

Town of Sudbury, Massachusetts



Town Manager's Proposed Budget

For the Fiscal Year Ended June 30, 2025

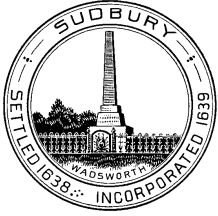
Town of Sudbury, Massachusetts
Town Manager’s Proposed Budget
For the Fiscal Year Ended June 30, 2025

Table of Contents

Introductory Section	3
Transmittal Letter	4
Citizen’s Guide to the Budget.....	7
Budget Calendar	9
Town Overview and Structure.....	10
Fund Information	16
Basis of Accounting and Budgeting	18
Budget and Financial Management Policies.....	19
Organizational Chart	22
Elected Officials	24
Principal Appointed Officials	25
Distinguished Budget Presentation Award.....	26
Budget and Financial Overview	27
Financial Forecast.....	28
General Fund Budget Summary	31
General Fund Budget Detail.....	34
Sudbury Public Schools	35
LS Regional High School	36
Vocational Education	37
General Government.....	38
Public Safety	53
Public Works	59
Human Services.....	67
Culture & Recreation.....	72
Town-Wide Operating and Transfers.....	77
Employee Benefits (Town and SPS).....	79
Town Debt Service.....	80
Operating Capital Budget.....	81
Enterprise Funds Budget	83
Transfer Station.....	84
Pool	85

Field Maintenance	86
Supplementary Information	87
Sudbury Public Schools Budget Detail	88
LS Regional High School Budget Detail	91
Long-Term Debt	96
Long-Term Debt Schedules	97
Legal Debt Limit	100
Capital Planning	101
FY25 Town Manager’s Capital Recommendation	102
Capital Request Forms – Town Manager’s Capital Operating Budget.....	105
Capital Request Forms – Additions in Excess of \$100,000	127
Capital Request Forms – Debt Funded	146
Employee Head Count	149
FY23 Employee Compensation Greater than \$100,000	150
Collective Bargaining	151
Budget Terms and Definitions	153

Introductory Section



Andrew J. Sheehan
Town Manager

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
Email: townmanager@sudbury.ma.us

January 31, 2024

To: Honorable Select Board
Members of the Finance Committee

Dear Honorable Select Board and Members of the Finance Committee,

I am pleased to deliver the Town Manager's Proposed Budget for Fiscal Year 2025 (FY25). This consists of the operating and capital budgets. As proposed, these budgets total \$124,294,269, an increase of \$4,354,357 (3.63%) from the Fiscal Year 2024 (FY24) budget.

The Finance Team has worked hard to develop a conservative budget that maintains services while being mindful of the impact on taxpayers. We undertook this work with the following goals in mind:

- Develop a FY25 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 respecting our fiscal constraints; and
- Develop a budget document within the guidelines and procedures set forth by the Government Finance Officers Association (GFOA) and in conformance with the 2024 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: Lincoln-Sudbury Regional High School, Sudbury Public Schools and the Town. Our focus remains centered on reflecting the functional needs and institutional values. Department Heads identified myriad needs that would enhance service delivery for the community. Fixed costs continue to grow faster than available funds. As a result, very little remains for new initiatives or to address the numerous identified needs.

The following section highlights the departmental impacts of the proposed FY25 budget.

Sudbury Public Schools

The School Committee completed a lengthy and thorough budget process which included reviewing District-wide academic and mental health data.

Vocational Education

This budget will see a decrease of \$50,000 in FY25 due to a decline in enrollments, offset by increased transportation and tuition costs.

Police Department

A request was submitted for the addition of a Sergeant. This remains an unmet need.

Fire Department

A request was submitted for the addition of a Fire Inspector/Prevention Officer. This remains an unmet need.

Public Works

In total, this department requested four (4) additional Light Equipment Operators for FY25. These positions would support Trees & Cemetery, Streets & Roads, and Parks & Grounds. These remain unmet needs for this budget cycle.

Recreation

The Park, Recreation and Aquatics Department has a vacant Assistant Director position, which has not been funded since before FY20. The need for this position remains; however, it remains an unmet need for FY25.

Town Debt Service

Debt service is projected to increase by 76.10% for FY25. The increase is attributable to the principal and interest costs related to previously approved debt issuances, primarily the Fairbank Community Center, the Construction of Housing/Living Addition for Fire Station No. 2, and the Town-Wide Drainage and Reconstruction project.

Benefits

Benefits for the schools (SPS) and Town are increasing overall by \$756,597 this year (4.81%). This budget includes worker's compensation, property and liability insurances, health insurance benefits for our active employees and retirees, unemployment claims, and Medicare. As has been noted in prior years, our medical insurance budget is still lower than it was 16 years ago. This is due to changes that have been made over the past 13 years, including a shift in contribution levels, changing to the Group Insurance Commission (GIC), and the health insurance Opt-Out Program.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town of Sudbury, Massachusetts, for its Annual Budget for the fiscal year beginning July 01, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

For the eleventh year in a row, the GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to the Town. In order to receive this prestigious award, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report (ACFR). 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.

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

We are pleased to submit this comprehensive budget document. Information obtained during the budget hearing process and up until Town Meeting may require updates to the budget materials included in the 2024 Annual Town Meeting Warrant. Revenue estimates, particularly Unrestricted General Government Aid (UGGA) and Chapter 70 school aid, may change. Additionally, our health insurance numbers are estimated; the true numbers are expected to be released by the GIC in March. All material changes to the budget will be noted at Town Meeting in handouts and/or during presentation of the budget articles.

The FY25 budget represents a collaboration between cost centers, among departments and through our various committees and commissions. The presentation of this document begins a process during which more information will become available. I look forward to discussing this budget 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, as well as Assistant Town Manager/Human Resources Director, Maryanne Bilodeau, for their guidance and hard work on this document. Last, but certainly not least, I would like to thank the Select Board members for their support during my first year in Sudbury.

Respectfully submitted,



Andrew J. Sheehan
Town Manager

CITIZEN'S GUIDE TO THE BUDGET

Welcome! Thank you for taking the time to become familiar with the Fiscal Year 2025 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 Select Board 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 administrative 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 Select Board 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 Select Board 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 Select Board. 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 Select Board. 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 Select Board 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 Select Board their written report with their recommendations.
- The Select Board 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 (annually scheduled for the first Monday in May) 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 18,965 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 Select Board, 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 Select Board. 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 Select Board formed The Strategic Financial Planning Committee for Capital Funding and The Strategic Financial Planning Committee for OPEB Liabilities

At the Select Board's request, the Massachusetts Division of Local Services (DLS) Technical Assistance Bureau (TAB) reviewed the Town of Sudbury's capital improvement program (CIP). This review was one of a series of steps the board has taken to fulfill its responsibility for ensuring Sudbury's capital assets can cost effectively sustain the town's desired service levels into the future. It follows on the completed work of the strategic financial planning committee for capital funding (SFPCCF), which had existed from October 2013 to April 2019. It also corresponds with a FY2020 goal of the board to update the town's financial policy manual. The Select Board updated the Financial Policies Manual in FY2023. Details of the policies can be found on the Town's website. The following link will take you to the manual:

<https://cdn.sudbury.ma.us/wp-content/uploads/sites/390/2021/02/Financial-Policies-Manual.pdf?version=f7cfd65e4747f53b83ed3b90418d4fc3>

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

Sudbury's economic base is limited but steady with approximately 6,700 individuals employed in 750 establishments within the boundaries of the Town, with an annual payroll of \$509 million. The majority of businesses in Sudbury are small and service oriented; retail, professional and technical services, educational services, and health care account for more than 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.

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 5.36% of the tax levy.

The Town's financial outlook remains strong. Property tax collections remain stable and Sudbury has become well adept at controlling budget growth commensurate with economic conditions. On January 17, 2024, S&P Global Ratings assigned its 'AAA' long-term rating to Sudbury. The rating highlighted the Town's very strong economy, very strong management, very strong budget flexibility, strong budgetary performance, strong debt and contingent liability position, and strong institutional framework score.

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.

Annually, the Select Board and Town Manager adopt their own goals. These goals include both financial and non-financial priorities.

The Select Board has chosen the following six high priority goals to focus on:

Rank	Goal	Primary Category	Liaison/Staff assigned to goal
1	Develop a long-term comprehensive plan to fund and manage the operating and capital budgets	Financial Management and Economic Resilience	Andy Sheehan, Town Manager
2	Address staffing needs and succession planning	Financial Management and Economic Resilience	Andy Sheehan, Town Manager
3	Investigation of Vocational Education Access options	Effective Governance and Communications	Lisa Kouchakdjian, Vice Chair
4	MBTA Communities Zoning	Transportation, Mobility and Housing	Charlie Russo, Select Board Member
5	Economic Development	Financial Management and Economic Resilience	Jennifer Roberts, Select Board Member
6	Advance design and construction of Phase 3A-CSX/Rt 20 of the Bruce Freeman Rail Trail	Open Space, Recreation and Historic Assets	Janie Dretler, Chair

Select Member Goal Deliverables

Goal 3: Investigation of Vocational Education Access options

Deliverables: The Select Board shall develop a short and long-term plan to address the needs of students in the Town of Sudbury. The short-term goal shall seek to understand options currently available to students who desire vocational education. The long-term goal will achieve membership in a vocational education school. The Select Board will determine action steps and collaborate with the Town of Sudbury, Lincoln-Sudbury Regional High School and Sudbury Public Schools administrations as necessary.

Action Steps:

- The Select Board shall designate a member of the Board (or establish a Subcommittee) to address the short and long-term goals.
- The Select Board designee (or Subcommittee) will communicate with vocational education schools and provide any information or documents in furtherance of the short and long-term goals.
- The Select Board designee (or Subcommittee) shall regularly report to the full Select Board regarding its progress and make recommendations regarding revisions to the goals as necessary.

Goal 4: MBTA Communities Zoning

Deliverables: Advance MBTA Communities Act compliance efforts to ensure that draft zoning amendment article(s) are prepared for Town Meeting, preferably for ATM 2024, in advance of the deadline for compliance of 12/31/2024.

- Work collaboratively with Planning Board and other relevant boards, commissions, and groups.
- Continue to implement the Action Plan and timeline that was approved by SB on Nov. 29, 2022 and submitted to DHCD shortly after and then approved.
- Determine who will develop the potential zoning – internal or external (MAPC, consultant, etc.) – and how that will be funded. Consider available technical assistance from the state.
- Hold public hearings to communicate out the requirements, alternatives for implementation, and potential effects of the law to residents.
- Create subpage on Town website to collect information (eventually).
- Ensure that draft zoning amendment article(s) are prepared for the 2024 Annual Town Meeting.
- Submit request for determination of compliance to DHCD before deadline of 12/31/2024.

In addition, please see below and please include in our packet the Action Plan timeline the Select Board approved on Nov. 29, 2022:

Task	Start Date	End Date
Public Outreach	Feb. 1, 2023	Jan. 31, 2024
Developing Zoning	Feb. 1, 2023	Nov. 30, 2023
Apply Compliance Model	May 15, 2023	Nov. 30, 2023
Planning Board Hearings Adopt	Dec. 1, 2023	Jan. 31, 2024
Compliant Zoning Submit	May 1, 2024	Oct. 31, 2024
Compliance to DHCD	Nov. 1, 2024	Dec. 31, 2024

Goal 5: Economic Development

Deliverables:

- Select Board review of existing information on Sudbury Economic Development in Master Plan (see resources below).
- Conduct internal Select Board/Town Manager discussion on Economic Development in Sudbury: What are we looking to achieve with this goal?
- Meet with Planning Board/Planning Department to align on goal and next steps (either Select Board Goal Liaison meets with Planning Board Chair or hold joint meeting).
- Pursue hiring of an Economic Development Consultant (funded through ARPA funds) to guide creation of economic development plan and strategies.

Approach may include:

- Analyze current economic landscape in Sudbury and in comparable communities.
- Gather public input (community, Chamber of Commerce, other committees).
- Establish Economic Development vision/goals.
- Identify challenges and opportunities for success.
- Develop strategies to achieve goals.
- Development implementation plan/timeline.

- Consider creation of Economic Development Committee to work with Economic Development consultant on plan or for ongoing work when plan is completed.

Goal 6: Advance design and construction of Phase 3A-CSX/Rt 20 of the Bruce Freeman Rail Trail

Deliverables: (within two years of July 19, 2023)

1. Receive MassDOT approval of the project’s Scope/Workhours
2. Secure a signed contract with design consultant for the entire design process; and
3. Identify design funding (provide proof of Town vote/Chapter 90 approval/etc., indicating full funding has been secured).

The Town Manager has chosen the following goals to focus on, in order to provide a safe, secure, serviced and strong Sudbury:

1. **Develop a long-term comprehensive plan to fund and manage the operating and capital budgets.** Develop a summary of the challenges the Town faces in sustainably funding the operating and capital budgets; estimate what is needed to address those challenges; identify options; and offer a recommended plan of action to be implemented beginning in FY2026.
2. **Address staffing needs and succession planning:** In concert with goal #1 above, identify positions likely to become vacant in the next five years and, where feasible, develop succession plans. Identify areas where additional support is needed in order to improve effectiveness and service delivery. Identify employee engagement and retention strategies to improve the Town’s ability to retain employees.
3. **Investigate Vocational Education Options:** The Town Manager and the Select Board will develop a short and long-term plan to address the needs of students interested in vocational education. The short-term goal seeks to understand options currently available to students who desire vocational education. The long-term goal will achieve membership in a vocational education school. The Manager will maintain contact with vocational schools to ensure the Town is aware of future opportunities to gain membership in a vocational school. The Select Board will determine action steps and collaborate with Lincoln-Sudbury Regional High School and Sudbury Public Schools administrations as necessary.
4. **MBTA Communities Zoning:** Work with the Planning Board, Director of Planning & Community Development, and Select Board, to advance zoning amendments for Town Meeting, preferably for Annual Town Meeting 2024, in advance of the deadline for compliance of 12/31/2024.
5. **Economic Development:** Work with Select Board, Planning Board, Director of Planning & Community Development, and others to develop an economic development strategy. Pursue hiring of an Economic Development Consultant to develop vision and goals, identify challenges and opportunities, develop strategies to achieve goals, and develop an implementation plan and timeline.
6. **Advance design and construction of Phase 3A-CSX/Route 20 of the Bruce Freeman Rail Trail:** In collaboration with Town Staff, Boards and Commissions, complete design, submit them to the State, and take all other actions needed to advance and complete the final phase of the Bruce Freeman Rail Trail within Sudbury. Phase 3A brings the BFRT to the Framingham line, following the right of way formerly owned by CSX.

7. **Mass. Central Rail Trail:** Upon Eversource's completion of its underground transmission project, work with the Massachusetts Department of Conservation & Recreation (DCR) and local stakeholders to advance development of Sudbury's section of the Mass. Central Rail Trail.
8. **Fairbank Community Center:** The new Fairbank Community Center was occupied midway through FY2024. Remaining work includes demolition of a portion of the existing Fairbank Community Center, construction of landscaping and parking, and punch list items. Working with the Combined Facilities Director, Permanent Building Committee, and end users, provide project management oversight to bring the project to full completion. Develop operational guidelines for sharing the space among internal users and the broader community.

Routine Goals

9. **Ongoing Work with Stakeholders:** Continue to work cooperatively with boards, committees, and external partners to further the interests of the Town.
10. **Continue to advance planning efforts:** These include but are not limited to the following:
 - a. Municipal Vulnerability Preparedness 2.0 and Hazard Mitigation Plans
 - b. Institute for Human Centered Design ADA self-assessment
 - c. Broadacres Farm use plan
 - d. Comprehensive Wastewater Management Plan
 - e. Emergency Management preparedness
 - f. Master Plan implementation
 - g. Open Space & Recreation Plan
 - h. Town Hall renovation
 - i. Comprehensive facilities condition assessment and space use analysis

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

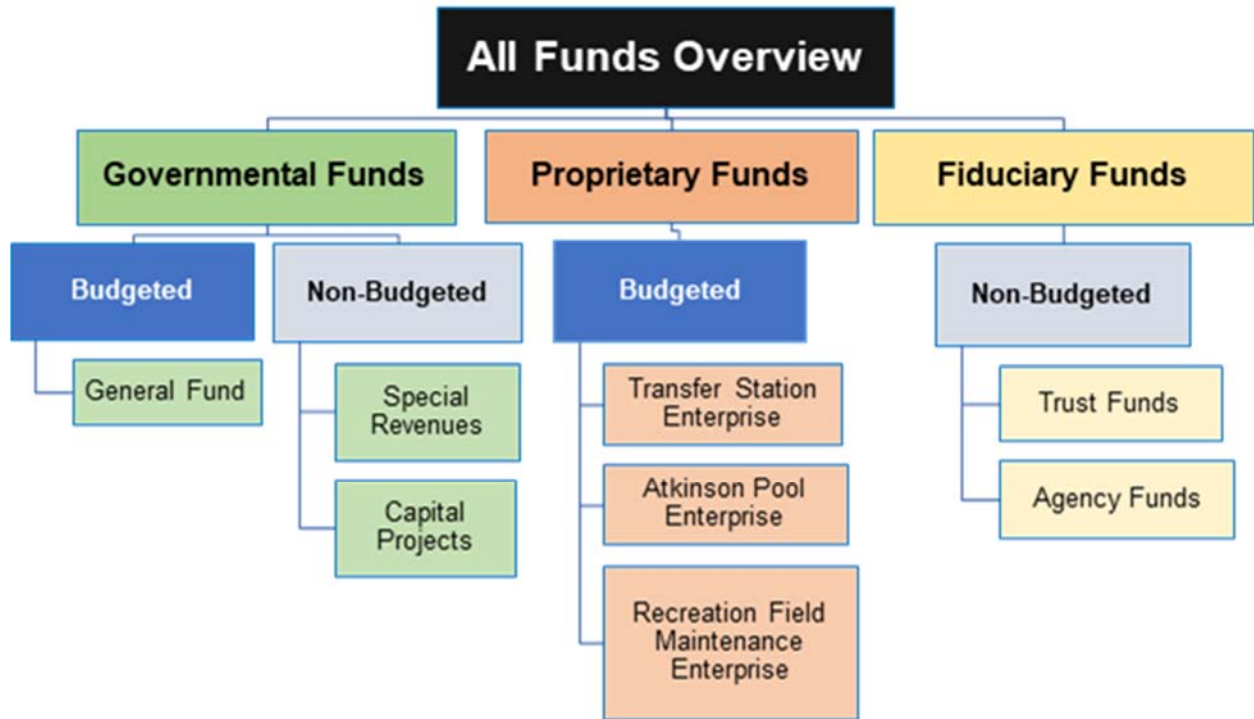
Trust Funds

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) for budgeting. 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 Select Board 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.
- Issue long-term debt only for objects or purposes authorized by state law and only when the financing sources have been clearly identified.
- Use available funds as appropriate to reduce the amount of borrowing on all debt financed projects.
- Confine long-term borrowing to capital improvements and projects that cost at least \$100,000 and that have useful lifespans of at least ten years or whose lifespans will be prolonged by at least ten years.
- Refrain from using debt to fund any recurring purpose, such as current operating and maintenance expenditures.
- Restrict debt exclusion borrowing to proposals which meet all three of these criteria:
 - useful life of 20 years or more
 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.

- estimated cost of the principal payment in the first year of the debt issuance greater than 0.25% of the prior year's General Fund revenue. This criterion applies after target level for in-levy debt of 3% is initially achieved
- the expenditure is either for town-owned land, buildings, or infrastructure or for a LSRHS capital assessment.
- Refrain from using debt to fund any recurring purpose, such as current operating and maintenance expenditures.
- The policy of the Select Board shall be to include sufficient debt capacity within the levy, such that capital items can be more predictably funded.
- As debt within the levy decreases annually, this amount shall be used for capital, future debt, or set aside for future capital.

