

TOWN OF SUDBURY



FINANCIAL REPORT & REFERENCE GUIDE

FY2017 – FY2026

April 17, 2025

This Financial Report & Reference Guide provides a concise overview of Town of Sudbury financial performance from Fiscal Year 2017 to Fiscal Year 2026, and includes tables with comparable communities. The financial report and Reference Guide highlights significant financial data, budgetary insights, and future outlook to ensure all stakeholders are well-informed of our financial health and operational efficiency. There will be some statistics that will have more or less than 10 years of data; it is dependent on availability of data. The data presented in this report is derived from various State agencies, the Town's financial statements, internal financial systems and various operational reports. We adhere to the Generally Accepted Accounting Principles to ensure accuracy and reliability.

The Town will be facing budgetary challenges in FY2027 and beyond. The challenges are significant and will require difficult decisions on future services, staff levels and commitments to capital projects. This report will serve as a valuable resource during budget discussions, and we hope it provides a clear and comprehensive understanding of our financial performance and future outlook.

Population, Demographics, Employment and School Enrollment

This report provides detailed information on population, enrollments, employers, workforce data, road miles, property and income data, assessed values, average tax bills, parcel counts, income, highest taxpayers, and much more.

Revenues

From a budgeting perspective the following categories are included: Property Taxes, Local Receipts, State Aid, Chapter 90, Free Cash, and transfers from other funds. This section will discuss the different revenues the Town of Sudbury collects each year to operate the Town. Historical actual revenues will be provided from FY17 through FY24; budgeted amounts will be provided for FY25 and FY26.

Property Tax Levy

In Sudbury, property taxes represent approximately 87.4% of the Town's annual operating revenue. Property taxes are levied on real property (land, buildings and homes) and personal property (equipment) used by non-manufacturing businesses. Under Proposition 2 ½, the annual levy increase may not exceed 2 ½ % of the previous year's levy, plus the taxes added from any new or renovated property added to the tax rolls (known as new growth). New growth reflects an increase in the property tax levy resulting from new residential and commercial construction in the community. For FY26, the Town is projecting new growth at \$550,000. Any Proposition 2 ½ override or debt exclusion amounts approved by voters are added to the levy limit. Sudbury has historically used all of its levy capacity, leaving only \$14,694 for FY25. For FY2025, Sudbury's tax rate was \$14.64 per \$1,000 of assessed value for Residential property classes and \$21.04 per \$1,000 of assessed value for Commercial and Industrial, including Personal Property.

Local Receipts

Local Receipts represents the amount of local taxes (excluding property taxes) and fees from all departmental operations retained directly by the Town. The primary revenue items that comprise of local receipts are motor vehicle excise, local option meals and lodging tax, interest income, departmental fees, permits/licenses, and miscellaneous revenue. In FY25, local receipts accounted for approximately 4.53% of general fund revenues.

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State Aid

In FY25, State Aid (Cherry Sheet) accounted for 6.14% of General Fund revenues. These funds are from the Commonwealth and amounts are determined by the State budget process.

Reserves & Other Funds/Transfers

The category includes all transfers from Free Cash, Chapter 90, and transfers from other available funds.

Expenditures

The Town's general fund expenditures, excluding Enterprise Funds, are broken down into General Government, Public Safety, Public Works, Education/Schools, Health & Human Services, Culture & Recreation, Debt Service, Insurance & Benefits, and Reserves. This section discusses the Town's expenditures, provides historical information, and includes its comparable communities. It should be noted that data is not consistent across communities based on how communities organize their departments. For example, some Facilities Departments include their expenses in General Government, whereas in Sudbury Facilities was included in the Public Works cluster thru FY25. Where the Town did contact a number of communities for clarification on some of the data, most of the information was gathered from the databank at the Division of Local Services (DLS) and Massachusetts Department of Elementary & Secondary Education (DESE). Historical actual expenditures are provided from FY17 through FY24, and budgeted amounts are provided for FY25 and FY26.

State Assessments

Chapter 59, Section 21 of the Massachusetts General Laws requires the Commissioner of Revenue to provide municipalities with their annual assessments which are shown on the State's Cherry Sheet. State Assessments include Air Pollution Districts, Registry of Motor Vehicle Non-Renewal Surcharge, Regional Transit, School Choice Tuition and Charter School Tuition.

Conclusion

The purpose of this report is to provide all stakeholder the opportunity to get an in-depth look at Town finances and to serve as a resource for budget planning.

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TOWN OF SUDBURY – COMMUNITY PROFILE

Sudbury’s Community Profile

The information in this section will look at Sudbury’s demographic data to understand the Town’s budget history, how service demands have evolved, and the broader context for the current situation.

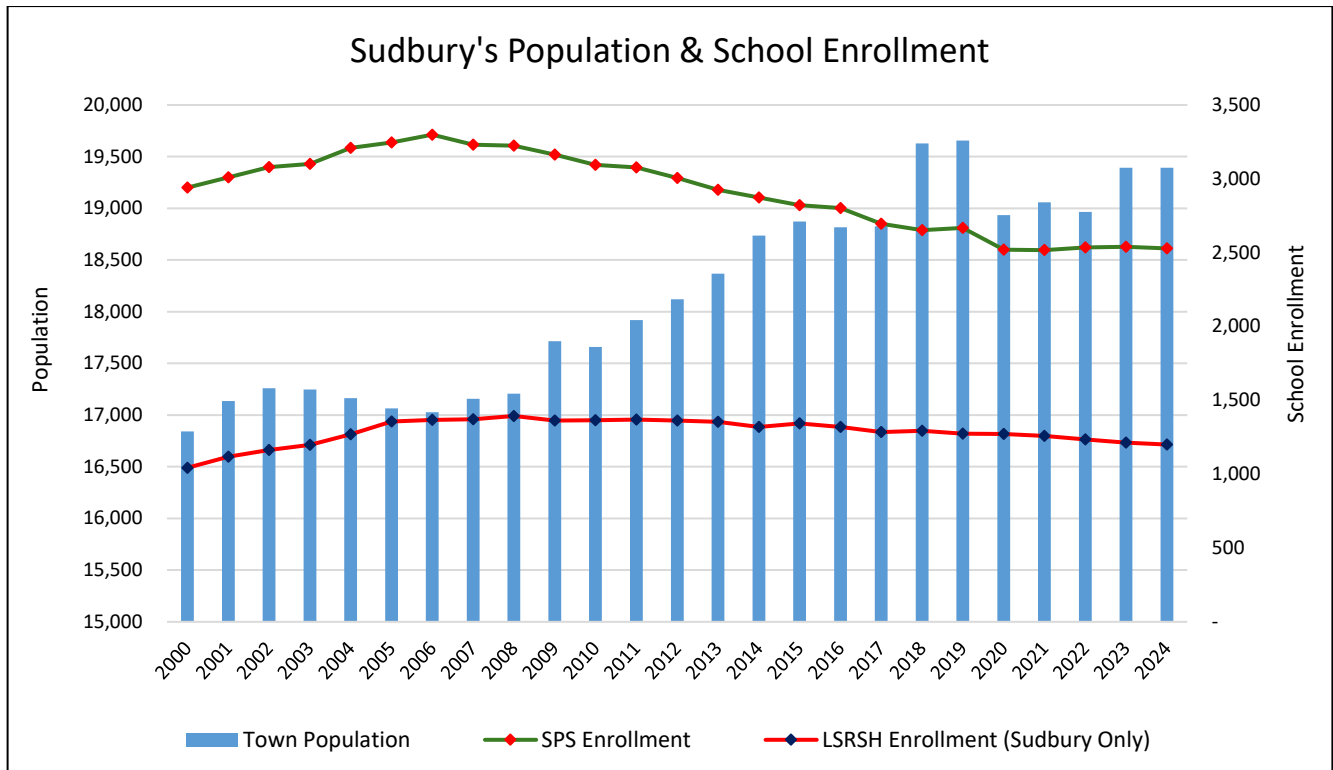
Data Sources

Data was mostly sourced from the Massachusetts Division of Local Services (DLS) data bank which collects information on demographics, debt, expenses, revenues, taxes, reserves, property values and other data from all municipalities. This information can be found on <https://www.mass.gov/collections/DLS-databank-reports>.

