

Town of Sudbury, Massachusetts



Town Manager's Proposed Budget

For the Fiscal Year Ended June 30, 2021

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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 2021 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 18,874 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

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.

Meadow Walk Sudbury, a recently completed development, consists 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 4.10% 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, which was affirmed on September 30, 2019, 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 2020 Calendar Year

1. Fairbank
 - a. Work with Town Staff and other interested parties to present the new Fairbank Community Center plan at May Town Meeting.
2. Cleargov
 - a. Continue to work with Cleargov to evaluate new features and implement those new features when they become available.
3. 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.
4. Cemetery
 - a. Work with DPW on plan to create future cemetery space, including increased number of plots and access
5. Work with various committees and commission regarding master plans, including, town-wide, fields and senior needs.
6. Continue to work on funding sources for routine capital, as well as finding capacity for larger projects
7. Implementation of Complete Streets
8. Working with staff regarding implementation of the Municipal Vulnerability Preparedness Plan and Hazard Mitigation plan, which received grant funding in FY19

Selectman Goals 2020 Calendar Year

Goal	Priority Level
Town Manager Search Completion	High
Fairbank Community Center (including School Administration space needs, Council on Aging space needs, Park & Recreation indoor programming space needs, and Community Shelter needs.	High
Regional High School Agreement/Budgeting	High
Develop Project Management Review, Control, and Reporting Process	High
Upgrade Fire Stations (Advanced Life Support Ambulance)	High
Bruce Freeman Rail Trail	High

Goal	Priority Level
CSX Rail Acquisition	n/a
Capital Funding Capacity	n/a
Transportation and Traffic (plans to reduce travel times across Town)	n/a
Housekeeping: update/review policies and procedures, review and disband unused or unneeded committees, timely approval of minutes, etc.	n/a
Revenue Diversification (Commercial Base as a component of the Tax Levy, economic development, user fees, etc.)	n/a
Membeship in Vocational Education	n/a
Improve Communciation Effectiveness	n/a
Sidewalks & Prioritization Thereof	n/a
Comprehensive Stormwater Management Plan	n/a
Complete Streets Project	n/a
Implementation of Municipal Vulnerability Plan	n/a
Planning: Master Plan, Historic Preservation Plan, Inclusionary Zoning, Solar By-Law, and implementation of Recreation and Open Space Plan.	n/a
Upgrade Fire Station 3 (Additional Sleeping Quarters)	n/a
3 Year Calendar Development (document Governmental "Life Cycle" - everything required of BOS over a 3 year period; i.e. Senior Tax Exemption Required to TM Approval every 3 years)	n/a
Transparency In Government (audit reports, training, etc.)	n/a
Key Performance Indicators Dashboard ("what do we get for what we spend").	n/a
Discuss poential development of Blight or Nuisance Bylaw (Nobscot and Route 20 Intersection - abandoned property)	n/a
Nobscot and Route 20 Intersection - abandoned property)	n/a
Town Hall Renovation/Execute Deiign	n/a
Eversource Litigation	n/a
Route 20 Beautification and redevelopment (walkability, vitality, traffic, sewer, etc.)	n/a
ADA Transition Plan	n/a
Landham Road/Rt 20 Intersection	n/a
Complete Transaction of Quarry North and Sudbury Station Transfer	n/a
Change name of BOS to Select Board	n/a
Complete Playgrounds	n/a

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

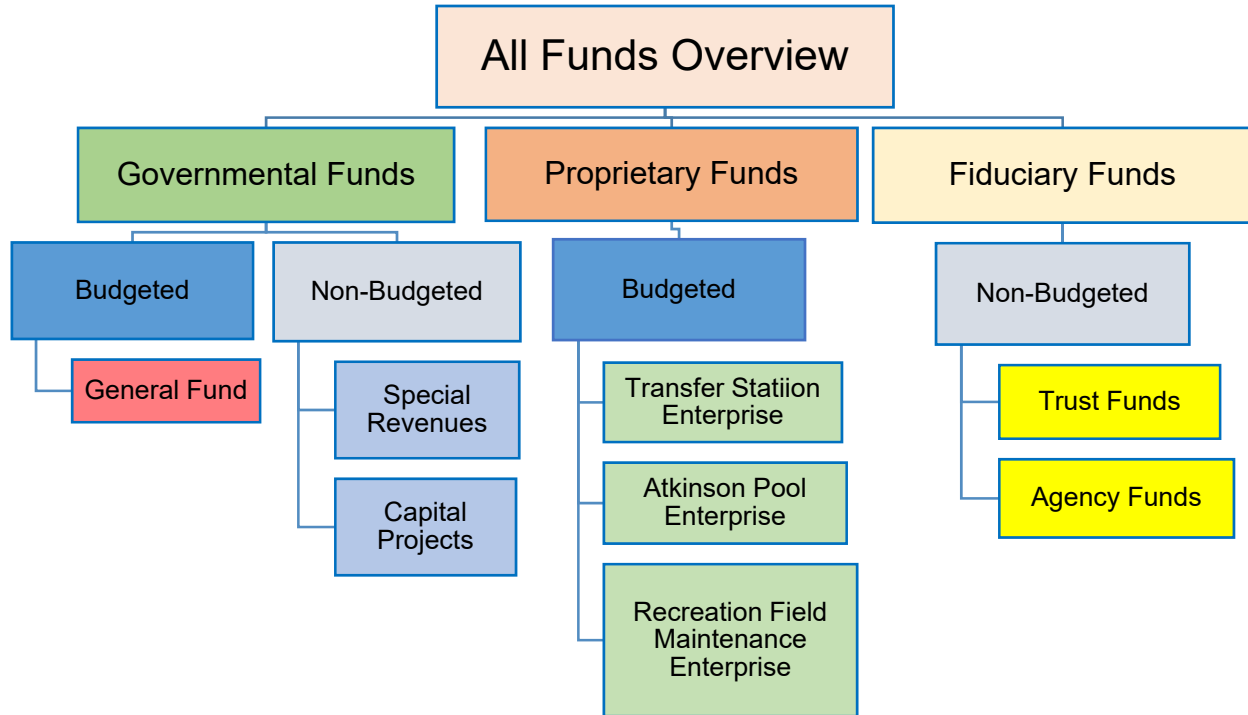
Trust Funds

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 costs 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:

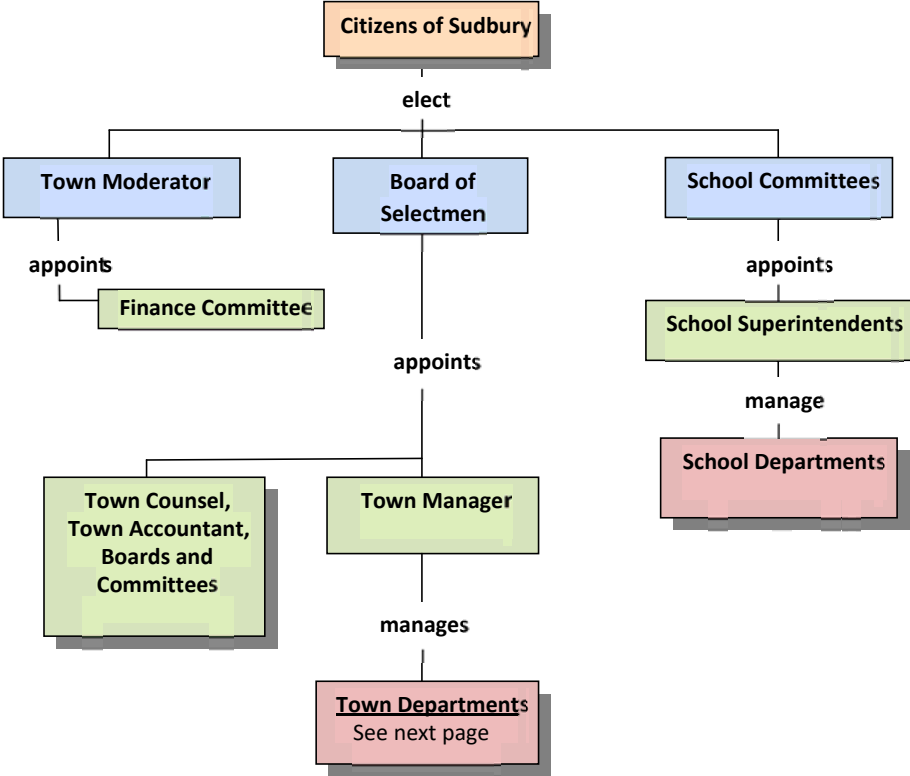
- Long-term debt will be issued only for objects or purposes authorized by state law under Chapter 44, section 7 and 8.
- Short-term debt may be issued to finance current operating expenditures only in the event of extreme financial emergency.
- Debt maturity will not exceed the lesser of: the useful 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.

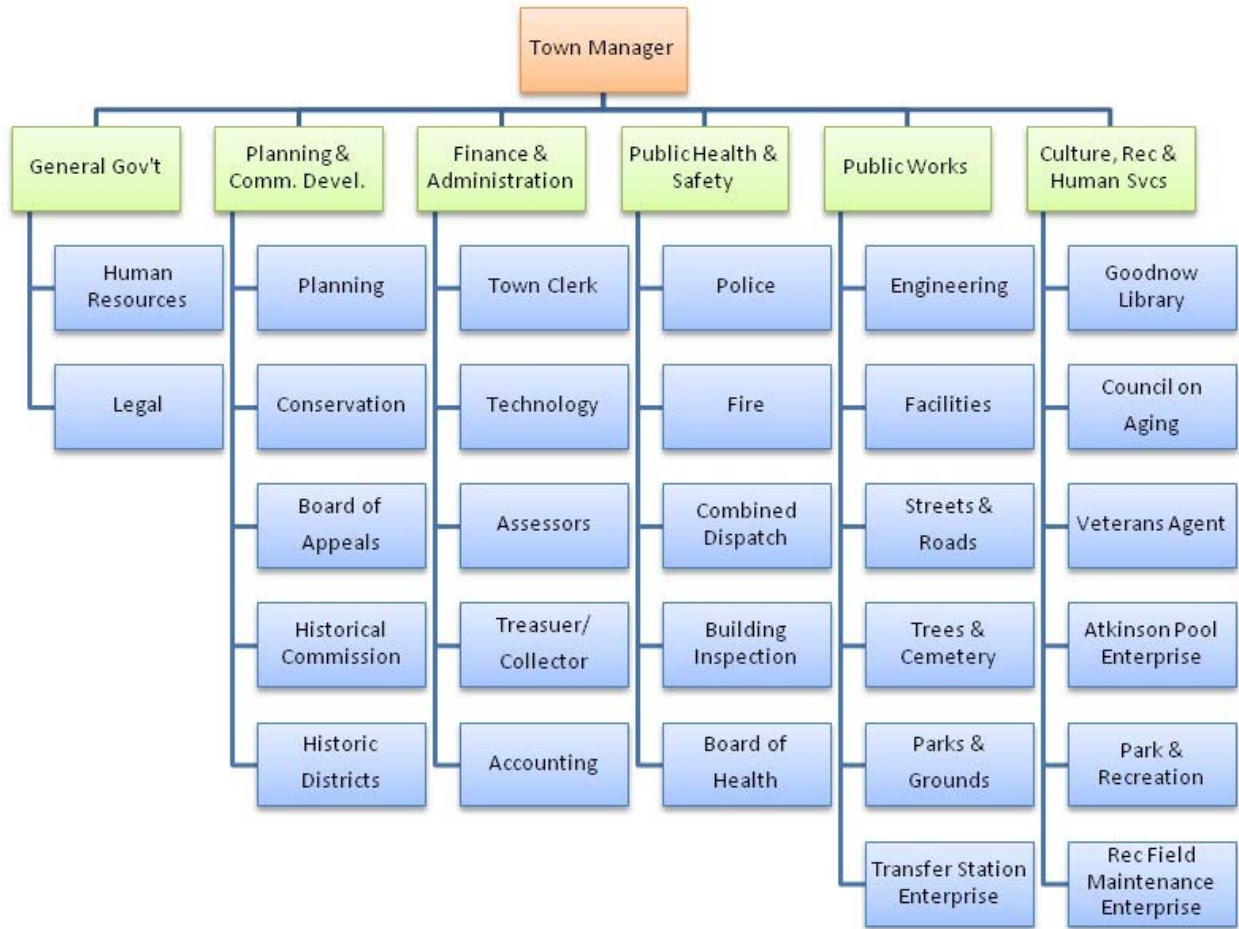
Reserves

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>
	Daniel E. Carty	Chairman
	Patricia Brown	Vice-Chairman
	Janie W. Dretler	Member
	Jennifer Roberts	Member
	William Schineller	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
	Silvia M. Nerssessian	Member
	Meredith Gerson	Member

<u>LS School Committee</u>	<u>Member</u>	<u>Title</u>
	Ellen Joachim	Chairman
	Carole Kasper	Vice-Chairman
	Cara Endyke Doran	Member
	Kevin Matthews	Member
	Candace Miller	Member
	Patty Mostue	Member

PRINCIPAL APPOINTED OFFICIALS

Department	Department Head	Title
Town Manager	Maryanne Bilodeau	Interim 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	Beth Klein	Town Clerk
Conservation	Lori Capone	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	Andrew Lewis	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	Michael Hennessy	Veteran's Agent
Goodnow Library	Esme Green	Library Director
Park & Recreation	Dennis Mannone	Park, Recreation, and Aquatic Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Town of Sudbury

Massachusetts

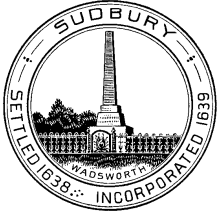
For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

Budget and Financial Overview



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

278 Old Sudbury Road
Sudbury, MA 01776-1843
978-639-3381
Fax: 978-443-0756

Maryanne Bilodeau
Interim Town Manager

Email: townmanager@sudbury.ma.us

January 23, 2020

To: Honorable Board of Selectmen
Members of the Finance Committee

Here is our recommended FY21 operating and capital budgets. As proposed, these budgets total \$106,621,742, which is an increase of \$4,118,708 (4.02%) from the FY20 budget.

Staff has worked hard to develop a responsible budget to maintain services, while being thoughtful to taxpayers. We continue to work with the following goals in mind:

- Develop a FY21 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 our fiscal constraints; and
- Develop a budget document with the recommended guidelines and procedures set forth by the Government Finance Officers Association (GFOA) and in conformance with the Town Manager's 2021 goals.

Based on these goals and keeping in mind our revenues and fixed costs, the Town's budget was created collaboratively between the three cost centers, and the assistance and teamwork of our Town Department Heads. Unfortunately, after fixed costs there was little room for new initiatives. Below are some of the increases we were able to accommodate:

Board of Health

We increased the contracted services line by \$5,000. Over the past few years the workload for the Social Worker, Public Health Nurse and BOH Director has increased substantially. Vaccination clinics, camp licensures, inspections, domestic and mental health emergencies, and homelessness are just a few areas that require their attention. Not to mention public health issues that arise, like the EEE threat in September.

Council on Aging

We were able to increase the general expense line by \$5,000 to help aid in budget constraints that the Senior Center Director faces. The increase will fund the cost of software needed for managing statistics, keeping emergency contact information, and handling registration for programs and classes. The increase will also help the Senior Center transition to allowing participants to register with a credit card, rather than with a check.

Engineering

There was a \$32,000 increase in contracted services to accommodate engineering services for the MS4 permitting. Year 2 of the Permit requires us to focus on Town-wide outfall screening, additional street sweeping, written O&M Policies and Standards for our facilities and updates to our drainage system database.

Benefits

Benefits for the schools and town are increasing by \$955,940 this year (7.51%). This budget includes worker's compensation, property and liability insurances, health insurance benefits, unemployment claims, Medicare and retiree medical insurance. Our Workers Comp and Property Insurances increases were higher than normal this year. Workers Comp/IOD budget increased due to a rise in claims, along with adding the 4 new firefighters last year. Part of the Property Insurance increased due to adding on the Broadacre Property, which is a vacant building coverage outside of our normal line of coverage. Insuring vacant buildings is more expensive. Though our medical insurance budget is increasing, it is lower now than it was 12 years ago in 2008. This is due to changes that have been made over the past 10 years, with a shift in contribution levels, changing to the GIC, as well as the Opt-Out Program that the Town added on several years ago.

Capital

Due to new growth and savings in benefits, the town is able to increase the Capital Budget funded by the tax levy from \$800,000 in FY20 to \$947,076 for FY21. We are very proud of this initiative and excited to continue increasing the funding for capital within the operating budget so as to cut down on the amount of capital exclusion requests. This is something that has been mentioned at Town Meeting for several years. In addition it was recommended by the Capital Funding Committee several years ago that we needed to find a way to build \$2.5 million dollars within the tax levy to help fund capital, but the question was, how do we do that? Increasing that amount this year is just one more step towards that long-term goal.

Finance

In our effort to accommodate as many requests as we could, we chose to eliminate one full-time position in the Finance area.

We are pleased to submit this comprehensive budget document and encourage residents to explore cleargov.com where they can learn more about town spending and see where their individual tax dollars are being spent.