Reserves

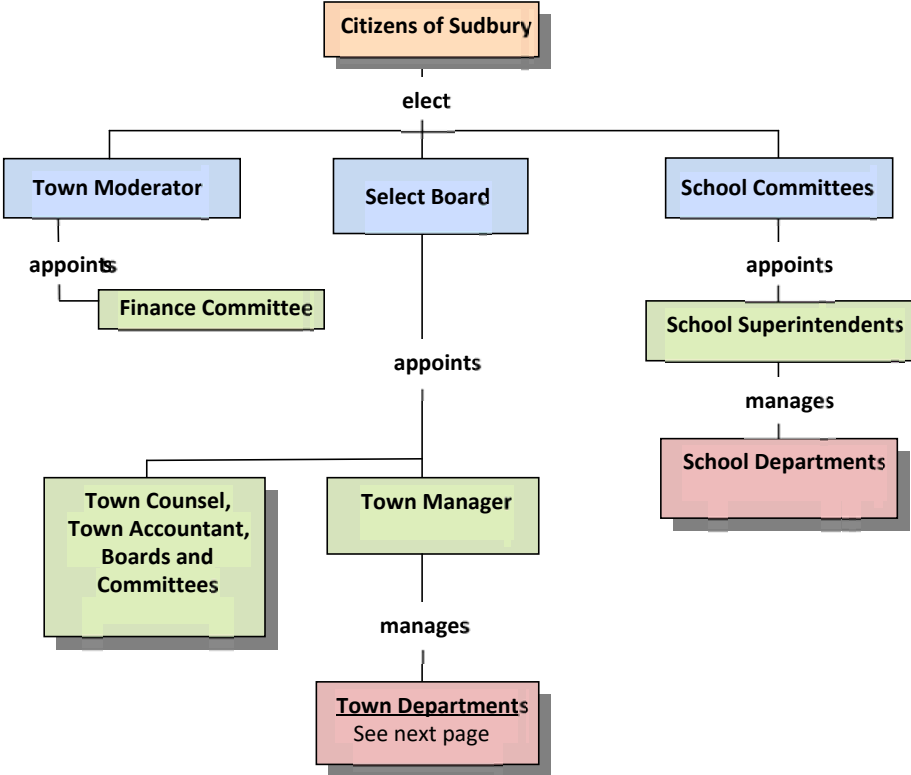
Free Cash: The Division of Local Services (DLS) defines free cash as “the remaining, unrestricted funds from operations of the previous fiscal year, including unexpended free cash from the previous year.” DLS must certify free cash before the Town can appropriate it in the new year. The Town shall set a year-to-year goal of maintaining its free cash in the range of 3-5% of the prior year's General Fund budget. To achieve this, the Finance Director shall assist the Town Manager in proposing budgets with conservative revenue projections, and department heads shall carefully manage their appropriations to produce excess income and budget turn backs. Further, budget decision makers will avoid fully depleting the Town's free cash in any year, so that the succeeding year's calculation can begin with a positive balance. Moreover, as much as practicable, the Town will limit its use of free cash to funding one-time expenditures (like capital projects or emergencies and other unanticipated expenditures) and should appropriate any free cash excess above 5% of the General Fund budget to reserves, to offset unfunded liabilities, or to set aside for existing debt.

General Stabilization: The Town will endeavor to maintain a minimum balance of 5% of the prior year's General Fund budget in its general stabilization fund. Withdrawals from general stabilization should only be used to mitigate emergencies or other unanticipated events that cannot be supported by current General Fund appropriations. When possible, withdrawals of funds should be limited to the amount available above the 5% minimum reserve target level. If any necessary withdrawal drives the balance below the minimum level, the withdrawal should be limited to one-third of the general stabilization fund balance at a time, endeavoring to never fully deplete it. Replenishment of the funds should be made annually at the Fall Town Meeting, or the earliest available meeting after free cash has been certified.

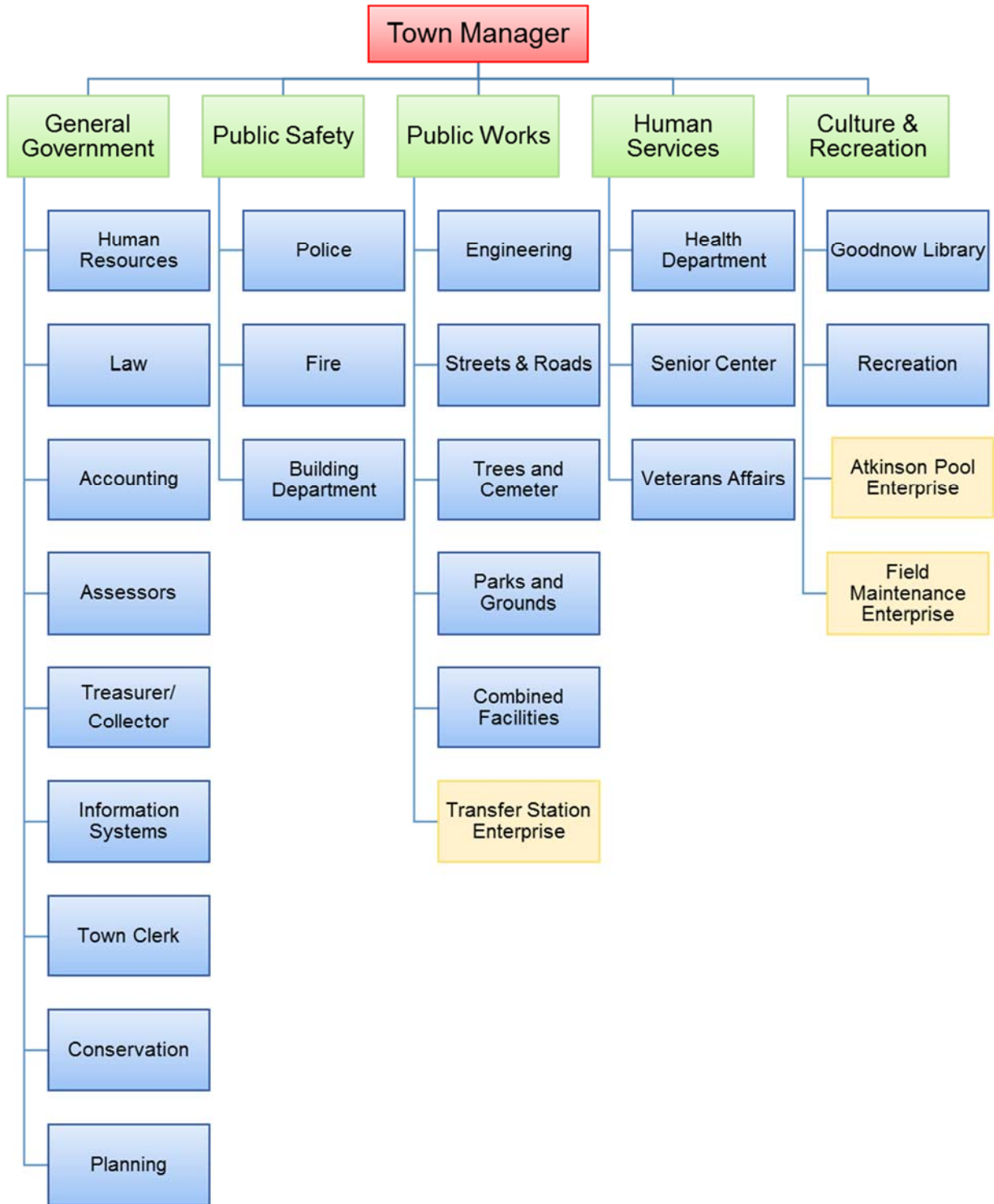
Capital Stabilization: The Town will appropriate annually to the capital stabilization fund so that over time it achieves a target balance sufficient to cover the Town's cash outlay for capital. Doing so enables the Town to pay outright for moderate-range (under \$1M) capital expenditures and thereby preserve debt capacity for major, higher-dollar purchases or projects. This approach balances debt with pay-as-you-go practices and protects against unforeseen costs. The Town should endeavor to achieve and maintain a combined target balance for all capital-related special purpose stabilization funds equal to 2% of prior year General Fund budget. Withdrawals from the Capital Stabilization Fund should be avoided until the target balance has been achieved. Once achieved, funds can be used towards items on the CIP. Once funds are used, the Town will seek to make annual contributions to the fund until the target balance is achieved.

Turf Stabilization: The Town maintains a special purpose fund to offset the cost of repairs or replacement of Town owned and operated synthetic turf fields. Contributions to this fund should be made annually from the General Operating Fund and Field Maintenance Enterprise Fund.

ORGANIZATIONAL CHART



ORGANIZATIONAL CHART (CONTINUED)



ELECTED OFFICIALS

<u>Select Board</u>	<u>Member</u>	<u>Title</u>
	Janie W. Dretler	Chair
	Lisa V. Kouchakdjian	Vice-Chair
	Daniel E. Carty	Member
	Jennifer S. Roberts	Member
	Charles G. Russo	Member

<u>SPS School Committee</u>	<u>Member</u>	<u>Title</u>
	Silvia M. Nerssessian	Chair
	Meredith Gerson	Vice-Chair
	Nicole Burnard	Member
	Mandy Sim	Member
	Sarah Troiano	Member

<u>LS School Committee</u>	<u>Member</u>	<u>Title</u>
	Cara Endyke Doran	Chair
	Ravi Simon	Vice-Chair
	Kevin Matthews	Member
	Lucy Maulsby	Member
	Mary Warzynski	Member
	Cathie Bitter	Member

PRINCIPAL APPOINTED OFFICIALS

<u>Department</u>	<u>Department Head</u>	<u>Title</u>
Town Manager	Andrew Sheehan	Town Manager
ATM/HR	Maryanne Bilodeau	Assistant Town Manager/Human Resources Director
Finance and Treasurer/Collector	Dennis Keohane	Finance Director/Treasurer- Collector
Accounting	Laurie Dell'Olio	Town Accountant
Assessors	Cynthia Gerry	Director of Assessing
Town Clerk	Beth Klein	Town Clerk
Conservation	Lori Capone	Conservation Coordinator
Planning and Community Delvelopment	Adam Burney	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	Sandra Duran	Combined Facilities Director
Health	Vivian Zeng	Health Director
Senior Center	Debra Galloway	Senior Center 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 01, 2023

Christopher P. Morill

Executive Director

Budget and Financial Overview

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 allows 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 89 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 2008-2024, the Town had excess capacity in the levy ranging from \$7,756 to \$1,392,125.

Intergovernmental aid comprises 6 percent of all revenues received annually. The primary components are Chapter 70 aid for schools 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:

	FY24	FY25	FY26	FY27
REVENUES	Budgeted	Projected	Projected	Projected
Real Estate and Personal Property	102,907,420	109,151,952	112,418,547	115,153,298
State Aid	7,101,143	7,201,622	7,402,212	7,604,434
MEDICAID Reimbursements	150,000	98,251	98,251	98,251
Local Receipts	5,590,000	5,907,000	6,045,260	6,221,260
Ambulance Receipts and Other Transfers	724,697	824,894	780,000	780,000
TOTAL:	116,473,260	123,183,719	126,744,270	129,857,243

The Town also forecasts for potential expenses each year. Expenses include all departments and costs within the budget. 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.

Three-Year Expenditure Projection:

	FY24	FY25	FY26	FY27
EXPENDITURES	Budgeted	Projected	Projected	Projected
Education - SPS	44,358,543	45,785,871	47,044,982	48,221,107
Education - LS	28,936,600	29,497,481	30,308,662	30,839,063
Education - Vocational	500,000	450,000	450,000	450,000
General Government	3,598,455	3,817,526	3,921,324	4,057,307
Public Safety	9,939,791	10,399,288	10,702,670	11,032,442
Public Works	6,111,600	6,370,754	6,530,308	6,715,445
Human Services	1,002,310	1,031,179	1,065,303	1,093,965
Culture & Recreation	1,639,483	1,716,739	1,773,021	1,821,900
Total Town Departments	96,086,782	99,068,838	101,796,270	104,231,229
Reserve Fund	300,000	300,000	300,000	300,000
Town-Wide Operating and Transfers	195,991	201,305	206,305	211,305
Town Debt Service	2,781,145	4,897,465	4,759,910	4,517,335
Employee Benefits (Town and SPS)	15,730,817	16,487,414	17,311,785	18,177,374
OPEB Trust Contribution (Town and SPS)	650,000	650,000	650,000	650,000
Total Operating Budget	115,744,735	121,605,022	125,024,270	128,087,243
Capital Expenditures	728,525	1,578,697	1,720,000	1,770,000
TOTAL:	116,473,260	123,183,719	126,744,270	129,857,243

Other Considerations - Coronavirus

COVID-19 is a respiratory disease caused by a novel coronavirus that has not previously been seen in humans. The virus and the resulting actions by national, state and local governments is altering the behavior of businesses and people in a manner that will have negative impacts on global and local economies. The Town saw reductions in some revenue sources, particularly room occupancy tax, during fiscal 2020.

Unforeseen cost increases have negatively impacted Town projects and advancements, like the Fairbank Community Center and Fire Station #2 enhancements. Labor and material costs have increased dramatically, effecting most large functional areas in various ways.

Despite the challenges of COVID-19, the Town's financial outlook remains strong. Property tax collections remain stable and Sudbury has become well adept at controlling budget growth commensurate with economic conditions.

GENERAL FUND BUDGET SUMMARY

EXPENDITURES	FY23 Actual	FY24 Budgeted	FY25 Recommended	Percentage Increase
Education - Sudbury Public Schools (SPS)	41,748,483	44,358,543	45,785,871	3.22%
Education - LS Regional High School (LS)	27,869,763	28,936,600	29,497,481	1.94%
Education - Vocational	343,462	500,000	450,000	-10.00%
General Government	3,287,790	3,598,455	3,817,526	6.09%
Public Safety	9,507,572	9,939,791	10,399,288	4.62%
Public Works	6,155,006	6,111,600	6,370,754	4.24%
Human Services	948,036	1,002,310	1,031,179	2.88%
Culture & Recreation	1,527,400	1,639,483	1,716,739	4.71%
Total Town Departments	91,387,513	96,086,782	99,068,838	3.10%
Reserve Fund	-	300,000	300,000	0.00%
Town-Wide Operating and Transfers	759,929	195,991	201,305	2.71%
Town Debt Service	2,176,160	2,781,145	4,897,465	76.10%
Employee Benefits (Town and SPS)	14,476,744	15,730,817	16,487,414	4.81%
OPEB Trust Contribution (Town and SPS)	650,000	650,000	650,000	0.00%
Total Operating Budget	109,450,346	115,744,735	121,605,022	5.06%
Town Manager's Capital Operating Article	585,047	728,525	628,697	-13.70%
Capital Expenditures - Other Articles	2,223,701	3,466,652	2,060,550	-40.56%
Total Capital Expenditures	2,808,748	4,195,177	2,689,247	-35.90%
TOTAL EXPENDITURES:	112,259,094	119,939,912	124,294,269	3.63%

REVENUES & AVAILABLE FUNDS	FY23 Actual	FY24 Budgeted	FY25 Recommended	Percentage Increase
Real Estate and Personal Property Taxes	98,495,687	102,907,420	109,151,952	6.07%
State Aid	6,952,173	7,101,143	7,201,622	1.41%
MEDICAID Reimbursements	98,251	150,000	98,251	-34.50%
Local Receipts	7,445,594	5,590,000	5,907,000	5.67%
Other Available	744,373	724,697	824,894	13.83%
Free Cash	-	3,466,652	1,110,550	-67.96%
TOTAL REVENUES & AVAILABLE FUNDS:	113,736,077	119,939,912	124,294,269	3.63%

FUND BALANCE	FY23 Actual	FY24 Budgeted	FY25 Recommended	Percentage Increase
Beginning Fund Balance	6,178,428	7,655,411	4,188,759	-45.28%
Revenues (Increase to Fund Balance)	113,736,077	116,473,260	123,183,719	5.76%
Expenditures (Decrease to Fund Balance)	(112,259,094)	(119,939,912)	(124,294,269)	3.63%
ENDING FUND BALANCE:	7,655,411	4,188,759	3,078,209	-26.51%

The Overall Budget

The FY25 Town Manager's Recommended Operating Budget totals \$121,605,022. The sum represents a \$5,860,287 or 5.06% increase over the FY24 final approved operating budget amount of \$115,744,735.

The Town Manager's Recommended Operating Capital Budget totals \$628,697, a decrease of 13.70% from the FY24 capital budget.

Town Departments

The FY25 Town Manager's Recommended Budget for Town operating Departments, including the Reserve Fund and Town-Wide Operating and Transfers is \$23,836,791. This represents an increase of \$1,049,161, or 4.60% over the FY24 appropriation of \$22,787,630. 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 FY25 Recommended Operating Budget includes the budget submissions from each of the respective school committees.

The sum of the Sudbury Public Schools recommended budget is \$45,785,871. This represents a \$1,427,328 or 3.22% increase over the FY24 appropriation of \$44,358,543. The budget includes personal services and operating expenses.

The sum of the Lincoln Sudbury Regional High School assessment is \$29,497,481. This represents an increase of \$560,881,836 or 1.94% over the FY24 budgeted assessment of \$28,936,600. The increase is related to a budgetary increase for LS as well as a shift in the percentage allocated to Sudbury due to the decrease 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 FY25, the sum of \$450,000 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 FY25 budget for Vocational Education decreased by \$50,000 or 10.0%. This is the eighth 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 also pays for transportation to these schools.

Fixed Costs and Obligations

Debt Service

The sum of \$4,897,465 is being submitted to pay for FY25 debt service. The \$2,116,320,960 increase over FY24 is primarily attributable to the principal and interest costs related to previously approved debt financed projects; which include the Fairbank Community Center, the Construction of Housing/Living Addition for Fire Station No. 2, and the Town-Wide Drainage and Reconstruction project.

Employee Benefits

The sum of \$16,487,414 is budgeted for employee benefits for both the Town and the Sudbury Public Schools. Town Departments account for \$7,144,239 and SPS accounts for \$9,343,175. This includes not only health insurance, but also pension costs, unemployment and other contributions. This number is increasing \$756,597 or 4.81% from the FY24 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 FY25, including the Town Manager's Operating Capital Budget, is \$5,039,247 for FY25, a decrease of \$175,930 from FY24.

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, decreased from \$728,525 in FY24 to \$628,697 in FY25.

Revenues

Total revenues and other funding sources available and recommended for the Fiscal Year 2025 recommended Operating Budget is \$121,605,022. Property taxes account for approximately 88% of the Town's total revenue sources available to fund the FY25 budget. Local revenue sources account for 5%, while state aid and federal grants contribute 6% and other available funds contribute approximately 1%.

Property Taxes

FY25 property taxes are estimated to be \$109,151,952, which includes both proposition 2 ½ and new growth. New growth is projected at \$700,000 for FY25.

State Aid

The sum of \$7,201,622 is included in revenues to reflect Sudbury's State aid for FY25. This reflects a \$100,479 (1.41%) increase over FY24.

Local Receipts

The sum of \$5,907,000 is included in revenues to reflect local receipts for FY25. This reflects a \$317,000 (5.67%) increase from FY24.

Other available

The sum of \$824,894 is included in revenues to reflect other available funds for FY25. Ambulance Receipts Reserved for Appropriation account for \$780,000 of this amount and \$44,894 is attributable to the Solar Revolving Account

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	2021	2022	2023
Student Enrollment	2,542	2,535	2,558
Teacher FTE's	201	204	235
Student/Teacher Ratio	12.5 to 1	12.4 to 1	10.9 to 1

Consolidated Financial Information:

	FY23	FY24	FY25
	Actual	Appropriated	Recommended
Sudbury Public Schools			
Sudbury Public Schools	41,748,483	44,358,543	45,785,871

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 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	2021	2022	2023
Number of Students	1,525	1,483	1,461
Teacher FTE's	147	150	151
Student/Teacher Ratio	10.4 to 1	9.9 to 1	9.7 to 1

Consolidated Financial Information:

	FY23	FY24	FY25
	Actual	Appropriated	Recommended
LS Regional High School			
Sudbury Operating Assessment	27,041,899	28,131,915	28,711,618
Sudbury Debt Assessment	492,300	469,465	451,371
Sudbury OPEB Normal Cost Assessment	335,565	335,220	334,492
Total LS Regional High School	27,869,764	28,936,600	29,497,481

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.

Consolidated Financial Information:

	FY23 Actual	FY24 Appropriated	FY25 Recommended
Vocational Education			
Operating Assessments	343,462	500,000	450,000

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.

	FY23 Actual	FY24 Appropriated	FY25 Recommended
GENERAL GOVERNMENT			
Select Board/Town Manager	613,270	518,137	536,011
ATM/HR	170,466	247,859	268,304
Law	198,890	208,310	260,374
Finance Committee	-	4,959	4,959
Accounting	338,082	406,938	420,524
Assessors	263,376	312,662	322,916
Treasurer/Collector	309,281	362,234	373,036
Information Systems	566,158	611,420	640,895
Town Clerk & Registrars	349,816	344,548	376,746
Conservation	154,658	234,082	238,116
Planning & Board of Appeals	257,148	347,306	375,645
Total General Government	3,221,144	3,598,455	3,817,525
Salaries & Other Cash Compensation	2,436,683	2,782,927	2,924,275
All Other Expenses	784,460	815,528	893,250
Total General Government	3,221,144	3,598,455	3,817,525
General Government Headcount (FTE)	30.00	32.00	32.00

Select Board/Town Manager

The Select Board 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 Select Board, handle all phone calls, visitors and correspondence directed to the office, and maintain all records of Select Board'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 Select Board meeting and process licenses issued by the Select Board.

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 Select Board's Newsletters as well as special projects and events.

Performance measures:

Description	2021	2022	2023
Number of Select Board Meetings	44	63	46
Number of Town Meetings and Elections	2	5	3
Number of Town Manager/Select Board Office Hours	23	13	20
Number of Town Manager/Select Board Newsletters	4	4	4
Number of Licenses Issued	86	80	81

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
SELECT BOARD/TOWN MANAGER				
Town Manager	1.00	329,524	215,000	215,000
Administration	1.00	96,778	98,699	101,648
Clerical	2.00	126,520	134,838	138,858
Deferred Comp TM	-	6,000	12,500	12,500
Non-Acctble Travel	-	5,458	7,000	7,000
Sub Total: Personal Services	4.00	564,280	468,037	475,006
General Expense	-	48,945	42,750	51,500
Travel	-	45	950	-
Out of State Travel	-	-	2,200	-
Employee Professional Develop.	-	-	4,200	9,505
Sub Total: Expenses	-	48,990	50,100	61,005
Total: Selectmen	4.00	613,270	518,137	536,011

Assistant Town Manager/ Human Resources (ATM/HR)

The ATM/HR 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, Senior Center, and Veterans' departments.

