring combined with additional new wood flooring in the new addition, \$25,000 • Wiring for new telephone and data communication, \$14,000 		

Justification and Need:

This is a one-time request for funding to complete Phase II of the repurposing project. The work is necessary for the History Center to open to the public.

The future tenant, the nonprofit Sudbury Historical Society, has acquired and given the Town considerable funds over 3 years toward the first and second phases of repurposing the Town-owned Parsonage, which is a public project costing almost \$1.7 million. Project costs have risen significantly from the original estimates due to the conditions of the building. These costs have consumed the \$100,000 contingency budget. The SHS is currently at the beginning of a third phase of fundraising to outfit the interior with furnishings and other equipment in order to create the museum, archives, and visitor’s center so does not have additional funds to give at this point in time. There is still an estimated additional \$64,000 in needs for which the SHS is not asking for assistance at this point since the work can be temporarily postponed.

The National Grid hookup is a top priority, the building will need to be heated to enable the tenant to occupy the space once complete. Efficient gas heating will also reduce the town’s heating costs at the Parsonage.

Benefit: Once the Loring Parsonage restoration and renovation is complete this historic building will be a stable, fully accessible community resource owned by the Town of Sudbury. Prior to the repurposing the building was deteriorating and unusable to its full extent. Now that it is undergoing rehabilitation it will be a preserved and protected historic asset in the Town Center used by the entire community.

Last time this was replaced (i.e., year roof was previously replaced or year vehicle):

Typical Replacement Cycle:

Alternatives Considered/Reasons for Rejecting Alternatives:

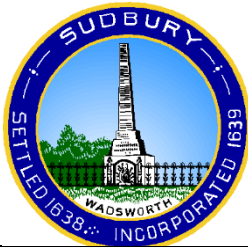
Consequences of Not Implementing/Delaying Implementation: The work is necessary for the History Center to open to the public. Should the History Center be unable to open, the public will not have the benefit of the town museum and visitor’s center, the SHS will not be able to maintain its operations. The building will be incomplete and unoccupied.

Other Pertinent Background Information (e.g., Quotes, Brochures, Pictures, etc.):

¹ Quantify any future savings if project is implemented (e.g., personnel costs, maintenance, repairs, energy conservation, etc.)

² Quantify any incremental costs anticipated if project is implemented (e.g., future personnel costs, maintenance, repairs, etc.)

³ Quantify staffing changes (up or down) anticipated if project is implemented.



**Town of Sudbury
Capital Improvement Budget
FY20 Request Form**

Department/Committee:
Fire Department

Item/Project Name:
Engine 4 Replacement

Initial Year of Request: 2020	Estimated Total Project Cost: \$570,000	Estimated Future Savings:¹ Maintenance costs for Engine 4 and 3 would be reduced.
Estimated Incremental Costs:²	Staffing Changes:³	
Justification Code: A	R or NR: Non-recurring	Priority: 1
Project Description: Engine 4 Replacement		
<p>Justification and Need: Engine 4 was purchased in 1997 and is currently 21 years old, typical service life for an Engine is 20 years. Replacement of this Engine will allow Engine 3 in North Sudbury to move to reserve status. Engine 3 has been plagued with electrical issues for an extended period of time. The vehicle currently has 120,000 miles and has been in front line service for ten years. Over the past six months the department has spent more than \$10,000.00 in maintenance costs to keep Engine 3 running in a dependable state. This repair work takes the apparatus out of service and repairs can be expected to increase as the equipment continues in service as a front-line response piece. The dependability of this vehicle is in question.</p>		
<p>Benefit: This replacement will provide a dependable emergency response vehicle for Sudbury and place Engine 3 in reserve status.</p>		
Last time this was replaced (i.e., year roof was previously replaced or year vehicle):	Typical Replacement Cycle:	
Alternatives Considered/Reasons for Rejecting Alternatives:		
<p>Consequences of Not Implementing/Delaying Implementation: Delaying replacement would require an emergency purchase when Engine 3 fails, construction of a new Engine typically takes 8 to 12 months.</p>		
Other Pertinent Background Information (e.g., Quotes, Brochures, Pictures, etc.):		

¹ Quantify any future savings if project is implemented (e.g., personnel costs, maintenance, repairs, energy conservation, etc.)