The Town received the Governmental Finance Officers Association (GFOA) Distinguished Budget Presentation Award for its budget report for the fiscal year ended June 30, 2019. The award reflects the community's commitment to meeting the highest principles of governmental budgeting. We believe that the Town's budget document for the fiscal year ended June 30, 2020 continues to meet the requirements for this recognition and have submitted it to the GFOA to determine its eligibility for another award.

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to the Town for our Comprehensive Annual Financial Report (CAFR), for the fiscal year ended June 30, 2018. This was the seventh year in a row that the Town has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR, for the audit of the fiscal year ended June 30, 2019, continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

These documents are available on the Town's website and we encourage citizens to take advantage of all the information that is provided.

The FY21 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 want to recognize our Department Heads for their support and thoughtful budget submissions, as well as their dedication to the Town of Sudbury. I would also like to thank our Finance Director, Dennis Keohane, for his guidance and hard work on this document. And last, but certainly not least, I would like to thank the Board of Selectmen for their support during the last several months.

Respectfully submitted,



Maryanne Bilodeau
Interim 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 87 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 2008-2020, the Town had excess capacity in the levy ranging from \$7,756 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 less than 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

	FY20	FY21	FY22	FY23
REVENUES	Budgeted	Projected	Projected	Projected
Real Estate and Personal Property	88,883,118	92,584,520	96,048,972	99,001,068
State Aid	6,397,013	6,409,839	6,509,796	6,611,248
MSBA School Construction Reimbursement	1,605,767	1,605,767	-	-
SAFER Grant	193,581	210,189	98,088	-
Local Receipts	4,763,555	5,165,300	5,265,500	5,365,700
Ambulance Receipts	660,000	660,000	700,000	700,000
TOTAL:	102,503,034	106,635,615	108,622,356	111,678,016

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.

	FY20	FY21	FY22	FY23
EXPENDITURES	Budgeted	Proposed	Projected	Projected
Education - SPS	38,535,653	39,595,384	40,585,269	41,498,437
Education - LS	25,808,881	26,712,280	27,513,648	28,339,058
Education - Vocational	615,000	550,000	500,000	500,000
General Government	3,143,637	3,175,064	3,335,713	3,425,042
Public Safety	8,924,924	9,199,461	9,429,885	9,653,769
Public Works	5,460,288	5,607,520	5,686,481	5,775,734
Human Services	871,110	906,383	929,202	946,660
Culture & Recreation	1,422,707	1,462,889	1,499,773	1,549,103
Town-Wide Operating and Transfers	483,845	486,352	486,352	486,699
Total Town Departments	85,266,045	87,695,333	89,966,323	92,174,502
Town Debt Service	3,110,425	3,640,703	2,409,294	2,206,316
Employee Benefits (Town and SPS)	12,716,315	13,672,255	14,546,490	15,476,949
OPEB Normal Cost (Town and SPS)	610,249	680,249	750,249	820,249
Total Operating Budget	101,703,034	105,688,540	107,672,356	110,678,016
Capital Budget (tax funded)	800,000	947,075	950,000	1,000,000
TOTAL:	102,503,034	106,635,615	108,622,356	111,678,016

GENERAL FUND BUDGET SUMMARY

EXPENDITURES	FY19 Actual	FY20 Budgeted	FY21 Recommended	Percentage Increase
Education - Sudbury Public Schools (SPS)	38,309,355	38,535,653	39,608,834	2.78%
Education - LS Regional High School (LS)	24,762,716	25,808,881	26,712,280	3.50%
Education - Vocational	461,426	615,000	550,000	-10.57%
General Government	3,085,214	3,143,637	3,175,064	1.00%
Public Safety	8,472,123	8,924,924	9,199,461	3.08%
Public Works	5,146,416	5,460,288	5,607,520	2.70%
Human Services	746,973	871,110	906,383	4.05%
Culture & Recreation	1,327,814	1,422,707	1,462,889	2.82%
Town-Wide Operating and Transfers	212,237	483,845	486,352	0.52%
Total Town Departments	82,524,274	85,266,045	87,708,783	2.86%
Town Debt Service	3,100,625	3,110,425	3,613,379	16.17%
Employee Benefits (Town and SPS)	11,718,431	12,716,315	13,672,255	7.52%
OPEB Trust Contribution (Town and SPS)	540,249	610,249	680,249	11.47%
Total Operating Budget	97,883,579	101,703,034	105,674,666	3.91%
Capital Budget (Tax Levy)	403,224	800,000	947,076	18.38%
TOTAL EXPENDITURES:	98,286,802	102,503,034	106,621,742	4.02%

REVENUES & AVAILABLE FUNDS	FY19 Actual	FY20 Budgeted	FY21 Recommended	Percentage Increase
Real Estate and Personal Property Taxes	86,079,321	88,883,118	92,570,647	4.15%
State Aid	6,380,977	6,397,013	6,409,839	0.20%
MSBA Reimbursement	1,605,767	1,605,767	1,605,767	0.00%
SAFER Grant	-	193,581	210,189	8.58%
Local Receipts	6,464,838	4,763,555	5,165,300	8.43%
Other Available	735,502	660,000	660,000	0.00%
TOTAL REVENUES & AVAILABLE FUNDS:	101,266,405	102,503,034	106,621,742	4.02%

FUND BALANCE	FY19 Actual	FY20 Budgeted	FY21 Recommended	Percentage Increase
Beginning Fund Balance	8,731,378	9,935,125	9,935,125	0.00%
Revenues (Increase to Fund Balance)	101,266,405	102,503,034	106,621,742	4.02%
Expenditures (Decrease to Fund Balance)	(100,062,658)	(102,503,034)	(106,621,742)	4.02%
ENDING FUND BALANCE:	9,935,125	9,935,125	9,935,125	0.00%

The Overall Budget

The FY21 Town Manager's Recommended Operating Budget totals \$105,674,666. The sum represents a \$3,971,632 or 3.91% increase over the FY20 final approved operating budget amount of \$101,703,034. The Town Manager's Recommended Operating Capital Budget totals \$947,076, an increase of 18.38% over the FY20 Capital Budget.

Town Departments

The FY21 Town Manager's Recommended Budget for Town operating Departments is \$20,837,669. This represents an increase of \$531,158 or 2.62% over the FY20 appropriation of \$20,306,511. 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 FY21 Recommended Operating Budget includes the budget submissions from each of the respective school committees.

The sum of the Sudbury Public Schools budget is \$39,608,834. This represents a \$1,073,181 or 2.78% increase over the FY20 appropriation of \$38,535,653. This budget includes personal services and operating expenses.

The sum of the Lincoln Sudbury Regional High School assessment is \$26,712,280. This represents an increase of \$903,399 or 3.50% over the FY20 assessment of \$25,808,881. The increase is related to a budgetary increase for LS as well as a shift in the percentage allocated to Sudbury due to the increase in the number of Sudbury students compared to Lincoln. 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 FY21, the sum of \$550,000 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 FY21 budget for Vocational Education decreases by \$65,000 or 10.57%. This is the fourth 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 pays for transportation to these schools.

Fixed Costs and Obligations

Debt Service

The sum of \$3,613,379 is being submitted to pay for FY21 debt service. The \$502,954 increase over FY20 is primarily attributable to the debt service payments for the acquisitions of Broadacres Farm and Camp Sewataro.

Employee Benefits

The sum of \$13,672,255 is budgeted for employee benefits for both the Town and the Sudbury Public Schools. Town Departments account for \$5,937,403 and SPS accounts for \$7,734,852. This includes not only health insurance, but also pension costs, unemployment and other contributions. This number is increasing \$955,940 or 7.52% from the FY20 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 FY21, including the Town Manager's Operating Capital Budget, is \$35,971,099 for FY21, an increase of \$34,601,099 from FY20. The majority of the increase relates to the \$28,832,000 proposed Fairbank Community Center.

The Town Manager's Capital Operating Budget, which includes projects \$100,000 or less in one year or \$200,000 or less over multiple years, increased from \$545,000 in FY20 to \$947,076 in FY21.

\$947,076 of the Capital Improvement Plan for FY21 is funded within the tax levy, an increase of \$147,076 over FY20.

Revenues

At this time, it is projected that the total revenue and other funding sources available and recommended for the Fiscal Year 2021 Budget is \$106,621,742. Property taxes account for approximately 87% of the Town's total revenue sources available to fund the FY21 budget. Local revenue sources account for 7%, while state aid contributes 6% and other available funds contribute less than 1%.

Property Taxes

FY21 property taxes are estimated to be \$92,570,647. This includes both proposition 2 ½ and new growth. New growth is projected at \$800,000 for FY21.

State Aid

The sum of \$6,409,839 is included in revenues to reflect Sudbury's State aid for FY21. This reflects a \$12,826 (.20%) 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 \$210,189 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 \$5,165,300 is included in revenues to reflect local receipts for FY21. This reflects a \$401,745 (8.43%) increase from FY20. A large portion of this increase is attributable to the \$120,000 guaranteed payments received from the lease of Camp Sewataro.

Other available

The sum of \$660,000 is included in revenues to reflect other available funds for FY21. 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 \$1,975,023 of Free Cash to fund part of the FY21 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	2017	2018	2019
Student Enrollment	2,803	2,696	2,653
Teacher FTE's	207	208	201
Student/Teacher Ratio	13.5 to 1	13.1 to 1	13.2 to 1

Consolidated Financial Information:

	FY19 Actual	FY20 Appropriated	FY21 Recommended
Sudbury Public Schools			
Sudbury Public Schools	38,309,355	38,535,653	39,608,834

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	2017	2018	2019
Number of Students	1,667	1,633	1,588
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:

	FY19 Actual	FY20 Appropriated	FY21 Recommended
LS Regional High School			
Sudbury Operating Assessment	23,864,710	24,923,953	25,846,224
Sudbury Debt Assessment	564,892	549,861	529,571
Sudbury OPEB Normal Cost Assessment	333,114	335,067	336,485
Total LS Regional High School	24,762,716	25,808,881	26,712,280

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. The Town is responsible for the cost of transportation to the vocational schools.

Performance Measures:

Description	2017	2018	2019
Provided transportation to students	180 days	180 Days	180 Days
Provided quality education	22 students	25 Students	22 Students

Consolidated Financial Information:

	FY19 Actual	FY20 Appropriated	FY21 Recommended
Vocational Education			
Operating Assessments	461,426	615,000	550,000

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.

	FY19 Actual	FY20 Appropriated	FY21 Recommended
GENERAL GOVERNMENT			
Selectmen/Town Manager	424,649	440,415	445,769
ATM/Personnel	220,101	228,287	231,704
Law	325,115	181,124	181,594
Finance Committee	1,908	4,608	4,305
Accounting	350,026	368,056	384,899
Assessors	281,259	289,598	293,081
Treasurer/Collector	302,349	378,212	343,217
Information Systems	464,700	479,516	524,280
Town Clerk & Registrars	320,567	310,010	326,362
Conservation	130,361	132,838	124,039
Planning & Board of Appeals	264,179	358,844	315,814
Salary Contingency Account	-	-	-
Total General Government	3,085,214	3,171,508	3,175,064
Salaries & Other Cash Compensation	2,310,624	2,462,544	2,450,459
All Other Expenses	774,590	708,964	724,605
Total General Government	3,085,214	3,171,508	3,175,064
General Government Headcount (FTE)	31.00	31.00	30.00

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	2017	2018	2019
Number of Selectmen's Meetings	44	39	44
Number of Town Meetings and Elections	5	7	3
Number of TM/Bos Office Hours	13	9	
Number of TM/BOS Newsletters	9	11	
Number of Licenses Issued	82	83	89

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
SELECTMEN/TOWN MANAGER				
Town Manager	1.00	182,000	192,200	182,000
Administration	1.00	90,176	91,971	93,329
Clerical	2.00	111,654	122,944	126,529
Deferred Compensation	-	10,000	-	10,000
Sub Total: Personal Services	4.00	393,830	407,115	411,858
General Expense	-	28,840	30,550	31,161
Equipment Maintenance	-	272	-	-
Travel	-	-	750	750
Out of State Travel	-	-	2,000	2,000
Prior Year Encumbrances	-	1,707	-	-
Sub Total: Expenses	-	30,819	33,300	33,911
Total: Selectmen	4.00	424,649	440,415	445,769

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	2017	2018	2019
Administer benefits for active town/school employees	400	398	429
Administer benefits for town/school retirees	391	412	425
Recruitment and employee orientation (town only - does not include school)	112	130	171

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
ASSIST. TOWN MANAGER/ HUMAN RESOURCES				
Human Resources Director	1.00	152,077	153,952	156,398
Benefits Coordinator	1.00	57,523	58,896	59,775
Clerical	-	5,886	6,026	6,118
Sub Total: Personal Services	2.00	215,486	218,874	222,291
General Expense	-	1,152	1,900	1,900
Travel	-	512	2,450	2,450
Contracted Services	-	-	1,200	1,200
Professional Development	-	2,518	3,375	3,863
Prior Year Encumbrances	-	433	488	-
Sub Total: Expenses	-	4,615	9,413	9,413
Total: ATM/HR	2.00	220,101	228,287	231,704

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	2017	2018	2019
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	FY19 Actual	FY20 Appropriated	FY21 Recommended
LAW				
Clerical	1.00	23,824	30,134	30,604
Sub Total: Personal Services	1.00	23,824	30,134	30,604
General Expense	-	471	990	990
Legal Expenses	-	300,352	150,000	150,000
Prior Year Encumbrances	-	468	-	-
Sub Total: Expenses	-	301,291	150,990	150,990
Total: Law	1.00	325,115	181,124	181,594

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	FY19 Actual	FY20 Appropriated	FY21 Recommended
FINANCE COMMITTEE				
Clerical	-	1,908	4,608	4,305
Total: Finance Committee	-	1,908	4,608	4,305

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	2017	2018	2019
Payrolls Processed	19,907	19,555	19,599
Invoices Processed	14,816	15,343	16,639

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
ACCOUNTING				
Town Accountant	1.00	109,954	116,598	123,199
Salaries	3.00	183,225	189,558	194,525
Sub Total: Personal Services	4.00	293,179	306,156	317,724
General Expense	-	7,341	9,900	10,000
Computer	-	48,942	51,500	54,100
Travel	-	564	500	600
Sub Total: Expenses	-	56,847	61,900	64,700
Total: Accounting	4.00	350,026	368,056	382,424

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	2017	2018	2019
Real & Personal Property Accounts Maintained	7,109	7,123	7,126
Property Inspections Completed Cyclical & Permits	585	640	669
Exemptions processed (all inclusive)	521	521	544
Property Tax Abatements Processed	31	38	61
Motor Vehicle Excise Committed	19,654	19,610	19,857
Motor Vehicle Excise Abatements Processed	1,287	1,288	-

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
ASSESSORS				
Assessor	1.00	95,959	97,126	98,572
Clerical	2.00	123,396	125,846	127,718
Sick Leave Buy Back	-	4,987	5,826	5,913
Sub Total: Personal Services	3.00	224,342	228,798	232,203
General Expense	-	1,107	3,000	1,775
Contracted Services	-	55,810	57,800	59,103
Sub Total: Expenses	-	56,917	60,800	60,878
Total: Assessors	3.00	281,259	289,598	293,081

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	2017	2018	2019
Quarterly real estate tax bills processed	6,428	6,502	6,658
Quarterly Personal property tax bills processed	120	118	120
Comprehensive Annual Financial Report Completed	1	1	1

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
TREASURER/COLLECTOR				
Fin. Director/Treas.-Collector	1.00	131,717	134,551	156,048
Clerical	3.00	146,846	217,871	158,919
Sick Leave Buy Back	-	1,041	-	-
Sub Total: Personal Services	4.00	279,604	352,422	314,967
General Expense	-	12,637	12,000	13,000
Equipment Maintenance	-	640	600	650
Travel In-State	-	587	600	600
Tax Collection Services	-	8,727	7,500	9,000
Tax Title Expense	-	-	5,000	5,000
Prior Year Encumbrances	-	154	90	-
Sub Total: Expenses	-	22,745	25,790	28,250
Total: Treasurer/Collector	4.00	302,349	378,212	343,217

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	2017	2018	2019
Number of Virtual Hosts (Servers)	6	6	6
Network Storage	2	2	2
20 GB Building to Network Hub (Flynn) Connection	5	5	5
Cisco VoIP telephone system buildings connected	14	14	14
Number of Telephones	257	260	264
School Buildings	5	5	5
Aerohive Access Points	42	42	46
Aerohive Buildings	11	11	11
Desktop Computers New	25	25	2
Laptops New	12	7	15
Tablets New	10	3	4

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
INFORMATION SYSTEMS				
Technology Administrator	1.00	109,134	110,468	112,122
Non-Clerical	1.00	86,484	92,121	93,490
Summer Help	-	11,568	8,936	8,936
Sick Leave and Vacation Buy Back	-	4,462	5,487	5,569
Sub Total: Personal Services	2.00	211,648	217,012	220,117
General Expense	-	4,115	5,000	5,000
Software	-	94,852	83,278	120,788
Equipment Maintenance	-	3,748	7,000	7,000
Travel	-	168	400	400
Contracted Services	-	33,232	50,850	54,000
Professional Development	-	5,675	6,850	7,875
Equipment	-	91,989	77,600	77,600
WAN/Telephone Connections	-	7,523	11,500	11,500
Network	-	4,046	5,000	5,000
Internet	-	7,704	15,000	15,000
Prior Year Encumbrances	-	-	26	-
Sub Total: Expenses	-	253,052	262,504	304,163
Total: Information Systems	2.00	464,700	479,516	524,280