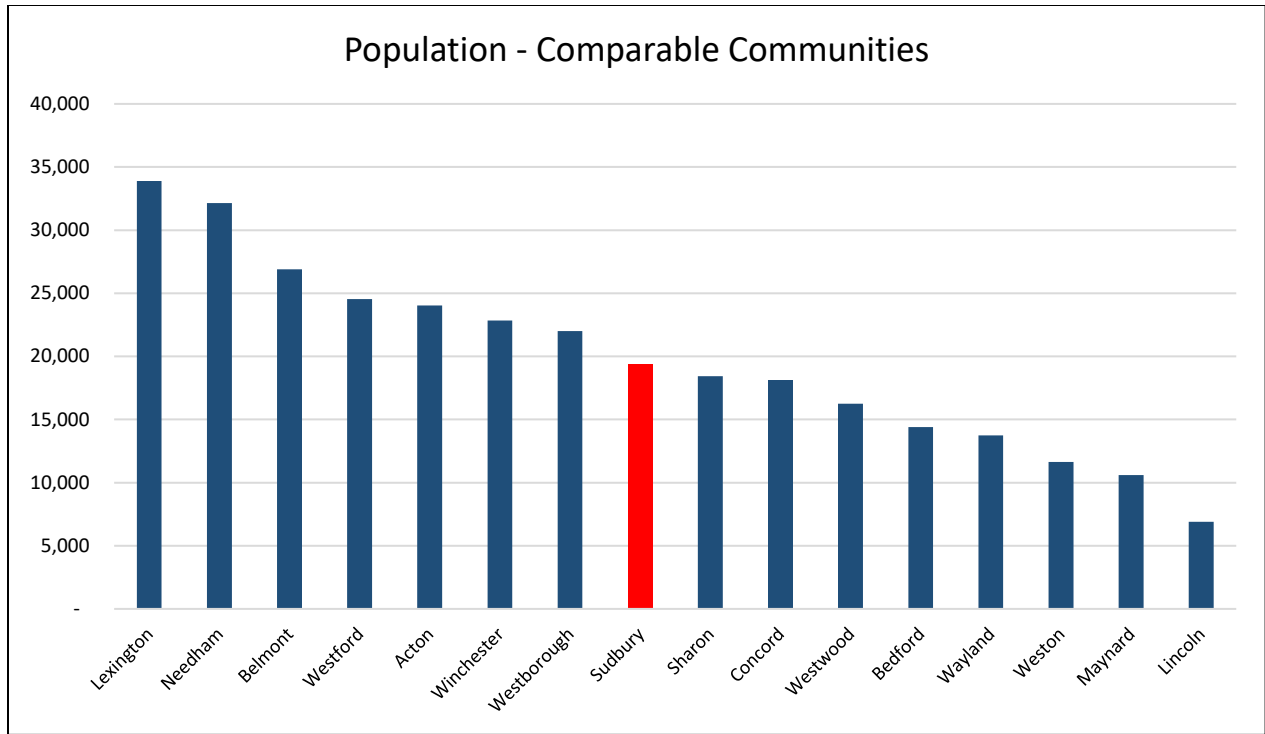
School enrollment, Net School Spending and other school data is from Massachusetts Department of Education (DESE). This information can be found on <https://profiles.doe.mass.edu/statereport/enrollmentbygrade.aspx>.

Population, Demographics and School Enrollment

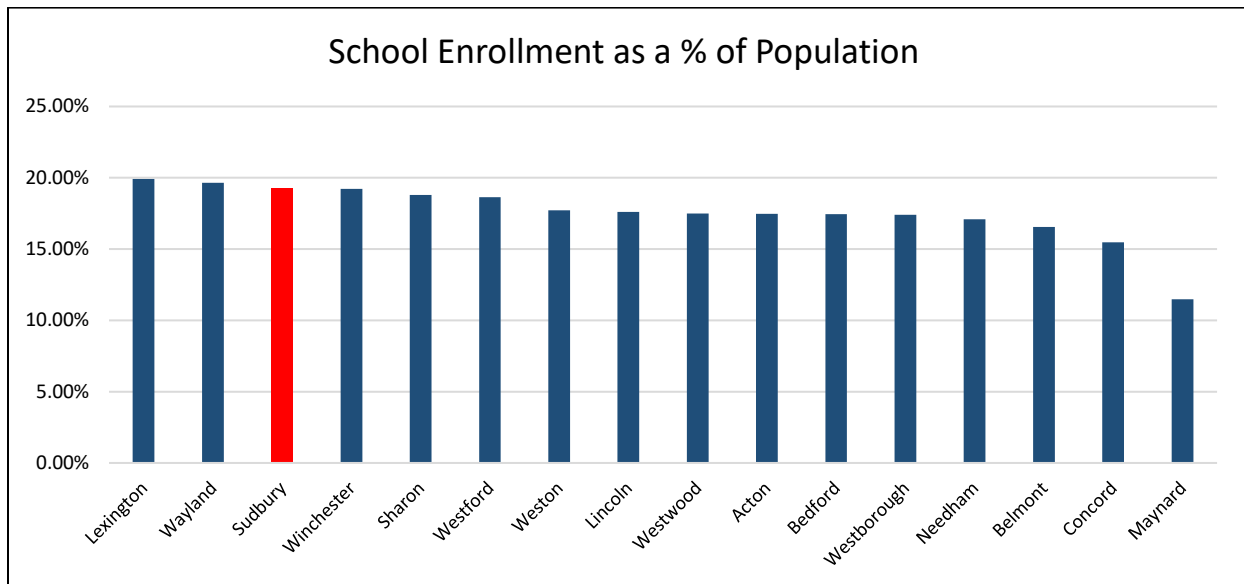
Sudbury’s current population is 19,394 and has increased 15% since 2000, but has levelled off over the most recent years, while school enrollment has shown a slight decrease. For Lincoln - Sudbury Regional High School, enrollment in the graph only shows Sudbury students.



TOWN OF SUDBURY – COMMUNITY PROFILE



In comparing Sudbury’s demographics to other comparable communities, Sudbury’s school enrollment in the Sudbury School System and Lincoln - Sudbury Regional High School is about 19.23% of its population, which is slightly higher compared to other communities. This data set uses each district’s enrollment reported by DESE in 2023 as a portion of the Town census population as reported by DLS for 2023.