² Quantify any incremental costs anticipated if project is implemented (e.g., future personnel costs, maintenance, repairs, etc.)

³ Quantify staffing changes (up or down) anticipated if project is implemented.



**Town of Sudbury
Capital Improvement Budget
FY20 Request Form**

Department/Committee:
DPW

Item/Project Name:
One-Ton Dump Truck - Unit 36

Initial Year of Request: FY19	Estimated Total Project Cost: \$130,000	Estimated Future Savings:¹ N/A
Estimated Incremental Costs:² N/A	Staffing Changes:³ N/A	
Justification Code: B	R or NR: R	Priority: 5
Project Description: Purchase a new F550 One-Ton Dump Truck with spreader to replace an older, deteriorated 10-Wheel swap body truck.		
Justification and Need: Fleet Maintenance – the older trucks are aged, unreliable and costly to repair. The proposal is to replace a 2000 GMC cab-over swap-body with a new F550 Dump Truck with spreader, plow, and wing. The DPW currently has another swap-body that it uses for the transfer station. The DPW will be employing the use of larger GVW one-ton dump trucks that can be used for the smaller construction projects around town and burials at the cemetery. This size vehicle will enable the installation of a municipal-grade plow, a side-mounted wing and a small spreader for winter operations. A new dump truck will provide multiple uses throughout all the divisions within the DPW as well as improve efficiencies in snow removal operations. It is the goal of the Public Works to focus on standardizing vehicles and specifying vehicles to better suit our multi-disciplinary needs. Dump trucks are one of the most used equipment in the fleet. The Public Works employees use these vehicles to perform their everyday tasks including moving materials and equipment that is carried and towed by these vehicles. These trucks are also paired with larger equipment to perform snow removal.		
Benefit: Systematic replacement helps eliminate job down-time, ensures reliability and provides safe, functional equipment for the employees.		
Last time this was replaced (i.e., year roof was previously replaced or year vehicle): This vehicle will replace a 2000 GMC cab-over swap-body with a new F550 Dump Truck with plow, wing and spreader.	Typical Replacement Cycle: 10 years	
Alternatives Considered/Reasons for Rejecting Alternatives: Leasing equipment has been considered, but the CIAC prefers the town purchase outright because it will save money in the long run.		
Consequences of Not Implementing/Delaying Implementation: Equipment failure and significant delays in important town operations such as snow removal and other roadwork.		

Other Pertinent Background Information (e.g., Quotes, Brochures, Pictures, etc.):

Will trade existing vehicle towards purchase of this new vehicle. Quote from MHQ.

¹ Quantify any future savings if project is implemented (e.g., personnel costs, maintenance, repairs, energy conservation, etc.)

² Quantify any incremental costs anticipated if project is implemented (e.g., future personnel costs, maintenance, repairs, etc.)

³ Quantify staffing changes (up or down) anticipated if project is implemented.

Picture(s) of existing vehicle



Picture(s) of proposed new similar vehicle





**Town of Sudbury
Capital Improvement Budget
FY20 Request Form**

Department/Committee:
DPW

Item/Project Name:
Culvert Replacement (Design)