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	2017	2018	2019
Birth, Marriage and Death Certificates	1,494	1,473	1,615
Marriage Intentions	63	71	79
Doing Business As Certificates	140	134	126
Notaries	144	114	75
Proof of Residency	64	55	45
Public Record Requests	98	75	55
List of Persons sold	24	27	21
Dogs Licensed	2,636	2,667	2,731
New Voter Registrations	643	1,200	778
Number of Elections	3	4	2
Number of Absentee Ballots	182	1,094	378
Number of Early Voters	-	2,718	-
Number of Town Meetings	2	3	2
Number of Open Meeting Law Certificates Recorded	-	69	85
Number of Ethics Summary Certificates Recorded	592	623	181
Number of Ethics Online Training Certificates Recorded	427	264	
Oaths of Office Recorded	211	248	262
Census returned and entered	6,530	6,389	5,934

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
TOWN CLERK				
Town Clerk	1.00	87,546	89,017	87,116
Overtime	-	4,926	2,250	5,500
Clerical	3.00	162,170	169,167	173,414
Annual Sick Buyback		1,585	-	-
Registrars	-	-	932	932
Election Workers	-	29,204	16,500	24,000
Sub Total: Personal Services	4.00	285,431	277,866	290,962
General Expense	-	8,440	8,500	8,500
Equipment Maintenance	-	1,350	3,250	1,600
Travel	-	1,103	850	1,100
Tuition	-	1,170	1,500	1,200
Elections	-	23,073	16,000	23,000
Prior Year Encumbrances	-	-	10	-
Sub Total: Expenses	-	35,136	30,110	35,400
Total: Town Clerk	4.00	320,567	307,976	326,362

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	2017	2018	2019
Notice of Intent Public Hearings	41	55	22
Request for Determination Reviews	25	39	30
Certificate of Compliances	46	17	26
ANRADS	13	8	-
Violation Issues	48	24	20
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	FY19 Actual	FY20 Appropriated	FY21 Recommended
CONSERVATION				
Conservation Coordinator	1.00	101,088	92,206	82,971
Clerical	1.00	25,693	28,832	29,268
Sub Total: Personal Services	2.00	126,781	121,038	112,239
General Expense	-	2,535	800	800
Trails Maintenance	-	-	10,000	10,000
Travel	-	645	600	600
Clothing	-	400	400	400
Sub Total: Expenses	-	3,580	11,800	11,800
Total: Conservation	2.00	130,361	132,838	124,039

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	2017	2018	2019
Special Permits (Planning Board)	1	2	2
Stormwater Permits (Planning Board)	20	24	20
Subdivisions (Planning Board)	2	3	1
Site Plan Approvals (Planning Board)	2	6	10
Approval Not Required (ANR) (Planning Board)	4	2	5
Sign Permits (Planning Board)	22	24	31
Scenic Road Permits (Planning Board)	2	3	8
Small Grants (Housing):			
Requested	6	6	2
Awarded	5	3	2
Units Created for SHI (Housing)	-	-	56
Comprehensive Permits (ZBA)	-	1	-
Comprehensive Permit Modifications	2	1	1
Decision Appeals (ZBA)	2	-	1
Variances (ZBA)	2	11	3
Special Permits (ZBA)	26	35	29

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
PLANNING				
Planning Director	1.00	100,845	114,608	109,841
Staff Planning Salaries	1.00	57,307	87,365	89,794
Clerical	2.00	90,859	94,514	91,079
Stipends	-	5,580	-	-
Sub Total: Personal Services	4.00	254,591	296,487	290,714
General Expense	-	2,131	2,600	2,600
Contracted Services	-	5,884	20,000	20,000
Sub Total: Expenses	-	9,588	62,357	25,100
Total: Planning	4.00	264,179	358,844	315,814

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.

	FY19 Actual	FY20 Appropriated	FY21 Recommended
PUBLIC SAFETY			
Police	3,928,693	4,120,751	4,294,091
Fire	4,284,741	4,511,301	4,628,025
Building Department	258,689	292,872	277,345
Total Public Safety	8,472,123	8,924,924	9,199,461
Salaries & Other Cash Compensation	7,468,326	7,973,329	8,232,750
All Other Expenses	838,797	786,595	813,231
Capital	165,000	165,000	153,480
Total Public Safety	8,472,123	8,924,924	9,199,461
Public Safety Headcount (FTE)	83.00	88.00	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	2017	2018	2019
Calls for Service (Including Walk-In Traffic)	27,439	28,566	25,210
Arrests/Criminal Applications	197	213	205
Medical Aids	927	910	886
Motor Vehicle Accidents	560	554	464
Alarms	741	601	600

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
POLICE				
Police Chief	1.00	166,108	168,139	170,658
Lieutenants	2.00	263,840	272,422	287,618
Patrol Officers	27.00	1,832,681	2,038,487	2,136,821
Overtime	-	343,290	315,696	329,431
Dispatcher Overtime	-	115,402	96,999	98,454
Clerical	2.00	124,222	124,895	126,757
Night Differential	-	29,167	33,523	33,523
Dispatch Night Differential	-	12,414	9,125	14,075
Dispatchers	9.00	438,313	451,963	480,890
Sick Leave Buy Back	-	7,988	9,900	12,985
Holiday Pay	-	26,449	15,636	28,215
Stipend	-	63,206	78,201	81,964
Non-accountable Clothing	-	13,290	14,640	14,220
Sub Total: Personal Services	41.00	3,436,370	3,629,626	3,815,611
General Expense	-	85,003	85,000	85,000
Dispatch General Expense	-	2,791	5,000	5,000
Gasoline	-	32,424	51,000	50,000
Maintenance	-	79,847	90,000	90,000
Travel In-state	-	783	1,500	1,500
Uniforms	-	21,298	24,800	24,000
Dispatch Clothing Allowance	-	3,722	3,825	4,500
Tuition	-	46,447	15,000	15,000
Equipment	-	46,914	50,000	50,000
Prior Year Encumbrances	-	8,094	-	-
Sub Total: Expenses		327,323	326,125	325,000
Police Cruisers	-	165,000	165,000	153,480
Sub Total: Capital	-	165,000	165,000	153,480
Total: Police	41.00	3,928,693	4,120,751	4,294,091

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	2017	2018	2019
Total Medical Calls, including ambulance transports, lift assists, well being check	1,130	1,332	1,369
Total Fire Calls, including building, auto, alarm, other	925	978	828
Total Permits Issued	1,402	1,425	1,380

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
FIRE				
Fire Chief	1.00	136,520	154,732	164,669
Deputy Chief	1.00	113,693	122,500	129,145
Firefighters/EMTs/Paramedics	40.00	2,657,339	3,069,030	3,115,702
Overtime	-	686,306	550,000	520,000
Clerical	1.00	73,159	77,610	81,715
Weekend Differential	-	5,835	6,525	6,525
Sick leave Buy Back	-	22,692	14,754	14,398
Fire Stipends	-	61,521	43,200	89,160
Non-accountable Clothing	-	30,271	29,600	35,600
Sub Total: Personal Services	43.00	3,787,336	4,067,951	4,156,914
General Expense	-	61,338	66,000	66,000
Gasoline/Diesel Fuel	-	24,837	29,000	29,000
Maintenance	-	87,203	78,000	80,000
Utilities	-	38,002	54,000	55,080
Alarm Maintenance	-	7,219	5,500	5,500
Travel	-	1,624	2,000	2,000
Clothing	-	13,576	10,300	10,300
Tuition	-	37,974	60,000	74,034
Contracted Services	-	91,409	85,000	94,597
CERT Expense	-	396	550	600
Equipment	-	71,047	53,000	54,000
Prior Year Encumbrances	-	62,780	-	-
Sub Total: Expenses	-	497,405	443,350	471,111
Total: Fire	43.00	4,284,741	4,511,301	4,628,025

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	2017	2018	2019
Permits issued	2,498	2,752	2,757
Inspections and investigations performed	3,510	4,605	4,767

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
BUILDING				
Building Inspector	1.00	104,379	105,650	91,189
Asst. Building Inspector	1.00	68,565	72,666	69,348
Clerical	2.00	56,957	66,686	68,938
Deputy Inspector	-	1,669	17,700	17,700
Wiring Inspector	-	13,050	13,050	13,050
Sub Total: Personal Services	4.00	244,620	275,752	260,225
General Expense	-	8,479	10,500	10,500
Town Vehicle Maintenance	-	349	920	920
In-State Travel	-	1,462	1,500	1,500
Clothing Allowance	-	779	1,200	1,200
Contracted Services	-	3,000	3,000	3,000
Sub Total: Expenses	-	14,069	17,120	17,120
Total: Building	4.00	258,689	292,872	277,345

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.

	FY19 Actual	FY20 Appropriated	FY21 Recommended
PUBLIC WORKS			
Engineering	464,668	554,127	581,494
Streets & Roads	2,211,623	3,022,466	2,770,145
Snow & Ice	776,860	424,750	424,750
Trees and Cemetery	409,564	442,686	445,372
Parks and Grounds	258,158	293,822	283,449
Combined Facilities	1,025,543	1,125,448	1,102,310
Total Public Works	5,146,416	5,863,299	5,607,520
Salaries & Other Cash Compensation	2,257,003	2,486,122	2,587,510
All Other Expenses	2,056,070	2,895,944	2,595,260
Capital	56,483	56,483	-
Snow & Ice	776,860	424,750	424,750
Total Public Works	5,146,416	5,863,299	5,607,520
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	2017	2018	2019
Researched, surveyed and staked street lines and road layouts	33	75	40
Inspected stormwater outfalls	20	-	120
Located, identified and performed culvert inspections	100	70	33
Responded to resident, contractor and developer request for plans	140	115	103
Number of Driveway Permits Reviewed		78	132
Number of general stormwater permits reviewed.		8	14
Trench Permits Reviewed		50	71
Road Opening Permits		60	86

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
ENGINEERING				
Deputy Director DPW	1.00	111,325	117,998	125,119
Non-Clerical	3.00	220,527	246,866	256,642
Clerical	1.00	61,215	62,429	63,358
Summer Help	-	-	11,000	11,000
Sub Total: Personal Services	5.00	393,067	438,293	456,119
General Expense	-	15,447	17,770	18,000
Maintenance	-	2,495	3,300	3,300
Travel	-	81	500	500
Uniforms	-	2,200	3,575	3,575
Contracted Services	-	45,446	68,000	100,000
Prior Year Encumbrances	-	5,932	22,689	-
Sub Total: Expenses	-	71,601	115,834	125,375
Total: Engineering	5.00	464,668	554,127	581,494

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	2017	2018	2019
Catch basin and manhole installs and repairs	69	66	82
Installed new thermoplastic crosswalks	26	6	12
Installed new pedestrian activated flashing LED crosswalk signal	2	1	1
Designed, engineered and installed 3,000 and 7,000 gallon tight tank at Fire Station	1		
Pot Hole Repairs		920	885
Installed various regulatory/informational signs throughout Town	193	184	86

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
STREETS & ROADS				
DPW Director	1.00	131,917	134,551	156,048
Highway Dir. Of Operations	1.00	77,791	82,443	86,952
Management Analyst	1.00	84,377	89,425	94,576
Non-Clerical	13.00	658,096	780,127	798,039
Overtime	-	39,516	26,312	50,000
Clerical	1.00	76,284	80,681	82,050
Summer Help	-	1,200	7,200	7,200
Sick Leave Buy Back	-	-	576	1,750
Stipends	-	8,174	8,190	8,190
Sub Total: Personal Services	17.00	1,077,355	1,209,505	1,284,805
General Expense	-	28,278	29,630	30,000
Gasoline	-	108,243	104,160	104,160
Bldg. Maintenance	-	18,795	38,300	38,300
Vehicle Maintenance	-	298,537	355,505	325,000
Utilities	-	19,196	18,100	19,100
Street Lighting	-	17,325	15,800	18,300
In-state Travel	-	2,644	1,500	1,700
Clothing	-	21,109	23,600	23,600
Tuition	-	10,400	8,380	9,380
Police Details	-	85,139	65,000	85,000
Roadwork	-	459,169	780,501	780,800
Culvert Repairs	-	16,943	50,000	50,000
Prior Year Encumbrances	-	2,107	276,102	-
Sub Total: Expenses	-	1,087,885	1,766,578	1,485,340
Equipment Leases	-	46,383	46,383	-
Sub Total: Capital	-	46,383	46,383	-
Total: Streets & Roads	17.00	2,211,623	3,022,466	2,770,145

Snow & Ice

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

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
SNOW & ICE				
Snow & Ice Overtime	-	265,402	120,750	120,750
Snow & Ice Materials	-	294,295	195,000	195,000
Snow & Ice Contractors	-	217,163	109,000	109,000
Total: Streets & Roads	-	776,860	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	2017	2018	2019
Interments	54	58	45
Trees felled	17	28	13
Stumps removed	35	30	25

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
TREES & CEMTERY				
Non-Clerical	5.00	277,133	291,651	300,210
Overtime	-	19,321	21,600	21,600
Clerical	-	11,246	11,470	11,642
Summer Help	-	720	3,840	3,840
Stipends	-	4,095	4,095	4,095
Sub Total: Personal Services	5.00	312,515	332,656	341,387
Cemetery Materials	-	16,794	18,425	18,425
Tree Contractors	-	80,255	85,560	85,560
Prior Year Encumbrances	-	-	6,045	-
Sub Total: Expenses	-	97,049	110,030	103,985
Total: Trees & Cemetery	5.00	409,564	442,686	445,372

Parks and Grounds

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

Performance Measures:

Description	2017	2018	2019
Mow, maintain and stripe acres of town and school fields and parks	132 acres	132 acres	132 acres
Installation of engineered wood fiber	30 yards		
Repairing of playground surfacing for code compliance	1		

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
PARKS & GROUNDS				
Non-Clerical	2.00	120,144	125,040	127,435
Overtime	-	3,922	7,517	7,517
Clerical	-	11,246	11,470	11,642
Summer Help	-	9,304	21,200	22,200
Stipends	-	4,095	4,095	4,095
Sub Total: Personal Services	2.00	148,711	169,322	172,889
Maintenance	-	51,480	58,860	58,860
Clothing	-	3,200	4,200	4,200
Contracted Services	-	40,560	47,500	47,500
Prior Year Encumbrances	-	4,107	3,840	-
Sub Total: Expenses	-	99,347	114,400	110,560
Equipment Leases	-	10,100	10,100	-
Sub Total: Capital	-	10,100	10,100	-
Total: Parks & Grounds	2.00	258,158	293,822	283,449

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	2017	2018	2019
Number of Town and School Buildings maintained	17	17	17

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
COMBINED FACILITIES				
Facilities Director	1.00	57,975	65,669	68,284
Supervisor of Town Buildings	1.00	80,873	81,654	83,071
Overtime	-	554	10,000	3,000
Clerical	1.00	44,602	33,996	31,502
Electrician	-	22,702	23,919	24,891
Town Custodial	2.00	115,364	117,757	119,532
Sick leave Buy Back	-	3,285	3,351	2,030
Sub Total: Personal Services	5.00	325,355	336,346	332,310
General Expense	-	4,777	10,000	10,000
Town Bldg. Maintenance	-	243,122	213,519	213,000
Vehicle Maintenance	-	1,517	3,000	3,000
Utilities	-	343,804	350,000	350,000
In-State Travel	-	4,165	3,500	3,500
Clothing Allowance	-	2,748	2,750	2,750
Contracted Services	-	96,409	168,481	187,750
Prior Year Encumbrances	-	3,646	37,852	-
Sub Total: Expenses	-	700,188	789,102	770,000
Total: Combined Facilities	5.00	1,025,543	1,125,448	1,102,310

HUMAN SERVICES

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

	FY19	FY20	FY21
	Actual	Appropriated	Recommended
HUMAN SERVICES			
Board of Health	436,357	469,494	491,293
Council on Aging	255,751	317,512	335,160
Veterans Affairs	54,865	84,277	79,930
Total Human Services	746,973	871,283	906,383
Salaries & Other Cash Compensation	575,792	659,394	684,414
All Other Expenses	171,181	211,889	221,969
Total Human Services	746,973	871,283	906,383
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	2017	2018	2019
Septic Inspections	242	251	325
Food Inspections	289	301	250
Flu Shots	600	825	900
Blood Pressure Screenings	925	967	975
SW referrals	1,120	3,144	4,000
Community Meeting/Presentations	134	79	141
Phone Consultation and Case Management	3,772	6,952	7,200
Average Per Month of Individuals Served	86	133	150

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
BOARD OF HEALTH				
Director	1.00	102,480	105,300	106,877
Town Social Worker	1.00	75,931	80,480	84,883
Public Health Nurse	1.00	80,392	87,916	91,175
Outreach Workers	-	16,528	16,591	16,591
Clerical	1.00	46,203	48,926	51,605
Sub Total: Personal Services	4.00	321,534	339,213	351,131
General Expense	-	7,846	9,500	9,500
Nursing Services Expenses	-	6,436	6,261	6,261
Contracted Services	-	16,207	30,000	35,000
Mosquito Control	-	50,722	51,066	55,620
Animal/Rabies Control	-	10,499	-	-
Animal Inspector	-	3,300	13,781	13,781
Hazardous Waste	-	14,726	17,000	17,000
Community Outreach Program	-	3,204	2,500	3,000
Prior Year Encumbrances	-	1,883	173	-
Sub Total: Expenses	-	114,823	130,281	140,162
Total: Board of Health	4.00	436,357	469,494	491,293