TOWN OF SUDBURY – COMMUNITY PROFILE

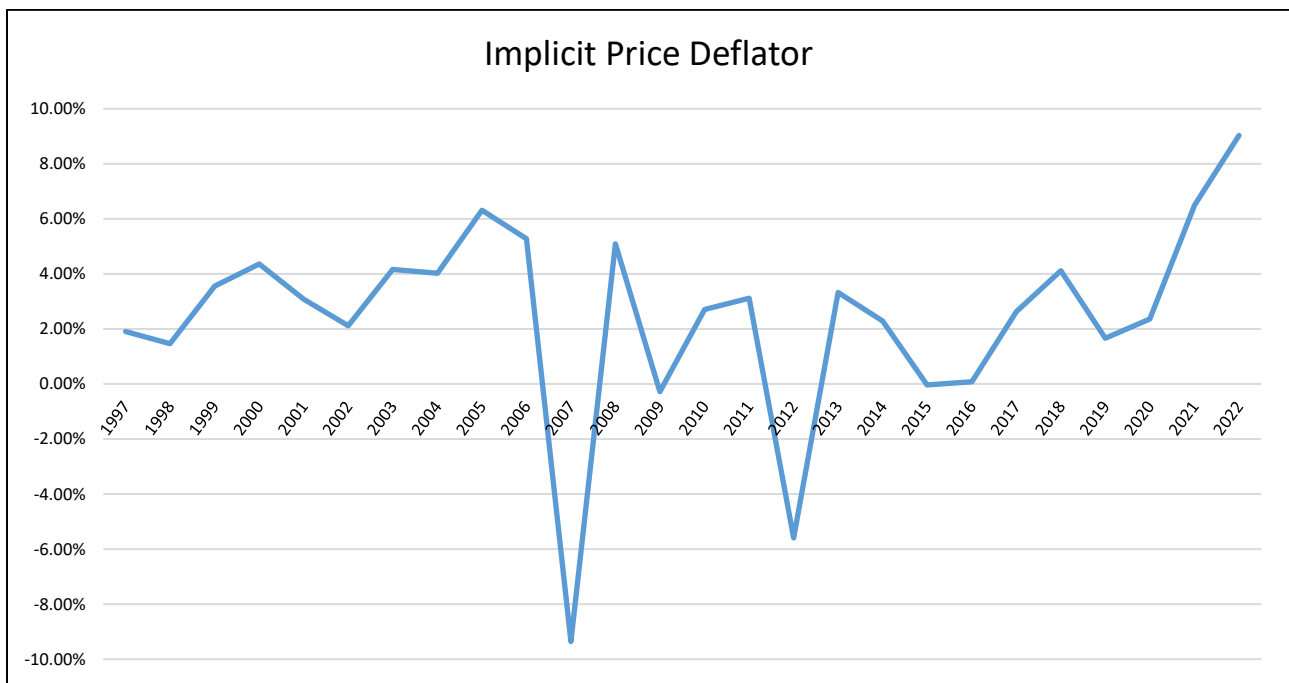
Largest Employers

The table below sets forth the largest employers located in the Town of Sudbury excluding the Town itself, as reported in the most recent Town’s Audit report filed in December 2024.

Employer	Business	No. of Employees
Sudbury Farms	Grocery Store	250
Lincoln - Sudbury Regional High School	Public School District	225
Whole Foods Market	Grocery Store	210
Staples Industrial	Packaging Materials	190
Adtech Systems	Audio/Visual Services	160
Sudbury Pines Extended Care	Extended Care Facility	130
Longfellow’s Wayside Inn	Restaurant	130
Shaw’s Supermarket	Grocery Store	125
Mass State Police Crime Lab	Public Safety	110
Connexion	Staffing & recruiting	100

Implicit Price Deflator

The chart below measures inflation on goods and services (US Bureau of Labor Statistics). For 2021 it was 6.50% and 2022 it was 9.03%.



TOWN OF SUDBURY – COMMUNITY PROFILE

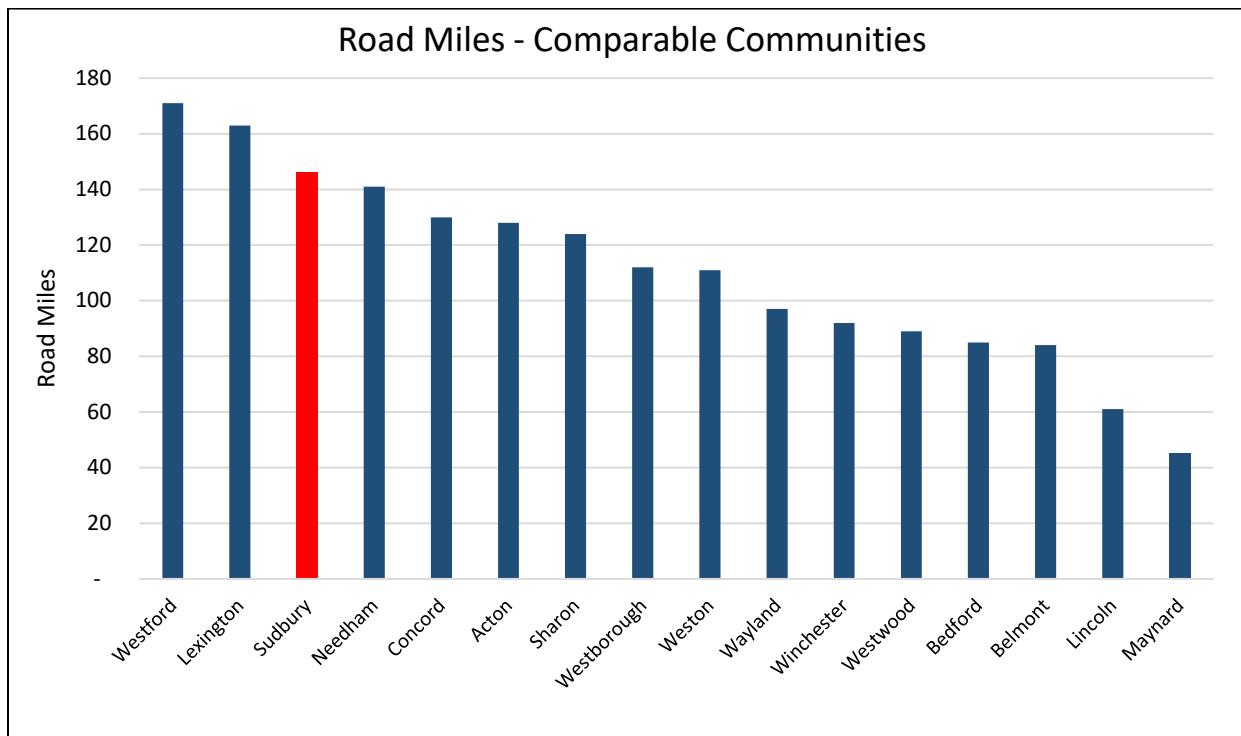
Employment Data

According to the Massachusetts Department of Employment and Training data in December 2024, the Town had a total labor force of 9,759, of which 9,401 were employed and 358 or 3.7% were unemployed as compared to 4.2% for the Commonwealth. The following table sets forth the Town's average labor force and unemployment rates for calendar years 2019 through 2024 and the unemployment rates for the Commonwealth of Massachusetts and the United States for the same period.

Year	Sudbury Labor Force	Sudbury Unemployment Rate	Massachusetts Unemployment Rate	United States Unemployment Rates
2024	9,759	3.70%	4.20%	4.10%
2023	9,486	2.90%	3.40%	3.70%
2022	9,422	2.80%	3.70%	3.60%
2021	8,983	3.50%	5.40%	5.40%
2020	9,269	6.00%	9.30%	8.10%
2019	9,868	2.40%	3.00%	3.70%