Initial Year of Request: FY20	Estimated Total Project Cost: \$125,000	Estimated Future Savings:¹ N/A
Estimated Incremental Costs:² N/A	Staffing Changes:³ N/A	
Justification Code: B, asset Maintenance	R or NR: NR	Priority: 3
Project Description: Implement a culvert replacement program to include systematic removal and replacement of drainage conduits throughout Town.		
Justification and Need: During calendar year 2018 the Town completed a comprehensive inventory and assessment of roughly 170 culverts throughout Town. This assessment included locating the culverts using GPS, assigning ID numbers, and a visual condition inspection with pictures. Once inspected and categorized, the culverts could be prioritized to identify priority culverts needing to be replaced. This request is to fund the replacement (design, engineering, permitting and construction) of various culverts throughout Town on an annual basis.		
Benefit: The Town has invested a great deal of money in its infrastructure over time. Continuing this investment ensures the roadway infrastructure remains in its current condition and helps to prevent premature and unexpected roadway failures.		
Last time this was replaced (i.e., year roof was previously replaced or year vehicle): N/A	Typical Replacement Cycle: N/A	
Alternatives Considered/Reasons for Rejecting Alternatives: Continue the practice of replacing culverts upon failure (a reactive approach) and possible, unplanned roadway closures or risk to motorists as a result.		
Consequences of Not Implementing/Delaying Implementation: Risk declining roadway conditions and potential roadway closures upon the failure of a culvert. If significant investment is not maintained the condition of the roadway network will suffer over time.		
Other Pertinent Background Information (e.g., Quotes, Brochures, Pictures, etc.): Unscheduled failures of culverts and associated headwalls results in potential road closures, costly emergency repairs, and environmental issues. A planned and systematic approach to replacement of the most significant and more aged/deteriorated structures substantially reduces the risk of failure while maintaining our important roadway infrastructure, drainage network and critical ecology. Pictures below show the collapse of the headwalls at 1030 Concord Road. The collapse of the upstream headwalls partially occluded the opening and caused the loss of the guardrail along the edge of the roadway.		

¹ Quantify any future savings if project is implemented (e.g., personnel costs, maintenance, repairs, energy conservation, etc.)

² Quantify any incremental costs anticipated if project is implemented (e.g., future personnel costs, maintenance, repairs, etc.)

³ Quantify staffing changes (up or down) anticipated if project is implemented.

Picture(s) of collapsed headway (1030 Concord Road)









EMPLOYEE HEAD COUNT

Town Departments

Fiscal Year	Head Count
2018	175
2019	175
2020	181

FY18 EMPLOYEE COMPENSATION GREATER THAN \$100,000

Position	Total	Salary¹	Other²	Overtime
Town Manager	185,500	170,000	15,500	
Fire Captain/Emt	174,347	84,210	36,566	53,571
Police Chief	172,818	129,122	43,696	
Fire Captain/Emt	162,694	84,210	26,873	51,611
Police Lieutenant	159,285	110,103	37,283	11,899
Assistant Town Manager	149,090	147,559	1,531	
Fire Chief (Retired)	140,525	75,692	64,833	
Police Lieutenant	132,970	95,506	23,692	13,772
Director of DPW	129,322	129,122	200	
Fire Chief	126,935	113,761	13,174	
Fire Lieutenant/Emt	124,863	73,706	16,654	34,503
Assistant Fire Chief	124,062	87,176	19,887	16,999
Finance Director	123,601	123,601		
Police Sergeant	121,725	75,505	21,313	24,907
Police Sergeant	120,994	75,505	26,380	19,109
Police Sergeant	120,864	75,505	22,644	22,715
Fire Lieutenant/Emt	116,218	73,706	8,871	33,641
Fire Lieutenant-Paramedic/Emt	114,080	69,257	15,176	29,647
Library Director	110,503	110,103	400	
Technology Administrator	109,424	105,976	3,448	
Fire Captain/Emt	108,235	73,904	12,878	21,453
Town Accountant	106,720	103,720	3,000	
Director of Planning	105,998	105,998		
Building Inspector	105,733	101,009	4,724	
Police Sergeant	105,058	75,505	23,240	6,313
Deputy DPW Director	105,020	105,020		
Fire Captain/Emt	102,977	84,210	9,547	9,220
Firefighter/Emt	100,852	64,513	11,308	25,031

¹ Salaries are base pay.

² Other Compensation paid to employees may include annuities, deferred compensation match, career incentive, stipends, longevity, regular or retirement sick buy-back, or any other compensation paid by the Town, other than base salary or overtime.

COLLECTIVE BARGAINING

Bargaining Unit and Contract Financial Terms:

LS Regional High School

The three year memorandum of agreement for the period covering schools year 2019, 2020, and 2021 provides for COLA increases in half-year increments of 0.5%, 1.5%, 0%, 3%, 0.5% and 2%, representing an aggregate COLA increase over three years totaling 6.5%, or approximately 2.17% per year on average.

Sudbury Public Schools, K-8

Teachers

Three-year contract covering fiscal years 2019, 2020 and 2021. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/18: 1 1/2%; 7/1/19: 2 1/4%; 7/1/20: 2 1/2%.