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	2017	2018	2019
Individuals who use a Senior Center service or program	1,542	1,700	1,850
Outreach Information Specialist Individuals Helped	106	168	195
Number of rides provided		5,562	5,797
Number of visits/service units	17,219	20,003	24,000

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
COUNCIL ON AGING				
Director	1.00	95,085	96,976	98,572
Program Coordinator	1.00	50,339	96,654	104,658
Clerical	2.00	45,367	57,855	58,715
Information/Reference	1.00	52,714	56,027	58,215
Sub Total: Personal Services	5.00	243,505	307,512	320,160
General Expense	-	12,246	10,000	15,000
Sub Total: Expenses	-	12,246	10,000	15,000
Total: Council on Aging	5.00	255,751	317,512	335,160

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	FY19 Actual	FY20 Appropriated	FY21 Recommended
VETERANS AFFAIRS				
Clerical	1.00	10,753	12,669	13,123
Sub Total: Personal Services	1.00	10,753	12,669	13,123
General Expense	-	-	407	400
Veterans Grave Markers	-	922	1,062	1,000
Contracted Services	-	10,002	11,263	10,407
Veterans Benefits	-	33,188	58,876	55,000
Sub Total: Expenses	-	44,112	71,608	66,807
Total: Veterans Affairs	1.00	54,865	84,277	79,930

CULTURE & RECREATION

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

	FY19 Actual	FY20 Appropriated	FY21 Recommended
CULTURE & RECREATION			
Goodnow Library	1,184,293	1,256,133	1,271,513
Recreation	136,126	154,727	179,943
Historical Commission	4,038	5,800	7,800
Historic Districts Commission	3,357	6,047	3,633
Total Culture & Recreation	1,327,814	1,422,707	1,462,889
Salaries & Other Cash Compensation	1,029,892	1,120,389	1,151,391
All Other Expenses	297,922	302,318	311,498
Total Culture & Recreation	1,327,814	1,422,707	1,462,889
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	2017	2018	2019
Total Number of Holdings:	172,060	177,262	189,450
Total Circulation:	335,048	347,841	349,452
Circulation of eBook & eAudio:	25,045	28,753	38,093
Number of Adult Programs:	44	57	31
Attendance of Adult Programs:	348	384	252
Number of Teen Programs:	95	69	156
Attendance of Teen Programs:	1,006	1,389	1,245
Number of Children's Programs:	744	796	842
Attendance of Children's Programs:	25,044	26,808	27,108

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
GOODNOW LIBRARY				
Library Director	1.00	112,716	114,962	116,830
Non-Clerical	13.00	703,460	814,953	821,285
Other Hours	-	74,488	30,000	30,000
Sub Total: Personal Services	14.00	890,664	959,915	968,115
General Expense	-	9,009	9,000	9,000
Automation	-	49,939	52,000	52,000
Books & Materials	-	178,802	183,218	187,798
Contracted Services	-	52,000	52,000	54,600
Prior Year Encumbrances	-	3,879	-	-
Sub Total: Expenses	-	293,629	296,218	303,398
Total: Goodnow Library	14.00	1,184,293	1,256,133	1,271,513

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	2017	2018	2019
Pool and recreation programs	515	680	600
Pool uses	77,000	75,000	75,000
Acres of parks and playgrounds	96	96	96
New registration website	1	1	1
Summer concerts	5	5	5

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
RECREATION				
Rec. Director	1.00	63,847	72,539	71,068
Non-Clerical Salaries	-	42,252	-	26,306
Program Coordinator	2.00	-	51,960	51,856
Clerical	1.00	28,734	28,928	29,358
Sub Total: Personal Services	4.00	134,833	153,427	178,588
Total: Recreation	4.00	134,833	153,427	178,588

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	FY19 Actual	FY20 Appropriated	FY21 Recommended
HISTORICAL COMMISSION				
General Expense	-	4,038	5,800	7,800
Total: Historical Commission	-	4,038	5,800	7,800

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. There are currently four historic districts in existence; The Town Center, The Wayside Inn District, the King Philip District and the George Pitts Tavern District. These districts are subject to restrictions and controls under Massachusetts General Law Chapter 40 of the Acts of 1963.

Consolidated Financial Information:

	FTE's	FY19 Actual	FY20 Appropriated	FY21 Recommended
HISTORIC DISTRICT COMMISSION				
Clerical	-	3,102	5,747	3,333
Sub Total: Personal Services	-	3,102	5,747	3,333
General Expense	-	255	300	300
Sub Total: Expenses	-	255	300	300
Total: Historic District Commission	-	3,357	6,047	3,633

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.

	FY19 Actual	FY20 Appropriated	FY21 Recommended
Town-Wide Operating & Transfers			
Town-Wide Operating Expenses	212,237	175,997	176,151
Town Reserve Account	-	300,000	300,000
Salary Contingency Account	-	129,469	-
OPEB Trust Fund Contribution	540,249	610,249	680,249
Transfer Accounts	-	-	10,201
Total Town-Wide Operating & Transfers	752,486	1,215,715	1,166,601

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	FY19 Actual	FY20 Appropriated	FY21 Recommended
TOWN-WIDE OPERATIONS EXPENSES				
General Expense	-	40,399	-	-
Copiers	-	9,266	15,740	16,055
Postage	-	48,289	45,000	45,900
Telephone	-	39,610	35,000	35,700
Audit Fees	-	45,000	45,000	45,000
Town Meeting/Election	-	21,051	24,555	25,046
Memorial Day	-	1,950	1,950	1,950
July 4th Celebration	-	4,000	6,500	6,500
Prior Year Encumbrances	-	2,672	2,252	-
Sub Total: Expenses	-	212,237	175,997	176,151
Total: Town-Wide Operations Expenses	-	212,237	175,997	176,151

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	FY19 Actual	FY20 Appropriated	FY21 Recommended
TRANSFER ACCOUNTS				
Reserve Fund	-	-	300,000	300,000
Unclassified Salary Contingency	-	-	129,469	-
OPEB Trust Fund Contribution	-	540,249	610,249	680,249
Transfer to Field Stabilization Trust	-	-	-	10,201
Sub Total: Expenses	-	540,249	1,039,718	990,450
Total: Town-Wide Operations Expenses	-	540,249	1,039,718	990,450

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.

	FY19 Actual	FY20 Appropriated	FY21 Recommended
Employee Benefits (Town and SPS)			
Workers Comp	219,527	232,451	322,898
Unemployment Claims	10,350	126,291	60,000
FICA Medicare	632,328	680,474	719,580
Life Insurance	2,825	4,563	4,563
Medical Insurance	4,752,549	5,109,524	5,473,131
Retiree Medical	1,282,986	1,158,832	1,295,843
County Retirement	4,493,265	5,051,152	5,389,846
Property & Liability Insurance	324,601	353,028	406,394
Total Employee Benefits (Town and SPS)	11,718,431	12,716,315	13,672,255

The sum of \$13,672,255 is budgeted for employee benefits for both the Town and the Sudbury Public Schools. Town Departments account for \$5,937,403 and SPS accounts for \$7,734,852. This includes not only health insurance, but also pension costs, unemployment and other contributions. This number is increasing \$955,939 or 7.52% from the FY20 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

	FY19 Actual	FY20 Appropriated	FY21 Recommended
Town Debt Service			
Long-Term Principal	2,526,951	2,620,343	2,654,621
Long-Term Interest	573,674	470,082	353,892
Short-Term Interest	-	20,000	604,866
Total Town Debt Service	3,100,625	3,110,425	3,613,379

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 FY21 is for an appropriation of \$3,613,379 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 FY21 of \$529,571 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.

	FY19 Actual	FY20 Appropriated	FY21 Recommended
Operating Capital Budget			
Sudbury Public Schools	99,451	193,000	254,000
LS Regional High School	-	55,000	74,656
Selectmen/Town Manager	8,780	92,000	-
Information Systems	40,900	-	120,820
Town Clerk & Registrars	42,000	-	-
Police	25,600	-	43,600
Fire	-	35,000	54,000
Public Works	103,127	-	50,000
Trees and Cemetery	-	85,000	-
Combined Facilities	83,366	45,000	350,000
Recreation	-	40,000	-
Total Operating Capital Budget	403,224	545,000	947,076

See supplementary section for additional information.

ENTERPRISE FUNDS

ENTERPRISE FUNDS BUDGET

EXPENDITURES	FY19	FY20	FY21	Percentage
	Actual	Budgeted	Recommended	Increase
<u>Direct</u>				
Transfer Station	295,766	295,432	297,764	0.79%
Atkinson Pool	445,109	449,935	454,603	1.04%
Recreation Field Maintenance	198,537	228,040	230,435	1.05%
Total Direct Expenditures	939,412	973,407	982,802	0.97%
<u>Indirect</u>				
Transfer Station	16,700	17,214	17,214	0.00%
Atkinson Pool	36,227	36,227	18,956	-47.67%
Recreation Field Maintenance	22,575	23,198	23,198	0.00%
Total Indirect Expenditures	75,502	76,639	59,368	-22.54%
TOTAL:	1,014,914	1,050,046	1,042,170	-0.75%

RECEIPTS & RESERVES	FY19	FY20	FY21	Percentage
	Actual	Budgeted	Recommended	Increase
Transfer Station	319,222	312,646	314,978	0.75%
Atkinson Pool	443,107	486,162	473,559	-2.59%
Recreation Field Maintenance	210,093	251,238	253,633	0.95%
TOTAL:	972,422	1,050,046	1,042,170	-0.75%

FUND EQUITY	FY19	FY20	FY21	Percentage
	Actual	Budgeted	Recommended	Increase
<u>Beginning Fund Equity:</u>				
Transfer Station	227,836	234,592	234,592	0.00%
Atkinson Pool	38,834	605	605	0.00%
Recreation Field Maintenance	51,850	40,831	40,831	0.00%
<u>Revenues (Increase to Fund Equity):</u>				
Transfer Station	319,222	312,646	314,978	0.75%
Atkinson Pool	443,107	486,162	473,559	-2.59%
Recreation Field Maintenance	210,093	251,238	253,633	0.95%
<u>Expenditures (Decrease to Fund Equity):</u>				
Transfer Station	312,466	312,646	314,978	0.75%
Atkinson Pool	481,336	486,162	473,559	-2.59%
Recreation Field Maintenance	221,112	251,238	253,633	0.95%
<u>ENDING FUND EQUITY:</u>				
Transfer Station	234,592	234,592	234,592	0.00%
Atkinson Pool	605	605	605	0.00%
Recreation Field Maintenance	40,831	40,831	40,831	0.00%

TRANSFER STATION

	FY19 Actual	FY20 Appropriated	FY21 Requested
TRANSFER STATION ENTERPRISE FUND			
Non-Clerical	136,531	144,042	146,202
Overtime	7,265	9,065	9,065
Clerical	11,246	11,470	11,642
Summer Help	1,606	5,760	5,760
Stipends	4,095	4,095	4,095
Sub Total: Personal Services	160,743	174,432	176,764
General Expense	15,205	25,000	25,000
Maintenance	42,711	21,000	21,000
Hauling & Disposal	51,190	60,000	60,000
Resource Recovery	13,691	15,000	15,000
Prior Year Encumbrances	12,226	-	-
Sub Total: Expenses	135,023	121,000	121,000
Direct Costs	295,766	295,432	297,764
INDIRECT COSTS:			
Benefits/Insurance	16,700	17,214	17,214
INDIRECT COSTS*	16,700	17,214	17,214
Total Costs	312,466	312,646	314,978
Enterprise Receipts	319,222	272,646	314,978
Retained Earnings Used	-	40,000	-
Total Revenues	319,222	312,646	314,978

The Town anticipates that Transfer Station receipts for FY21 will equal or exceed actual expenditures.

POOL

	FY19 Actual	FY20 Appropriated	FY21 Requested
POOL ENTERPRISE FUND			
Pool Staff Salaries	130,829	48,926	55,112
Clerical	28,673	28,928	29,354
Part-Time Supervisors	-	31,269	31,269
Receptionists	19,390	28,948	28,948
Sick Leave Buy Back	890	2,000	-
WSI Lifeguards	59,866	75,315	75,315
Head Lifeguard	40,942	45,162	45,830
Pool Instructors	15,399	13,775	13,775
Sub Total: Personal Services	295,989	274,323	279,603
General Expense	44,461	41,000	41,000
Equipment Maintenance	22,682	32,000	32,000
Utilities	81,403	97,000	97,000
Programs	574	5,000	5,000
Equipment Maintenance	-	612	-
Sub Total: Expenses	149,120	175,612	175,000
Direct Costs	445,109	449,935	454,603
INDIRECT COSTS:			
Benefits/Insurance	36,227	36,227	18,956
INDIRECT COSTS*	36,227	36,227	18,956
Total Costs	481,336	486,162	473,559
Enterprise Receipts	443,107	486,162	473,559
Total Revenues	443,107	486,162	473,559

The Town anticipates that Pool receipts for FY21 will not equal or exceed actual expenditures. A rate adjustment will be required for FY21 if actual expenditures exceed actual revenues.

FIELD MAINTENANCE

	FY19 Actual	FY20 Appropriated	FY21 Requested
REC. FIELD MAINTENANCE ENTERPRISE			
Field Maint. Salaries	119,754	124,540	126,935
Summer Help	28	8,000	8,000
Sub Total: Personal Services	119,782	132,540	134,935
Field Maintenance	38,824	55,000	55,000
Park Maintenance	18,176	18,000	18,000
Utilities	11,655	12,000	12,000
Sub Total: Expenses	68,655	85,000	85,000
Capital Expense	10,100	-	-
Transfer to Field Turf Stabilizatoin	-	10,500	10,500
Sub Total: Capital Expenses	10,100	10,500	10,500
Direct Costs	198,537	228,040	230,435
INDIRECT COSTS:			
Benefits/Insurance	22,575	23,198	23,198
INDIRECT COSTS*	22,575	23,198	23,198
Total Costs	221,112	251,238	253,633
Enterprise Receipts	210,093	226,238	253,633
Retained Earnings Used	-	25,000	-
Total Revenues	210,093	251,238	253,633

The Town anticipates that Field Maintenance receipts for FY21 will not equal or exceed actual expenditures. A rate adjustment will be required for FY21 if actual expenditures exceed actual revenues.

Supplementary Information

SUDBURY PUBLIC SCHOOLS BUDGET DETAIL

FY 21 Budget by Function Code

<u>EXPENSE (DOE Function Category)</u>	----- FY2020 -----			----- FY2021 -----		
	<u>Budget \$</u>	<u>+/- \$:</u>	<u>+/- %</u>	<u>Proposed \$</u>	<u>+/- \$:</u>	<u>+/- %</u>
Administration	\$ 1,115,940	\$ 113,331	11.30%	\$ 1,142,480	\$ 26,540	2.38%
Instructional Leadership	\$ 3,292,433	\$ 276,256	9.16%	\$ 3,366,327	\$ 73,894	2.24%
Teachers	\$ 19,815,111	\$ 505,941	2.62%	\$ 20,747,294	\$ 932,182	4.70%
Other Teaching Services	\$ 5,095,066	\$ 411,913	8.80%	\$ 4,666,245	\$ (428,821)	-8.42%
Professional Development	\$ 339,452	\$ 8,723	2.64%	\$ 345,135	\$ 5,683	1.67%
Instructional Materials/Equip/Tech	\$ 675,435	\$ (60,824)	-8.26%	\$ 679,547	\$ 4,112	0.61%
Guidance, Counseling, Testing	\$ 1,619,238	\$ 144,943	9.83%	\$ 1,630,928	\$ 11,690	0.72%
Pupil Services	\$ 2,958,889	\$ 160,719	5.74%	\$ 3,201,820	\$ 242,931	8.21%
Operations and Maintenance	\$ 2,381,441	\$ 25,882	1.10%	\$ 2,422,983	\$ 41,542	1.74%
Fixed Charges	\$ 181,940	\$ 1,884	1.05%	\$ 183,869	\$ 1,929	1.06%
<u>Out-of-District Expenditures</u>	\$ 1,060,709	\$ (440,148)	-29.33%	\$ 1,208,757	\$ 148,048	13.96%
TOTAL GF BUDGET \$:	\$ 38,535,653	\$ 1,148,620	2.87%	\$ 39,595,384	\$ 1,059,730	2.75%

Important Note: DESE change in DOE Function Code reporting requirements results in change in category expenses. FY2020 has been updated to reflect these changes and provide an accurate FY21 vs. FY20 comparison.