Road Miles

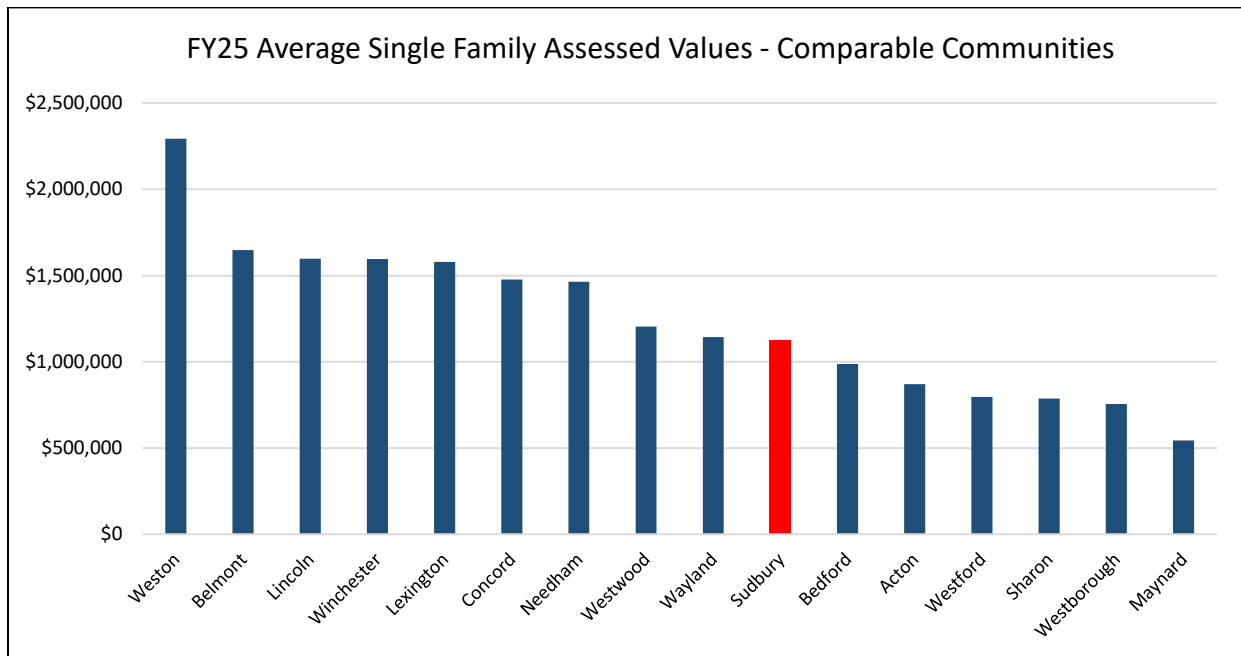
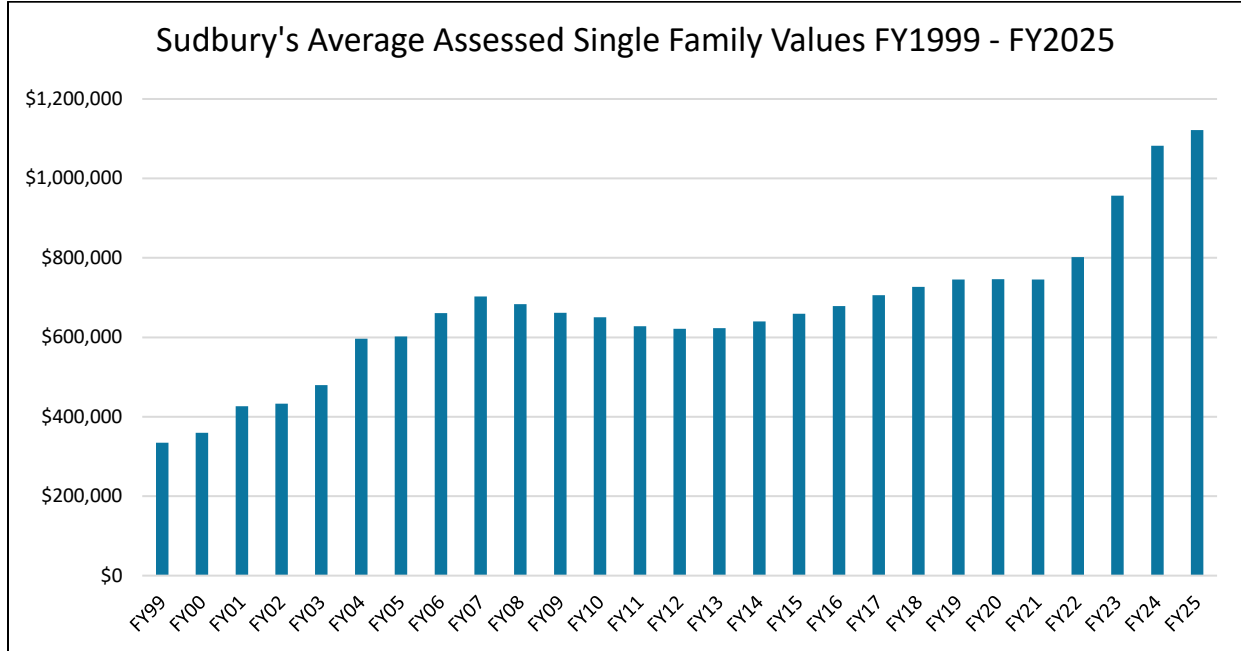
The Town of Sudbury has 146 miles of roads, and the table below sets forth the total road miles compared to other comparable communities.



TOWN OF SUDBURY – COMMUNITY PROFILE

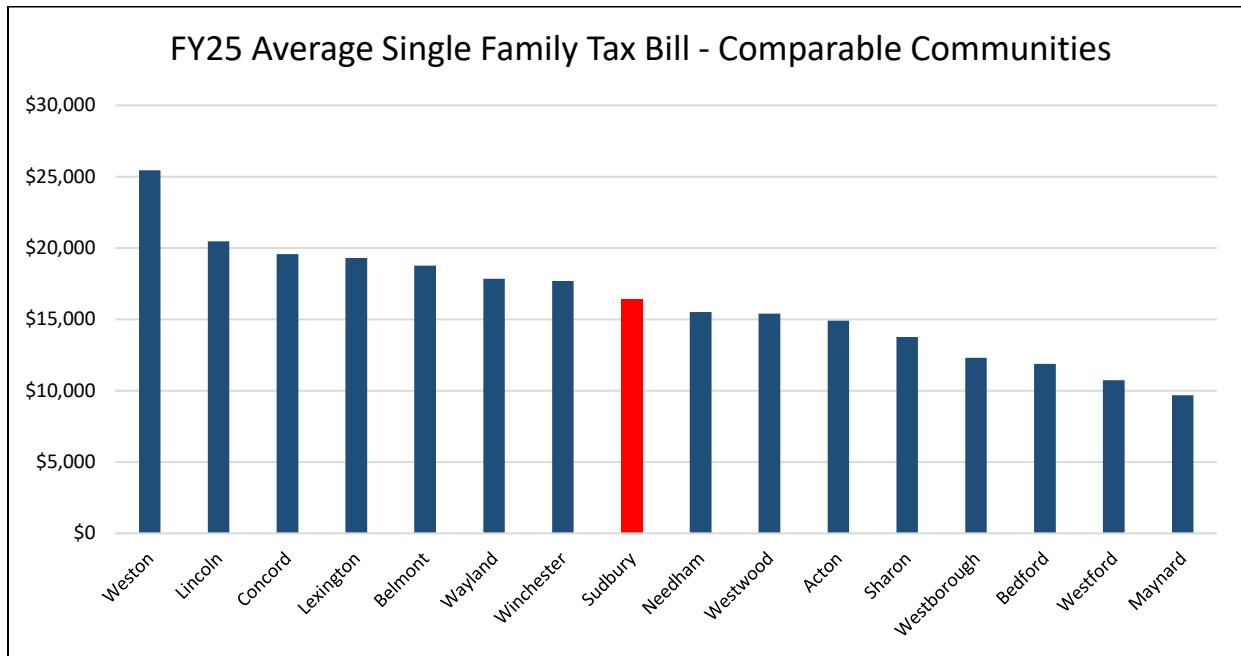
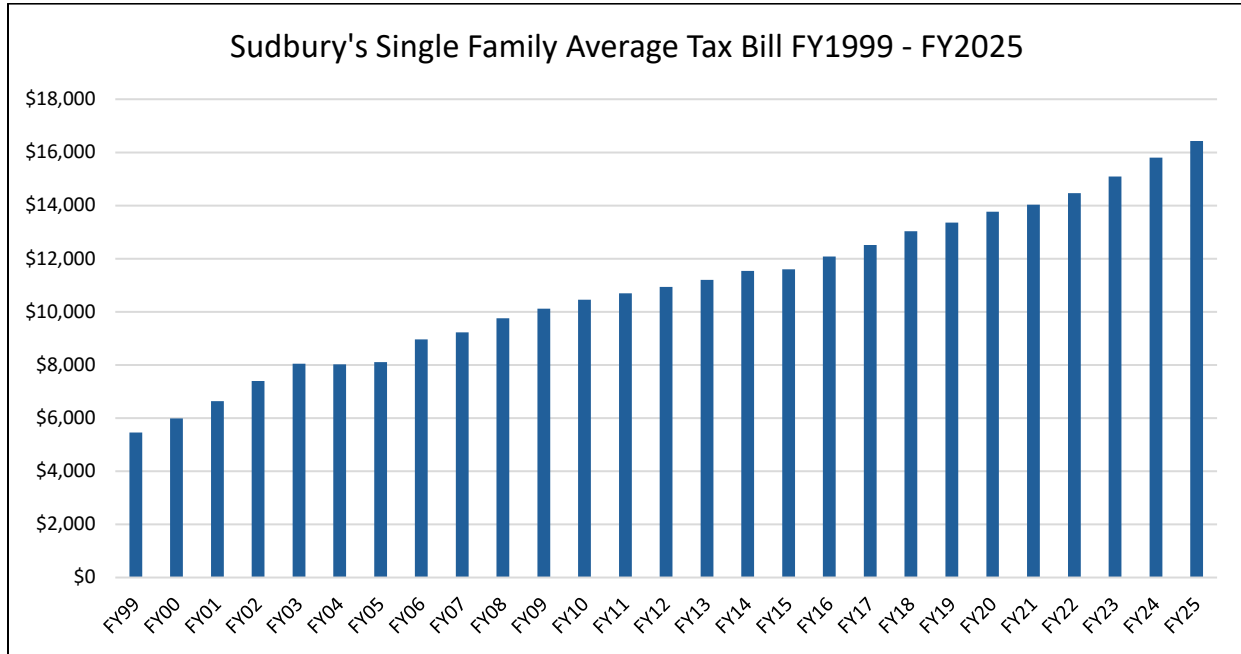
Property and Income