Support Staff

Three-year contract covering fiscal years 2019, 2020 and 2021. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/18: 1 1/2%; 7/1/19: 2 1/2%; 7/1/20: 2 1/4%.

Nurses

The three-year contract covering fiscal years 2019, 2020, and 2021 remains unsettled as of the printing of this document.

Custodians

Three-year contract covering fiscal years 2019, 2020 and 2021. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/18: 1 1/2%; 7/1/19: 2 1/2%; 7/1/20: 2 1/4%

Town

Fire

The next three-year contract covering fiscal years 2019, 2020, and 2021 remains unsettled as of the printing of this document.

Police – Patrol Officers

Three-year contract covering fiscal years 2019, 2020 and 2021. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/18: 1%; 7/1/19: 2%; 7/1/20: 1 1/2%; and 6/30/21 at midnight 1% not to impact FY21 budget.

Police - Sergeants

Three-year contract covering fiscal years 2019, 2020 and 2021. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/18: 1%; 7/1/19: 2%; 7/1/20: 1 1/2%; and 6/30/21 at midnight 1% not to impact FY21 budget.

Public Works

Three-year contract covering fiscal years 2019, 2020 and 2021. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/18: 1%; 7/1/19: 2%; 7/1/20: 1 1/2%; and 6/30/21 at midnight 1% not to impact FY21 budget.

Engineering

Three-year contract covering fiscal years 2019, 2020 and 2021. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/18: 1%; 7/1/19: 2%; 7/1/20: 1 1/2%; and 6/30/21 at midnight 1% not to impact FY21 budget.

Supervisory

Three-year contract covering fiscal years 2019, 2020 and 2021. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/18: 1%; 7/1/19: 2%; 7/1/20: 1 1/2%; and 6/30/21 at midnight 1% not to impact FY21 budget.

Civilian Dispatchers

The next three-year contract covering fiscal years 2019, 2020, and 2021 remains unsettled as of the printing of this document.

BUDGET TERMS AND DEFINITIONS

Abatement: A reduction provided by the Assessors in the assessed tax because of bona fide specific conditions or situations not considered when the tax was levied.

Abatement Surplus: Accumulation of the surplus amounts of Abatements and Exemptions set aside by the Assessors each year to cover abatements of (and exemptions from) real estate and personal property tax assessments. The accumulated amount for previous years no longer committed for abatements may be used by vote of the Town Meeting.

Allowance for Abatements and Exemptions: An amount set by the Assessors to create a fund to cover abatements of (and exemptions from) real and personal tax assessments for the current year, and raised on the tax levy.

Appropriation: An authorization by town meeting to make obligations and payments from the treasury for a specific purpose

Balanced Budget: A plan of financial operation in which the estimate of proposed expenditures for a given period is less than or equal to the proposed means of financing these expenditures (from various sources of funds or revenues).

Benefits and Insurance: This account in the shared expenses section of the budget is comprised primarily of benefits such as health insurance and retirement for both school and general government employees.

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Bond Anticipation Note: Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds from the bond issue to which they are related. Also referred to as a BAN.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period (usually a 12-month period referred to as the Fiscal Year, or FY) and the proposed means of financing them.

Capital Exclusion: A temporary increase in the tax levy to fund a capital project or make a capital acquisition.

Cherry Sheet: An annual statement received from the Department of Revenue detailing estimated receipts for the next fiscal year from the various state aid accounts as well as estimated state and county government charges payable to the state. The name "Cherry Sheet" derives from the color of the paper used.

Circuit Breaker Program: School districts are eligible for reimbursements for students with disabilities whose programs cost greater than four times the statewide foundation budget. "Circuit Breaker" means the reimbursement program for certain costs of special education as specified in M.G.L. c. 71B, § 5.

Debt Exclusion: An override to Proposition 2 ½ for the purpose of raising funds for debt service costs; remains for the life of the debt only.

Enterprise Fund: A separate fund, set up to provide a specific Town service, whereby all direct and indirect/overhead costs of providing the service are funded in total from user charges. An appropriation for an enterprise fund is funded in total from enterprise fund revenue unless otherwise noted. Enterprise fund revenue used to fund services provided by other Town departments will be shown in the warrant after the appropriation total for the department. An enterprise fund is required to fully disclose all costs and all revenue sources needed to provide a service.