FY21 Budget by Object Code

OBJ.# MUNIS Account Summary Name:	FY2020	FY2021	vs. FY2020	
	Budget \$	Budget \$	+/- \$	+/- %
502 ART	\$ 414,791	\$ 428,673	\$ 13,882	3.35%
505 AUDIO VISUAL	\$ 62,700	\$ 56,250	\$ (6,450)	-10.29%
513 COMPUTER INSTRUCTION	\$ 319,246	\$ 327,227	\$ 7,981	2.50%
514 CURRICULUM DEVELOPMENT	\$ 843,975	\$ 826,742	\$ (17,233)	-2.04%
516 ELEMENTARY EDUCATION	\$ 7,811,268	\$ 8,182,828	\$ 371,560	4.76%
520 EARLY CHILDHOOD EDUCATION	\$ 7,169	\$ 1,895	\$ (5,274)	-73.57%
521 ENGLISH	\$ 640,335	\$ 663,948	\$ 23,613	3.69%
522 ENGLISH AS SECOND LANGUAGE	\$ 218,784	\$ 293,662	\$ 74,878	34.22%
524 FOREIGN LANGUAGE	\$ 734,978	\$ 756,501	\$ 21,523	2.93%
530 GUIDANCE	\$ 879,918	\$ 871,282	\$ (8,636)	-0.98%
531 HEALTH EDUCATION	\$ 91,236	\$ 97,408	\$ 6,172	6.76%
536 INSTRUCTION	\$ 119,521	\$ 128,877	\$ 9,356	7.83%
540 TECH ED (Technology/Engineering/Robotics)	\$ 196,846	\$ 208,013	\$ 11,167	5.67%
541 KINDERGARTEN	\$ 1,488,898	\$ 1,553,214	\$ 64,316	4.32%
544 LIBRARY	\$ 460,646	\$ 485,172	\$ 24,526	5.32%
555 MATHEMATICS	\$ 1,057,879	\$ 1,062,578	\$ 4,699	0.44%
560 MEDIA - COMPUTER SERVICES	\$ 284,101	\$ 352,595	\$ 68,494	24.11%
561 MIDDLE SCHOOL PROGRAMS	\$ 38,871	\$ 22,900	\$ (15,971)	-41.00%
563 MUSIC	\$ 690,620	\$ 682,620	\$ (8,001)	-1.16%
570 PHYSICAL EDUCATION	\$ 538,361	\$ 567,897	\$ 29,537	5.49%
572 PRE-SCHOOL EDUCATION	\$ 460,583	\$ 366,776	\$ (93,807)	-20.37%
573 PROFESSIONAL DEVELOPMENT	\$ 256,499	\$ 306,896	\$ 50,397	19.65%
575 READING	\$ 753,270	\$ 783,798	\$ 30,528	4.05%
582 SCIENCE	\$ 687,988	\$ 675,340	\$ (12,648)	-1.84%
583 SOCIAL STUDIES	\$ 812,732	\$ 842,874	\$ 30,142	3.71%
584 SPECIAL EDUCATION	\$ 7,075,411	\$ 6,810,016	\$ (265,395)	-3.75%
591 SPEECH	\$ 858,101	\$ 896,630	\$ 38,529	4.49%
592 STUDENT ACTIVITIES	\$ 6,550	\$ -	\$ (6,550)	-100.00%
594 SUBSTITUTES	\$ 351,130	\$ 351,772	\$ 642	0.18%
532 HEALTH SERVICES	\$ 447,073	\$ 467,637	\$ 20,564	4.60%
534 HOME STUDY	\$ 155,000	\$ 150,000	\$ (5,000)	-3.23%
564 OCCUPATIONAL THERAPY	\$ 307,082	\$ 320,449	\$ 13,367	4.35%
571 PHYSICAL THERAPY	\$ 167,598	\$ 171,788	\$ 4,190	2.50%
574 PSYCHOLOGICAL SERVICES	\$ 701,320	\$ 734,647	\$ 33,327	4.75%
585 EQUIPMENT (LEASE & REPLACEMENT)	\$ 135,052	\$ 138,307	\$ 3,255	2.41%
590 SPED CONSULTANTS	\$ 107,000	\$ 113,000	\$ 6,000	5.61%
596 TUITION (SPED OOD)	\$ 1,060,709	\$ 1,208,757	\$ 148,048	13.96%
605 VISION CONSULTANT	\$ 22,000	\$ 15,000	\$ (7,000)	-31.82%
602 TRANSPORTATION (REGULAR)	\$ 801,959	\$ 833,144	\$ 31,185	3.89%
603 TRANSPORTATION (SPED)	\$ 696,344	\$ 862,809	\$ 166,465	23.91%
610 CURRICULUM/LIBRARY/MEDIA	\$ 265,493	\$ 298,167	\$ 32,674	12.31%
515 CUSTODIAL SERVICES	\$ 887,947	\$ 885,912	\$ (2,035)	-0.23%
546 MAINTENANCE	\$ 706,845	\$ 724,056	\$ 17,210	2.43%
581 SAFETY PROGRAMS	\$ 51,888	\$ 51,888	\$ -	0.00%
593 SUPERINTENDENT'S OFFICE	\$ -	\$ -	\$ -	0.00%
501 ADMINISTRATION	\$ 2,884,090	\$ 3,011,534	\$ 127,444	4.42%
543 LEGAL SERVICES	\$ 70,268	\$ 71,961	\$ 1,693	2.41%
615 WATER	\$ 11,536	\$ 11,815	\$ 279	2.42%
616 ELECTRICITY	\$ 482,440	\$ 501,067	\$ 18,627	3.86%
617 HEATING OIL/GAS	\$ 245,477	\$ 251,393	\$ 5,916	2.41%
619 TELEPHONE	\$ 47,196	\$ 48,740	\$ 1,544	3.27%
621 STIPENDS	\$ 68,930	\$ 68,930	\$ -	0.00%
622 403(b) MATCH	\$ 50,000	\$ 50,000	\$ -	0.00%
	\$ 38,535,653	\$ 39,595,384	\$ 1,059,730	2.75%

FY21 New Positions

1.0 Full Time Equivalent (FTE) Special Education Teacher at Curtis	A 1.0 FTE special education teacher at Curtis would support the increase in caseloads as students transition from 7th and 8th grade. Special Education services would be delivered in a combination of integrated and sub-separate programming. Estimated cost: \$70,000
1.0 FTE Reading Tutor at Curtis	A 1.0 FTE reading tutor position at Curtis would address the need to increase in the amount of reading support for 6th and 7th graders. This tutor position would provide students with direct literacy instruction. Estimated cost: \$33,825
0.5 FTE Special Education Teacher at Loring	A 0.5 FTE special education teacher at Loring School would support service delivery in order to meet the increased need for direct instruction and intervention. Estimated cost: \$35,000

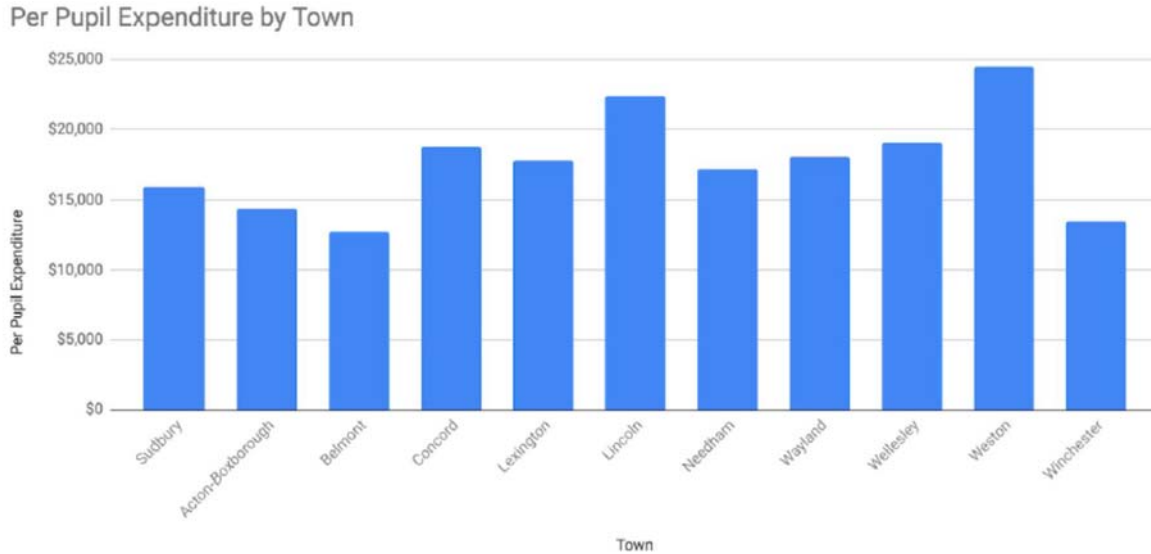
These additional positions will support the needs of students in the middle and elementary schools for FY21.



Pupil Expenditure

2019 Per Pupil Expenditure by Comparables

Sudbury's FY19 per-pupil cost was \$15,944, which is the 4th lowest as compared to peer districts as identified by Sudbury Public Schools School Committee.



Source: DESE (Department of Elementary and Secondary Education) RADAR (Resource Allocation and District Allocation Reports)



2019 Per Pupil Spending by Dollars and Percentage of Total

Sudbury is the fourth lowest district in terms of per pupil spending.

Spending per in-district pupil in dollars											
	Total	Admin	Instr'l Leaders	Teachers	Other Teaching Services	Professional Development	Instr'l Materials	Guidance & Psychology	Pupil Services	Operation & Maintenance	Benefits and Fixed Costs
Sudbury	\$15,944	\$630	\$1,072	\$6,929	\$1,603	\$200	\$493	\$623	\$999	\$942	\$2,453
Wellesley	\$19,101	\$367	\$1,580	\$7,438	\$2,170	\$270	\$751	\$740	\$1,413	\$1,619	\$2,752
Weston	\$24,507	\$895	\$1,857	\$8,970	\$2,019	\$161	\$915	\$705	\$2,165	\$2,062	\$4,757
Lincoln	\$22,402	\$1,306	\$1,774	\$8,806	\$2,501	\$437	\$608	\$595	\$1,527	\$1,733	\$3,115
Concord	\$18,790	\$648	\$1,110	\$8,000	\$2,987	\$246	\$575	\$522	\$1,398	\$1,309	\$1,996
Lexington	\$17,760	\$709	\$1,460	\$6,997	\$1,940	\$196	\$397	\$760	\$1,592	\$1,056	\$2,652
Wayland	\$18,107	\$829	\$1,192	\$7,816	\$1,665	\$106	\$371	\$672	\$1,468	\$1,442	\$2,547
Winchester	\$13,451	\$682	\$943	\$6,133	\$1,082	\$54	\$319	\$455	\$1,073	\$865	\$1,846
Needham	\$17,213	\$805	\$1,367	\$6,831	\$1,241	\$154	\$641	\$583	\$1,212	\$1,419	\$2,962
Acton-Boxborough	\$14,382	\$550	\$952	\$5,595	\$1,490	\$82	\$363	\$580	\$1,438	\$968	\$2,362
Belmont	\$12,736	\$412	\$886	\$5,417	\$918	\$69	\$452	\$401	\$984	\$1,106	\$2,093

Spending per in-district pupil by category as percent of total spending											
	Total	Admin	Instr'l Leaders	Teachers	Other Teaching Services	Professional Development	Instr'l Materials	Guidance & Psychology	Pupil Services	Operation & Maintenance	Benefits and Fixed Costs
Sudbury	\$15,944	4%	7%	43%	10%	1%	3%	4%	6%	6%	15%
Wellesley	\$19,101	2%	8%	39%	11%	1%	4%	4%	7%	8%	14%
Weston	\$24,507	4%	8%	37%	8%	1%	4%	3%	9%	8%	19%
Lincoln	\$22,402	6%	8%	39%	11%	2%	3%	3%	7%	8%	14%
Concord	\$18,790	3%	6%	43%	16%	1%	3%	3%	7%	7%	11%
Lexington	\$17,760	4%	8%	39%	11%	1%	2%	4%	9%	6%	15%
Wayland	\$18,107	5%	7%	43%	9%	1%	2%	4%	8%	8%	14%
Winchester	\$13,451	5%	7%	46%	8%	0%	2%	3%	8%	6%	14%
Needham	\$17,213	5%	8%	40%	7%	1%	4%	3%	7%	8%	17%
Acton-Boxborough	\$14,382	4%	7%	39%	10%	1%	3%	4%	10%	7%	16%
Belmont	\$12,736	3%	7%	43%	7%	1%	4%	3%	8%	9%	16%

Functions included in categories

Administration

- 1110 School Committee
- 1210 Superintendent
- 1220 Assistant Superintendents
- 1230 Other District-Wide Administration
- 1410 Business and Finance
- 1420 Human Resources
- 1430 Legal Service for School Committee
- 1435 Legal Settlements
- 1450 District-wide Information Systems

Instructional Leadership

- 2110 Curriculum Directors (Supervisory)
- 2120 Dept Heads (Non-Supervisory)
- 2210 School Leadership
- 2220 Curriculum Leaders (School Level)
- 2250 Admin. Technology (School Level)
- 2315 Instructional Coordinators

Teachers

- 2306 Teachers, Classroom
- 2310 Teachers, Specialists

Other Teaching Services

- 2320 Medical/Therapeutic Services
- 2325 Substitute Teachers
- 2330 Paraprofessionals
- 2340 Librarians/Media Center Directors

Professional Development

- 2351 Professional Development Leaders
- 2353 Professional Days
- 2355 Substitutes for Prof. Development
- 2357 Professional Development Costs
- Instructional Materials/Equip/Tech
- 2410 Textbooks, Software/Media/Matls
- 2415 Instructional Matls (Libraries)
- 2420 Instructional Equipment
- 2430 General Classroom Supplies
- 2440 Other Instructional Services
- 2451 Classroom Technology
- 2453 Technology (Libraries)
- 2455 Instructional Software

Guidance, Counseling, Testing

- 2710 Guidance/Adjustment Counselors
- 2720 Testing and Assessment
- 2800 Psychological Services

Pupil Services

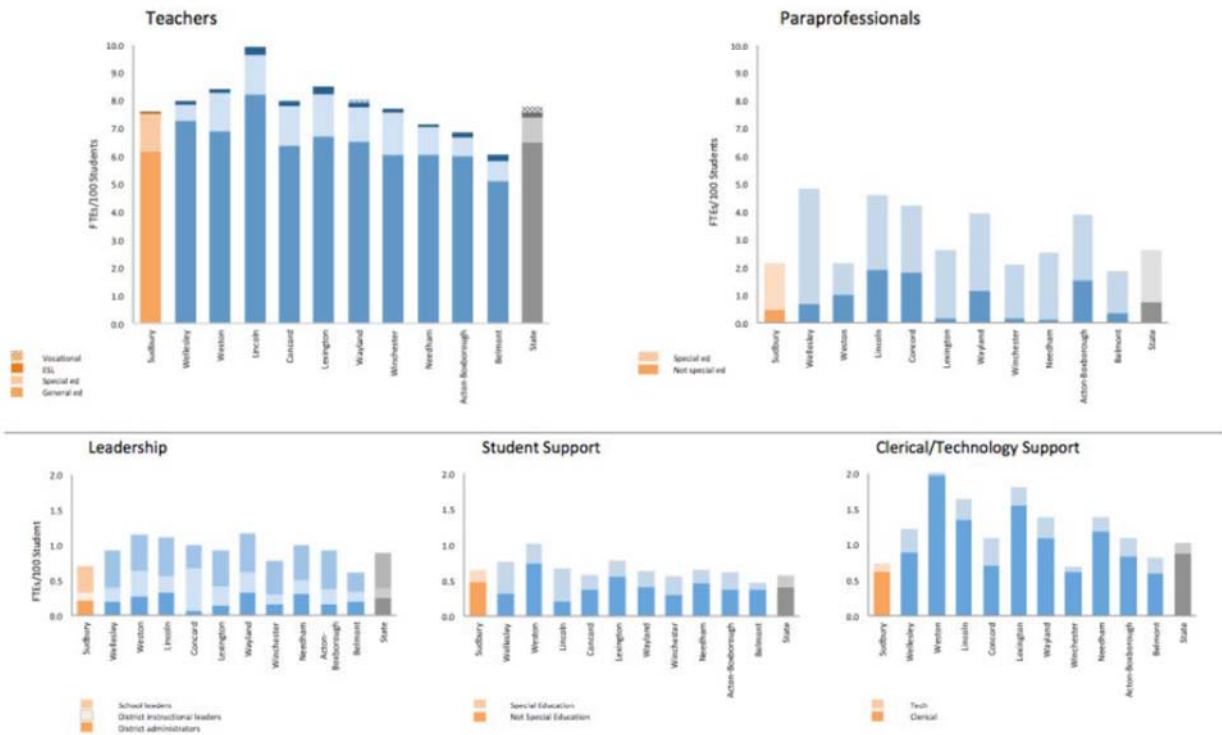
- 3100 Attendance and Parent Liaisons
- 3200 Medical/Health Services
- 3300 Transportation Services
- 3400 Food Services
- 3510 Athletics
- 3510 Other Student Activities
- 3600 School Security

Operations and Maintenance

- 4110 Custodial Services
- 4120 Heating of Buildings
- 4130 Utility Services
- 4210 Maintenance of Grounds
- 4220 Maintenance of Buildings
- 4225 Building Security System
- 4230 Maintenance of Equipment
- 4300 Extraordinary Maintenance
- 4400 Networking/Telecommunications
- 4410 Technology Maintenance
- Benefits and fixed charges
- 5100 Employer Retirement Contributions
- 5110 Employee Separation Costs
- 5200 Insurance for Active Employees
- 5210 Insurance for Retired Employees
- 5240 Other Non-Employee Insurance
- 5300 Rental Lease of Equipment
- 5310 Rental Lease of Buildings
- 5400 Short Term Interest RANs
- 5500 Other Fixed/Crossing Guards
- 5510 School Crossing Guards

2019 FTE by 100 Students

The graphs below focus on staffing levels in the Sudbury Public Schools. Sudbury is the second lowest in administrative/leadership spending. There is one district equivalent to Sudbury with regards to FTE designated to clerical/technology support with the rest all being higher.