Sudbury's single family home values have increased in the last 20 years by 88%. For FY25, the average single home value in Sudbury was \$1,121,972, compared to the State average of \$700,615.



TOWN OF SUDBURY – COMMUNITY PROFILE

For FY25, Sudbury’s single family average tax bill was \$16,426, compared to the range of \$9,687 - \$25,464 from other comparable communities. The State average residential tax bill for FY25 is \$7,732.

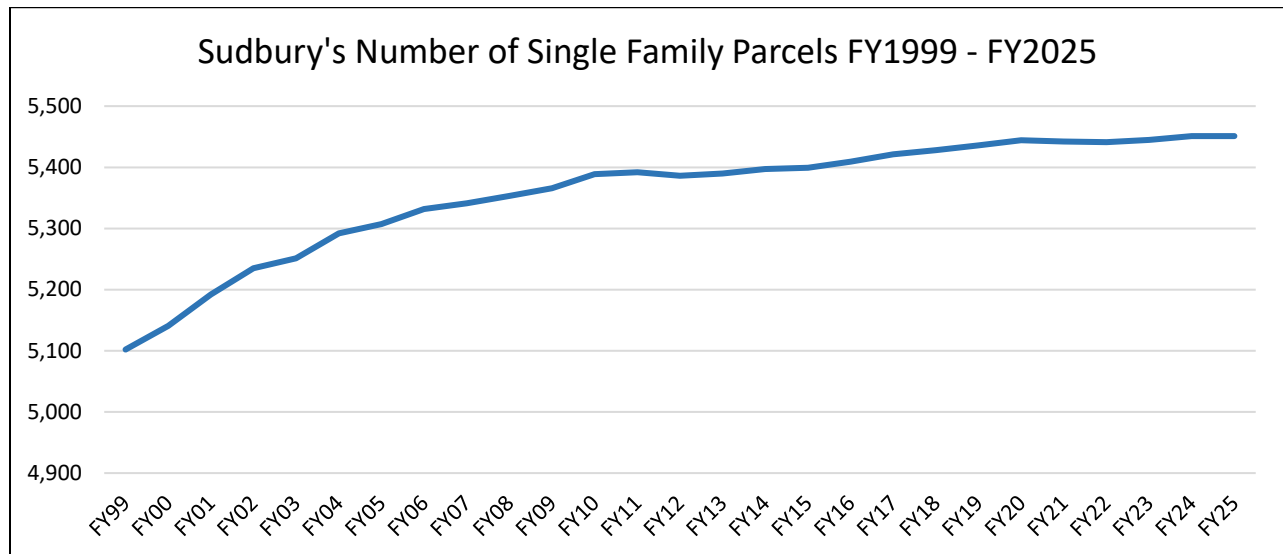


TOWN OF SUDBURY – COMMUNITY PROFILE

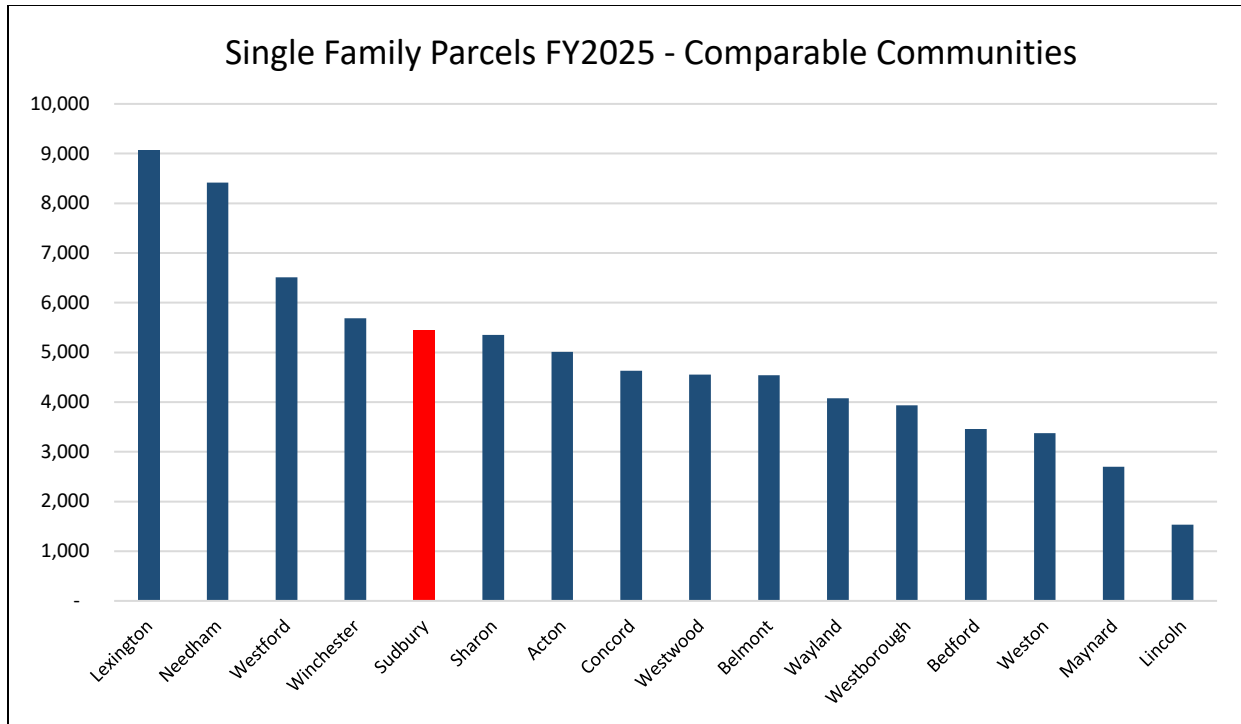
Comparable Communities FY2025 Tax Rates Per \$1,000 assessed value