Exemption: A reduction provided for a variety of purposes, which include, but are not limited to: buildings/property used for religious, government, charity, or pollution control. In addition, exemptions may also be provided to the elderly, handicapped, and veterans under certain conditions.

Free Cash: Free cash is the available, undesignated fund balance of the general fund and is generated when actual revenue collections are in excess of estimates, when expenditures are less than appropriated, or both. A free cash balance is certified as of July 1 each year by the Department of Revenue and once certified, any or all of the certified amount may be used to defray Town expenses by a vote of the Town Meeting.

Fund: A grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives

Fund Balance: Fund balance is the difference between assets and liabilities in a governmental fund.

Fund Equity: Fund equity is the difference between assets and liabilities in an enterprise fund.

Funding Sources for Expenditures: Authorizations for the Town to expend monies are made in the form of a motion at Town Meeting. The wording of the motions will specify the funding source; that is, the place from where money is going to come or will be raised. When a motion reads, “to appropriate a sum of money” without a source being identified, that amount will be included in the tax calculation, whereby the total of all sums to be appropriated will be reduced by an estimate of local and state revenue. The balance needed will be provided by property taxes. When items in the warrant are offset or raised from available funds, those items will also appear as offsets in the determination of the tax rate.

GAAP: Generally accepted accounting principles.

GASB: The Government Accounting Standards Board (GASB) is the authoritative standard setting body that provides guidance on how to prepare financial statements in conformity with GAAP.

Levy Limit: The maximum amount a community can levy in any given year.

Local Receipts: This is the third largest source of revenue for the Town after property taxes and Cherry Sheet receipts. While it is comprised of a number of different items, the largest source is the auto excise tax.

New Growth: Proposition 2 ½ allows a community to increase its levy limit annually by an amount based upon the valuation of certain new construction and other growth in the tax base that is not the result of property revaluation. New growth becomes part of the levy limit and thus increases at the rate of 2.5% each year as the levy limit increases.

Override: An override is passed by a majority vote at Town Meeting and at the ballot. There are three types of overrides: An Operating Override, which permanently increases the levy limit; a Debt Exclusion, which increases the levy limit only for the life of the debt; and a Capital Project Override, which increases the levy only for the year in which the project is undertaken.

OPEB: Post-employment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee. Other post-employment benefits that a retiree can be compensated for are life insurance premiums, healthcare premiums and deferred-compensation arrangements.

Proposition 2½: A Massachusetts General Law enacted in 1980 to limit property taxes.

Reserve Fund: An amount appropriated by the Annual Town Meeting for emergency or unforeseen purposes. The Finance Committee, by state law, is the sole custodian of the Reserve Fund and approves transfers from the Fund into the operating budgets throughout the year if: (1) the need for funds is of an emergency and/or unforeseen nature, and (2) if, in the judgment of the Finance Committee, the Town Meeting would approve such an expenditure if such a meeting was held. The Reserve Fund is, therefore, a mechanism for avoiding the necessity of frequent Special Town Meetings.

Revolving Fund: Funds that may be used without appropriation and that are established for special uses. Recreation fees, for example, may be paid into a revolving fund. Revolving funds are established by state law or Town bylaw.

Stabilization Fund: Under Massachusetts General Law Chapter 40 §5B, a community may establish one or more stabilization funds for different purposes by a two-thirds vote of Town Meeting. It may amend the purposes of those funds at a later time in the same manner. Appropriations into and from the funds require a two-thirds vote of Town Meeting.

Tax Levy: The tax levy is the revenue a community can raise through real and personal property taxes. In Massachusetts, municipal revenues to support local spending for schools, public safety, general government and other public services are raised through the tax levy, state aid, local receipts and other sources. The tax levy is the largest source of revenue for most cities and towns.

Town-wide Operating Expenses: This account in the general government section of the budget is comprised primarily of operating expenses such as postage, telephone and property liability insurance, that support town-wide operations and are not assigned to any one department or cost center.