Performance measures:

Description	2021	2022	2023
Administer benefits for active town/school employees	403	393	390
Administer benefits for town/school retirees	447	448	447
Recruitment and employee orientation (town only - does not include school)	175	82	60

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
ASSIST. TOWN MANAGER/ HUMAN RESOURCES				
ATM/HR Director	1.00	102,669	165,126	170,072
HR Generalist	1.00	61,859	63,082	74,808
Clerical	-	-	5,105	5,678
Sick-Leave Buy-Back	-	-	4,083	3,784
Sub Total: Personal Services	2.00	164,528	237,396	254,341
General Expense	-	2,219	2,300	3,000
Travel	-	541	2,650	3,850
Contracted Services	-	-	1,350	1,350
Professional Development	-	3,177	4,163	5,763
Sub Total: Expenses	-	5,937	10,463	13,963
Total: ATM/HR	2.00	170,466	247,859	268,304

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.

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
LAW				
Legal Administrative Assistant	1.00	24,429	32,320	59,384
Sub Total: Personal Services	1.00	24,429	32,320	59,384
General Expense	-	800	990	990
Legal Expenses	-	173,661	175,000	200,000
Sub Total: Expenses	-	174,461	175,990	200,990
Total: Law	1.00	198,890	208,310	260,374

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 Select Board. 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 Select Board.

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
FINANCE COMMITTEE				
Clerical	-	-	4,959	4,959
Total: Finance Committee	-	-	4,959	4,959

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	2021	2022	2023
Payrolls Processed	18,389	18,892	20,259
Invoices Processed	15,784	15,520	14,513

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
ACCOUNTING				
Town Accountant	1.00	68,240	121,227	124,872
Salaries	3.00	189,173	201,970	208,545
Annual Sick Buy Back	-	1,407	1,750	1,750
Sub Total: Personal Services	4.00	258,820	324,947	335,167
General Expense	-	12,967	5,000	5,000
Computer	-	58,993	62,625	65,756
Travel	-	27	600	600
Accounting Contracted Services	-	7,275	13,766	14,000
Sub Total: Expenses	-	79,262	81,991	85,357
Total: Accounting	4.00	338,082	406,938	420,524

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	2021	2022	2023
Real & Personal Property Accounts Maintained	7,192	7,201	7,199
Exemption processed (all inclusive)	457	397	445
Property Tax Abatements Processed	41	23	67
Motor Vehicle Excise Committed	19,774	19,009	19,964
Motor Vehicle Excise Abatements Processed	939	944	875
Property Inspections Completed Cyclical & Permits	1,008	1,500	1,970
DOR Required Revaluation	Interim Year Update	Interim Year Update	Interim Year Update
DOR/DLS Reporting Completed Timely	100%	100%	100%

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
ASSESSORS				
Assessor	1.00	103,408	104,659	107,760
Clerical	2.00	89,421	127,787	132,878
Sick Leave Buy Back	-	3,715	5,373	5,773
Sub Total: Personal Services	3.00	196,545	237,819	246,411
General Expense	-	4,371	2,174	2,174
Contracted Services	-	62,460	72,669	74,331
Sub Total: Expenses	-	66,831	74,843	76,505
Total: Assessors	3.00	263,376	312,662	322,916

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	2021	2022	2023
Quarterly real estate tax bills processed	6,575	6,577	6,576
Quarterly Personal property tax bills processed	111	112	107
Annual Comprehensive Financial Report Completed	1	1	1

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
TREASURER/COLLECTOR				
Fin. Director/Treas.-Collector	1.00	161,561	164,976	169,922
Clerical	3.00	121,692	167,408	172,214
Sub Total: Personal Services	4.00	283,253	332,384	342,136
General Expense	-	13,658	12,000	13,000
Equipment Maintenance	-	871	850	900
Travel In-State	-	698	1,000	1,000
Tax Collection Services	-	10,801	11,000	11,000
Tax Title Expense	-	-	5,000	5,000
Sub Total: Expenses	-	26,028	29,850	30,900
Total: Treasurer/Collector	4.00	309,281	362,234	373,036

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	2021	2022	2023
Number of Virtual Hosts (Servers)	6	6	6
Network Storage	2	4	4
10GB Switches	18	19	35
20 GB Building to Network Hub (Flynn) Connection	5	6	7
Cisco VoIP telephone system buildings connected	14	14	14
Number of Telephones	265	265	311
Jabber Clients (Laptop/Mobile)	75	75	75
School Buildings	5	5	5
Aerohive Access Points	53	54	78
Aerohive Buildings	12	13	13
Desktop Computers New	14	17	17
Laptops New	37	13	7
Tablets New	9	14	9

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
INFORMATION SYSTEMS				
Technology Administrator	1.00	117,566	118,995	122,540
Non-Clerical	2.00	96,778	153,706	160,526
Summer Help	-	25,671	-	-
Sick Leave and Vacation Buy Back	-	4,877	6,788	6,788
Sub Total: Personal Services	3.00	244,892	279,489	289,855
General Expense	-	5,479	5,000	5,000
Software	-	102,490	144,456	150,500
Equipment Maintenance	-	6,046	7,000	11,500
Travel	-	246	400	400
Contracted Services	-	67,259	73,200	79,640
Professional Development	-	9,213	8,375	10,500
Equipment	-	105,086	65,000	65,000
WAN/Telephone Connections	-	14,270	11,500	11,500
Network	-	7,909	5,000	5,000
Internet	-	3,268	12,000	12,000
Sub Total: Expenses	-	321,266	331,931	351,040
Total: Information Systems	3.00	566,158	611,420	640,895

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	2021	2022	2023
Birth, Marriage and Death Certificates Issued	1,476	1,266	
Marriage Intentions	162	139	
Doing Business As Certificates- new and renewal	109	130	
Number of On-line Vital transactions	287	283	
Proof of Residency	4	3	
Public Record Requests (other than vitals)	82	89	
List of Persons sold	6	6	
Number of Dogs Licensed/On-line	2918/ 1911	2928/1403	
New Voter Registrations	553	857	
Number of Elections	1	3	
Number of Absentee/Mail In Ballots Processed	663	8,612	
Number of In Person Early Voters	n/a	899	
Number of Town Meetings	1	1	
Number of Open Meeting Law Certificates Recorded	91	59	
Number of Ethics Summary Certificates Recorded	152	173	
Number of Ethics Online Training Certificates Recorded	102	92	
Oaths of Office Administered/Recorded	118	141	
Census returned and entered	6,853	6,759	
Meeting Notices Posted	702	765	

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
TOWN CLERK				
Town Clerk	1.00	93,800	95,622	98,472
Overtime	-	3,627	6,000	6,000
Clerical	3.00	179,566	199,534	183,252
Registrars	-	750	932	932
Election Workers	-	33,902	10,000	48,000
Sub Total: Personal Services	4.00	311,645	312,088	336,656
General Expense	-	17,003	12,360	12,000
Equipment Maintenance	-	2,550	4,800	6,690
Travel	-	1,467	1,200	1,200
Tuition	-	1,230	1,500	2,200
Elections	-	15,921	12,600	18,000
Sub Total: Expenses	-	38,171	32,460	40,090
Total: Town Clerk	4.00	349,816	344,548	376,746

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	2021	2022	2023
Wetland Notices of Intent	41	36	25
Wetland Request for Determination of Applicability	16	38	19
Wetland Abbrev. Notices of Resource Area Delineation	-	-	1
Wetland Certificates of Compliance	28	27	18
Violations	4	4	2
Inspections	210	224	383
Acres of Conservation Land To Manage	1,200	1,200	1,200
Acres of Conservation Restriction Land To Monitor	620	620	620

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
CONSERVATION				
Conservation Coordinator	1.00	94,280	95,627	98,472
Non-Clerical	1.00	-	72,800	66,422
Clerical	1.00	49,844	50,855	54,423
Sub Total: Personal Services	3.00	144,124	219,282	219,316
General Expense	-	2,159	4,400	4,400
Contracted Services	-	4,950	5,000	3,200
Trails Maintenance	-	3,025	4,400	10,200
Travel	-	-	600	600
Clothing	-	400	400	400
Sub Total: Expenses	-	10,534	14,800	18,800
Total: Conservation	3.00	154,658	234,082	238,116

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 Historical Commission, Historic Districts Commission, Land Acquisition Review Committee, Traffic Safety Coordinating Committee, Transportation Committee, and Bruce Freeman Rail Trail Advisory Task Force.

Performance Measures:

Description	2021	2022	2023
Special Permits (Planning Board)	1	1	-
Stormwater Management Permits (Planning Board)	25	21	27
Subdivisions (Planning Board)	2	-	-
Site Plan Approvals (Planning Board)	17	11	19
Approval Not Required (ANR) Plans (Planning Board)	2	2	3
Scenic Road Permits (Planning Board)	30	9	3
Sign Permits (Design Review Board)	25	16	21

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
PLANNING				
Planning Director	1.00	111,721	130,391	134,940
Staff Planning Salaries	1.00	14,201	81,444	87,176
Clerical	2.00	118,147	122,371	138,929
Stipends	-	97	-	-
Sub Total: Personal Services	4.00	244,166	334,206	361,045
General Expense	-	2,654	2,600	2,600
Contracted Services	-	9,470	8,000	9,500
Professional Development	-	858	2,500	2,500
Sub Total: Expenses	-	12,981	13,100	14,600
Total: Planning	4.00	257,148	347,306	375,645

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.

	FY23	FY24	FY25
	Actual	Appropriated	Recommended
PUBLIC SAFETY			
Police	4,434,938	4,593,261	4,699,841
Fire	4,800,138	5,032,821	5,362,017
Building Department	266,234	313,709	337,429
Total Public Safety	9,501,310	9,939,791	10,399,287
Salaries & Other Cash Compensation	8,437,973	8,809,500	9,151,620
All Other Expenses	881,338	935,291	1,020,668
Capital	182,000	195,000	227,000
Total Public Safety	9,501,310	9,939,791	10,399,287
Public Safety Headcount (FTE)	88.00	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	2021	2022	2023
Calls for Service (Including Walk-In Traffic)	19,911	19,662	19,868
Arrests/Criminal Applications	178	175	186
Medical Aids	1,044	1,062	1,192
Motor Vehicle Accidents	324	376	358
Alarms	513	520	462

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
POLICE				
Police Chief	1.00	194,820	205,920	212,102
Lieutenants	2.00	246,306	251,548	273,469
Patrol Officers	27.00	2,035,870	2,238,333	2,360,101
Overtime	-	510,234	385,000	392,700
Dispatcher Overtime	-	198,485	120,000	-
Clerical	2.00	131,189	133,787	137,779
Night Differential	-	31,762	41,001	41,001
Dispatch Night Differential	-	14,714	15,459	15,459
Dispatchers	9.00	394,012	502,460	509,591
Sick Leave Buy Back	-	11,754	13,050	15,183
Holiday Pay	-	35,321	33,000	40,000
Stipend	-	87,783	71,033	53,350
Non-accountable Clothing	-	13,380	14,220	14,220
Sub Total: Personal Services	41.00	3,916,236	4,024,811	4,064,955
General Expense	-	122,376	110,000	120,000
Dispatch General Expense	-	5,849	5,000	5,000
Gasoline	-	62,362	65,000	75,000
Maintenance	-	90,115	96,500	101,500
Travel In-state	-	630	3,000	3,000
Uniforms	-	23,100	24,000	24,000
Dispatch Clothing Allowance	-	3,460	4,950	4,950
Tuition	-	18,303	15,000	15,000
Equipment	-	10,507	50,000	59,436
Sub Total: Expenses		336,702	373,450	407,886
Police Cruisers	-	182,000	195,000	227,000
Sub Total: Capital	-	182,000	195,000	227,000
Total: Police	41.00	4,434,938	4,593,261	4,699,841

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	2021	2022	2023
Total Medical Calls, including ambulance transports, lift assists, well being check	1,407	1,601	1,088
Total Fire Calls, including building, auto, alarm, other	885	848	1,615
Total Permits Issued	1,287	1,157	997

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
FIRE				
Fire Chief	1.00	163,515	174,003	183,195
Assistant Fire Chief	1.00	140,210	145,819	154,150
Firefighters/EMTs/Paramedics	40.00	3,002,578	3,362,739	3,613,519
Overtime	-	741,238	572,000	580,000
Clerical	1.00	84,892	86,427	89,005
Weekend Differential	-	5,983	6,525	6,525
Sick leave Buy Back	-	7,608	17,225	17,500
Fire Stipends	-	92,752	93,914	93,014
Non-accountable Clothing	-	31,808	35,600	35,600
Sub Total: Personal Services	43.00	4,270,585	4,494,252	4,772,508
General Expense	-	49,366	70,000	72,000
Gasoline/Diesel Fuel	-	42,333	36,500	45,000
Maintenance	-	104,426	80,000	95,000
Utilities	-	43,579	43,136	45,000
Alarm Maintenance	-	2,499	6,000	6,500
Travel	-	463	2,000	2,000
Clothing	-	8,330	10,300	10,300
Tuition	-	68,820	79,303	82,757
Contracted Services	-	125,315	124,530	134,753
CERT Expense	-	-	800	1,200
Equipment	-	84,423	86,000	95,000
Sub Total: Expenses	-	529,553	538,569	589,510
Total: Fire	43.00	4,800,138	5,032,821	5,362,017

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	2021	2022	2023
Permits issued	3,075	3,716	3,068
Inspections and investigations performed	4,299	5,975	5,695
Zoning investigations and record/information requests		740	872

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
BUILDING				
Building Inspector	1.00	103,314	108,838	117,038
Asst. Building Inspector	1.00	46,810	70,544	80,459
Clerical	2.00	73,821	80,305	85,910
Deputy Inspector	-	14,158	17,700	17,700
Wiring Inspector	-	13,050	13,050	13,050
Sub Total: Personal Services	4.00	251,152	290,437	314,157
General Expense	-	6,938	10,500	10,500
Town Vehicle Maintenance	-	1,512	2,500	2,500
In-State Travel	-	2,480	1,500	1,500
Clothing Allowance	-	1,153	1,200	1,200
Contracted Services	-	3,000	7,572	7,572
Sub Total: Expenses	-	15,082	23,272	23,272
Total: Building	4.00	266,234	313,709	337,429

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.

	FY23 Actual	FY24 Appropriated	FY25 Recommended
PUBLIC WORKS			
Engineering	594,812	623,734	642,452
Streets & Roads	2,463,798	2,822,803	2,864,097
Snow & Ice	905,679	424,750	450,000
Trees and Cemetery	439,489	491,099	497,096
Parks and Grounds	251,964	299,795	306,477
Combined Facilities	1,316,237	1,449,419	1,610,631
Total Public Works	5,971,979	6,111,600	6,370,753
Salaries & Other Cash Compensation	2,420,240	2,772,116	2,861,740
All Other Expenses	2,646,059	2,914,734	3,059,014
Snow & Ice	905,679	424,750	450,000
Total Public Works	5,971,979	6,111,600	6,370,753
Public Works Headcount (FTE)	34.00	35.00	35.00

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	2021	2022	2023
Researched, surveyed and staked street lines and road layouts	70	115	95
Inspected stormwater outfalls	373	276	140
Located, identified and performed culvert inspections, responded to resident, contractor and developer request for plans	135	141	145
Number of Driveway Permits Reviewed	124	75	77
Number of general stormwater permits reviewed.	7	11	10
Trench Permits Reviewed	114	72	113
Road Opening Permits	108	83	121

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
ENGINEERING				
Deputy Director DPW	1.00	129,542	132,133	136,097
Non-Clerical	3.00	269,980	277,745	288,301
Clerical	1.00	45,804	60,181	64,379
Summer Help	-	7,790	11,000	11,000
Sub Total: Personal Services	5.00	453,116	481,059	499,777
General Expense	-	18,965	18,000	18,000
Maintenance	-	3,332	3,300	3,300
Travel	-	-	500	500
Uniforms	-	2,400	3,575	3,575
Contracted Services	-	117,000	117,300	117,300
Sub Total: Expenses	-	141,697	142,675	142,675
Total: Engineering	5.00	594,812	623,734	642,452

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	2021	2022	2023
Catch basin and manhole installs and repairs	92	126	126
Installed new thermoplastic crosswalks	12	-	16
Installed new pedestrian activated flashing LED crosswalk signal	1	-	-
Pot Hole Repairs	707	690	714
Installed various regulatory/informational signs throughout Town	40	93	84
ADA Curb Cuts	32	-	20

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
STREETS & ROADS				
DPW Director	1.00	161,561	164,976	169,922
Highway Dir. Of Operations	1.00	86,929	92,165	98,631
Management Analyst	1.00	100,261	102,262	105,324
Non-Clerical	13.00	683,018	805,801	827,403
Overtime	-	48,760	52,000	52,000
Clerical	1.00	32,321	70,119	77,188
Summer Help	-	9,255	7,560	7,560
Sick Leave Buy Back	-	2,720	1,850	-
Stipends	-	8,414	8,190	8,190
Sub Total: Personal Services	17.00	1,133,239	1,304,923	1,346,217
General Expense	-	36,986	37,000	37,000
Gasoline	-	107,277	105,000	105,000
Bldg. Maintenance	-	35,250	38,300	38,300
Vehicle Maintenance	-	245,594	325,000	325,000
Utilities	-	18,101	22,200	22,200
Street Lighting	-	20,334	25,000	25,000
In-state Travel	-	3,473	2,000	2,000
Clothing	-	24,639	23,600	23,600
Tuition	-	83,005	24,780	24,780
Police Details	-	161,113	85,000	85,000
Roadwork	-	567,228	780,000	780,000
Culvert Repairs	-	27,560	50,000	50,000
Sub Total: Expenses	-	1,330,559	1,517,880	1,517,880
Total: Streets & Roads	17.00	2,463,798	2,822,803	2,864,097

Snow & Ice

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

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
SNOW & ICE				
Snow & Ice Overtime	-	155,901	120,750	140,000
Snow & Ice Materials	-	671,359	195,000	200,000
Snow & Ice Contractors	-	78,420	109,000	110,000
Total: Snow & Ice	-	905,679	424,750	450,000

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	2021	2022	2023
Interments	72	69	57
Trees felled	76	91	31
Stumps removed	20	40	23

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
TREES & CEMTERY				
Non-Clerical	5.00	298,734	330,300	335,578
Overtime	-	22,195	26,520	26,520
Clerical	-	9,486	10,044	10,763
Summer Help	-	4,474	4,032	4,032
Stipends	-	4,095	4,095	4,095
Sub Total: Personal Services	5.00	338,985	374,991	380,988
Cemetery Materials	-	14,168	18,425	18,425
Tree Contractors	-	86,336	97,683	97,683
Sub Total: Expenses	-	100,504	116,108	116,108
Total: Trees & Cemetery	5.00	439,489	491,099	497,096

Parks and Grounds

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

Performance Measures:

Description	2021	2022	2023
Mow, maintain and stripe acres of town and school fields and parks	132 acres	132 acres	132 acres

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
PARKS & GROUNDS				
Non-Clerical	2.00	116,654	124,334	130,250
Overtime	-	9,410	7,600	7,600
Clerical	-	9,486	10,044	10,763
Summer Help	-	14,290	23,160	23,160
Sick Buy Back	-	1,736	1,777	1,824
Stipends	-	4,095	4,095	4,095
Sub Total: Personal Services	2.00	155,670	171,010	177,692
Maintenance	-	55,413	58,860	58,860
Clothing	-	3,713	4,200	4,200
Contracted Services	-	37,168	65,725	65,725
Sub Total: Expenses	-	96,294	128,785	128,785
Total: Parks & Grounds	2.00	251,964	299,795	306,477

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	2021	2022	2023
Number of Town and School Buildings maintained	17	17	17

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
COMBINED FACILITIES				
Facilities Director	1.00	67,842	72,106	74,266
Supervisor of Town Buildings	1.00	80,616	85,425	90,399
Sustainability Coordinator	1.00	-	86,267	89,787
Overtime	-	947	2,500	3,000
Clerical	1.00	35,562	36,375	37,457
Electrician	-	25,838	26,486	27,278
Town Custodial	2.00	128,427	130,974	134,879
Sub Total: Personal Services	6.00	339,231	440,133	457,066
General Expense	-	7,329	10,000	10,300
Town Bldg. Maintenance	-	280,669	335,000	345,050
Vehicle Maintenance	-	2,041	3,000	3,500
Utilities	-	441,356	400,000	445,000
In-State Travel	-	5,298	4,000	4,000
Clothing Allowance	-	2,711	2,750	2,833
Contracted Services	-	237,603	254,536	342,883
Sub Total: Expenses	-	977,006	1,009,286	1,153,566
Total: Combined Facilities	6.00	1,316,237	1,449,419	1,610,631

HUMAN SERVICES

The Human Services cluster includes the Health Department, Senior Center, and Veterans' Affairs Offices.