Municipality	Residential Rate	Commercial / Industrial Rate (CIP)	Split Tax Rate	CIP Shift (%)
Acton	\$17.15	\$17.15	N	N/A
Bedford	\$12.04	\$27.12	Y	1.75
Belmont	\$11.39	\$11.39	N	N/A
Concord	\$13.26	\$12.39	N	N/A
Lexington	\$12.23	\$24.26	Y	1.75
Lincoln	\$12.81	\$19.55	Y	1.50
Maynard	\$17.83	\$24.14	Y	1.31
Needham	\$10.60	\$20.91	Y	1.75
Sharon	\$17.48	\$17.48	N	N/A
Sudbury	\$14.64	\$21.04	Y	1.40
Wayland	\$15.63	\$15.63	N	N/A
Westborough	\$16.29	\$16.29	N	N/A
Westford	\$13.47	\$13.47	N	N/A
Weston	\$11.10	\$11.10	N	N/A
Westwood	\$12.80	\$24.26	Y	1.70
Winchester	\$11.09	\$10.60	N	N/A

Sudbury has 5,451 parcels, and that number has increased 6.8% since 1999.



TOWN OF SUDBURY – COMMUNITY PROFILE



Comparable Communities Single Family Parcels (101) FY03 - FY25

Municipality	FY2003	FY2013	FY2025	Increase FY03	% Increase FY03
Acton	4,709	4,906	5,013	304	6.46%
Bedford	3,224	3,426	3,459	235	7.29%
Belmont	4,520	4,516	4,540	20	0.44%
Concord	4,620	4,568	4,628	8	0.17%
Lexington	8,898	8,978	9,065	167	1.88%
Lincoln	1,515	1,510	1,535	20	1.32%
Maynard	2,599	2,644	2,698	99	3.81%
Needham	8,297	8,353	8,414	117	1.41%
Sharon	5,152	5,272	5,355	203	3.94%
Sudbury	5,251	5,390	5,451	200	3.81%
Wayland	3,964	4,040	4,078	114	2.88%
Westborough	3,778	3,837	3,938	160	4.24%
Westford	6,124	6,328	6,510	386	6.30%
Weston	3,329	3,350	3,375	46	1.38%
Westwood	4,437	4,481	4,555	118	2.66%
Winchester	5,523	5,609	5,684	161	2.92%

Code 101 – Single Family

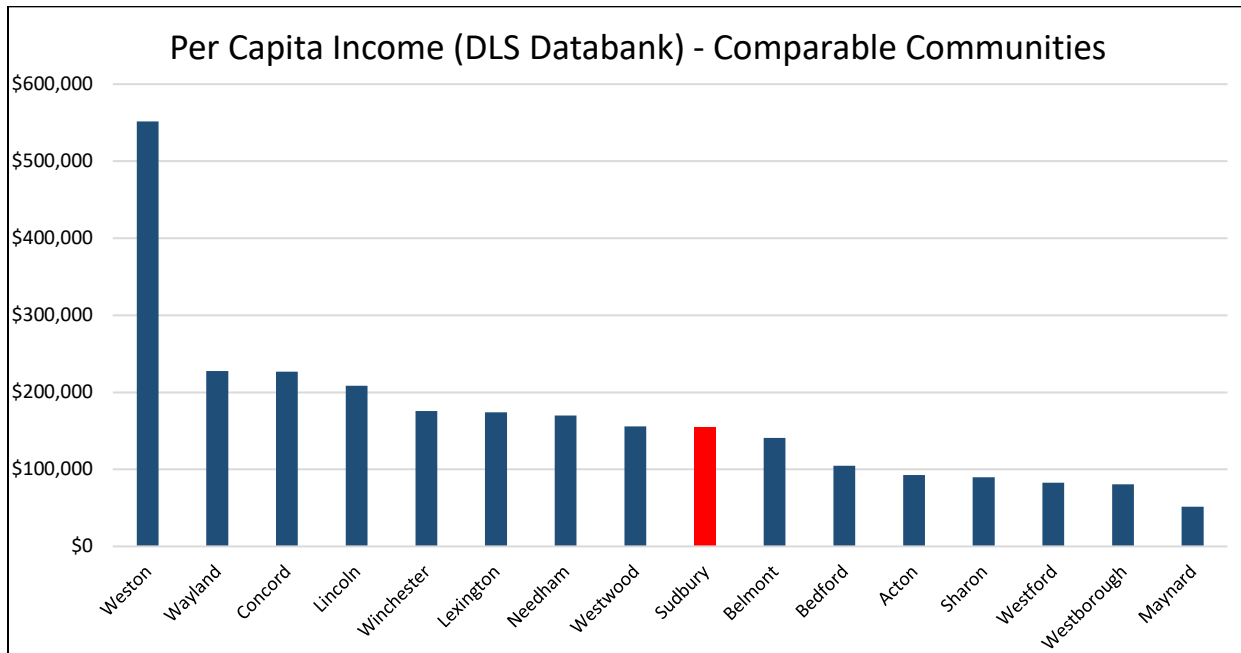
TOWN OF SUDBURY – COMMUNITY PROFILE

Comparable Communities Condominiums (102) FY03 - FY25

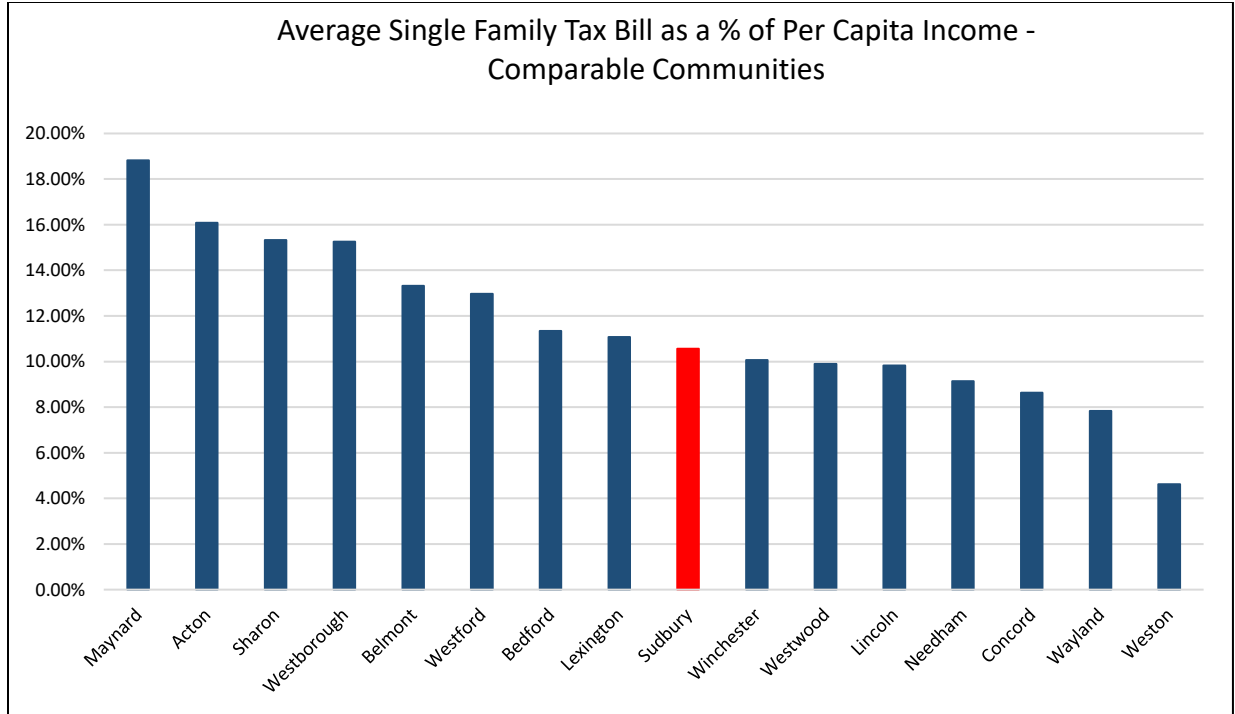
Municipality	FY2003	FY2013	FY2025	Increase FY03	% incr FY03
Acton	1,968	2,317	2,663	695	35.32%
Bedford	324	480	691	367	113.27%
Belmont	803	1,530	1,904	1,101	137.11%
Concord	580	774	914	334	57.59%
Lexington	796	945	1,144	348	43.72%
Lincoln	332	401	402	70	21.08%
Maynard	369	488	603	234	63.41%
Needham	513	781	1,008	495	96.49%
Sharon	336	347	425	89	26.49%
Sudbury	27	248	584	557	2062.96%
Wayland	466	573	678	212	45.49%
Westborough	504	744	1,761	1,257	249.40%
Westford	593	1,211	1,478	885	149.24%
Weston	46	204	253	207	450.00%
Westwood	2	4	201	199	9950.00%
Winchester	942	1,270	1,491	549	58.28%