Source: DESE (Department of Elementary and Secondary Education) RADAR (Resource Allocation and District Allocation Reports)

2019 FTE by 100 Students (Continued)

FTEs and FTEs/100 Students

	Sudbury	Wellesley	Winton	Lincoln	Concord	Lexington	Wayland	Wichester	Needham	Acton-Bosborough	Belmont	State	
FTEs	Teachers	201	394	176	119	167	615	216	355	407	380	280	73,835
	Paraprofessionals*	57	239	45	55	89	191	106	98	144	217	87	24,834
	Leadership (Adm/Instr/Schl)	19	45	24	13	21	66	31	36	57	51	28	8,438
	Student Support	17	38	22	8	12	56	17	26	37	34	22	5,420
	Clerical and Tech Support	19	61	52	20	23	130	37	32	79	61	37	9,723
Students	2,653	4,963	2,103	1,192	2,099	7,259	2,695	4,639	5,721	5,571	4,628	951,631	
FTEs/100 Students	Teachers	7.6	7.9	8.4	9.9	7.9	8.5	8.0	7.7	7.1	6.8	6.0	7.8
	Paraprofessionals*	2.1	4.8	2.2	4.6	4.2	2.6	3.9	2.1	2.5	3.9	1.9	2.6
	Leadership (Adm/Instr/Schl)	0.7	0.9	1.1	1.1	1.0	0.9	1.2	0.8	1.0	0.9	0.6	0.9
	Student Support	0.6	0.8	1.0	0.7	0.6	0.8	0.6	0.6	0.6	0.6	0.5	0.6
	Clerical and Tech Support	0.7	1.2	2.5	1.6	1.1	1.8	1.4	0.7	1.4	1.1	0.8	1.0

* Non-instructional paraprofessionals not included

Source: DESE (Department of Elementary and Secondary Education) RADAR (Resource Allocation and District Allocation Reports)



LS REGIONAL HIGH SCHOOL BUDGET DETAIL

Lincoln Sudbury Regional School District					
FY 18 thru FY21 Revenue					
Category	FY 18 Actual	FY 19 Actual	FY 20 Projected	FY 21 Budget	
State Revenues *					
Chapter 70 Aid	\$3,002,696	\$3,051,794	\$3,127,363	\$3,127,363	
Reg Trans Reimb (Transfer to Transp. Revolving)	\$306,911	\$543,965	\$556,217	\$556,217	
	\$3,309,607	-\$234,753	-\$215,245	-\$215,245	
		\$3,361,006	\$3,468,335	\$3,468,335	
Other Revenues					
Medicaid	\$35,837	\$41,225	\$35,000	\$35,000	
E-rate	\$4,081	\$1,530	\$2,500	\$2,500	
Transcripts	\$9,438	\$10,529	\$7,500	\$7,500	
Other Misc	\$41,872	\$114,714	\$10,000	\$10,000	
E & D (or other sources)	\$0	\$250,000	\$0	\$0	
Interest Income	\$26,648	\$56,512	\$10,000	\$10,000	
	\$117,876	\$474,510	\$65,000	\$65,000	
	\$3,427,483	\$3,835,516	\$3,533,335	\$3,533,335	
Assessments - Operating/Debt/OPEB					
Lincoln *	\$3,688,139	\$3,684,359	\$3,550,493	\$3,676,335	
Sudbury	\$23,698,762	\$24,762,715	\$25,808,881	\$26,712,280	
	\$27,386,901	\$28,447,074	\$29,359,374	\$30,388,615	
Total Revenue	\$30,814,384	\$32,282,590	\$32,892,709	\$33,921,950	

* State Revenue projected.

Lincoln Sudbury Regional High School
FY2021 Pro Forma Budget Projection

Account	Description	FY 2020 Final Budget	FY2020 Projected	variance	FY2021 Projected	FY21 Growth	FY21 %
1. SALARIES							
ADMINISTRATOR SALARIES		\$ 1,376,080	\$ 1,349,481	\$ 26,599	\$ 1,404,981	\$ 28,901	
CLERICAL SALARIES		\$ 963,398	\$ 935,769	\$ 27,629	\$ 978,464	\$ 15,066	
TEACHER SALARIES		\$ 15,349,841	\$ 15,605,198	\$ (255,357)	\$ 15,871,084	\$ 521,243	
OTHER SALARIES AND STIPENDS		\$ 833,279	\$ 764,024	\$ 69,255	\$ 828,558	\$ (4,721)	
SUBSTITUTE WAGES		\$ 86,000	\$ 86,000	\$ -	\$ 86,000	\$ -	
MAINTENANCE WAGES		\$ 706,706	\$ 682,783	\$ 23,923	\$ 725,438	\$ 18,732	
PARAPROFESSIONAL WAGES		\$ 639,147	\$ 718,717	\$ (79,570)	\$ 759,174	\$ 120,027	
BUS MONITORS		\$ 112,000	\$ 112,000	\$ -	\$ 112,000	\$ -	
	SUBTOTAL SALARIES	\$ 20,066,451	\$ 20,253,972	\$ (187,521)	\$ 20,765,699	\$ 699,248	3.48%
2. BUSING							
3. CONTRACTUAL SERVICES		\$ 1,173,338	\$ 1,238,639	\$ (65,301)	\$ 1,307,460	\$ 134,122	11.43%
4. EQUIPMENT		\$ 693,451	\$ 702,466	\$ (9,014)	\$ 700,787	\$ 7,336	0.00%
5. EMPLOYEE INSURANCES		\$ 188,921	\$ 208,264	\$ (19,343)	\$ 199,102	\$ 10,181	0.00%
6. NON-EMPLOYEE INSURANCES		\$ 3,579,727	\$ 3,404,793	\$ 174,934	\$ 3,730,779	\$ 151,052	4.22%
7. PENSION ASSESSMENT		\$ 128,205	\$ 128,205	\$ -	\$ 130,000	\$ 1,795	1.40%
8. OPEB CONTRIBUTION		\$ 704,071	\$ 704,071	\$ -	\$ 755,859	\$ 51,788	7.36%
9. OUT OF DISTRICT TUITION		\$ 383,109	\$ 383,109	\$ -	\$ 383,109	\$ -	0.00%
10. TEXTBOOKS		\$ 3,634,034	\$ 3,232,452	\$ 401,582	\$ 3,634,034	\$ -	0.00%
11. INSTRUCT/ADMIN SUPPLIES AND MATERIALS		\$ 85,372	\$ 86,218	\$ (846)	\$ 87,561	\$ 2,189	2.56%
12. B & G CONTRACT SVCS, SUPPLIES, EQUIP.		\$ 297,961	\$ 298,842	\$ (881)	\$ 304,051	\$ 6,090	2.04%
13. UTILITIES		\$ 501,544	\$ 504,808	\$ (3,264)	\$ 520,481	\$ 18,937	3.78%
14. MISCELLANEOUS (Conf., Member., Trav., etc.)		\$ 567,304	\$ 567,304	\$ -	\$ 541,165	\$ (26,139)	-4.61%
15. DEBT SERVICE and RETIREMENT		\$ 254,226	\$ 258,222	\$ (3,996)	\$ 258,913	\$ 4,687	1.84%
		\$ 628,700	\$ 628,700	\$ -	\$ 602,950	\$ (25,750)	-4.10%
Total General Fund		\$ 32,886,414	\$ 32,600,065	\$ 286,351	\$ 33,921,950	\$ 1,035,536	3.15%
AVAILABLE REVENUE 12/13/19					\$ 33,921,950	\$ 1,035,536	3.15%
GAP					\$	\$ 0	

LONG-TERM DEBT

LONG-TERM DEBT SCHEDULES

Town Outstanding Debt by Type

Issue Types	Schools	Municipal	Pre-CPA	Total	Annual Debt Service	Principal Balance
FY19 Principal Balance	4,530,000	6,628,577	1,365,000			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	4,824,381	8,360,131	1,751,044	14,935,556	14,935,556	

LS Regional High School Outstanding Debt

	Total	Annual Debt Service	Principal Remaining
FY19 Principal Balance			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	3,922,275	3,922,275	

Community Preservation Outstanding Debt by Project

Issues	Nobscot I & II	Cutting/ Dickson	Libby	Pantry Brook	Johnson Farm	Total	Annual Debt Service	Principal Balance
FY19 Principal Balance	3,595,000	1,140,000	735,000	2,415,000	800,000			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	4,207,588	1,200,825	782,113	3,130,026	1,026,938	10,347,489	10,347,489	

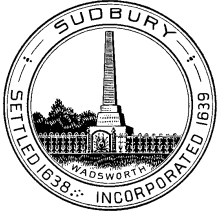
LEGAL DEBT LIMIT

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>25,101,589</u>
Legal debt margin.....	\$ <u>214,699,646</u>

CAPITAL PLANNING



Maryanne Bilodeau
Interim Town Manager

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

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January 23, 2020

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

It is my pleasure to submit to you the FY21 Town Manager's Capital Plan for the Town 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 requests from the Town Manager through the Facilities Director to all departments to prepare and submit capital requests so that we 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. From there 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 is at the forefront of our minds.

The requested Capital Budget is \$35,971,099. This includes the Town Manager's Capital Operating Budget of \$947,076. Favorable action on this plan at Town Meeting will allow the town to make small repairs and purchase or replace small equipment as well as a much needed expansion of Fire Station #2 and the construction of a new Fairbank Community Center. This plan is imperative to continuing to serve the town in the best possible manner.

The following chart shows the detail of the proposed FY21 Capital Plan:

Project Name	Department	Cost	Suggested Funding
Town-wide Walkway Construction	DPW	\$ 50,000	Tax Levy
Town and Schools Carpet Replacement	Facilities	\$ 50,000	Tax Levy
Various Building Improvements	Facilities	\$ 75,000	Tax Levy
Hosmer House Roof	Facilities	\$ 50,000	Tax Levy
Ultraviolet Secondary Filtration Systems for Lap Pool and Dive Well	Facilities	\$ 85,000	Tax Levy
Half Ton Pickup Truck (2)/Van	Facilities	\$ 40,000	Tax Levy
Flynn Bldg. - 2nd floor restroom	Facilities	\$ 50,000	Tax Levy
Car 2 (Fire Dept.)	Fire	\$ 54,000	Tax Levy
Document Scanning	Info Systems	\$ 50,000	Tax Levy
Fiber Optic Network (Souther Ring)	Info Systems	\$ 70,820	Tax Levy
Buildings & Grounds 2010 Ford F350 Pickup Truck/sander	LSRHS	\$ 35,132	Tax Levy
Athletic Van - 2011-Chevrolet Express Van- 15 Passenger	LSRHS	\$ 39,524	Tax Levy
Portable Radios	Police	\$ 18,600	Tax Levy
UHF Repeater	Police	\$ 25,000	Tax Levy
Schools Cafeteria Kitchen Equipment	SPS	\$ 50,000	Tax Levy
Paging, Clocks, and Bell Systems	SPS	\$ 25,000	Tax Levy
Curtis Ongoing HVAC Repairs.	SPS	\$ 30,000	Tax Levy
Noyes Replacement of Rtu-1 and RTU-2 AC package units	SPS	\$ 49,000	Tax Levy
Schools classroom VCT Flooring Replacement	SPS/Facilities	\$ 50,000	Tax Levy
Interior Painting of Schools and Goodnow Library	SPS/Facilities	\$ 50,000	Tax Levy

Town Manager's Capital Operating Budget \$ 947,076

New Fairbank Community Center/Atkinson Pool Complex	Selectmen	\$ 28,832,000	Debt
CSX Rail Corridor Acquisition	Selectmen		TBD Free Cash
Construction of New Fire Station #2	Fire	\$ 4,103,000	Free Cash, Other Available Funds
New Ambulance	Fire	\$ 340,000	Other Available Funds
Loring School Playground	SPS	\$ 333,000	Free Cash, Other Available Funds
Surveillance Cameras	SPS	\$ 261,023	Free Cash
Culvert Design/Replacement	DPW	\$ 100,000	Free Cash
6-Wheel 40,000+ GVW Combo Body Dump Truck w/Plow	DPW	\$ 260,000	Free Cash
Replace 2004 Volvo L90E Loader	DPW	\$ 230,000	Free Cash
Replace 2011 Chevy 1 Ton 6 Wheel Dump	DPW	\$ 140,000	Free Cash
Pratts Mill Roadway Improvements	DPW	\$ 120,000	Free Cash
Multi-purpose Sidewalk Tractor unit # 53	DPW	\$ 195,000	Free Cash
Replace 2011 Chevrolet 6 Wheel Dump, leased in 2012	Parks & Gnds	\$ 110,000	Free Cash

Capital Additions in Excess of \$100,000 \$ 35,024,023

Total FY21 Capital Plan \$ 35,971,099

I wish to thank the department heads for their participation, cooperation and dedication to this process. They are most knowledgeable about our needs each year and their expertise is recognized and appreciated. I especially would like to recognize Bill Barletta for his dedication to the capital process and the Town of Sudbury. The project request forms for the Town Manager's Capital Operating Budget are attached. We look forward to discussing these requests with you.

Respectfully submitted,

Maryanne Bilodeau

Maryanne Bilodeau
Interim Town Manager



**Town of Sudbury
Capital Improvement Budget
Request
FY2021 Form A**

Department/Committee:
Dept. of Public Works

Item/Project Name:
Town-wide Walkways

Initial Year of Request: FY17	Estimated Total Project Cost: \$50,000	Estimated Future Savings: NA
Estimated Incremental Costs: None	Staffing Changes: None	
Justification Code: A	R or NR: R	Priority: 9
<p>Project Description: This request is for \$50,000 for engineering, design and construction of walkways/ADA ramps town wide.</p> <p>The Comprehensive Walkway Program seeks to provide a network of walkways throughout Sudbury. This walkway network will:</p> <ul style="list-style-type: none"> a. Provide safe, accessible paved surfaces for pedestrians and other users which are separated from the roadway pavement used by motorized vehicles. b. Link Sudbury conservation land, parks and other public areas of surrounding towns. Some of these towns have walkways terminating at the Sudbury line (e.g., Framingham’s at Old Framingham Road); c. Provide access to public areas such as schools, recreation centers, shopping centers, houses of worship, etc.; and <p>Prior to adoption of the Community Preservation Act in Sudbury in 2002, walkway construction was funded in the annual budget. Since 2002, walkway construction has been funded almost exclusively with CPA funds, and walkways have been constructed on Nobscot Road, Willis Road, Raymond Road, Peakham Road, Concord Road, Dakin Road, North Road and Old Framingham Road, for a total of approximately \$950,000 appropriated.</p> <p>The Public Works Department is currently working with a consultant to help us identify and prioritize walkway projects throughout Town. Additionally this firm is helping us incorporate the State’s Complete Streets Program to Sudbury’s unique roadway and walkway network so we can take advantage of State funds that are available to us.</p> <p>Projects that are currently under review in the DPW are: Peakham Road, Old Framingham Road, Dutton Road and Goodman’s Hill Road.</p>		

<p>Justification and Need:</p> <ul style="list-style-type: none"> a. Risk to public safety: Most pedestrian-vehicular accidents in Town can be attributed to the lack of separate thoroughfares for vehicles and pedestrians. As town population increases, the volume of traffic on roads increases; which in turn increases the potential for pedestrian/vehicle collisions. b. Equitable provision of services: Some of the oldest streets in town have walkways along them, and others do not. These old streets are typically narrow and curvy, and do not allow safe pedestrian usage. Funds should be earmarked to expand the walkway network along the older streets in town. c. Funding Sources outside taxation: The walkway program currently funded in Sudbury utilizes public funds from Town Meeting appropriation and private contributions from developers and private citizens. These private contributions have been made willingly over the past several years due to the progress made in constructing walkways. Disruption of the program will diminish outside private contributions. d. Provide additional, vitally needed modes of recreation and transportation, i.e., walking, jogging and bicycling. e. Provide safe routes to and from schools and bus stops for students. 	
<p>Benefit:</p> <p>The benefits of the entire walkway program are enumerated in the Report of the Sudbury Walkway Committee, February 2000, and in the Project Description and Justification and Need sections of this document (available on the Town's website at www.sudbury.ma.us under Committees/Planning Board).</p>	
<p>Last time this was replaced (i.e., year roof was previously replaced or year vehicle):</p> <p>NA</p>	<p>Typical Replacement Cycle:</p>
<p>Alternatives Considered/Reasons for Rejecting Alternatives:</p> <p>It had been previously requested, and defeated, at the 2000 Annual Town Meeting to approve a Proposition 2 ½ override for the construction of the comprehensive list of walkways. Town Meeting has favored annual appropriations for walkway construction within the levy limit. It is believed that under the direction of the DPW Director, the funds will be used and managed more efficiently this way, with the overall effect of costing the taxpayers less. The requested funds will be expended in the Dept. of Public Works budget, utilizing as much town staff time as possible given work schedules and expertise. The alternative is to contract out the entire job at significantly higher costs. As planned, dividing tasks between town departments and private contractors produces the lowest construction costs.</p> <p>A second alternative is to apply for Community Preservation funds for the construction of walkways.</p>	
<p>Consequences of Not Implementing/Delaying Implementation:</p> <p>Walkway construction is crucial for the safety of the Town's residents. Some school children and town residents cannot walk safely along Town roads due to their narrow width, winding curves and lack of suitable shoulders.</p>	

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

Many opportunities to expand the Town walkway system at minimum cost to the Town are in place. The Town regularly accepts gifts from developers, through subdivision and site plan approval, to be placed in a general walkway engineering and construction fund, expended under the direction of the DPW Director. All developers are asked to consider the off-site impacts of development, as well as the marketability of providing amenities in developments. The Planning Board continues to expand the walkway system through the subdivision approval process, and the Board of Selectmen continues to request commercial development proposals to provide walkways along crucial segments of Route 20 and its adjacent streets.