	FY23	FY24	FY25
	Actual	Appropriated	Recommended
HUMAN SERVICES			
Health Department	539,315	555,620	571,087
Senior Center	356,937	386,289	399,231
Veterans Affairs	44,221	60,401	60,861
Total Human Services	940,473	1,002,310	1,031,179
Salaries & Other Cash Compensation	777,258	812,448	837,392
All Other Expenses	163,215	189,862	193,787
Total Human Services	940,473	1,002,310	1,031,179
Human Services Headcount (FTE)	11.00	11.00	11.00

Health Department

The Health Department 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	2021	2022	2023
Septic Inspections	310	409	502
Food Inspections	102	187	211
Flu Shots	641	575	360
Blood Pressure Screenings	-	173	155
SW referrals	6,100	7,495	8,111
Community Meeting/Presentations	150	155	141
Phone Consultation and Case Management	7,800	5,941	6,871

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
HEALTH DEPARTMENT				
Director	1.00	82,450	113,658	108,204
Town Social Worker	1.00	121,810	93,846	96,455
Health Inspector	1.00	63,261	67,066	71,775
Public Health Nurse	1.00	88,898	88,926	95,571
Outreach Workers	-	16,210	16,591	17,779
Clerical	1.00	57,693	61,478	63,322
Sub Total: Personal Services	5.00	430,321	441,565	453,107
General Expense	-	14,376	14,500	14,500
Nursing Services Expenses	-	6,347	6,261	7,000
Mosquito Control	-	55,620	55,620	55,620
Animal Inspector	-	13,837	14,674	14,860
Hazardous Waste	-	13,360	17,000	20,000
Community Outreach Program	-	5,455	6,000	6,000
Sub Total: Expenses	-	108,994	114,055	117,980
Total: Health Department	5.00	539,315	555,620	571,087

Senior Center

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	2021	2022	2023
Percentage of Sudbury residents 60 and older	25%	24%	26%
Individuals who use a Senior Center service or program	994	1,187	1,499
Outreach Information Specialist Individuals Helped	404	496	599
Number of visits/service units	9,000	11,935	13,031
Number of Volunteers	210	160	158
Number of Rides Provided	1,031	2,051	2,573

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
SENIOR CENTER				
Director	1.00	102,632	104,659	107,760
Assistant Director	1.00	60,273	72,343	74,514
Program Coordinator	1.00	113,903	118,309	124,135
Clerical	1.00	60,773	61,978	63,822
Sub Total: Personal Services	5.00	337,581	357,289	370,231
General Expense	-	19,356	29,000	29,000
Sub Total: Expenses	-	19,356	29,000	29,000
Total: Senior Center	5.00	356,937	386,289	399,231

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	FY23 Actual	FY24 Appropriated	FY25 Recommended
VETERANS AFFAIRS				
Clerical	1.00	9,357	13,594	14,054
Sub Total: Personal Services	1.00	9,357	13,594	14,054
General Expense	-	142	400	400
Veterans Grave Markers	-	-	1,000	1,000
Contracted Services	-	9,539	10,407	10,407
Veterans Benefits	-	25,183	35,000	35,000
Sub Total: Expenses	-	34,864	46,807	46,807
Total: Veterans Affairs	1.00	44,221	60,401	60,861

CULTURE & RECREATION

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

	FY23	FY24	FY25
	Actual	Appropriated	Recommended
CULTURE & RECREATION			
Goodnow Library	1,289,709	1,375,940	1,441,323
Recreation	223,836	236,194	262,720
Historical Commission	7,129	8,500	8,589
Historic Districts Commission	3,473	3,849	4,107
Total Culture & Recreation	1,524,147	1,624,483	1,716,739
Salaries & Other Cash Compensation	1,184,679	1,277,281	1,335,839
All Other Expenses	339,468	347,202	380,900
Total Culture & Recreation	1,524,147	1,624,483	1,716,739
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	2021	2022	2023
Total Number of Holdings:	211,866	219,226	240,967
Total Circulation:	193,427	334,655	456,643
Circulation of eBook & eAudio:	55,900	69,595	111,611
Number of Adult Programs:	82	120	421
Attendance of Adult Programs:	747	1,194	1,744
Number of Teen Programs:	89	85	172
Attendance of Teen & Makerspace Programs:	652	588	1,047
Number of Children’s Programs:	285	306	434
Attendance of Children’s Programs:	16,865	12,178	18,035

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
GOODNOW LIBRARY				
Library Director	1.00	121,541	123,949	127,633
Non-Clerical	13.00	785,879	883,189	926,191
Other Hours	-	46,503	27,500	27,500
Sub Total: Personal Services	14.00	953,923	1,034,638	1,081,323
General Expense	-	10,399	10,000	10,000
Automation	-	61,860	63,000	70,000
Books & Materials	-	211,528	216,302	225,000
Contracted Services	-	52,000	52,000	55,000
Sub Total: Expenses	-	335,786	341,302	360,000
Total: Goodnow Library	14.00	1,289,709	1,375,940	1,441,323

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	2021	2022	2023
Acres of parks and playgrounds	96	96	96

Consolidated Financial Information:

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
RECREATION				
Rec. Director	1.00	104,642	111,402	116,838
Program Coordinator	1.00	57,035	60,478	64,723
Clerical	1.00	62,159	61,978	63,822
Sick Buyback Annual	-	-	2,336	2,336
Sub Total: Personal Services	4.00	223,836	236,194	247,720
General Expense	-	-	15,000	15,000
Total: Recreation	4.00	223,836	251,194	262,720

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	FY23 Actual	FY24 Appropriated	FY25 Recommended
HISTORICAL COMMISSION				
Salaries	-	3,563	2,900	2,989
Sub Total: Personal Services	-	3,563	2,900	2,989
General Expense	-	3,566	5,600	5,600
Sub Total: Expenses	-	3,566	5,600	5,600
Total: Historical Commission	-	7,129	8,500	8,589

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	FY23 Actual	FY24 Appropriated	FY25 Recommended
HISTORIC DISTRICT COMMISSION				
Clerical	-	3,357	3,549	3,807
Sub Total: Personal Services	-	3,357	3,549	3,807
General Expense	-	116	300	300
Sub Total: Expenses	-	116	300	300
Total: Historic District Commission	-	3,473	3,849	4,107

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.

Town-Wide Operating Expenses

	FY23	FY24	FY25
	Actual	Appropriated	Recommended
Town-Wide Operating & Transfers			
Town-Wide Operating Expenses	154,295	185,891	191,205
Reserve Fund	-	300,000	300,000
OPEB Trust Fund Contribution	650,000	650,000	650,000
Transfer Accounts	10,100	10,100	10,100
Total Town-Wide Operating & Transfers	814,395	1,145,991	1,151,305

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	FY23 Actual	FY24 Appropriated	FY25 Recommended
TRANSFER ACCOUNTS				
Reserve Fund	-	-	300,000	300,000
OPEB Trust Fund Contribution	-	650,000	650,000	650,000
Transfers to Stabilization Funds	-	10,100	10,100	10,100
Sub Total: Expenses	-	660,100	960,100	960,100
Total: Transfer Accounts	-	660,100	960,100	960,100

Town Reserve Account

The Reserve Fund is used as a source of funds to meet those instances where supplemental funding is needed for extraordinary or unforeseen events. Money cannot be spent from the Reserve Fund without approval of the Finance Committee. There are areas where an unexpected and potentially large cost can arise and the Reserve Fund allows the most flexibility for meeting those issues.

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.

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.

	FY23 Actual	FY24 Appropriated	FY25 Recommended
Employee Benefits (Town and SPS)			
Workers Comp	286,990	308,248	339,072
Unemployment Claims	92,459	60,000	60,000
FICA Medicare	742,114	806,716	836,887
Life Insurance	2,190	4,563	4,563
Medical Insurance	5,655,046	6,188,782	6,386,530
Retiree Medical	1,295,843	1,453,049	1,475,324
County Retirement	5,952,984	6,395,873	6,823,143
Property & Liability Insurance	449,118	513,586	561,895
Total Employee Benefits (Town and SPS)	14,476,745	15,730,817	16,487,414

The sum of \$16,487,414 is budgeted for employee benefits for both the Town and the Sudbury Public Schools. Town Departments account for \$7,144,239 and SPS accounts for \$9,343,175. This includes not only health insurance, but also pension costs, unemployment and other contributions. This number is increasing \$756,597 or 4.81% from the FY24 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

	FY23	FY24	FY25
	<u>Actual</u>	<u>Appropriated</u>	<u>Recommended</u>
Town Debt Service			
Long-Term Principal	1,598,503	1,593,116	2,942,845
Long-Term Interest	577,657	515,994	1,954,620
Short-Term Interest	-	672,035	-
Total Town Debt Service	<u>2,176,160</u>	<u>2,781,145</u>	<u>4,897,465</u>

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 Select Board. 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 FY25 is for an appropriation of \$4,897,465 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 FY25 of \$451,371 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 \$25,000 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 for one year or \$200,000 for multiple years. 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.

	FY23 Actual	FY24 Appropriated	FY25 Recommended
Operating Capital Budget			
Sudbury Public Schools	247,135	200,000	275,000
LS Regional High School	-	78,025	71,197
Information Systems	-	165,500	-
Town Clerk & Registrars	22,845	-	-
Police	19,973	-	69,500
Fire	107,975	35,000	-
Public Works	113,498	150,000	115,000
Parks and Grounds	73,621	-	-
Combined Facilities	-	100,000	98,000
Total Operating Capital Budget	585,047	728,525	628,697

See supplementary section for additional information.

ENTERPRISE FUNDS

ENTERPRISE FUNDS BUDGET

EXPENDITURES	FY23	FY24	FY25	Percentage
	Actual	Budgeted	Recommended	Increase
<u>Direct</u>				
Transfer Station	247,325	310,648	312,318	0.54%
Atkinson Pool	277,189	482,280	492,783	2.18%
Recreation Field Maintenance	214,250	213,514	215,663	1.01%
Total Direct Expenditures	738,764	1,006,442	1,020,764	1.42%
<u>Indirect</u>				
Transfer Station	17,551	17,551	17,551	0.00%
Atkinson Pool	40,733	45,000	45,000	0.00%
Recreation Field Maintenance	26,089	28,000	28,000	0.00%
Total Indirect Expenditures	84,373	90,551	90,551	0.00%
TOTAL:	823,137	1,096,993	1,111,315	1.31%

RECEIPTS & RESERVES	FY23	FY24	FY25	Percentage
	Actual	Budgeted	Recommended	Increase
Transfer Station	216,689	328,199	329,869	0.51%
Atkinson Pool	403,328	527,280	537,783	1.99%
Recreation Field Maintenance	216,689	241,514	243,663	0.89%
TOTAL:	836,706	1,096,993	1,111,315	1.31%

FUND EQUITY	FY23	FY24	FY25	Percentage
	Actual	Budgeted	Recommended	Increase
<u>Beginning Fund Equity:</u>				
Transfer Station	212,565	164,378	164,378	0.00%
Atkinson Pool	471,756	557,162	557,162	0.00%
Recreation Field Maintenance	135,277	111,628	111,628	0.00%
<u>Revenues (Increase to Fund Equity):</u>				
Transfer Station	216,689	328,199	329,869	0.51%
Atkinson Pool	403,328	527,280	537,783	1.99%
Recreation Field Maintenance	216,689	241,514	243,663	0.89%
<u>Expenditures (Decrease to Fund Equity):</u>				
Transfer Station	264,876	328,199	329,869	0.51%
Atkinson Pool	317,922	527,280	537,783	1.99%
Recreation Field Maintenance	240,339	241,514	243,663	0.89%
<u>ENDING FUND EQUITY:</u>				
Transfer Station	164,378	164,378	164,378	0.00%
Atkinson Pool	557,162	557,162	557,162	0.00%
Recreation Field Maintenance	111,628	111,628	111,628	0.00%

TRANSFER STATION

	FY23 Actual	FY24 Appropriated	FY25 Requested
TRANSFER STATION ENTERPRISE FUND			
Non-Clerical	84,161	141,574	142,839
Overtime	18,986	11,025	11,025
Clerical	9,486	10,044	10,449
Summer Help	3,198	5,760	5,760
Stipends	4,095	4,095	4,095
Sub Total: Personal Services	119,926	172,498	174,168
General Expense	24,114	25,000	25,000
Maintenance	22,136	21,000	21,000
Hauling & Disposal	50,988	67,150	67,150
Resource Recovery	30,160	25,000	25,000
Sub Total: Expenses	127,399	138,150	138,150
Direct Costs	247,325	310,648	312,318
INDIRECT COSTS:			
Benefits/Insurance	17,551	17,551	17,551
INDIRECT COSTS*	17,551	17,551	17,551
Total Costs	264,876	328,199	329,869
Enterprise Receipts	216,689	328,199	329,869
Total Revenues	216,689	328,199	329,869
Surplus/(Deficit)	(48,187)	-	-

POOL

	FY23	FY24	FY25
	Actual	Appropriated	Requested
POOL ENTERPRISE FUND			
Pool Staff Salaries	106,087	150,988	154,327
Part-Time Supervisors	3,678	20,000	13,260
Receptionists	1,146	13,260	1,146
WSI Lifeguards	12,295	30,900	50,494
Head Lifeguard	41,562	48,357	48,366
Pool Instructors	-	13,775	14,190
Sub Total: Personal Services	164,769	277,280	281,783
General Expense	22,288	50,000	50,000
Equipment Maintenance	18,415	40,000	40,000
Utilities	71,717	115,000	121,000
Sub Total: Expenses	112,420	205,000	211,000
Direct Costs	277,189	482,280	492,783
INDIRECT COSTS:			
Benefits/Insurance	40,733	45,000	45,000
INDIRECT COSTS*	40,733	45,000	45,000
Total Costs	317,922	527,280	537,783
Enterprise Receipts	403,328	527,280	407,783
Retained Earnings Used	-	-	130,000
Total Revenues	403,328	527,280	537,783
Surplus/Deficit	85,406	-	-

FIELD MAINTENANCE

	FY23 Actual	FY24 Appropriated	FY25 Requested
REC. FIELD MAINTENANCE ENTERPRISE			
Field Maint. Salaries	113,443	123,014	125,163
Sub Total: Personal Services	113,443	123,014	125,163
Field Maintenance	54,798	45,000	45,000
Park Maintenance	26,446	15,000	15,000
Utilities	9,062	20,000	20,000
Sub Total: Expenses	90,306	80,000	80,000
Transfer to Field Turf Stabilizatoin	10,500	10,500	10,500
Sub Total: Capital Expenses	10,500	10,500	10,500
Direct Costs	214,250	213,514	215,663
INDIRECT COSTS:			
Benefits/Insurance	26,089	28,000	28,000
INDIRECT COSTS*	26,089	28,000	28,000
Total Costs	240,339	241,514	243,663
Enterprise Receipts	216,689	241,514	243,663
Total Revenues	216,689	241,514	243,663
Surplus/Deficit	(23,649)	-	-

Supplementary Information

SUDBURY PUBLIC SCHOOLS BUDGET DETAIL

Sudbury Public Schools - Budget Forecast by DOE Function Category

Version Update: 12/19/23

EXPENSE (DOE Function Category)	FY2024			FY2025		
	Budget \$	+/- \$:	+/- %	Forecast \$	+/- \$:	+/- %
Administration	\$ 1,261,022	\$ 55,728	4.62%	\$ 1,292,644	\$ 31,622	2.51%
Instructional Leadership	\$ 3,704,863	\$ 113,530	3.16%	\$ 3,865,500	\$ 160,637	4.34%
Teachers	\$ 22,592,788	\$ 894,026	4.12%	\$ 23,139,409	\$ 495,693	2.19%
Other Teaching Services	\$ 6,025,918	\$ 813,639	15.61%	\$ 6,146,557	\$ 120,639	2.00%
Professional Development	\$ 347,944	\$ 15,401	4.63%	\$ 349,723	\$ 1,779	0.51%
Instructional Materials/Equip/Tech	\$ 705,726	\$ 6,991	1.00%	\$ 728,386	\$ 22,660	3.21%
Guidance, Counseling, Testing	\$ 1,846,681	\$ 118,552	6.86%	\$ 2,033,567	\$ 186,886	10.12%
Pupil Services	\$ 3,392,196	\$ 85,744	2.59%	\$ 3,630,758	\$ 238,562	7.03%
Operations and Maintenance	\$ 3,030,896	\$ 329,220	12.19%	\$ 3,073,551	\$ 42,655	1.41%
Fixed Charges	\$ 210,880	\$ 5,880	2.87%	\$ 211,769	\$ 889	0.42%
Out-of-District Expenditures	\$ 1,239,629	\$ 70,168	6.00%	\$ 1,314,007	\$ 74,378	6.00%
TOTAL GF FORECAST \$:	\$ 44,358,543	\$ 2,508,879	5.99%	\$ 45,785,871	\$ 1,427,328	3.22%

Town Manager FY25 Budget Target (12/4/23)	\$ 45,785,871	\$ 1,427,328	3.22%
	+ / - diff \$:	\$	(0)

SUDBURY PUBLIC SCHOOLS

FY2025 BUDGET PLAN BY DOE OBJECT CODES

Version: 12/19/23

OBJ# MUNIS Account Summary Name:	FY2024	FY2025	vs. FY2024	
	Budget \$	Budget \$	+ / - \$	+ / - %
502 ART	\$ 466,511	\$ 480,466	\$ 13,955	2.99%
505 AUDIO VISUAL	\$ 51,541	\$ 52,058	\$ 517	1.00%
513 COMPUTER INSTRUCTION	\$ 437,630	\$ 413,245	\$ (24,385)	-5.57%
514 CURRICULUM DEVELOPMENT	\$ 916,120	\$ 937,653	\$ 21,533	2.35%
516 ELEMENTARY EDUCATION	\$ 8,036,955	\$ 8,315,252	\$ 278,297	3.46%
520 EARLY CHILDHOOD EDUCATION	\$ 126,525	\$ 130,270	\$ 3,745	2.96%
521 ENGLISH	\$ 727,468	\$ 752,797	\$ 25,329	3.48%
522 ENGLISH AS SECOND LANGUAGE	\$ 508,649	\$ 394,852	\$ (113,797)	-22.37%
524 FOREIGN LANGUAGE	\$ 775,430	\$ 801,893	\$ 26,463	3.41%
530 GUIDANCE	\$ 1,051,819	\$ 1,085,356	\$ 33,537	3.19%
531 HEALTH EDUCATION	\$ 213,980	\$ 218,259	\$ 4,279	2.00%
536 INSTRUCTION	\$ 106,607	\$ 107,674	\$ 1,067	1.00%
540 TECH ED (Technology/Engineering/Robotics)	\$ 245,552	\$ 255,964	\$ 10,412	4.24%
541 KINDERGARTEN	\$ 1,640,560	\$ 1,628,134	\$ (12,426)	-0.76%
544 LIBRARY	\$ 466,193	\$ 489,726	\$ 23,533	5.05%
555 MATHEMATICS	\$ 1,322,158	\$ 1,376,078	\$ 53,920	4.08%
560 MEDIA - COMPUTER SERVICES	\$ 290,880	\$ 293,789	\$ 2,909	1.00%
561 MIDDLE SCHOOL PROGRAMS	\$ 17,827	\$ 18,005	\$ 178	1.00%
563 MUSIC	\$ 633,511	\$ 654,580	\$ 21,069	3.33%
570 PHYSICAL EDUCATION	\$ 643,021	\$ 667,859	\$ 24,838	3.86%
572 PRE-SCHOOL EDUCATION	\$ 542,507	\$ 423,453	\$ (119,054)	-21.95%
573 PROFESSIONAL DEVELOPMENT	\$ 274,408	\$ 275,452	\$ 1,044	0.38%
575 READING	\$ 915,775	\$ 951,837	\$ 36,062	3.94%
582 SCIENCE	\$ 680,373	\$ 698,108	\$ 17,735	2.61%
583 SOCIAL STUDIES	\$ 815,479	\$ 836,625	\$ 21,146	2.59%
584 SPECIAL EDUCATION	\$ 8,783,976	\$ 9,266,961	\$ 482,985	5.50%
591 SPEECH	\$ 918,801	\$ 1,036,268	\$ 117,467	12.78%
594 SUBSTITUTES	\$ 393,387	\$ 393,571	\$ 184	0.05%
532 HEALTH SERVICES	\$ 484,154	\$ 515,371	\$ 31,217	6.45%
534 HOME STUDY	\$ 85,850	\$ 86,709	\$ 859	1.00%
564 OCCUPATIONAL THERAPY	\$ 443,141	\$ 418,619	\$ (24,522)	-5.53%
571 PHYSICAL THERAPY	\$ 212,738	\$ 217,857	\$ 5,119	2.41%
574 PSYCHOLOGICAL SERVICES	\$ 767,901	\$ 920,980	\$ 153,079	19.93%
585 EQUIPMENT (LEASE & REPLACEMENT)	\$ 88,880	\$ 89,769	\$ 889	1.00%
590 SPED CONSULTANTS	\$ 70,753	\$ 71,461	\$ 708	1.00%
596 TUITION (SPED OOD)	\$ 1,239,629	\$ 1,314,007	\$ 74,378	6.00%
605 VISION CONSULTANT	\$ 10,100	\$ 10,201	\$ 101	1.00%
602 TRANSPORTATION (REGULAR)	\$ 1,100,456	\$ 1,143,343	\$ 42,887	3.90%
603 TRANSPORTATION (SPED)	\$ 787,732	\$ 833,711	\$ 45,979	5.84%
610 CURRICULUM/LIBRARY/MEDIA	\$ 400,669	\$ 404,675	\$ 4,006	1.00%
515 CUSTODIAL SERVICES	\$ 1,054,669	\$ 1,071,948	\$ 17,279	1.64%
581 SAFETY PROGRAMS	\$ 57,000	\$ 57,000	\$ -	0.00%
593 SUPERINTENDENT'S OFFICE	\$ -	\$ -	\$ -	0.00%
501 ADMINISTRATION	\$ 3,365,895	\$ 3,462,574	\$ 96,679	2.87%
543 LEGAL SERVICES	\$ 75,176	\$ 75,928	\$ 752	1.00%
615 WATER	\$ 12,343	\$ 12,466	\$ 123	1.00%
616 ELECTRICITY	\$ 673,756	\$ 680,494	\$ 6,738	1.00%
617 HEATING OIL/GAS	\$ 408,980	\$ 413,070	\$ 4,090	1.00%
619 TELEPHONE	\$ 50,918	\$ 51,427	\$ 509	1.00%
621 STIPENDS	\$ 68,930	\$ 68,930	\$ -	0.00%
622 403(b) MATCH	\$ 65,000	\$ 65,000	\$ -	0.00%
	\$ 44,358,543	\$ 45,785,871	\$ 1,427,328	3.22%