Code 102 – Condominium

Sudbury’s Per Capita Income for 2024 is \$155,522, versus the state per capita of \$48,617. The per capita income for Sudbury as a % of its Tax Bill is 10.56%, which is slightly better than its comparable communities, for which the average is 11.55%.



TOWN OF SUDBURY – COMMUNITY PROFILE



Ten Largest Taxpayers – Town of Sudbury

The following table lists the ten largest taxpayers in the Town based upon assessed valuations for FY2025.

Name	Business	Assessed Value	% Total Assessed Value	FY2025 Taxes Paid
NSTAR ELECTRIC & GAS COMPANY	Electric Utility	\$122,571,953	1.68%	\$2,578,914
SUDBURY AVALON INC	Apartment Complex	\$63,391,325	0.87%	\$956,834
CHISWICK PARK LLC	Industrial Warehouse Office Park	\$29,622,200	0.41%	\$623,251
BOSTON GAS COMPANY	Gas Utility	\$24,597,320	0.34%	\$517,528
BPR DEVELOPMENT LLC	Whole Foods Shopping Center	\$17,681,000	0.24%	\$372,008
THE APARTMENTS AT COLD BROOK CROSSING LLC	Apartment Complex	\$22,041,700	0.30%	\$332,327
TA SUDBURY LLC	Shaws & CVS Shopping Center	\$14,382,000	0.20%	\$302,597
SUDBURY RESEARCH CENTER LLC	Cummings Office Park	\$13,937,200	0.19%	\$293,239
HERB CHAMBERS MB SUDBURY LLC	Mercedes Benz Auto Dealership	\$13,514,500	0.19%	\$284,345
HERB CHAMBERS 130 BOSTON POST ROAD LLC	BMW Auto Dealership	\$12,334,400	0.17%	\$259,516

TOWN OF SUDBURY – COMMUNITY PROFILE

Bond Ratings

Bond ratings are assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. The Town’s current rating with Standard & Poors (S & P) is “AAA”.

Standard & Poors Bond Rating Definitions

- AAA - An obligation rated AAA has the highest rating assigned by Standard & Poor's. The obligor's capacity to meet its financial commitment on the obligation is extremely strong.
- AA - An obligation rated AA differs from the highest-rated obligations only in small degree. The obligor's capacity to meet its financial commitment on the obligation is very strong.

Moody’s Bond Rating Definitions

- Aaa - Bonds that are rated Aaa are judged to be of the best quality, with minimal risk.
- Aa - Bonds that are rated Aa are judged to be of high quality by all standards. Together with the Aaa group they comprise what are generally known as high-grade bonds.
- Moody’s started to rate new public finance issues using expanded bond rating symbols to include modifiers 2 and 3 to the existing Numerical 1. The modifier 2 indicates that the issue is in the mid-range of its category and the modifier 3 indicates that it is in the low end.

Comparable Communities Ratings

Municipality	S & P	Moody's
Acton	AAA	Aa1
Bedford	AAA	
Belmont	AAA	Aaa
Concord		Aaa
Lexington	AAA	Aaa
Lincoln	AAA	
Maynard		Aa3
Needham	AAA	
Sharon	AA	Aa3
Sudbury	AAA	
Wayland		Aaa
Westborough	AAA	
Westford	AAA	Aa2
Weston	AAA	Aaa
Westwood	AAA	
Winchester	AAA	Aaa

**While only one bond rating is required, some communities choose to get two ratings*

TOWN OF SUDBURY – COMMUNITY PROFILE

Override Ballot Questions – Town of Sudbury

The Town of Sudbury has pursued 13 Override ballot questions since FY2001, of which 7 have prevailed and 6 have not. The chart below shows each of these override ballot questions.

Fiscal Year	Vote Date	Win/Loss	Department	Description	Amount
2001	3/27/2000	WIN	School	Operating Expenses of Sudbury School	\$1,740,946
2002	5/9/2001	WIN	School	School Operating Budget	\$1,018,820
2003	3/25/2002	WIN	School	Sudbury School Expenditures-Lincoln-Sudbury Regional District High School	\$2,999,995
2006	4/5/2005	WIN	General Operating	General Operating Expenditures	\$3,050,000
2008	3/26/2007	WIN	General Operating	General Operating Expenditures	\$2,519,400
2009	3/31/2008	LOSS	General Operating	General Operating Expenditures	\$1,821,200
2009	3/31/2008	LOSS	General Operating	General Operating Expenditures and School Expenditures	\$2,821,200
2012	6/7/2011	LOSS	School	Operating Expenses for Lincoln-Sudbury Regional District High School	\$553,000
2016	5/19/2015	LOSS	Culture and Recreation	Engineering And Construction of Completed Unpaved Greenway Style Multi-Use Recreational Rail Trail	\$1,000,000
2016	5/19/2015	LOSS	General Operating	Purchase And Installation of Lighting at The Cutting Recreation Field	\$300,000
2016	5/19/2015	LOSS	Culture and Recreation	Engineering And Construction of Completed Unpaved Greenway Style Multi-Use Recreational Rail Trail	\$1,000,000
2018	5/9/2017	WIN	General Operating	Funding Public School and Public Safety Operating Budget	\$1,077,270
2024	5/18/2023	WIN	School	Operating Expenses of Sudbury School	\$745,460

Debt and Capital Exclusions are shown on page 28 & 29 of this report.

TOWN OF SUDBURY – COMMUNITY PROFILE

The table below shows the Town of Sudbury’s comparable communities override requests since FY2001.

Municipality	Override Questions	Win	Loss
Acton	3	3	0
Bedford	0	n/a	n/a
Belmont	6	4	2
Concord	21	19	2
Lexington	13	10	3
Lincoln	7	7	0
Maynard	3	2	1
Needham	10	6	4
Sharon	7	4	3
Sudbury	13	7	6
Wayland	5	5	0
Westborough	0	n/a	n/a
Westford	4	1	3
Weston	4	4	0
Westwood	5	2	3
Winchester	6	2	4

TOWN OF SUDBURY – REVENUES

Revenues

This section addresses the different revenues that the Town of Sudbury collects each year to operate the Town. The Town’s general fund revenues, excluding Enterprise Funds, are broken down into five categories which include Property Taxes, Local Receipts, State Aid, Free Cash, and transfers from other funds. The chart below shows the actual historical information for FY17 – FY24, and revenues budgeted for FY25 and FY26.