An annual amount of approximately \$20,000 is included in the Department of Public Works budget for maintenance of existing walkways. It is requested that this line item be funded in the Public Works Department budget every year to adequately maintain these important Town resources. A separate capital funding request has also been made for walkway maintenance.



**Town of Sudbury
Capital Improvement Budget Request
Form
FY2021**

Department/Committee:
Facilities

Item/Project Name:
Town and Schools Carpet Replacement

Year of Initial Request: FY21	Estimated Total Project Cost: \$50,000	Estimated Future Savings:
Estimated Incremental Costs:	Recurring or Nonrecurring: Non-recurring	
Justification Code: B - Asset Maintenance	Priority: 4	Anticipated Staffing Changes: None
Project Description: This allows for the continued planned and systematic replacement and upgrade of carpeted flooring town wide.		
Justification and Need: Many existing carpets are close to or have exceeded their useful life.		
Benefit: Asset preservation. Replacing worn carpeted flooring is vital to maintaining building interiors used each day by the public, students and staff. This provides for targeted replacement of most worn areas and continuing planned replacements.		
Alternatives Considered and Reasons for Nonselection: Continued patching and spot repairs. The expense continues to increase as carpets age and must be funded with operational funds.		Typical Replacement Lifecycle: 10-15 years.
Consequences of Not Implementing or Delaying Implementation: Asset deterioration as floor finishes become more worn.		
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):		



**Town of Sudbury
Capital Improvement Budget Request
Form
FY2021**

Department/Committee: Facilities – Town and SPS
Item/Project Name: Various Building Improvements

Year of Initial Request: 2020	Estimated Total Project Cost: \$75,000	Estimated Future Savings:
Estimated Incremental Costs: NA	Recurring or Nonrecurring: Recurring	
Justification Code: B - Asset Maintenance	Priority: 1	Anticipated Staffing Changes: None
Project Description: These improvements are a continuation of a long-term plan to include a standard amount of funding for building improvements in the Capital Budget each year. As in prior years the intent is to include school buildings as well. The Various Buildings Improvements requests does not list any specific project, thus allowing flexibility to address capital projects that are not anticipated for the coming fiscal year and have no funding source. The intent is to include engineering and studies that may be required to execute projects.		
Justification and Need: Building improvements are to be made based upon greatest need and to include items listed in previous capital request s or similar items.		
Benefit: Allows for immediate attention to unanticipated facilities capital repair, asset preservation issues and cost savings measures.		
Alternatives Considered and Reasons for Nonselection:		Typical Replacement Lifecycle:
Consequences of Not Implementing or Delaying Implementation: Increased deferred maintenance, system failures and operational inefficiencies.		
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.): The various improvements projects may include, but are not limited to, engineering and architectural services, capital projects, required studies and cost estimation, building envelope, building mechanical systems and energy management systems.		



**Town of Sudbury
Capital Improvement Budget Request Form
FY2021**

Department/Committee:
Facilities

Item/Project Name:
Hosmer House Roof Replacement

Year of Initial Request: FY21	Estimated Total Project Cost: \$50,000	Estimated Future Savings:
Estimated Incremental Costs:	Recurring or Nonrecurring: Nonrecurring	
Justification Code: B - Asset Maintenance	Priority: 2	Anticipated Staffing Changes: None
Project Description: Replace the existing shingled roof on the historic 1793 Hosmer House. The roof has been addressed in parts over the last 25 years.		
Justification and Need: The existing shingled roof has experienced damage due to wind, fallen branches and wear resulting in rotted roof sheathing significant water damage within the building. The building houses an extensive and historically significant art collection and innumerable historic artifacts. The building is operated as a museum and plays a central role in Sudbury's historic preservation of buildings and notable artifacts.		
Benefit: Preserving the historic building and the rare, valuable artifacts and furnishings inside.		
Alternatives Considered and Reasons for Nonselection: Continued reactive roof repairs and water damage repair and restoration.		Typical Replacement Lifecycle: 20 – 25 years
Consequences of Not Implementing or Delaying Implementation: Risk of damage to a significant and irreplaceable part of Sudbury history.		



**Town of Sudbury
Capital Improvement Budget
Request Form
FY2021**

Department/Committee: Facilities
(Park and Rec)

Item/Project Name:

New Ultraviolet Secondary Filtration Systems for Lap Pool and Dive Well

Year of Initial Request: FY21	Estimated Total Project Cost: \$85,000 Quote for one pool attached, the additional pool would be the same. Request includes associated electrical work.	Estimated Future Savings:
Estimated Incremental Costs:	Recurring or Nonrecurring: Nonrecurring	
Justification Code: A - Essential	Priority: 3	Anticipated Staffing Changes: None
Project Description: Add two new Ultraviolet Secondary Filtration Systems for the Lap Pool and Dive Well at the Atkinson Pool. The units will sanitize and eliminate chloramine production, at the effluent side of the unit. The unit will provide 60 mj/cm2 of intensity, which will remove chloramines and kill cryptosporidium.		
Justification and Need: The existing pool filtration and systems use conventional sand filters and metered chlorination injection to clean and treat the water in each pool. UV-C technology to be effective in improving indoor air quality. UV-C light disinfects pool and hot tub water and removes chloramines, the leading cause of poor air quality at the surface of indoor pools and the surrounding area. UV-C light destroys formation of chloramines at the molecular level before they evaporate and negatively affect air quality.		
Benefit: UV sanitation systems eliminate chlorine-resistant microorganisms, which are common causes of pool closures. These systems reproduce UV radiation inside light chambers via powerful lamps, which emit germicidal UV-C light that is used to disinfect pool and spa water. Facilities equipped with these systems consume fewer chemicals and allow sanitizers to be more effective.		
Alternatives Considered and Reasons for Nonselection: Continued reliance on chlorination treatment to control pool chemistry.		Typical Replacement Lifecycle:



**Town of Sudbury
Capital Improvement Budget Request Form
FY2021**

Department/Committee:
Facilities

Item/Project Name:
Replace Half Ton Pickup Truck

Year of Initial Request: FY21	Estimated Total Project Cost: \$50,000	Estimated Future Savings:
Estimated Incremental Costs: 5%	Recurring or Nonrecurring: Nonrecurring	
Justification Code: B - Asset Maintenance	Priority: 5	Anticipated Staffing Changes: None
Project Description: Replace 2011 Chevrolet half ton pickup truck and 2016 Ford Explorer former police cruiser used by Facilities Dept. maintenance staff with two F150 4X4 SS S/Cab XL half ton 4-wheel drive pickup trucks.		
Justification and Need: The pick up the only truck in the Facilities Department. The current truck will be 9 years old and parts are beginning to rust and reach the end of their life. The interior is worn. This truck is used by staff for transporting all types of materials, tools and associated equipment. It is the only means to move large items. The truck is also used to transport staff during and after snow storms to perform required snow removal. The current Explorer is a former police cruiser has 75,000 miles and has required extensive costly repairs since being placed into service by Facilities. The vehicle has very limited capacity for most maintenance functions. Carrying tools and materials, etc.		
Benefit: Continued ability to perform basic the mission and tasks required of the Facilities Dept. reliably. Expanded capacity to perform required maintenance functions.		
Alternatives Considered and Reasons for Nonselection: Continued use of an aged vehicles and limited capability.		Typical Replacement Lifecycle: 8-10 years
Consequences of Not Implementing or Delaying Implementation: Increased repair and maintenance costs. Decreased vehicle reliability and usefulness.		

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):

Facilities Ford Explorer cargo area



Facilities Ford Explorer back seat



Facilities Ford Explorer back seat



Facilities Ford Explorer front







Ford Transit Connect Cargo Van



**Town of Sudbury
Capital Improvement Budget Request Form
FY2021**

Department/Committee:
Facilities

Item/Project Name:
Flynn Building Restroom
Renovation

Year of Initial Request: 2019	Estimated Total Project Cost: 50,000	Estimated Future Savings:
Estimated Incremental Costs:	Recurring or Nonrecurring: Nonrecurring	
Justification Code: D - Needed	Priority: 6	Anticipated Staffing Changes: None
Project Description: Renovate existing noncompliant, antiquated third floor restroom. Upgrade to modern ADA compliant gender-neutral restroom.		
Justification and Need: The existing restroom measures 4'8" X 3'8". The fixtures are undersized and of unknown age. The existing fixtures, drain and supply piping is prone to leakage and failure. This restroom is the only one on the third floor and serves both staff and the public. Asset preservation due to threat from water damage.		
Benefit: A new restroom would provide for full ADA and gender accessibility.		
Alternatives Considered and Reasons for Nonselection: Closing the bathroom would leave no restroom on that floor.		Typical Replacement Lifecycle: 30 years
Consequences of Not Implementing or Delaying Implementation: Failures and shutdowns have placed the only restroom on that floor out of service. Leaks have impacted occupied finished space below.		

Existing restroom:





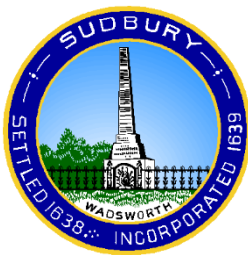
**Town of Sudbury
Capital Improvement Budget Request Form
FY2021**

Department/Committee: Sudbury Fire Dept.
Item/Project Name:
Fire Car 2 Replacement

Year of Initial Request: FY-2021	Estimated Total Project Cost: \$54,000.00	Estimated Future Savings: 0
Estimated Incremental Costs: 0	Recurring or Nonrecurring: R	
Justification Code: A	Priority: 2	Anticipated Staffing Changes: 0
Project Description: Replacement of Car 2, a first response command vehicle. Included is lettering, emergency light fit up, and Radio Communication Upgrades.		
Justification and Need: Car 2 is a 2014 Ford Explorer with 55,683 miles as of October, 2019. It is used for emergency response, inspections, travel, and other purposes within the Fire Department. It is now 6 years old and ready to be turned over to another department for non-emergency use. The normal replacement cycle for Car 2 is 5 years.		
Benefit: It is essential to have emergency vehicles that are reliable. Turning over a vehicle with reasonable service life to another Town Department for continued use saves the cost of providing a new vehicle to another Town Department.		
Alternatives Considered and Reasons for Nonselection: By not replacing the vehicle, the Fire Department will incur elevated repair costs to keep the vehicle in emergency service. In addition, another Town Department will be denied the use of a dependable vehicle for non-emergency service.		Typical Replacement Lifecycle: 5 Years
Consequences of Not Implementing or Delaying Implementation: Delayed response to emergency's, greater repair cost, and no vehicle source for other Town Departments.		







**Town of Sudbury
Capital Improvement Budget Request
Form
FY2021**

Department/Committee:
Information Systems

Item/Project Name:
Scan/Archive Paper Documents

Year of Initial Request: 2021	Estimated Total Project Cost: \$50,000	Estimated Future Savings: Reduce storage needs through the digitizing of paper documents
Estimated Incremental Costs: Staff time in gathering and preparing the documents.	Recurring or Nonrecurring: R (5 Years)	
Justification Code: D	Priority: 2	Anticipated Staffing Changes: None
<p>Project Description: We would like to scan paper documents and add the digitized document files to our archiving software database (Application Xtender). The first phase of this project is to digitize any document that is larger than 11" x 17". The majority of these documents will be plans that have been submitted to various departments. The average size of these plans are 36" x 48" which are stored in boxes and file cabinets. The scanning vendor will index the plans by Address, Year/Month of Plan, Permit Number, and Plan Type. The documents will be scanned in a 300 dpi resolution and added to our archiving database. The electronic documents will be stored according to the methods recommended by the Commonwealth of Massachusetts Archives Division. This will allow us to destroy the paper documents after the scanning is completed.</p>		
<p>Justification and Need: Documents that are larger than 11" x 17" cannot be copied or scanned with a standard copier. The documents must be brought over to the Department of Public Works and copied/scanned with their large format scanner/printer. This is a very time-consuming process. The documents are stored in boxes and file cabinets that take up much needed office space. In order to access the paper documents, office staff must locate the document, retrieve it and return it after use. If we can digitize large format paper documents and add them to a searchable archiving database, the time needed to retrieve these documents is reduced significantly. The electronic plans can be easily shared with any resident who requests the document. The documents that exist in a department's file cabinet can be accessed by many through the archiving database.</p>		

<p>Benefit: Documents can be retrieved through the archiving software and will be easily found through keyword searches. The space required to store these paper documents will be freed up for other uses. Time used by staff retrieving these documents will be greatly reduced. Large format documents can be given to public electronically thus, eliminating the need for residents to look at the plans in the Town offices.</p>	
<p>Alternatives Considered and Reasons for Nonselection: None</p>	<p>Typical Replacement Lifecycle: The scanned documents do not have a replacement lifecycle.</p>
<p>Consequences of Not Implementing or Delaying Implementation: Paper documents take up precious space in our Town Buildings. This problem will continue to grow without the digitization of our paper records.</p>	
<p>Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.): Quotation for scanning of large format documents from DataBank. Massachusetts State Archive Division's frequently asked questions about digital records.</p>	



**Town of Sudbury
Capital Improvement Budget
Request Form
FY2021**

Department/Committee:
Information Systems

Item/Project Name:
Construction of the Southern Ring of the Town-Wide Fiber Optic Network

Year of Initial Request: 2021	Estimated Total Project Cost: \$70,820	Estimated Future Savings: \$23,640 per year (Verizon Fiber T1 lines)
Estimated Incremental Costs: The Fiber installation is under warranty for a 25-year period.	Recurring or Nonrecurring: NR	
Justification Code: C	Priority: 1	Anticipated Staffing Changes: None
<p>Project Description: The Town was award \$89,075 through the MA State Community Compact Cabinet’s (CCC) Information Technology grant program. We are asking for an additional \$70,820 to fully fund the \$159,895 cost of building the southern ring of the fiber optic municipal network.</p> <p>The purpose of this project is to establish a town-wide, dual-ring fiber optic network that will support the town’s network requirements. This will replace and/or supplement the existing network and upgrade the town’s public safety radio communications to a high-speed, fully redundant fiber. The project includes the design, engineering, and installation of the Public Safety Antenna sites to the design of the Southern and Northern Rings of the Fiber Optic Municipal Network. Under this phase of the project, the Southern ring of the network will be fully built. The network will encompass critical Public Safety communication sites that are currently accessed through copper circuits provided by Verizon. The initial focus of the project is to establish a public safety network which encompasses the Public Works, Police, Fire Departments and all emergency communication antenna sites.</p>		

Justification and Need: The AT&T Antenna Tower at the Transfer Station and Fire Station 2 are critical for radio communication for both the Police and Fire Departments. Currently they are using copper circuits provided by Verizon which are unreliable and difficult to maintain. The addition of the DPW building creates an emergency response network cluster of Public Works, Police, and Fire. The DPW will also be able to expand their radio antenna sites, which currently run only out of the DPW building. This expansion will eliminate blackout areas that currently exist.

Benefit: The creation of the southern fiber ring network will allow the Town to replace antiquated Verizon copper circuits with town-owned fiber. Verizon has let us know that they are looking to phase out the copper circuits, replacing them with reliable fiber. I spoke with Verizon to get a sense of the cost for these new fiber circuits. Our Verizon representative gave us a rough estimate of the monthly cost to convert the service from copper to fiber. They recommend moving the copper circuits to a PIP 2MB Ethernet connection. Each radio antenna site would require the purchase of a router at a one-time cost of \$3,000. The monthly cost based on the State Contract for the PIP 2MB Ethernet circuit would be \$985.00 per month for a total site cost of \$11,800 per year.

The Police/Fire currently have four antenna sites using copper circuits from Verizon for radio communication, at an average cost of \$200 per month, a total per site cost of \$2,400 per year.

This phase of the fiber optic project will allow us to connect two antenna sites to the newly constructed fiber optic network thus saving the Town \$4,800 per year in Verizon copper circuit costs. We also will avoid paying the \$6,000 equipment purchase of routers and \$23,640 per year cost when the circuits are updated to fiber PIP 2MB Ethernet circuits.

The conversion from copper circuits to Town owned fiber will also significantly increase our radio communication reliability. Verizon's copper infrastructure is subject to outages due to weather events, such as electrical storms, rain, wind, etc.