LS REGIONAL HIGH SCHOOL BUDGET DETAIL

Lincoln Sudbury Regional School District				
FY22 - FY25 Revenue History				
Category	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Preliminary 11/28/23
State Revenues *				
Chapter 70 Aid	\$3,264,670	\$3,567,927	\$3,842,875	\$3,842,875
Reg Trans Reimb	\$328,098	\$418,724	\$500,019	\$620,024
(Transfer to Transp. Revolving)	-	-	-	-
	\$3,592,768	\$3,986,651	\$4,342,894	\$4,462,899
Other Revenues				
Medicaid	\$35,000	\$40,000	\$55,000	\$65,000
E-rate	\$0	\$0	\$0	\$0
Transcripts	\$5,000	\$7,500	\$7,500	\$1,000
Other Misc	\$10,000	\$10,000	\$10,000	\$15,000
E & D (or other sources)	\$0	\$0	\$0	\$0
Interest Income	\$15,000	\$15,000	\$5,000	\$14,000
	\$65,000	\$72,500	\$77,500	\$95,000
State & Other Revenue Total	\$3,657,768	\$4,059,151	\$4,420,394	\$4,557,899
Assessments -				
Lincoln	\$3,876,655	\$3,981,820	\$4,137,697	\$4,301,727
Sudbury	\$27,330,369	\$27,869,764	\$28,537,698	\$29,497,481
	\$31,207,024	\$31,851,584	\$32,675,395	\$33,799,208
Total Revenue	\$34,864,792	\$35,910,735	\$37,095,789	\$38,357,107

* State Revenue and town assessments estimated without FY25 Preliminary Ch.70 and Required Minimum Contribution

LINCOLN SUDBURY REGIONAL HIGH SCHOOL FY2025 EXPENDITURE PROJECTION – 1/23/2024

1. SALARIES							
Account	FY23 Actual Exp	FY23 Final Budget	FY24 Final Budget	FY25 Proposed	Change from Prior Yr	FY25 Change %	
ADMINISTRATOR SALARIES	\$ 1,685,926	\$ 1,652,869	\$ 1,713,282	\$ 1,724,428	\$ 11,146		
CLERICAL SALARIES	\$ 1,041,713	\$ 1,066,267	\$ 1,060,380	\$ 1,081,777	\$ 21,397		
TEACHER SALARIES	\$ 16,617,066	\$ 17,141,016	\$ 17,449,101	\$ 18,047,629	\$ 598,528		
					\$ -		
OTHER SALARIES AND STIPENDS	\$ 903,966	\$ 892,394	\$ 954,630	\$ 993,353	\$ 38,723		
SUBSTITUTE WAGES	\$ 266,008	\$ 150,000	\$ 125,000	\$ 130,000	\$ 5,000		
MAINTENANCE WAGES	\$ 725,543	\$ 738,265	\$ 721,083	\$ 743,392	\$ 22,309		
PARAPROFESSIONAL WAGES	\$ 671,154	\$ 771,220	\$ 941,321	\$ 1,023,461	\$ 82,140		
SUBTOTAL SALARIES	\$ 21,911,376	\$ 22,412,031	\$ 22,964,797	\$ 23,744,040	\$ 779,243	3.39%	
2. BUSING & FOOD SERVICE	\$ 1,685,003	\$ 1,381,000	\$ 1,873,500	\$ 1,906,500	\$ 33,000	1.76%	
3. CONTRACTUAL SERVICES	\$ 1,007,816	\$ 929,500	\$ 879,450	\$ 995,960	\$ 116,510	13.25%	
4. EQUIPMENT	\$ 212,247	\$ 230,456	\$ 208,025	\$ 209,882	\$ 1,857	0.89%	
5. EMPLOYEE INSURANCES	\$ 3,435,646	\$ 3,577,375	\$ 3,766,918	\$ 3,910,000	\$ 143,082	3.80%	
6. NON-EMPLOYEE INSURANCES	\$ 149,183	\$ 155,500	\$ 152,500	\$ 150,500	\$ (2,000)	-1.31%	
7. PENSION ASSESSMENT	\$ 808,324	\$ 772,126	\$ 845,000	\$ 930,000	\$ 85,000	10.06%	
8. OPEB CONTRIBUTION	\$ 383,109	\$ 383,109	\$ 383,109	\$ 383,109	\$ -	0.00%	
9. OUT OF DISTRICT TUITION	\$ 3,548,579	\$ 3,764,550	\$ 3,648,603	\$ 3,722,805	\$ 74,202	2.03%	
10. TEXTBOOKS	\$ 80,299	\$ 80,500	\$ 69,310	\$ 61,810	\$ (7,500)	-10.82%	
11. INSTRUCT/ADMIN SUPPLIES AND MATERIALS	\$ 401,782	\$ 335,630	\$ 343,152	\$ 370,648	\$ 27,496	8.01%	
12. B & G CONTRACT SVCS, SUPPLIES, EQUIP.	\$ 590,936	\$ 549,000	\$ 554,000	\$ 564,500	\$ 10,500	1.90%	
13. UTILITIES	\$ 538,157	\$ 516,000	\$ 586,000	\$ 586,000	\$ -	0.00%	
14. MISCELLANEOUS (Conf., Member., Trav., etc.)	\$ 259,961	\$ 261,908	\$ 284,525	\$ 304,378	\$ 19,853	6.98%	
15. DEBT SERVICE	\$ 562,050	\$ 562,050	\$ 536,900	\$ 516,975	\$ (19,925)	-3.71%	
Total General Fund	\$ 35,574,530	\$ 35,910,735	\$ 37,095,789	\$ 38,357,107	\$ 1,261,318	3.40%	
PROJECTED STATE & LOCAL REVENUE AS OF: 11/28/23				\$ 4,557,899			
GAP				\$ -			

FINANCIAL ASSUMPTIONS

Assumptions

- Level funding for state & federal grants
- Step/Lane/Cost of Living Allowance changes per final year TA/SC Agreement 22-25
- Health Ins. (10-15%)
- Increase to MCRS pension funding (10%)
- Level funded Circuit Breaker reimbursement
- Increase to OOD tuition
- Contractual increases to Regular and Special Ed. transportation 3%
- Debt Service (ends 2026)

Fixed Costs

- Steps/Lanes for all units
- 2% Salary COLA
- Health Insurance
- General Insurances
- Pension payment
- Transportation per contract
- OPEB liability funding
- Debt service

Variable costs

- Utilities
- Athletic buses
- Out of District (OOD) placements & busing

Unknown Costs

- New OOD placements not currently in district
- Unanticipated service or supply chain disruptions
- Emergency repairs

CAMPUS ENROLLMENT YEAR-TO-YEAR COMPARISON

Lincoln-Sudbury Regional High School								
In-School Enrollment								
Five Year Cohort Survival Enrollment Projection by Grade								
Grade Level	FY24 Actual Enrollment 10/1/2023	FY24 Projected Enrollment	FY25 Projected Enrollment	FY26 Projected Enrollment	FY27 Projected Enrollment	FY28 Projected Enrollment	FY29 Projected Enrollment	FY30 Projected Enrollment
9	346	344	342	331	330	346	366	305
10	380	374	348	343	333	332	348	368
11	387	381	376	344	339	329	328	344
12	348	355	386	375	343	339	328	328
Total	1461	1454	1451	1393	1345	1346	1370	1344
	<i>Actual</i>	<i>Projected</i>						

LONG-TERM DEBT

LONG-TERM DEBT SCHEDULES

Town Outstanding Debt by Type

Issue Types	Schools	Municipal	Pre-CPA	Total	Annual Debt Service	Principal Balance
FY23 Principal Balance	160,000	19,281,202	1,020,000			20,461,202
FY24 Principal	40,000	1,468,116	85,000	1,593,116		
FY24 Interest	4,000	477,782	34,213	515,994	2,109,110	18,868,086
FY25 Principal	40,000	1,432,845	85,000	1,557,845		
FY25 Interest	2,000	423,102	29,963	455,065	2,012,910	17,310,241
FY26 Principal	-	1,437,895	85,000	1,522,895		
FY26 Interest	-	374,103	25,713	399,815	1,922,710	15,787,346
FY27 Principal	-	1,308,273	85,000	1,393,273		
FY27 Interest	-	332,075	23,163	355,237	1,748,510	14,394,073
FY28 Principal	-	1,308,787	85,000	1,393,787		
FY28 Interest	-	295,310	20,613	315,923	1,709,710	13,000,286
FY29 Principal	-	1,314,642	85,000	1,399,642		
FY29 Interest	-	258,506	18,063	276,568	1,676,210	11,600,645
FY30 Principal	-	1,320,645	85,000	1,405,645		
FY30 Interest	-	221,603	15,513	237,115	1,642,760	10,195,000
FY31 Principal	-	1,215,000	85,000	1,300,000		
FY31 Interest	-	194,298	12,963	207,260	1,507,260	8,895,000
FY32 Principal	-	1,060,000	85,000	1,145,000		
FY32 Interest	-	169,598	10,413	180,010	1,325,010	7,750,000
FY33 Principal	-	1,060,000	85,000	1,145,000		
FY33 Interest	-	148,976	7,863	156,838	1,301,838	6,605,000
FY34 Principal	-	1,060,000	85,000	1,145,000		
FY34 Interest	-	127,817	5,313	133,129	1,278,129	5,460,000
FY35 Principal	-	1,055,000	85,000	1,140,000		
FY35 Interest	-	105,421	2,656	108,077	1,248,077	4,320,000
FY36 Principal	-	720,000	-	720,000		
FY36 Interest	-	82,558	-	82,558	802,558	3,600,000
FY37 Principal	-	720,000	-	720,000		
FY37 Interest	-	69,350	-	69,350	789,350	2,880,000
FY38 Principal	-	720,000	-	720,000		
FY38 Interest	-	55,875	-	55,875	775,875	2,160,000
FY39 Principal	-	720,000	-	720,000		
FY39 Interest	-	42,400	-	42,400	762,400	1,440,000
FY40 Principal	-	720,000	-	720,000		
FY40 Interest	-	28,658	-	28,658	748,658	720,000
FY41 Principal	-	720,000	-	720,000		
FY41 Interest	-	14,462	-	14,462	734,462	-
Remaining Debt Service	86,000	22,783,093	1,226,444	24,095,537	24,095,537	

LS Regional High School Outstanding Debt

	Total	Annual Debt Service	Principal Remaining
FY23 Principal Balance			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	1,546,150	1,546,150	

Community Preservation Outstanding Debt by Project

Issues	Nobscot I & II	Cutting/ Dickson	Libby	Pantry Brook	Johnson Farm	Total	Annual Debt Service	Principal Balance
FY23 Principal Balance	2,155,000	215,000	235,000	1,850,000	600,000			5,055,000
FY24 Principal	330,000	215,000	120,000	150,000	50,000	865,000		
FY24 Interest	62,475	4,300	4,700	34,043	20,125	125,643	990,643	4,190,000
FY25 Principal	330,000	-	115,000	155,000	50,000	650,000		
FY25 Interest	49,275	-	2,300	30,993	17,625	100,193	750,193	3,540,000
FY26 Principal	340,000	-	-	160,000	50,000	550,000		
FY26 Interest	35,975	-	-	27,843	15,125	78,943	628,943	2,990,000
FY27 Principal	330,000	-	-	160,000	50,000	540,000		
FY27 Interest	24,875	-	-	24,643	13,625	63,143	603,143	2,450,000
FY28 Principal	325,000	-	-	165,000	50,000	540,000		
FY28 Interest	16,525	-	-	21,393	12,125	50,043	590,043	1,910,000
FY29 Principal	320,000	-	-	170,000	50,000	540,000		
FY29 Interest	7,988	-	-	18,043	10,625	36,655	576,655	1,370,000
FY30 Principal	90,000	-	-	170,000	50,000	310,000		
FY30 Interest	1,800	-	-	14,643	9,125	25,568	335,568	1,060,000
FY31 Principal	90,000	-	-	175,000	50,000	315,000		
FY31 Interest	900	-	-	11,193	7,625	19,718	334,718	745,000
FY32 Principal	-	-	-	180,000	50,000	230,000		
FY32 Interest	-	-	-	7,643	6,125	13,768	243,768	515,000
FY33 Principal	-	-	-	180,000	50,000	230,000		
FY33 Interest	-	-	-	4,448	4,625	9,073	239,073	285,000
FY34 Principal	-	-	-	185,000	50,000	235,000		
FY34 Interest	-	-	-	1,526	3,125	4,651	239,651	50,000
FY35 Principal	-	-	-	-	50,000	50,000		
FY35 Interest	-	-	-	-	1,563	1,563	51,563	-
Remaining Debt Service	2,354,813	219,300	242,000	2,046,406	721,438	5,583,956	5,583,956	

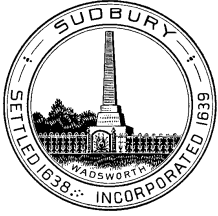
LEGAL DEBT LIMIT

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 FY22 is as follows:

Fiscal year 2022 equalized valuation.....	\$ <u>5,513,521,800</u>
Normal debt limit (5% of equalized valuation).....	<u>275,676,090</u>
Debt applicable to limit:	
Total net debt applicable to limit.....	<u>67,742,097</u>
Legal debt margin.....	\$ <u>207,933,993</u>

CAPITAL PLANNING



Andrew J. Sheehan
Town Manager

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
Email: townmanager@sudbury.ma.us

January 31, 2024

Dear Honorable Select Board and Members of the Finance Committee,

It is my pleasure to transmit the FY25 Town Manager's Capital Budget for Town Departments, Sudbury Public Schools (SPS), and Lincoln Sudbury Regional High School (LSRHS).

Development of the Capital Budget follows a series of steps. It begins with a request to departments for capital improvements they anticipate needing over the next five years. Requests are categorized by departments as essential, asset maintenance, enhancement, or needed.

Requests are evaluated by the Town Manager, Assistant Town Manager, and Finance Director. They take the following into consideration: legal requirements, risks to public safety, revenue producing or cost reducing, deteriorated facility, infrastructure, systematic replacement or repair, improvement of operating efficiency, impact on service or personnel, support of community plans, coordination with other efforts, equitable provision of services, protection and conservation of resources, and ability to fund. This evaluation leads to the requests that are included in the capital budget.

We recognize the significant capital needs of the Town and the challenges that come with maintaining services while addressing capital needs. We strive to balance the Town's many needs while being respectful of the impact on taxpayers.

The requested Capital Budget is \$5,039,247. This includes the Town Manager's Capital Operating Budget of \$628,697. Favorable action on this plan at Town Meeting will allow the town to make necessary repairs and purchase or replace essential equipment. This plan is imperative to continue delivering necessary services to the Town.

The following chart shows the detail of the proposed FY25 Capital Plan:

Project Name	Department	Cost	Funding Source
--------------	------------	------	----------------

Town Wide Walkway Design & Construction	DPW	\$ 50,000	Tax Levy
Four Post Heavy Duty Lift	DPW	\$ 65,000	Tax Levy
DPW Truck Bay Concrete Floor Replacement - Design	Facilities	\$ 98,000	Tax Levy
Firearms Simulator	Police	\$ 69,500	Tax Levy
Replace WiFi Network	LSRHS	\$ 71,197	Tax Levy
Schools Carpet Replacement	SPS	\$ 75,000	Tax Levy
Schools VCT Flooring Replacement	SPS	\$ 75,000	Tax Levy
Schools Painting	SPS	\$ 50,000	Tax Levy
Paging, Clocks and Bells Systems	SPS	\$ 25,000	Tax Levy
School Door Repairs and Replacement	SPS	\$ 50,000	Tax Levy

Town Manager's Capital Operating Budget \$ 628,697

Pick-Up Truck with Plow	DPW	\$ 125,000	Free Cash
Swap Body Truck with Plow and Various Bodies	DPW	\$ 280,000	Free Cash
Swap Body Truck with Plow and Various Bodies	DPW	\$ 280,000	Free Cash
Town Wide Culvert Replacement	DPW	\$ 625,000	Tax Levy
DPW Salt Storage Vinyl Cover Replacement	Facilities	\$ 125,000	Tax Levy
DPW Roof-Top HVAC Unit Replacements	Facilities	\$ 200,000	Tax Levy
Exterior Stairwell Masonry	LSRHS	\$ 130,965	Free Cash
Analog Lighting Control Panel Replacement	LSRHS	\$ 144,585	Free Cash
Haynes Elementary Dehumidification	SPS	\$ 150,000	Free Cash

Capital Additions in Excess of \$100,000 \$ 2,060,550

Atkinson Pool Renovations	Facilities	<u>\$ 2,350,000</u>	Debt
---------------------------	------------	---------------------	------

Total FY24 Capital Plan \$ 5,039,247

I greatly appreciate the Department Heads, School Superintendents, and Finance Team for their participation, cooperation and dedication to this process. These capital requests are aligned with the current and future needs of the Town, Master Plan and goals of the Select Board. The project request forms for the Town Manager's Capital Operating Budget are attached. I look forward to discussing these requests with you.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Andrew J. Sheehan', with a stylized, cursive flourish at the end.

Andrew J. Sheehan
Town Manager

CAPITAL REQUEST FORMS – TOWN MANAGER’S CAPITAL OPERATING BUDGET

Capital Improvement Program

Date submitted: 10-6-23

Date of Last

Project Number: CIP FY25 DPW 5

Project Title: Town Wide Walkway Design/Construction Improvements	
Category:	Infrastructure
Department / Committee: DPW	Contact: Dan Nason

Justification Code:

A-Essential

B-Asset Maintenance

C-Enhancement

Project Type is: New [] Resubmission [] Recurring [X]
 Rehabilitation [X]

Year of Initial Request:

Description & Justification / Need: Legal compliance _____ [] Supports Community Plan _____ []
 Safety compliance _____ [] Other Asset Management [X]

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.

This request is for \$50,000 for engineering, equipment, design and/or construction of walkways/ADA ramps town wide. The goal is to rehabilitate, reconstruct, enhance or construct new walkways & associated ADA ramps to provide a network of connected walkways throughout Town. This will provide:

- Safe, accessible paved surfaces for pedestrians and other users which are separated from the roadway pavement used by motorized vehicles; and
- Link Sudbury conservation land, parks and other public areas of surrounding towns. Some of these towns have walkways terminating at the Sudbury line; and
- Provide access to public areas such as schools, recreation centers, shopping centers, houses of worship, etc.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...

- 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.
- 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.
- 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.
- Provide additional, vitally needed modes of recreation and transportation, i.e., walking, jogging and bicycling.

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.

The benefits of the walkway program are enumerated in the Report of the Sudbury Walkway Committee, February 2000, and in the Project Description and Compliance sections of this document (available on the Town's website at www.sudbury.ma.us under Committees/Planning Board).

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:

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.

Alternatives Considered and Reasons for Non-selection:

Typical Replacement Lifecycle / Service Life:

It had been previously requested, and defeated, at the 2000 Annual Town Meeting to approve a Proposition 2 1/2 override for the construction of the comprehensive list of walkways to be constructed. 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 DPW operating 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

Also, re-utilization plan of current assets, if available:
 (trade-in, passed on to another Dept, sell)

Insurance requirement: Yes / No

Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					X	Funding Source(s) For Finance Use Only	
		FY2025	FY2026	FY2027	FY2028	FY2029			
Study/Design	\$0						<input checked="" type="checkbox"/>	Tax Levy	
Land Acquisition	\$0						<input type="checkbox"/>	Dedicated Revenue Source	
Construction	\$250,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	<input type="checkbox"/>	Enterprise Retained Earnings	
Equipment/Furnishings	\$0						<input type="checkbox"/>	Capital Stabilization	
Contingency	\$0						<input type="checkbox"/>	Free Cash	
Other (legal fees)	\$0						<input type="checkbox"/>	Revolving Fund	
TOTAL	\$250,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	<input type="checkbox"/>	Debt In-levy	
Amounts Approved or Received								<input type="checkbox"/>	Debt, Capital Exclusion
Grant Amount Approved/Rvc'd	\$0						<input type="checkbox"/>	Dedicated Stab/New Growth	
CPA Amount Approved/Rvc'd	\$0						<input type="checkbox"/>	CPA	
Net of CPA and Grants	\$250,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	<input type="checkbox"/>	Grant(s) _____	
Operating Budget Impac Include additional personnel costs, if applicable.								<input type="checkbox"/>	Other _____
During Project	\$0						<input type="checkbox"/>	CPA Purpose(s)	
Post-Project Annual	\$0						<input type="checkbox"/>	Check all that apply	
Post-Project One-time	\$0						<input type="checkbox"/>	Open Space	
							<input type="checkbox"/>	Recreation	
							<input type="checkbox"/>	Historical	
							<input type="checkbox"/>	Housing	

Estimated Total Project Cost: Estimated Future Savings: Estimated Incremental Cost:

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

List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

Capital Improvement Program

Date submitted: 10-6-23

Date of Last Edit: _____

Project Number: CIP FY25 DPW 7

Project Title: Four Post Heavy Duty Lift	
Category: Asset Management	Contact: Dan Nason
Department / Committee: DPW	

Justification Code:

A-Essential

B-Asset Maintenance

C-Enhancement

Project Type is: New [] Resubmission [] Recurring [X]

 Rehabilitation []

Year of Initial Request:

Legal compliance _____ [] Supports Community Plan _____ []

Safety compliance _____ [] Other Asset management _____ [X]

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.

The proposal is to replace a Mohawk two post hydraulic lift with a new four post heavy duty vehicle lift in the fleet maintenance garage. This lift has a larger (and longer) vehicle capacity and is more stable and easier to use. It can elevate vehicles of different weights and purposes. These lifts save space, enhance safety/security and improve vehicle storage.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...

Anticipated Staffing Changes:

Highlight project staffing changes that would be driven by this project. Is this a short- or long-term impact? Will this be an adjustment that is funded by the project cost or independent of that cost?

None

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.

Safer, more stable maintenance equipment to reduce the risk of potential injury or death. A four post lift will easily and securely lift larger and longer vehicles safely with more stability.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:

The existing two post lift cannot safely elevate the longer and larger vehicles. Once elevated the vehicles rock and teeter due to the short length of the lift arms and the two center-mounted posts.

Alternatives Considered and Reasons for Non-selection:

An alternative is using the existing equipment and hope that equipment doesn't fail during critical operation, however, this is not a prudent plan and will jeopardize the ability of the DPW team to do their jobs safely and effectively or may cause injury.

Typical Replacement Lifecycle / Service Life:

Also, re-utilization plan of current assets, if available: *(trade-in, passed on to another Dept, sell)*

Insurance requirement:

Discuss Operating Budget Impact:

Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).

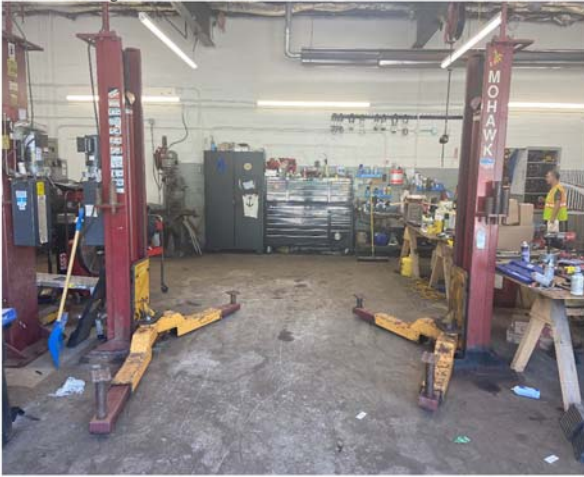
Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					X	Funding Source(s) For Finance Use Only
		FY2025	FY2026	FY2027	FY2028	FY2029		
Study/Design	\$0						<input checked="" type="checkbox"/> Tax Levy <input type="checkbox"/> Dedicated Revenue Source <input type="checkbox"/> Enterprise Retained Earnings <input type="checkbox"/> Capital Stabilization <input type="checkbox"/> Free Cash <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Debt In-levy <input type="checkbox"/> Debt, Capital Exclusion <input type="checkbox"/> Dedicated Stab/New Growth <input type="checkbox"/> CPA <input type="checkbox"/> Grant(s) _____ <input type="checkbox"/> Other _____	
Land Acquisition	\$0							
Construction	\$0							
Equipment/Furnishings	\$65,000	\$65,000						
Contingency	\$0							
Other (legal fees)	\$0							
TOTAL	\$65,000	\$65,000	\$0	\$0	\$0	\$0		
Amounts Approved or Received								
Grant Amount Approved/Rvc'd	\$0							CPA Purpose(s) Check all that apply <input type="checkbox"/> Open Space <input type="checkbox"/> Recreation <input type="checkbox"/> Historical <input type="checkbox"/> Housing
CPA Amount Approved/Rvc'd	\$0							
Net of CPA and Grants	\$65,000	\$65,000	\$0	\$0	\$0	\$0		
Operating Budget Impac Include additional personnel costs, if applicable.								
During Project	\$0							
Post-Project Annual	\$0							
Post-Project One-time	\$0							

Estimated Total Project Cost: **Estimated Future Savings:** **Estimated Incremental Cost:**

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):
List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

Photos of existing lift:



Sample photos of proposed four post lift:



Capital Improvement Program

Date submitted: 11/1/2023_

Date of Last Edit:

Project Number: CIP FY25_FAC-2 Example: CIP_FY25_FAC-1 (includes Dept priority on the end, budget-level)

Project Title: DPW Truck Bay Concrete Flor Replacement Design Funds	
Category:	
Department / Committee:	Contact: Sandra Duran, Combined Facility Director

Justification Code:	
<input checked="" type="checkbox"/>	A-Essential
<input checked="" type="checkbox"/>	B-Asset Maintenance
<input type="checkbox"/>	C-Enhancement

Project Type is:	New []	Resubmission []	Recurring []
		Rehabilitation [x]	
Year of Initial Request:			

Legal compliance _____ [] Supports Community Plan _____ []
 Description & Justification / Need: Safety compliance _____ [X] Other _____ []

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.

The DPW garage bay houses the Town's DPW equipment that is used year round. The salt associated with annual snow operations has significantly deteriorated the concrete floor in the garage bay. The floor is severely spalling and flaking off. This is exposing the rebar in multiple locations. Exposed steel rebar and uneven floors are a trip and fall hazard to the employees ad well as dangerous for the equipment. Employees can also easily roll their ankles in these locations. Design funds are required to adequatly determine the scope and estimated costs of removal and replacement of the garage bay concrete floor.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health

Anticipated Staffing Changes:

Highlight project staffing changes that would be driven by this project. Is this a short- or long-term impact? Will this be an adjustment that is funded by the project cost or independent of that cost?

Staffing impacts would be limited to oversight of the project. Ongoing project staffing needs are not expected to increase due to this project

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.

Replacing the concrete floor will extend the life and intended operational use of the garage bays.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:

Continued deferrment of this repair and replacement item could create additional trip hazards, exposed rebar could puncture truck tires, continued spalling creates a dust and slip hazard. The floor will continue to deteriorate with the salt and use that it receives during the year.

Alternatives Considered and Reasons for Non-selection:

(why something else wasn't chosen)
 Patching of the concrete floor will be a stop gap measure until the replacement of the entire concrete floor. Concrete patching is not sustainable and will not completely address the safety hazard that exists.

Typical Replacement Lifecycle / Service Life:

Also, re-utilization plan of current assets, if available: *(trade-in, passed on to another Dept, sell)*

Discuss Operating Budget Impact:

Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).

It is expected that no repairs will be needed for an extended amount of time.

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year						Funding Source(s) For Finance Use Only	
		FY2025	FY2026	FY2027	FY2028	FY2029			
Study/Design	\$0						<input type="checkbox"/>	Tax Levy	
Land Acquisition	\$0						<input type="checkbox"/>	Dedicated Revenue Source	
Construction	\$98,000	\$98,000					<input type="checkbox"/>	Enterprise Retained Earnings	
Equipment/Furnishings	\$0						<input type="checkbox"/>	Capital Stabilization	
Contingency	\$0						<input checked="" type="checkbox"/>	Free Cash	
Other (legal fees)	\$0						<input type="checkbox"/>	Revolving Fund	
TOTAL	\$98,000	\$98,000	\$0	\$0	\$0	\$0	<input type="checkbox"/>	Debt In-levy	
Amounts Approved or Received								<input type="checkbox"/>	Debt, Capital Exclusion
Grant Amount Approved/Rvc'd	\$0						<input type="checkbox"/>	Dedicated Stab/New Growth	
CPA Amount Approved/Rvc'd	\$0						<input type="checkbox"/>	CPA	
Net of CPA and Grants	\$98,000	\$98,000	\$0	\$0	\$0	\$0	<input type="checkbox"/>	Grant(s) _____	
Operating Budget Impac Include additional personnel costs, if applicable.								<input type="checkbox"/>	Other _____
During Project	\$0						<input type="checkbox"/>	CPA Purpose(s)	
Post-Project Annual	\$0						<input type="checkbox"/>	Check all that apply	
Post-Project One-time	\$0						<input type="checkbox"/>	Open Space	
							<input type="checkbox"/>	Recreation	
							<input type="checkbox"/>	Historical	
							<input type="checkbox"/>	Housing	

Estimated Total Project Cost: Estimated Future Savings: Estimated Incremental Cost:

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):
List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

Capital Improvement Program

Date submitted: _____ Date of Last Edit: _____

Project Number: **SPD FY25 Capital Priority 1 - Firearms Simulator**

Category: Police Training Equipment	
Department / Committee: Police	Contact: Chief Scott Nix

Justification Code:

A-Essential

B-Asset Maintenance

C-Enhancement

Project Type is: New Resubmission Recurring Rehabilitation

Year of Initial Request: **FY25**

Legal compliance - POST/MPTC Training Mandates Supports Community Plan _____

Safety compliance - Officer Safety-Resident Safety Other - Police Training Requirements

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.

The Apex Officer training simulator is a high performance virtual reality training system that is wearable and self contained. This simulator provides an immersive experience for the officer with dynamic scenario's and proficiency training. Life expectancy of the unit is many years with potential upgrades when needed.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations... Under increasing mandates

Anticipated Staffing Changes:

Zero impact on staffing, no changes.

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.

The benefits to this project will be the high level of training for our officers, which in turn will better prepare them for the complex calls for service the police department receives everyday.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:

The consequences of not funding this project will be that our officers will have to continue to train with outdated equipment that continually breaks down and delivers sub-par scenario's and technology.

Alternatives Considered and Reasons for Non-selection: *(why something else wasn't chosen) N/A*

Typical Replacement Lifecycle / Service Life:

Also, re-utilization plan of current assets, if available: *(trade-in, passed on to another Dept, sell)*

Replacement for antiquated/limited functioning equipment. No trade-in

Discuss Operating Budget Impact:

Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).

This project would have zero impact on the police department's operating budget for the near future. At some point a software update would be recommended, but should not be a significant cost. Allows for officers to train on shift at our station while allowing them to respond to emergencies as necessary. This will reduce some overtime expenses given the ability to train on shift.

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2025	FY2026	FY2027	FY2028	FY2029	
Study/Design	\$0						<input type="checkbox"/> Tax Levy <input type="checkbox"/> Dedicated Revenue Source <input type="checkbox"/> Enterprise Retained Earnings <input type="checkbox"/> Capital Stabilization
Land Acquisition	\$0						
Construction	\$0						

Capital Improvement Program

Date submitted: _____ 4 _____

Date of Last Edit:

Project Number: _____ CIP: FY25: LSRSD-3

Project Title: Replace WiFi Network

Category: _____

Department / Committee: LSRHS Contact: Kirsteen Patterson

Justification Code:

A-Essential

B-Asset Maintenance

C-Enhancement

Project Type is: New [X] Resubmission [] Recurring []

 Rehabilitation []

Year of Initial Request: 2024

Description & Justification / Need: Legal compliance _____ [] Supports Community Plan _____ []

 Safety compliance _____ [X] Other _____ []

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.

Due to the volatile nature of Internet connectivity within the building, it is imperative to maintain WiFi closet networking in accordance with their useful life and upgrade schedules. The group of Access Points requesting replacement was installed in 2019 with a 5 year useful life cycle. To ensure limited classroom disruption this project is necessary on an ongoing basis for optimal coverage throughout campus.

The need for connectivity for teaching and learning has been growing every year and while that's something we anticipate, the closure/remote years sparked a boom that while exciting, is also starting to put stress on our current wireless infrastructure. To continue to support our students and staff at a high level we want to replace our current access points to provide more robust and stable connectivity across our school's three buildings. The goal is a seamless, disruption-free environment for all our users, guests and community members.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...

No staffing changes with this request.

Has grown greatly over the past few years and having the ability for our wireless infrastructure to handle more and more devices is important to limit any disruptions that could impact teaching and learning.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation: *Outdated internet Access Points can create major connection disruption in daily classroom instruction. The impact for not funding this project would be felt in our classrooms. Each classroom in essence can function as a full computer lab at a moment's notice. When a number of classrooms in a row are functioning in that manner at once, there can be at times a frustrating congestion of network traffic. As the number of devices increase annually, there is greater potential for wireless congestion and interrupted class time.*

Alternatives Considered and Reasons for Non-selection:

Typical Replacement Lifecycle / Service Life:

Alternative is no replacement with further aging of cameras.

Also, re-utilization plan of current assets, if available: *Salvage any parts still viable for replacement in other areas.*

Insurance requirement: **Yes / No**

Recommended Financing								
Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only	
		FY2025	FY2026	FY2027	FY2028	FY2029		
Study/Design	\$0						<input type="checkbox"/> Tax Levy <input type="checkbox"/> Dedicated Revenue Source <input type="checkbox"/> Enterprise Retained Earnings <input type="checkbox"/> Capital Stabilization <input type="checkbox"/> Free Cash <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Debt In-levy <input type="checkbox"/> Debt, Capital Exclusion <input type="checkbox"/> Dedicated Stab/New Growth <input type="checkbox"/> CPA <input type="checkbox"/> Grant(s) _____ <input type="checkbox"/> Other _____	
Land Acquisition	\$0							
Construction (supplies)	\$200,000	\$200,000						
Equipment/Furnishings	\$0							
Contingency	\$0							
Other (legal fees)	\$0							
TOTAL	\$200,000	\$200,000	\$0	\$0	\$0	\$0		
Amounts Approved or Received								<input type="checkbox"/> CPA Purpose(s) Check all that apply <input type="checkbox"/> Open Space <input type="checkbox"/> Recreation <input type="checkbox"/> Historical <input type="checkbox"/> Housing
Grant Amount Approved/Rvc'd	\$0							
CPA Amount Approved/Rvc'd	\$0							
Net of CPA and Grants	\$200,000	\$200,000	\$0	\$0	\$0	\$0		
Operating Budget Impact Include additional personnel costs, if applicable.								
During Project	\$0							
Post-Project Annual	\$0							
Post-Project One-time	\$0							
Estimated Total Project Cost:		Estimated Future Savings:		Estimated Incremental Cost:				
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):								
<i>Project cost is estimate only, formal bid to be done in the spring if approved and supply chain and labor costs are major factors.</i>								

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year				
		FY2022	FY2023	FY2024	FY2025	FY2026
Study/Design	\$0					
Land Acquisition	\$0					
Construction	\$50,000				\$75,000	
Equipment/Furnishings	\$0					
Contingency	\$0					
Other (legal fees)	\$0					
TOTAL	\$75,000	\$0	\$0	\$0	\$75,000	\$0

Amounts Approved or Received	
Grant Amount Approved/Rvc'd	\$0
CPA Amount Approved/Rvc'd	\$0
Net of CPA and Grants	\$75,000

Operating Budget Impact <i>Include additional personnel costs, if applicable.</i>	
During Project	\$0
Post-Project Annual	\$0
Post-Project One-time	\$0

Funding Source(s) For Finance Use Only	
<input type="checkbox"/> Tax Levy	
<input type="checkbox"/> Dedicated Revenue Source	
<input type="checkbox"/> Enterprise Retained Earnings	
<input type="checkbox"/> Capital Stabilization	
<input type="checkbox"/> Free Cash	
<input type="checkbox"/> Revolving Fund	
<input type="checkbox"/> Debt In-levy	
<input type="checkbox"/> Debt, Capital Exclusion	
<input type="checkbox"/> Dedicated Stab/New Growth	
<input type="checkbox"/> CPA	
<input type="checkbox"/> Grant(s) _____	
<input type="checkbox"/> Other _____	

CPA Purpose(s) Check all that apply	
<input type="checkbox"/> Open Space	
<input type="checkbox"/> Recreation	
<input type="checkbox"/> Historical	
<input type="checkbox"/> Housing	

Estimated Total Project Cost: _____ Estimated Future Savings: _____ Estimated Incremental Cost: _____

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

List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

Capital Improvement Program		Date submitted: 11/30/23	Date of Last Edit:						
Project Number: CIP_FY25_SPS-2 Example: CIP_FY24_DPW-1 (includes Dept priority on the end, budget-level)									
Project Title: Schools VCT Flooring Replacement									
Category: Urgency of Maintenance Needs									
Department / Committee: SPS		Contact: Sandra Duran							
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Project Type is: New []</td> <td style="width: 33%;">Resubmission []</td> <td style="width: 33%;">Recurring [X]</td> </tr> <tr> <td></td> <td>Rehabilitation []</td> <td></td> </tr> </table>				Project Type is: New []	Resubmission []	Recurring [X]		Rehabilitation []	
Project Type is: New []	Resubmission []	Recurring [X]							
	Rehabilitation []								
Year of Initial Request: 2015									
Description & Justification / Need:		Legal compliance []	Supports Community Plan []						
		Safety compliance []	Other []						
<p><i>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life. Stakeholders, cost drivers and supporting detail, as well as the project's expected useful life.</i></p> <p><i>This is an ongoing project to replace deteriorated VCT flooring. This includes materials, labor, moving furniture. The work is to be completed when the schools are unoccupied.</i></p> <p><i>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...</i></p> <p><i>Highlight project staffing changes that would be driven by this project. Is this a short- or long-term impact? Will this be an adjustment that is funded by the project cost or independent of that cost?</i></p> <p><i>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</i></p> <p><i>The VCT replacement will enhance the users experience and provide the ability to have a cleanable surface.</i></p> <p><i>Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:</i></p>									
Alternatives Considered and Reasons for Non-selection:		Typical Replacement Lifecycle / Service Life:							
<p><i>(why something else wasn't chosen)</i></p>		<p>Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)</p>							
<p>Discuss Operating Budget Impact:</p> <p><i>Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).</i></p> <p>There is no impact on the department's operating budget.</p>		<p>Insurance requirement: Yes / No</p>							

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2022	FY2023	FY2024	FY2025	FY2026	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$50,000				\$75,000		<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$0						<input type="checkbox"/> Capital Stabilization
Contingency	\$0						<input type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$75,000	\$0	\$0	\$0	\$75,000	\$0	<input type="checkbox"/> Debt In-levy
Amounts Approved or Received							
Grant Amount Approved/Rvc'd	\$0						<input type="checkbox"/> Debt, Capital Exclusion
CPA Amount Approved/Rvc'd	\$0						<input type="checkbox"/> Dedicated Stab/New Growth
Net of CPA and Grants	\$50,000	\$0	\$0	\$50,000	\$0	\$0	<input type="checkbox"/> CPA
Operating Budget Impact <i>Include additional personnel costs, if applicable.</i>							
During Project	\$0						<input type="checkbox"/> Grant(s) _____
Post-Project Annual	\$0						<input type="checkbox"/> Other _____
Post-Project One-time	\$0						

- Funding Source(s)
For Finance Use Only**
- Tax Levy
 - Dedicated Revenue Source
 - Enterprise Retained Earnings
 - Capital Stabilization
 - Free Cash
 - Revolving Fund
 - Debt In-levy
 - Debt, Capital Exclusion
 - Dedicated Stab/New Growth
 - CPA
 - Grant(s) _____
 - Other _____
- CPA Purpose(s)
Check all that apply**
- Open Space
 - Recreation
 - Historical
 - Housing

Estimated Total Project Cost: Estimated Future Savings: Estimated Incremental Cost:

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

List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

Capital Improvement Program

Date submitted: 11/30/2023_ Date of Last Edit:

Project Number: CIP_FY25_SPS-3 Example: CIP_FY24_DPW-1 (includes Dept priority on the end, budget level)

Project title: Schools Painting
 Category: Urgency of Maintenance Needs
 Department / Committe SPS Contact: Sandra Duran

Justification Code:
 A-Essential
 B-Asset maintenance
 C-Enhancement

Project Type is: New [] Resubmission [] Recuring [X]
 Rehabilitation []
 Year of initial request: 2015

Description & Justification / Need: Legal compliance [] Safety compliance [] Supports Community Plan []
 Other []

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.

This is an ongoing project to paint interior and exterior surfaces.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...

Stabilizing flaking, chaulking and chipped painted surfaces ensures the area is in compliance with the State Sanitary Code.

Highlight project staffing changes that would be driven by this project. Is this a short- or long-term impact? Will this be an adjustment that is funded by the project cost or independent of that cost?

No operational impacts expected.

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.

Freshly painted and maintained surfaces are an important factor in keeping a property clean and welcoming. In addition, paint protects the substrate.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:

Continued deterioration of painted surfaces will occur as well as Sanitary Code violations.

Alternatives Considered and Reasons for Non-selection:
 (whysomething else wasn't chosen)

Typical Replacement Lifecycle / Service Life:
 Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)

Insurance requirement: Yes / No

Discuss Operating Budget Impact:

Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).

There is no expected impact on the department's operating budget.