We have also found that Verizon is taking longer to respond to these outages, due to the age of this network and the lack of personnel who are experienced working on the copper system. Many of Verizon's new hires work exclusively on the fiber network and are not trained on the older systems. Verizon personnel who have experience with copper systems are aging and retiring.

The completion of the southern ring will also allow the Town to budget funds to connect to town buildings within the path of the southern ring network. The ring design of the network adds redundancy to the Town's network and allows for multiple points of failure without compromising network connectivity. This avoids catastrophic loss of Public Safety radio communications and networking if the Flynn Building goes offline.

We will be able to expand the Department of Public Works radio capabilities, eliminating the current radio blackout areas.

We anticipate that some of these future needs may be the following:

- Public Wireless
- Connection to other Municipal Networks
- Connection to State Networks
- Traffic Signals / Video Cameras

The Flynn Building is currently the hub of our spoke and hub network. The addition of the southern ring network will allow our public safety network connectivity to recover if the Flynn Building is offline.

Our goal is to replicate services over to the Police Station in the event of a network failure at the Flynn Building

Alternatives Considered and Reasons for Nonselection:

Microwave connections between sites were considered but were not feasible because of line of site issues between locations.

Typical Replacement Lifecycle:

The viability of the fiber network will take us well into the future. We anticipate that the fiber infrastructure will remain intact for the foreseeable future. The upgrades that will occur will be at the fiber endpoints. New equipment will be introduced that complements technology advances and increased network speeds. We will modernize as these technologies become available.

Consequences of Not Implementing or Delaying Implementation: The success of the project will be the establishment of a fiber network framework that allows the Town to connect its public safety buildings and communication sites. The communication sites will no longer be dependent on outdated, unreliable copper circuits, which have a recurring monthly cost. The DPW Department will be able to expand their communications network and eliminate their radio blackout areas in the town. Our public safety buildings and radio systems will still be networked and functioning if the network hub at the Flynn building goes offline. The introduction of the dual ring network will give us increased recoverability if network segments are broken. The network will also enable us to create a network disaster recovery site at the Police Station. The Police Station will be able to provide the network services through the dual ring network in the event of a network disaster at the Flynn Building.

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):

Copy of the CCC online grant that was submitted. Quotation and budgetary Scope of Work for the construction of the southern ring of the Town's fiber optic municipal area network from Comm-Tract.



**Town of Sudbury
Capital Improvement Budget Request Form
FY2021**

Department/Committee:
LSRHS

Item/Project Name:
Pick-Up Truck replacement

Year of Initial Request:	Estimated Total Project Cost: \$40,000	Estimated Future Savings: N/A
Estimated Incremental Costs: N/A	Recurring or Nonrecurring: N/A	
Justification Code: B – Asset Maintenance	Priority: 2 - High	Anticipated Staffing Changes: N/A
Project Description: Pick-up Truck replacement		
Justification and Need: The vehicle is used for grounds work and snow removal.		
Benefit: The Pickup is used regularly for grounds work and snow removal and ice treatment. We utilize custodial and grounds staff for winter weather conditions.		
Alternatives Considered and Reasons for Nonselection: Yes, we have reviewed the cost of contracting out snow removal and ice treatment and we save by having this work covered by our in-house staff. This vehicle is among the required equipment to perform the work.		Typical Replacement Lifecycle: 10 years
Consequences of Not Implementing or Delaying Implementation: Probable maintenance issues with 2010 vehicle		
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):		



**Town of Sudbury
Capital Improvement Budget Request
Form FY2021**

Department/Committee: LSRHS
Item/Project Name: Van - 15 passenger

Year of Initial Request:	Estimated Total Project Cost: \$45,000	Estimated Future Savings: N/A
Estimated Incremental Costs: N/A	Recurring or Nonrecurring: N/A	
Justification Code: B – Asset Maintenance	Priority: 3 - High	Anticipated Staffing Changes: N/A
Project Description: Replace Existing Athletic Van		
Justification and Need: To maintain safe operations for Student Athletic Travel		
Benefit: The van is used regularly for transportation of teams to away venues. Depending on distance and time, daily bus rental rates range from \$450 to \$650 per day. At an average cost of \$500 per day 90 uses represents break even pay back.		
Alternatives Considered and Reasons for Nonselection: We are hopeful that we can work with the Athletic Boosters to raise the money to fund this Van replacement. This request is a contingency in the event that we fail.	Typical Replacement Lifecycle: 10 years	
Consequences of Not Implementing or Delaying Implementation:		
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):		



**Town of Sudbury
Capital Improvement Budget Request
Form
FY2021**

Department/Committee:
*Sudbury Police
Department*

Item/Project Name:
Portable Radios

Year of Initial Request: <i>FY21</i>	Estimated Total Project Cost: <i>\$18,600</i>	Estimated Future Savings: <i>N/A</i>
Estimated Incremental Costs: <i>N/A</i>	Recurring or Nonrecurring: <i>NR</i>	
Justification Code: <i>Essential</i>	Priority: <i>2</i>	Anticipated Staffing Changes: <i>N/A</i>
Project Description: <i>Purchase of 3 portable radios.</i>		
Justification and Need: <i>Each officer is assigned a tri-band portable radio which has provided a substantial improvement in our communications abilities. We have no spare portable radios to assign when theirs are inoperable or unavailable and/or leaves no opportunity for other personnel augmenting services.</i>		
Benefit: <i>Able to provide requisite portable radio when being repaired, modified or updated.</i>		
Alternatives Considered and Reasons for Nonselection: <i>If necessary, can wait until future funds become available but has left officers without communications platform in the past.</i>		Typical Replacement Lifecycle: <i>5-10 years</i>
Consequences of Not Implementing or Delaying Implementation: <i>May leave individual officer without means of communication on multiple platforms.</i>		
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.): <i>Estimated cost verbally provided by radio vendor, CyberComm Communications.</i>		



**Town of Sudbury
Capital Improvement Budget Request
Form
FY2021**

Department/Committee:
*Sudbury Police
Department*

Item/Project Name:
*Standalone UHF
Repeater*

Year of Initial Request: <i>FY21</i>	Estimated Total Project Cost: <i>\$25,000</i>	Estimated Future Savings: <i>N/A</i>
Estimated Incremental Costs: <i>N/A</i>	Recurring or Nonrecurring: <i>NR</i>	
Justification Code: <i>Essential</i>	Priority: <i>1</i>	Anticipated Staffing Changes: <i>N/A</i>
Project Description: <i>Purchase/installation of a standalone UHF repeater at the police station.</i>		
Justification and Need: <i>Currently, both the Police and Fire Department's main repeaters are dependent on connectivity via the Town Hall. With both power and generator failures occurring at the Town Hall in the past it has left public safety communications inoperable.</i>		
Benefit: <i>Provides redundancy for both Police and Fire communications in the event primary means have failed.</i>		
Alternatives Considered and Reasons for Nonselection: <i>Currently searching for a redundant solution for redundancy of main frequencies which is far more expensive.</i>		Typical Replacement Lifecycle: <i>10 years</i>
Consequences of Not Implementing or Delaying Implementation: <i>Potential for public safety communications failure as has happened in the past.</i>		
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.): <i>Estimated cost verbally provided by radio vendor, CyberComm Communications.</i>		



		Department/ Committee: SPS/Facilities
		Item/Project Name:
Initial Year of Request: FY 2018	Estimated Total Project Cost: \$50,000	Estimated Future Savings:¹
Estimated Incremental Costs:²	Staffing Changes:³ None.	
Justification Code: B - Asset Maintenance	R or NR: NR	Priority: 1
<p>Project Description: Replace aged and unreliable kitchen appliances in the school's cafeterias. The schools have over 140 pieces of kitchen equipment and appliances in five schools, many are original equipment. This equipment is used daily to prepare, serve, clean in support of food services.</p> <p>Noyes Oven (\$11,000), Haynes Booster Heater for Dishwasher (\$4,000), Loring Steamer (\$16,000), Noyes School Steamer (\$16,000), additional parts for installation (\$3000).</p>		
<p>Justification and Need: This equipment has reached the end of its useful life. The walk-in refrigerator at the Nixon school is 57 years old, the dishwasher is 27 years old, ovens at Noyes School are over 30 years old, all the equipment at Loring and Haynes is over 18 years old. Per staff, these are the most problematic pieces of equipment.</p>		
<p>Benefit: The kitchen equipment is crucial to provide the meals to the school children. Cost of repairs impact the operating budget, and the District continually invests in the maintenance and repairs to keep equipment running</p>		
<p>Last time this was replaced (i.e., year roof was previously replaced or year vehicle): The Nixon Dishwasher is 23 years old, the Noyes is 26 years old, Curtis was built in 2000, Loring is 18 years old and Haynes is 19 years old.</p>		<p>Typical Replacement Cycle: 10 to 15</p>

Alternatives Considered/Reasons for Rejecting Alternatives: There are no credible alternatives, this equipment must be in working order to fulfill student food service requirements.
Consequences of Not Implementing/Delaying Implementation: Continued strain on maintenance budget, lack of spare parts and longer periods of unplanned down time.
Other Pertinent Background Information (e.g., Quotes, Brochures, Pictures, etc.):



Food Steamers at Loring are 18 years old.











**Town of Sudbury
Capital Improvement Budget Request
FY2021**

Department/Committee:
SPS/Facilities

Item/Project Name:
Paging, Clocks, and Bell Systems

Initial Year of Request: FY 18	Estimated Total Project Cost: \$25,000	Estimated Future Savings: ¹
Estimated Incremental Costs: ² N/A	Staffing Changes: ³ N/A	
Justification Code: B - Asset Maintenance	R or NR: R	Priority: 7
Project Description: Replace aging PA/Clock/Bell systems. New phone systems have been installed in all 5 schools, however PA System/clocks/bells remain in need of repair or replacement.		
Justification and Need: Systems are outdated, obsolete and parts are increasingly unavailable.		
Benefit: Effective communications with staff and students during emergencies and day to day operations.		
Last time this was replaced (i.e., year roof was previously replaced or year vehicle): Systems installed with old phone systems 20+ years ago when schools were built or renovated.		Typical Replacement Cycle: 10-15 years
Alternatives Considered/Reasons for Rejecting Alternatives: No alternate system.		
Consequences of Not Implementing/Delaying Implementation: Greater cost for repairs to equipment, no new parts are available		
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.



		Department/Committee: SPS/Facilities Item/Project Name:
Year of Initial Request: 2018	Estimated Total Project Cost: \$30,000	Estimated Future
Estimated Incremental Costs: 5 to 10% Yearly	Recurring or Nonrecurring: Recurring	
Justification Code: B - Asset Maintenance	Priority: 4	Anticipated Staffing
Project Description: Replacement of vital components of the Curtis HVAC infrastructure; Condensate Pans, Compressors, Evaporator Coils, Condensers, and Exhaust Fans. This needed work will increase energy efficiency, decrease maintenance costs and improve occupant comfort.		
Justification and Need: The 18 year old HVAC equipment is failing. The mechanical and electrical components are experiencing increased numbers and durations of breakdowns, with repair costs exceeding operating budgets. All the Air Conditioning equipment at Curtis is running on R22 refrigerant which is considered obsolete and expensive.		
Benefit Increased reliability and decreased maintenance costs and resources. Increased reliability and occupant comfort.		
Alternatives Considered and Reasons for Nonselection: Equipment down time and costly repairs. Selective repairs.		Typical Replacement Lifecycle: 10 to 12 Years

Consequences of Not Implementing or Delaying Implementation:

Increasing maintenance costs and resources. Increasing equipment down time.

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):





Department/Committee:

Item/Project Name:

Noyes Replacement of RTU-1 and RTU-2 AC package units

Year of Initial Request: 2018	Estimated Total Project Cost: \$49,000.00	Estimated Future Savings: \$5,000.00 per year. More Energy Efficient equipment. Decreased maintenance.
Estimated Incremental Costs: 5% yearly	Recurring or Nonrecurring: Nonrecurring	
Justification Code: B - Asset Maintenance	Priority: 6	Anticipated Staffing Changes: N/A
Project Description:		
To replace the two Make Up Air Package AC rooftop units that supply the Literacy Area and Guidance Area. These two units are the last remaining units to replace. The Administrative Area and Library AC units were replaced three years ago.		
Justification and Need:		
The two package AC units are the cause of frequent service calls and down time and have become increasingly unreliable.		
Benefit:		
Decreased energy and maintenance costs. Replacement of these two package AC units will greatly improve the reliability, dependability and occupant comfort.		
Alternatives Considered and Reasons for Nonselection: N/A		Typical Replacement Lifecycle: 15 years. These units are 20+ years.

Consequences of Not Implementing or Delaying Implementation: The two units are obsolete and have Refrigerant 22 as the primary refrigerant. R22 refrigerant is phased out. Remaining supplies of R22 refrigerant are dwindling and becoming more and more expensive to purchase. These units experienced major malfunctions which caused costly water damage within the space below.

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):





Department/Committee:

Item/Project Name:

All Schools
 VCT, Ceramic
 Tile and
 Carpet
 Replacement

Year of Initial Request: 2018	Estimated Total Project Cost: \$75,000	Estimated Future Savings:
Estimated Incremental Costs: 5% yearly	Recurring or Nonrecurring:	
Justification Code: B - Asset Maintenance	Priority: 3	Anticipated Staffing Changes: N/A
Project Description: To continue with the removal of old carpets, entrance mats, failing Ceramic Tile and vinyl flooring in the SPS buildings and replace with new vinyl composition tile (VCT), rubber backed carpet squares, and ceramic tile.		
Justification and Need: Asset preservation. Routine planned replacement of flooring that has exceeded its useful life.		
Benefit: Improve and maintain heavily used floor finishes.		
Alternatives Considered and Reasons for Nonselection: Patching of existing deteriorating floor finishes.		Typical Replacement Lifecycle: 10-12 years Areas that need attention are 20+ years old.
Consequences of Not Implementing or Delaying Implementation: Deteriorating floors conditions for Students and Staff. Increasing maintenance costs for patching and repair.		







		Department/ Committee:
		Item/Project Name:
		Interior
Year of Initial Request: 2018	Estimated Total Project Cost: \$50,000	Estimated Future
Estimated Incremental Costs: 5% yearly	Recurring or Nonrecurring: Recurring – 2 years	
Justification Code: B - Asset Maintenance	Priority: 8	Anticipated Staffing
Project Description: To patch walls and paint hallways, classrooms, bathrooms, common areas and offices To continue required upkeep of the heavily used Schools and Library.		
Justification and Need: The existing paint is damaged, faded and requires Repainting.		
Benefit: Maintain the schools and Library as appealing places for learning working and utilizing services.		
Alternatives Considered and Reasons for Nonselection: N/A		Typical Replacement Lifecycle: 10 Years
Consequences of Not Implementing or Delaying Implementation: Deteriorating walls and surfaces. Costs of patching and maintenance increases each year.		



EMPLOYEE HEAD COUNT

Town Departments

Fiscal Year	Head Count
2019	175
2020	181
2021	180

FY19 EMPLOYEE COMPENSATION GREATER THAN \$100,000

Position	Total	Salary¹	Other²	Overtime
Town Manager	203,000	182,000	21,000	
Fire Captain/Emt	178,167	85,903	38,158	54,106
Police Chief	175,450	131,755	43,695	
Police Lieutenant	170,823	112,316	52,375	6,132
Fire Captain/Emt	169,185	85,903	24,114	59,168
Police Sergeant	168,549	77,023	48,411	43,115
Assistant Town Manager	152,077	150,524	1,553	
Fire Chief	140,793	123,280	17,513	
Fire Lieutenant/Emt	138,681	75,187	19,594	43,900
Police Lieutenant	137,596	101,247	26,479	9,870
Police Sergeant	133,931	77,023	29,892	27,016
Director of DPW	131,917	131,717	200	
Finance Director	131,717	131,717		
Firefighter/Emt	127,815	65,810	13,604	48,401
Fire Lieutenant-Paramedic/Emt	127,354	72,028	16,497	38,829
Fire Captain/Emt	122,722	76,751	13,287	32,684
Police Sergeant	120,848	77,023	25,655	18,170
Assistant Fire Chief	119,958	97,021	22,937	
Combined Facilities Director	116,191	115,951	240	
Fire Lieutenant/Emt	115,069	75,097	16,634	23,338
Fire Captain/Emt	114,927	85,903	11,648	17,376
Town Accountant	112,954	109,954	3,000	
Police Sergeant	112,724	77,023	32,162	3,539
Library Director	112,716	112,316	400	
Fire Lieutenant-Paramedic/Emt	112,162	70,668	18,177	23,317
Technology Administrator	111,620	103,948	7,672	
Deputy Director Public Works	111,325	111,325		
Building Inspector (Retired)	107,778	103,039	4,739	
Firefighter/Emt	105,419	65,810	18,418	21,191
FF EMT Paramedic	103,467	70,610	14,206	18,651
Police Sergeant	103,209	70,797	9,209	23,203
Civilian Public Safety Dispatcher	103,180	56,607	5,953	40,620
Director of Health	102,805	102,280	525	
Firefighter/Emt	101,564	65,810	3,889	31,865
Patrolman	100,697	63,655	23,404	13,638
Asst Town Engineer	100,540	97,190	3,350	
Firefighter/Emt	100,417	65,810	13,430	21,177
Conservation Coordinator (Retired)	100,016	80,090	19,926	

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 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

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%

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

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.

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.