Recommended Financing							
Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) for Finance Use Only
		FY2022	FY2023	FY2024	FY2025	FY2026	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$50,000				\$50,000		<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$0						<input type="checkbox"/> Capital Stabilization
Contingency	\$0						<input type="checkbox"/> Free Cash
General (negotiable)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$50,000	\$0	\$0	\$0	\$50,000	\$0	<input type="checkbox"/> Debt In-Levy
Amounts Approved or Received							<input type="checkbox"/> Debt, Capital Exclusion
Amounts Approved/Received	\$0						<input type="checkbox"/> Dedicated Stab/New Growth
Amounts Approved/Received	\$0						<input type="checkbox"/> LPA
Total of CPA and Grants	\$50,000	\$0	\$0	\$50,000	\$0	\$0	<input type="checkbox"/> Grant(s) _____
Operating Budget Impact include additional personnel costs, if applicable.							<input type="checkbox"/> Other _____
During Project	\$0						<input type="checkbox"/> CPA Purpose(s) Check all that apply
Post-Project Annual	\$0						<input type="checkbox"/> Open Space
Post-Project One-time	\$0						<input type="checkbox"/> Recreation
							<input type="checkbox"/> Historical
							<input type="checkbox"/> Housing

Estimated Total Project Cost: Estimated Future Savings: Estimated Incremental Cost:

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

List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

Capital Improvement Program

Date submitted: _____

Date of Last Edit: _____

Project Number: CIP FY25_SPS-4

Project Title: Paging, Clocks and Bell Systems	
Category: Equipment	
Department / Committee: SPS	Contact: Sandra Duran

Justification Code:

A-Essential

B-Asset Maintenance

C-Enhancement

Project Type is: New [] Resubmission [] Recurring [X]
 Rehabilitation []

Year of Initial Request: FY18

Description & Justification / Need: Legal compliance _____ [] Safety compliance _____ [] Supports Community Plan _____ []
 Other _____ []

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life. drivers and supporting detail, as well as the project's expected useful life.

This is a continuation of the FY22 capital project to replace aging schools PA/Clock/Bell systems. These systems were installed with the old phone systems 20+ years ago when schools were built or renovated. New phone systems have been installed in all 5 schools, however PA System/clocks/bells remain in need of repair or replacement. New parts are no longer available.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations.

Anticipated Staffing Changes:

None.

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.

Effective communications with staff and students during emergencies and day to day operations. The cost to maintain this equipment in working order has increased. New systems are reliable and require only routine maintenance.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:

Alternatives Considered and Reasons for Non-selection: Typical Replacement Lifecycle / Service Life: 10 - 15 years

There are no alternatives.

Also, re-utilization plan of current assets, if available: NA

Insurance requirement: No

Discuss Operating Budget Impact:

Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance.

The operational budget is currently used to maintain failing and outdated equipment. Operational funds can be directed to routine service and preventive maintenance.

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year				
		FY2022	FY2023	FY2024	FY2025	FY2026
Study/Design	\$0					
Land Acquisition	\$0					
Construction	\$25,000				\$25,000	
Equipment/Furnishings	\$0					
Contingency	\$0					
Other (legal fees)	\$0					
TOTAL	\$25,000	\$0	\$0	\$0	\$25,000	\$0

Amounts Approved or Received	
Grant Amount Approved/Rvc'd	\$0
CPA Amount Approved/Rvc'd	\$0
Net of CPA and Grants	\$0

Operating Budget Impact	Include additional personnel costs, if applicable.				
During Project	\$0				
Post-Project Annual	\$0				
Post-Project One-time	\$0				

Funding Source(s) For Finance Use Only	
<input type="checkbox"/> Tax Levy	
<input type="checkbox"/> Dedicated Revenue Source	
<input type="checkbox"/> Enterprise Retained Earnings	
<input type="checkbox"/> Capital Stabilization	
<input type="checkbox"/> Free Cash	
<input type="checkbox"/> Revolving Fund	
<input type="checkbox"/> Debt In-levy	
<input type="checkbox"/> Debt, Capital Exclusion	
<input type="checkbox"/> Dedicated Stab/New Growth	
<input type="checkbox"/> CPA	
<input type="checkbox"/> Grant(s) _____	
<input type="checkbox"/> Other _____	

CPA Purpose(s) Check all that apply	
<input type="checkbox"/> Open Space	
<input type="checkbox"/> Recreation	
<input type="checkbox"/> Historical	
<input type="checkbox"/> Housing	

Estimated Total Project Cost: Estimated Future Savings: Estimated Incremental Cost:

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

List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

Capital Improvement Program

Date submitted: 11/30/2023

Date of Last Edit:

Project Number: CIP FY25 SPS-5

Project Title: Schools Door Repairs and Replacements	
Category: Building	
Department / Committee: SPS	Contact: Sandra Duran

Justification Code:

A-Essential

B-Asset Maintenance

C-Enhancement

Project Type is: New [] Resubmission [] Recurring [X]
 Rehabilitation []

Year of Initial Request: 2021

Description & Justification / Need: Legal compliance [] Supports Community Plan []
 Safety compliance [] Other []

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.

This will allow for a planned replacement of the most worn and unreliable door units among all schools. Doors are subject to disproportionate wear in schools.

The five school buildings contain many hundreds of doors. Door issues are a daily occurrence and we must have the ability to repair and replace units as they become unreliable, problematic, a potential safety issue and prior to failure.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...

Required exits and secure doors within school buildings must be maintained in working order at all times.

Anticipated Staffing Changes:

None.

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.

This allows for the replacement of the most problematic doors and hardware. Security and safety. Operational funds can be applied to preventative maintenance.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:

Risk of being unable to open or secure critical exterior and interior doors.

Alternatives Considered and Reasons for Non-selection:

Typical Replacement Lifecycle / Service Life: 20 years

Continued attempts to repair and secure damaged and worn doors and hardware is not always possible and is not economically feasible.

Also, re-utilization plan of current assets, if available: NA

Insurance requirement: No

Discuss Operating Budget Impact:

Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).

Operational funds have been used to attempt to keep worn and damaged doors in service. The cost to replace door units as needed is more practical and cost effective.

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year				
		FY2022	FY2023	FY2024	FY2025	FY2026
Study/Design	\$0					
Land Acquisition	\$0					
Construction	\$50,000				\$50,000	
Equipment/Furnishings	\$0					
Contingency	\$0					
Other (legal fees)	\$0					
TOTAL	\$50,000	\$0	\$0	\$0	\$50,000	\$0

Amounts Approved or Received						
Grant Amount Approved/Rvc'd	\$0					
CPA Amount Approved/Rvc'd	\$0					
Net of CPA and Grants	\$50,000	\$0	\$0	\$0	\$0	\$0

Operating Budget Impact <small>Include additional personnel costs, if applicable.</small>						
During Project	\$0					
Post-Project Annual	\$0					
Post-Project One-time	\$0					

Funding Source(s) For Finance Use Only	
<input type="checkbox"/> Tax Levy	
<input type="checkbox"/> Dedicated Revenue Source	
<input type="checkbox"/> Enterprise Retained Earnings	
<input type="checkbox"/> Capital Stabilization	
<input type="checkbox"/> Free Cash	
<input type="checkbox"/> Revolving Fund	
<input type="checkbox"/> Debt In-levy	
<input type="checkbox"/> Debt, Capital Exclusion	
<input type="checkbox"/> Dedicated Stab/New Growth	
<input type="checkbox"/> CPA	
<input type="checkbox"/> Grant(s) _____	
<input type="checkbox"/> Other _____	

CPA Purpose(s) Check all that apply	
<input type="checkbox"/> Open Space	
<input type="checkbox"/> Recreation	
<input type="checkbox"/> Historical	
<input type="checkbox"/> Housing	

Estimated Total Project Cost: \$50,000 Estimated Future Savings: NA Estimated Incremental Cost: NA

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

CAPITAL REQUEST FORMS – ADDITIONS IN EXCESS OF \$100,000

Recommended Financing							
Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2025	FY2026	FY2027	FY2028	FY2029	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$0						<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$665,000	\$120,000	\$125,000	\$130,000	\$140,000	\$150,000	<input checked="" type="checkbox"/> Free Cash
Contingency	\$0						<input type="checkbox"/> Revolving Fund
Other (legal fees)	\$0						<input type="checkbox"/> Debt In-levy
TOTAL	\$665,000	\$120,000	\$125,000	\$130,000	\$140,000	\$150,000	<input type="checkbox"/> Debt, Capital Exclusion
Amounts Approved or Received							<input type="checkbox"/> Dedicated Stab/New Growth
Grant Amount Approved/Rvc'd	\$0						<input type="checkbox"/> CPA
CPA Amount Approved/Rvc'd	\$0						<input type="checkbox"/> Grant(s) _____
Net of CPA and Grants	\$665,000	\$120,000	\$125,000	\$130,000	\$140,000	\$150,000	<input type="checkbox"/> Other _____
Operating Budget Impac Include additional personnel costs, if applicable.							CPA Purpose(s)
During Project	\$0						<input type="checkbox"/> Check all that apply
Post-Project Annual	\$0						<input type="checkbox"/> Open Space
Post-Project One-time	\$0						<input type="checkbox"/> Recreation
							<input type="checkbox"/> Historical
							<input type="checkbox"/> Housing
Estimated Total Project Cost:		Estimated Future Savings:		Estimated Incremental Cost:			
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):							
List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.							
Photos of existing Unti 28:							

Photos of existing Unti 28:



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year				
		FY2025	FY2026	FY2027	FY2028	FY2029
Study/Design	\$0					
Land Acquisition	\$0					
Construction	\$0					
Equipment/Furnishings	\$805,000	\$280,000	\$125,000	\$250,000		\$150,000
Contingency	\$0					
Other (legal fees)	\$0					
TOTAL	\$805,000	\$280,000	\$125,000	\$250,000	\$0	\$150,000

Amounts Approved or Received	
Grant Amount Approved/Rvc'd	\$0
CPA Amount Approved/Rvc'd	\$0
Net of CPA and Grants	\$805,000

Operating Budget Impac Include additional personnel costs, if applicable.	
During Project	\$0
Post-Project Annual	\$0
Post-Project One-time	\$0

Funding Source(s) For Finance Use Only	
<input type="checkbox"/>	Tax Levy
<input type="checkbox"/>	Dedicated Revenue Source
<input type="checkbox"/>	Enterprise Retained Earnings
<input type="checkbox"/>	Capital Stabilization
<input checked="" type="checkbox"/>	Free Cash
<input type="checkbox"/>	Revolving Fund
<input type="checkbox"/>	Debt In-levy
<input type="checkbox"/>	Debt, Capital Exclusion
<input type="checkbox"/>	Dedicated Stab/New Growth
<input type="checkbox"/>	CPA
<input type="checkbox"/>	Grant(s) _____
<input type="checkbox"/>	Other _____

CPA Purpose(s) Check all that apply	
<input type="checkbox"/>	Open Space
<input type="checkbox"/>	Recreation
<input type="checkbox"/>	Historical
<input type="checkbox"/>	Housing

Estimated Total Project Cost: Estimated Future Savings: Estimated Incremental Cost:

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

List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

Capital Improvement Program

Date submitted: 10-6-23

Date of Last Edit:

Project Number: CIP FY25 DPW 4

Project Title: Swap Body truck with Plow and Various Bodies	
Category:	Rolling Stock
Department / Committee:	Contact: Dan Nason

Justification Code:

A-Essential

B-Asset Maintenance

C-Enhancement

Project Type is: New [] Resubmission [] Recurring [X]
 Rehabilitation []

Year of Initial Request:

Description & Justification / Need: Legal compliance _____ [] Supports Community Plan _____ []
 Safety compliance _____ [] Other Rolling Stock _____ [X]

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.

The proposal is to purchase a new swap body truck with plow and various bodies to replace an older model dump truck (2011 Volvo VHD42F dedicated spreader) truck. It is a goal of the Public Works to focus on standardizing vehicles and specifying vehicles to better suit our multi-disciplinary needs. This current model truck is a dedicated spreader for winter use only and is therefore utilized only to perform snow removal and deicing of roadways. The new unit will be a swap body for mutli use for all seasons. This unit has a 15 Year lifecycle.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...

Anticipated Staffing Changes:

Highlight project staffing changes that would be driven by this project. Is this a short- or long-term impact? Will this be an adjustment that is funded by the project cost or independent of that cost?

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.
 Systematic replacement helps eliminate job down-time, ensures reliability and provides safe, functional equipment.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:
 The replacement cycle of these types of DPW vehicles and equipment is approximately 15 years. The Department of Public works depends on the regular replacement of vehicles and equipment. Without these vehicles and equipment, employees will not be able to do their jobs safely and effectively, causing delays in snow removal operations and construction projects.

Alternatives Considered and Reasons for Non-selection:

An alternative is using the existing equipment and hope that equipment doesn't fail during critical operation, however, this is not a prudent plan and will jeopardize the ability of the DPW team to do their jobs safely and effectively.

Typical Replacement Lifecycle / Service Life:

Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell) Unit 20 (2011 Volvo VHD42F spreader)

Insurance requirement: Yes

Discuss Operating Budget Impact:

Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).

Recommended Financing							
Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2025	FY2026	FY2027	FY2028	FY2029	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$0						<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$630,000	\$280,000			\$350,000		<input checked="" type="checkbox"/> Capital Stabilization
Contingency	\$0						<input type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$630,000	\$280,000	\$0	\$0	\$350,000	\$0	<input type="checkbox"/> Debt In-levy
Amounts Approved or Received							<input type="checkbox"/> Debt, Capital Exclusion
Grant Amount Approved/Rvc'd	\$0						<input type="checkbox"/> Dedicated Stab/New Growth
CPA Amount Approved/Rvc'd	\$0						<input type="checkbox"/> CPA
Net of CPA and Grants	\$630,000	\$280,000	\$0	\$0	\$350,000	\$0	<input type="checkbox"/> Grant(s) _____
Operating Budget Impac Include additional personnel costs, if applicable.							<input type="checkbox"/> Other _____
During Project	\$0						<input type="checkbox"/> CPA Purpose(s) Check all that apply
Post-Project Annual	\$0						<input type="checkbox"/> Open Space
Post-Project One-time	\$0						<input type="checkbox"/> Recreation
							<input type="checkbox"/> Historical
							<input type="checkbox"/> Housing
Estimated Total Project Cost:		Estimated Future Savings:		Estimated Incremental Cost:			
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):							
List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.							
Photo of existing Unit 36:							

Photo of existing Unit 36:



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year						Funding Source(s) For Finance Use Only	
		FY2025	FY2026	FY2027	FY2028	FY2029			
Study/Design	\$0						<input type="checkbox"/>	Tax Levy	
Land Acquisition	\$0						<input type="checkbox"/>	Dedicated Revenue Source	
Construction	\$2,625,000	\$625,000	\$600,000	\$500,000	\$500,000	\$400,000	<input type="checkbox"/>	Enterprise Retained Earnings	
Equipment/Furnishings	\$0						<input checked="" type="checkbox"/>	Capital Stabilization	
Contingency	\$0						<input type="checkbox"/>	Free Cash	
Other (legal fees)	\$0						<input type="checkbox"/>	Revolving Fund	
TOTAL	\$2,625,000	\$625,000	\$600,000	\$500,000	\$500,000	\$400,000	<input type="checkbox"/>	Debt In-levy	
Amounts Approved or Received								<input type="checkbox"/>	Debt, Capital Exclusion
Grant Amount Approved/Rvc'd	\$0						<input type="checkbox"/>	Dedicated Stab/New Growth	
CPA Amount Approved/Rvc'd	\$0						<input type="checkbox"/>	CPA	
Net of CPA and Grants	\$2,625,000	\$625,000	\$600,000	\$500,000	\$500,000	\$400,000	<input type="checkbox"/>	Grant(s) _____	
Operating Budget Impac Include additional personnel costs, if applicable.								<input type="checkbox"/>	Other _____
During Project	\$0						<input type="checkbox"/>	CPA Purpose(s)	
Post-Project Annual	\$0						<input type="checkbox"/>	Check all that apply	
Post-Project One-time	\$0						<input type="checkbox"/>	Open Space	
							<input type="checkbox"/>	Recreation	
							<input type="checkbox"/>	Historical	
							<input type="checkbox"/>	Housing	

Estimated Total Project Cost: Estimated Future Savings: Estimated Incremental Cost:

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

List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

Capital Improvement Program

Date submitted: _____

Date of Last Edit: _____

Project Number: CIP FY25_Fac-3 Example: CIP_FY25_FAC-1 (includes Dept priority on the end, budget-level)

Project Title: DPW Salt Storage Vinyl Cover Replacement	
Category:	
Department / Committee:	Contact: Sandra Duran, Combined Facility Director

Justification Code:	
<input type="checkbox"/>	A-Essential
<input checked="" type="checkbox"/>	B-Asset Maintenance
<input type="checkbox"/>	C-Enhancement

Project Type is:	New []	Resubmission []	Recurring []
		Rehabilitation [x]	
Year of Initial Request:			

Description & Justification / Need: Legal compliance _____ [] Supports Community Plan _____ [x]
 Safety compliance _____ [] Other _____ []

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.

The vinyl cover on the salt storage facility is 20 years old. It has reached the end of its life expectancy. Replacement of this cover in advance of failure will be accomplished with the funding of this vinyl cover replacement.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...

Anticipated Staffing Changes:

Highlight project staffing changes that would be driven by this project. Is this a short- or long-term impact? Will this be an adjustment that is funded by the project cost or independent of that cost?

Staffing impacts would be limited to oversight of the project. Ongoing project staffing needs are not expected to increase due to this project

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:

Continued deferrment of this replacement item risks system failure under adverse weather conditions.

Alternatives Considered and Reasons for Non-selection:

(why something else wasn't chosen)
 Replacement of this salt shed cover system prior to failure is recommended.

Typical Replacement Lifecycle / Service Life:

Also, re-utilization plan of current assets, if available: *(trade-in, passed on to another Dept, sell)*
 N/A

Discuss Operating Budget Impact:

Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).

It not expected that ongoing maintenance or repairs will be needed for the foreseeable future relieving the facilities budget from the associated costs.

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year						Funding Source(s) For Finance Use Only	
		FY2025	FY2026	FY2027	FY2028	FY2029			
Study/Design	\$0						<input type="checkbox"/>	Tax Levy	
Land Acquisition	\$0						<input type="checkbox"/>	Dedicated Revenue Source	
Construction	\$125,000	\$125,000					<input type="checkbox"/>	Enterprise Retained Earnings	
Equipment/Furnishings	\$0						<input type="checkbox"/>	Capital Stabilization	
Contingency	\$0						<input checked="" type="checkbox"/>	Free Cash	
Other (legal fees)	\$0						<input type="checkbox"/>	Revolving Fund	
TOTAL	\$125,000	\$125,000	\$0	\$0	\$0	\$0	<input type="checkbox"/>	Debt In-levy	
Amounts Approved or Received								<input type="checkbox"/>	Debt, Capital Exclusion
Grant Amount Approved/Rvc'd	\$0						<input type="checkbox"/>	Dedicated Stab/New Growth	
CPA Amount Approved/Rvc'd	\$0						<input type="checkbox"/>	CPA	
Net of CPA and Grants	\$125,000	\$125,000	\$0	\$0	\$0	\$0	<input type="checkbox"/>	Grant(s) _____	
Operating Budget Impac Include additional personnel costs, if applicable.								<input type="checkbox"/>	Other _____
During Project	\$0						<input type="checkbox"/>	CPA Purpose(s)	
Post-Project Annual	\$0						<input type="checkbox"/>	Check all that apply	
Post-Project One-time	\$0						<input type="checkbox"/>	Open Space	
							<input type="checkbox"/>	Recreation	
							<input type="checkbox"/>	Historical	
							<input type="checkbox"/>	Housing	

Estimated Total Project Cost: Estimated Future Savings: Estimated Incremental Cost:

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

List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

Capital Improvement Program

Date submitted: 12/11/2023

Date of Last Edit:

Project Number: CIP FY25_Fac-7 Example: CIP_FY25_FAC-1 (includes Dept priority on the end, budget-level)

Project Title: <u>DPW Roof Top HVAC Unit Replacements</u>	
Category:	
Department / Committee:	Contact: <u>Sandra Duran, Combined Facility Director</u>

Justification Code:	
<input checked="" type="checkbox"/> A-Essential	
<input type="checkbox"/> B-Asset Maintenance	
<input checked="" type="checkbox"/> C-Enhancement	

Project Type is:	New <input checked="" type="checkbox"/> Resubmission <input type="checkbox"/> Recurring <input type="checkbox"/>
	Rehabilitation <input type="checkbox"/>
Year of Initial Request:	

Description & Justification / Need:	Legal compliance _____ <input type="checkbox"/>	Supports Community Plan _____ <input type="checkbox"/>
	Safety compliance _____ <input type="checkbox"/>	Other <u>Preventative Maintenance</u> <input checked="" type="checkbox"/>

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.

The six (6) HVAC Roof top units that are on the DPW Roof are 20 years old and as a result of the planned new roof installation, must be removed and reinstalled. Since the units are at their expected useful life, this request is to fund the replacement and electricification of said units.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...

Electricification of these units is in keeping with our Climate Mitigation Action Plan.

Anticipated Staffing Changes:

Highlight project staffing changes that would be driven by this project. Is this a short- or long-term impact? Will this be an adjustment that is funded by the project cost or independent of that cost?

Ongoing project staffing needs are not expected to increase due to this project request.

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.

Future operational/utility costs are expected to decrease as they will be fueled by the solar panels that will be installed on the DPW roof. Also, since these pieces of equipment must be removed during the re-roofing project, reinstalling new units during the roof project will provide cost avoidance for an inevitable near future replacement.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:

As these units are at the end of their useful life, if not replaced during the roof project, will result in increased operational/repair costs until such time as they fail and/or replaced.

Alternatives Considered and Reasons for Non-selection:

Typical Replacement Lifecycle / Service 120 years

(why something else wasn't chosen)

Alternatives that use fossil fuels are not being considered for this project as they would not be in keeping with our Climate Mitigation Action Plan.

Also, re-utilization plan of current assets, if available: *(trade-in, passed on to another Dept, sell)*
None

Discuss Operating Budget Impact:

Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).

Ongoing maintenance costs would be minimal for the foreseeable future.

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year				
		FY2025	FY2026	FY2027	FY2028	FY2029
Study/Design	\$0					
Land Acquisition	\$0					
Construction	\$200,000	\$200,000				
Equipment/Furnishings	\$0					
Contingency	\$0					
Other (legal fees)	\$0					
TOTAL	\$200,000	\$200,000	\$0	\$0	\$0	\$0

Amounts Approved or Received	
Grant Amount Approved/Rvc'd	\$0
CPA Amount Approved/Rvc'd	\$0
Net of CPA and Grants	\$200,000

Operating Budget Impac Include additional personnel costs, if applicable.	
During Project	\$0
Post-Project Annual	\$0
Post-Project One-time	\$0

**Funding Source(s)
For Finance Use Only**

Tax Levy

Dedicated Revenue Source

Enterprise Retained Earnings

Capital Stabilization

Free Cash

Revolving Fund

Debt In-levy

Debt, Capital Exclusion

Dedicated Stab/New Growth

CPA

Grant(s) _____

Other _____

**CPA Purpose(s)
Check all that apply**

Open Space

Recreation

Historical

Housing

Estimated Total Project Cost: Estimated Future Savings: Estimated Incremental Cost:

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

List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

Capital Improvement Program		Date submitted: _____ _____ 4 _____	Date of Last Edit:
Project Number: _____ <small>CP / FY25 / LSRHS-1</small>			
Project Title: Exterior stairwell masonry			
Category:		Justification Code:	
Department / Committee: LSRHS	Contact: Kirsteen Patterson	<input checked="" type="checkbox"/> A-Essential	
Project Type is: New <input type="checkbox"/> Resubmission <input checked="" type="checkbox"/> Recurring <input type="checkbox"/> Rehabilitation <input type="checkbox"/>		<input type="checkbox"/> B-Asset Maintenance	
Year of Initial Request: 2023		<input type="checkbox"/> C-Enhancement	
Description & Justification / Need:		Legal compliance _____ <input type="checkbox"/>	Supports Community Plan _____ <input type="checkbox"/>
		Safety compliance _____ <input checked="" type="checkbox"/>	Other _____ <input type="checkbox"/>
<p><u>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</u></p> <p>This project is to replace the original building exterior stairwells with the new high school construction in 2004. The expected life expectancy was 20 years but with extreme winters and ground treatments they are significantly failing. They are considered a safety compliance item as the safety of students, faculty and members of the public are impacted. The first year of request was denied for construction, however, the architectural study required for a more definitive construction cost was approved and completed in 2023. The results of the architectural study are provided as detailed example for cost estimate in this year's construction capital request.</p>			
<p>No staffing changes with this request.</p>			
<p><u>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</u></p> <p>The exterior walkway from building to building will be updated with more architectural components and materials to reach new life expectancy of stairwells.</p>			
<p><u>Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation: Safety concern for use, especially during seasonal challenges of falling leaves, rain, snow and ice.</u></p>			

<p>Alternatives Considered and Reasons for Non-selection:</p> <p>Structural fixture for building exterior not able to change without significant construction considerations</p>	<p>Typical Replacement Lifecycle / Service Life:</p> <p>Also, re-utilization plan of current assets, if available: <i>aid material to be disposed of, not for reuse</i></p> <p>Insurance requirement: Yes / No</p>
<p>Discuss Operating Budget Impact:</p> <p>Part of routine maintenance schedule</p>	

Recommended Financing								
Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only	
		FY2025	FY2026	FY2027	FY2028	FY2029		
Study/Design	\$0						<input type="checkbox"/> Tax Levy <input type="checkbox"/> Dedicated Revenue Source <input type="checkbox"/> Enterprise Retained Earnings <input type="checkbox"/> Capital Stabilization <input type="checkbox"/> Free Cash <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Debt In-levy <input type="checkbox"/> Debt, Capital Exclusion <input type="checkbox"/> Dedicated Stab/New Growth <input type="checkbox"/> CPA <input type="checkbox"/> Grant(s) _____ <input type="checkbox"/> Other _____	
Land Acquisition	\$0							
Construction	\$150,000	\$150,000						
Equipment/Furnishings	\$0							
Contingency	\$0							
Other (legal fees)	\$0							
TOTAL	\$150,000	\$150,000	\$0	\$0	\$0	\$0		
Amounts Approved or Received								
Grant Amount Approved/Inv'd	\$0							<input type="checkbox"/> Grant(s) _____
CPA Amount Approved/Inv'd	\$0							<input type="checkbox"/> Other _____
Net of CPA and Grants	\$150,000	\$150,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> CPA Purpose(s) Check all that apply	
Operating Budget Impact Include additional personnel costs, if applicable.								
During Project	\$0						<input type="checkbox"/> Open Space	
Post-Project Annual	\$0						<input type="checkbox"/> Recreation	
Post-Project One-time	\$0						<input type="checkbox"/> Historical	
							<input type="checkbox"/> Housing	
Estimated Total Project Cost:		Estimated Future Savings:		Estimated Incremental Cost:				
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):								
<p><i>Project cost is estimate only, formal bid to be done in the spring if approved and supply chain and labor costs are major factors.</i></p>								

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2025	FY2026	FY2027	FY2028	FY2029	
Study/Design	\$0						<input type="checkbox"/> Tax Levy <input type="checkbox"/> Dedicated Revenue Source <input type="checkbox"/> Enterprise Retained Earnings <input type="checkbox"/> Capital Stabilization <input type="checkbox"/> Free Cash <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Debt In-levy <input type="checkbox"/> Debt, Capital Exclusion <input type="checkbox"/> Dedicated Stab/New Growth <input type="checkbox"/> CPA <input type="checkbox"/> Grant(s) _____ <input type="checkbox"/> Other _____
Land Acquisition	\$0						
Construction	\$158,000	\$158,000					
Equipment/Furnishings	\$0						
Contingency	\$7,600	\$7,600					
Other (legal fees)	\$0						
TOTAL	\$165,600	\$165,600	\$0	\$0	\$0	\$0	
Amounts Approved or Received							
Grant Amount Approved/Rvc'd	\$0						<input type="checkbox"/> CPA Purpose(s) Check all that apply <input type="checkbox"/> Open Space <input type="checkbox"/> Recreation <input type="checkbox"/> Historical <input type="checkbox"/> Housing
CPA Amount Approved/Rvc'd	\$0						
Net of CPA and Grants	\$165,600	\$165,600	\$0	\$0	\$0	\$0	
Operating Budget Impact Include additional personnel costs, if applicable.							
During Project	\$0						
Post-Project Annual	\$0						
Post-Project One-time	\$0						

Estimated Total Project Cost: Estimated Future Savings: Estimated Incremental Cost:

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

Project cost is estimate only, formal bid to be done in the spring if approved and supply chain and labor costs are major factors.

Capital Improvement Program

Date submitted: 11/30/2023

Date of Last Edit:

Project Number: CIP FY25 SPS-6

Project Title: Haynes Elementary Dehumidification	
Category: Building	
Department / Committee: SPS	Contact: Sandra Duran

Justification Code:

A-Essential

B-Asset Maintenance

C-Enhancement

Project Type is: New Resubmission Recurring

Rehabilitation

Year of Initial Request: 2021

Description & Justification / Need: Legal compliance Safety compliance Supports Community Plan Other

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.

The Haynes Elementary has areas that develop condensation on the tile floors during humid weather conditions. This is due to the lack of ability to temper (cool/dry) the air as it enters the building. Humid air is supplied to the building from the exterior then condensates on cool tile surfaces. The requested funds will be used to provide air conditioning/dehumidification equipment that will temper the outside air during high humidity days.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...

Slippery conditions are a safety issue and drying the humid air will correct this issue.

Anticipated Staffing Changes:

None.

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.
short and long term consequences of not funding the project.
Adding air conditioning will correct a slipping hazard.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:

Continued risk of injury to staff and students if this project is not funded and implemented.

Alternatives Considered and Reasons for Non-selection: Typical Replacement Lifecycle / Service Life: 20 years

Continued use of rosin paper to cover the floors is not sustainable and creates trip hazards.

Also, re-utilization plan of current assets, if available: NA

Insurance requirement: No

Discuss Operating Budget Impact:

Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).

Operational costs will increase with the added electrical usage.

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year				
		FY2022	FY2023	FY2024	FY2025	FY2026
Study/Design	\$0					
Land Acquisition	\$0					
Construction	\$150,000				\$150,000	
Equipment/Furnishings	\$0					
Contingency	\$0					
Other (legal fees)	\$0					
TOTAL	\$150,000	\$0	\$0	\$0	\$150,000	\$0

Amounts Approved or Received						
Grant Amount Approved/Rvc'd	\$0					
CPA Amount Approved/Rvc'd	\$0					
Net of CPA and Grants	\$0	\$0	\$0	\$0	\$0	\$0

Operating Budget Impact Include additional personnel costs, if applicable.						
During Project	\$0					
Post-Project Annual	\$0					
Post-Project One-time	\$0					

Funding Source(s) For Finance Use Only	
<input type="checkbox"/> Tax Levy	
<input type="checkbox"/> Dedicated Revenue Source	
<input type="checkbox"/> Enterprise Retained Earnings	
<input type="checkbox"/> Capital Stabilization	
<input type="checkbox"/> Free Cash	
<input type="checkbox"/> Revolving Fund	
<input type="checkbox"/> Debt In-levy	
<input type="checkbox"/> Debt, Capital Exclusion	
<input type="checkbox"/> Dedicated Stab/New Growth	
<input type="checkbox"/> CPA	
<input type="checkbox"/> Grant(s) _____	
<input type="checkbox"/> Other _____	

CPA Purpose(s) Check all that apply	
<input type="checkbox"/> Open Space	
<input type="checkbox"/> Recreation	
<input type="checkbox"/> Historical	
<input type="checkbox"/> Housing	

Estimated Total Project Cost: \$150,000 Estimated Future Savings: NA Estimated Incremental Cost: NA

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

CAPITAL REQUEST FORMS – DEBT FUNDED

Capital Improvement Program

Date submitted: 11/30/2024

Date of Last Edit:

Project Number: CIP FY25_FAC-1

Project Title: Atkinson Pool Renovation	
Category:	
Department / Committee:	Contact:

Justification Code:	
<input type="checkbox"/>	A-Essential
<input checked="" type="checkbox"/>	B-Asset Maintenance
<input type="checkbox"/>	C-Enhancement

Project Type is:	New []	Resubmission []	Recurring []
		Rehabilitation [x]	
Year of Initial Request: 2023			

Description & Justification / Need:	Legal compliance _____ []	Supports Community Plan _____ [X]
	Safety compliance _____ []	Other _____ []

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.

The Atkinson Pool, built in 1987, houses a natatorium, pool viewing area, aquatics office, boiler and chemical room. New locker rooms that support the natatorium have been built and are not included in this funding request. On the roof of the associated boiler room is a dehumidification unit. The dehumidification unit is responsible to control the humidity and the natatorium interior air quality. The roof and the dehumidification unit have reached the end of their useful life. The boiler room houses the water filtration equipment, the chemicals and associated equipment as well as the boiler equipment. There is insufficient air filtration and the proximity of the chemicals to the boilers creates a corrosive environment and premature failure of the boilers. The pool deck and pool interior tile shows significant deterioration and require isolated tile replacement and full regrouting. During the construction of the new Fairbank Center it was discovered that the dive pool skimmers are deteriorated and leaking. These skimmers are incased in concrete several feet below the pool deck. Tile repair will be required in this area after the skimmer replacement is completed. This funding request is to replace the roof with a solar ready roof, replace the dehumidification unit, separate the chemical and

Anticipated Staffing Changes:

Highlight project staffing changes that would be driven by this project. Is this a short- or long-term impact? Will this be an adjustment that is funded by the project cost or independent of that cost?

Staffing impacts would be limited to oversight of the project. Ongoing project staffing needs are not expected to increase due to this project

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.

The new Fairbank Community Center has been built and attached to the Atkinson Pool. It is one of the main focal points of the Park and Recreation portion of the community center and is supportive of numerous community passive and organized events. Replacement of the dehumidification unit will ensure a continued adequate indoor air quality. Replacement of the roof will assist with the long term maintenance of this asset and ensure uninterrupted programming. Separation of the boiler and chemical rooms is expected to improve the longevity of the boiler equipment while decreasing repair and replacement costs. Tile repair and re-grouting will prolong the life of the pool structure as the substrate is currently exposed to the chemicals and repair/regrouting will protect the substrate from damage.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation: Deferring this work continues the risk of roof and dehumidification unit failure that would cause operations to cease until and if such time that systems were

Alternatives Considered and Reasons for Non-selection:

(why something else wasn't chosen)
Options of creating an exterior chemical room were explored but dismissed due to a lack of space.

Typical Replacement Lifecycle / Service Life: 15 years (equipment)/30 years (roof)

Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)
N/A

Discuss Operating Budget Impact:

Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).

It is expected that the boiler, dehumidification equipment and any potential roof repairs will not be needed for the foreseeable future relieving the facilities budget from the associated costs.

Recommended Financing								
		Estimated Project Costs by Fiscal Year						Funding Source(s) For Finance Use Only
Funding Category	Five-Year Total (formulas present)	FY2025	FY2026	FY2027	FY2028	FY2029	<input type="checkbox"/> Tax Levy <input type="checkbox"/> Dedicated Revenue Source <input type="checkbox"/> Enterprise Retained Earnings <input type="checkbox"/> Capital Stabilization <input type="checkbox"/> Free Cash <input type="checkbox"/> Revolving Fund <input checked="" type="checkbox"/> Debt In-levy <input type="checkbox"/> Debt, Capital Exclusion <input type="checkbox"/> Dedicated Stab/New Growth <input type="checkbox"/> CPA <input type="checkbox"/> Grant(s) _____ <input type="checkbox"/> Other	
Study/Design	\$0							
Land Acquisition	\$0							
Construction	\$2,350,000	\$2,350,000						
Equipment/Furnishings	\$0							
Contingency	\$0							
Other (legal fees)	\$0							
TOTAL	\$2,350,000	\$2,350,000	\$0	\$0	\$0	\$0		
Amounts Approved or Received								
Grant Amount Approved/Rvc'd	\$0							
CPA Amount Approved/Rvc'd	\$0							
Net of CPA and Grants	\$2,350,000	\$2,350,000	\$0	\$0	\$0	\$0		
Operating Budget Impact Include additional personnel costs, if applicable.							CPA Purpose(s) Check all that apply	
During Project	\$0						<input type="checkbox"/> Open Space	
Post-Project Annual	\$0						<input type="checkbox"/> Recreation	
Post-Project One-time	\$0						<input type="checkbox"/> Historical	
							<input type="checkbox"/> Housing	
Estimated Total Project (\$2,250 Estimated Future Savings: N/A Estimated Incremental Cost:								
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):								
<i>List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.</i>								

EMPLOYEE HEAD COUNT

<u>Full-Time Equivalents</u>	<u>Fiscal Year</u>		
	<u>2023</u>	<u>2024</u>	<u>2025</u>
General Government.....	30	32	32
Public Safety.....	88	88	88
Sudbury Public Schools.....	439	445	446
Public Works.....	34	35	35
Human Services.....	11	11	11
Culture and recreation.....	<u>18</u>	<u>18</u>	<u>18</u>
Total	<u>620</u>	<u>629</u>	<u>630</u>

FY23 EMPLOYEE COMPENSATION GREATER THAN \$100,000 (TOWN DEPARTMENTS)

Position	Total	Salary¹	Other²	Overtime
Police Chief	210,483	168,226	42,257	-
ATM/HR Director	209,995	162,968	47,027	-
Fire Captain/ EMT Paramedic	200,937	93,067	23,307	84,563
Police Lieutenant	181,319	151,994	10,381	18,944
Fire Chief	169,932	142,599	27,333	-
Fire Captain/EMT	167,278	85,489	24,811	56,978
Patrolman	164,381	68,915	88,739	6,727
Director Of DPW	164,361	162,861	1,500	-
Patrolman	162,186	68,915	88,228	5,043
Finance Director/ Treasurer Collector	161,561	161,561	-	-
Fire Captain/EMT	155,497	88,479	24,645	42,373
Police Sergeant	151,770	72,551	26,926	52,293
Fire Lieutenant/EMT	149,420	75,706	22,297	51,417
Fire Assistant Chief	148,524	121,595	26,929	-
Police Sergeant	142,771	72,551	43,343	26,877
Police Sergeant	138,848	82,375	38,152	18,322
Combined Facilities Director	135,683	135,683	-	-
Patrolman	132,765	68,915	37,725	26,126
Deputy Director Public Works	129,542	129,542	-	-
Fire Captain/EMT Paramedic	127,883	88,011	17,370	22,502
Patrolman	126,163	68,915	28,922	28,326
Fire Captain/EMT	122,367	93,919	12,159	16,288
Library Director	121,341	120,741	600	-
Director Of Planning & Community Development	120,298	120,298	-	-
Technology Administrator	120,030	114,763	5,266	-
Firefighter/EMT Paramedic	119,182	75,879	15,585	27,718
Police Lieutenant	118,805	97,937	12,407	8,461
Town Manager	114,039	-	114,039	-
Asst. Town Engineer	113,697	110,447	3,250	-
Assessor	105,538	102,608	2,929	-
Park & Recreation Director	104,921	104,042	878	-
Building Inspector	103,439	102,839	600	-
COA Director	102,432	101,332	1,100	-
Management Analyst	100,261	100,061	200	-

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.

* Combined Facilities Director is split evenly between the Town and School. Amount shown is total earnings for the position.

COLLECTIVE BARGAINING

Bargaining Unit and Contract Financial Terms:

LS Regional High School

One-year contract covering fiscal year 2022. Effective date is 7/1/2021 and Cost of Living Adjustment is 0% or \$750. Three-year contract covering fiscal years 2023, 2024 and 2025. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/22: 3%; 7/1/23: 2%; 7/1/24: 2%.

Sudbury Public Schools, K-8

Teachers

One-year contract covering fiscal year 2022. Effective date is 7/1/2021 and Cost of Living Adjustment is 1 1/2% or \$750, whichever is greater. Three-year contract covering fiscal years 2023, 2024 and 2025. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/22: 2%; 7/1/23: 2%; 7/1/24: 2%.

Support Staff

One-year contract covering fiscal year 2022. Effective date is 7/1/2021 and Cost of Living Adjustment is 1 1/2% or \$750, whichever is greater. Three-year contract covering fiscal years 2023, 2024 and 2025. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/22: 2%; 7/1/23: 2%; 7/1/24: 2%.

Nurses

One-year contract covering fiscal year 2022. Effective date is 7/1/2021 and Cost of Living Adjustment is 1 1/2% or \$750, whichever is greater. The next three-year contract covering fiscal years 2023, 2024, and 2025 remains unsettled as of the printing of this document.

Custodians

One-year contract covering fiscal year 2022. Effective date is 7/1/2021 and Cost of Living Adjustment is 1 1/2% or \$750, whichever is greater. Three-year contract covering fiscal years 2023, 2024 and 2025. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/22: 2%; 7/1/23: 2%; 7/1/24: 2%.

Town

Fire

Three-year contract covering fiscal years 2022, 2023 and 2024. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/21: 1/2%; 7/1/22: 2%; 7/1/23: 2%.

Police – Patrol Officers

Three-year contract covering fiscal years 2022, 2023 and 2024. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/21: 1/2%; 7/1/22: 2%; 7/1/23: 2%.

Police - Sergeants

Three-year contract covering fiscal years 2022, 2023 and 2024. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/21: 1/2%; 7/1/22: 2%; 7/1/23: 2%.

Public Works

Three-year contract covering fiscal years 2022, 2023 and 2024. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/21: 1/2%; 7/1/22: 2%; 7/1/23: 2%.

Engineering

Three-year contract covering fiscal years 2022, 2023 and 2024. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/21: 1/2%; 7/1/22: 2%; 7/1/23: 2%.

Supervisory

Three-year contract covering fiscal years 2022, 2023 and 2024. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/21: 1/2%; 7/1/22: 2%; 7/1/23: 2%.

Civilian Dispatchers

Three-year contract covering fiscal years 2022, 2023 and 2024. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/21: 1/2%; 7/1/22: 2%; 7/1/23: 2%.

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.

General Fund: The primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund

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.

Master Plan: “A statement through text, maps, illustrations or other forms of communication, that is designed to provide a basis for decision making regarding the long-term physical development of the municipality...” according to Massachusetts General Law Chapter 41 Section 81D.

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.

Policy: A course or principle of action adopted or proposed by a government.

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.