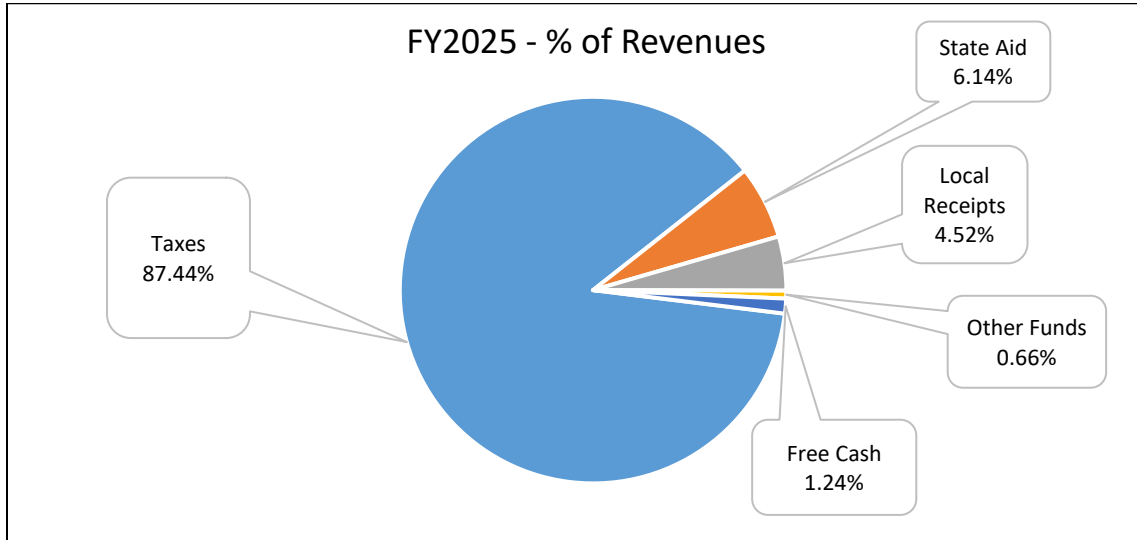
Revenues	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Base Tax Levy	\$74,180,820	\$77,283,873	\$81,276,640	\$84,710,256	\$87,791,953	\$90,842,088	\$93,782,458	\$96,972,274	\$101,893,772	\$105,269,360
Prop 2 1/2	1,854,521	1,932,097	2,031,916	2,117,756	2,194,799	2,271,052	2,344,561	2,424,307	2,547,344	2,631,734
New Growth	1,248,532	983,400	1,401,700	963,941	855,336	669,318	845,255	1,751,731	828,244	550,000
Override	0	1,077,270	0	0	0	0	0	745,460	0	0
Debt Exclusion	2,378,824	2,247,641	1,890,361	1,949,697	2,234,589	2,734,094	2,513,242	3,667,471	4,389,088	4,470,196
Capital Exclusion	365,000	0	0	0	0	0	0	1,020,000	0	0
Total Tax Levy to Raise *	\$80,027,697	\$83,524,281	\$86,600,617	\$89,741,650	\$93,076,677	\$96,516,552	\$99,485,516	\$106,581,243	\$109,658,448	\$112,921,290
State Aid	6,144,070	6,367,618	6,427,324	6,591,703	6,641,764	6,709,575	6,977,091	7,349,362	7,695,442	7,890,000
Local Receipts	5,992,500	6,342,171	6,471,117	6,302,720	6,604,401	7,150,800	7,383,055	7,766,427	5,678,251	6,274,251
Other Funds	641,912	659,912	660,000	660,000	1,000,000	660,000	660,000	819,076	824,494	695,000
Free Cash	1,123,425	3,323,404	2,097,596	1,089,894	2,981,218	4,058,949	4,669,852	6,115,464	1,557,157	4,220,720
Total Revenues	\$93,929,604	\$100,217,386	\$102,256,654	\$104,385,967	\$110,304,060	\$115,095,876	\$119,175,514	\$128,631,572	\$125,413,792	\$132,001,261
% of Increase		6.69%	2.03%	2.08%	5.67%	4.34%	3.54%	7.93%	-2.50%	5.25%
Total Raised/Revenue **	\$93,794,394	\$100,016,548	\$102,040,672	\$104,378,210	\$109,671,997	\$114,574,669	\$118,739,386	\$127,239,447	\$125,399,098	\$132,001,261
Unused (excess) Tax Levy	\$135,210	\$200,838	\$215,982	\$7,757	\$632,063	\$521,207	\$436,128	\$1,392,125	\$14,694	\$0

*Total Gross Tax Levy to Raise is per approved Tax RECAP Sheet for FY17 – FY25. Overlay is shown in expenditure portion of this report

**Total Raised/Revenue represents the total allowable tax levy to be raised (*), plus total revenue.

TOWN OF SUDBURY – REVENUES

The chart below shows the breakdown of revenue by each of the major revenue categories for the Town for FY2025. Taxes make up 87.44%, while State Aid makes up 6.14%, Local Receipts 4.52%, and other funds less than 1%.



In the chart below it shows Sudbury’s % of revenue from its Tax Levy, State Aid, Local Receipts, and all other sources as compared to its comparable communities for FY2025.

Revenue %’s – Comparable Communities

Municipality	Tax Levy	State Aid	Local Receipts	All Other
Acton	92.09%	1.70%	4.92%	1.29%
Bedford	68.07%	7.84%	9.74%	14.35%
Belmont	76.47%	9.40%	6.73%	7.40%
Concord	82.69%	4.75%	6.70%	5.86%
Lexington	82.00%	6.61%	4.97%	6.42%
Lincoln	78.89%	5.93%	2.16%	13.02%
Maynard	72.97%	15.42%	6.27%	5.34%
Needham	79.79%	6.72%	6.02%	7.47%
Sharon	76.28%	11.39%	5.83%	6.50%
Sudbury	87.44%	6.14%	4.52%	1.90%
Wayland	80.98%	8.16%	5.05%	5.81%
Westborough	67.58%	11.57%	13.56%	7.29%
Westford	73.02%	16.61%	5.88%	4.50%
Weston	83.92%	4.46%	5.27%	6.35%
Westwood	84.59%	6.99%	3.65%	4.77%
Winchester	77.52%	7.80%	6.89%	7.79%

TOWN OF SUDBURY – REVENUES

Property Tax Levy

In Sudbury, property taxes represent approximately 87.44% of the Town’s annual operating revenue. Property taxes are levied on real property (land, buildings and homes) and personal property (equipment) used by nonmanufacturing businesses. Annual levy increases may not exceed 2½% of the previous year’s levy (known as Proposition 2 ½), plus the taxes added from any new or renovated property added to the tax rolls (known as new growth). New growth reflects an increase in the property tax levy resulting from new residential and commercial construction in the community. For FY25, the Town’s new growth was \$828,244 and for FY26 it is projected to be \$550,000. Any Proposition 2½ override or debt exclusion amounts approved by voters are added to the levy limit. Sudbury’s historically unused levy capacity has been as low as \$7,757 and as high as \$1,392,125; in FY25 it was \$14,694. In FY25, Sudbury’s residential tax rate was \$14.64 and commercial/industrial/personal tax rate was \$21.04 per \$1,000 of assessed value. FY2026 actual Property Tax Levy will be finalized in December 2025.

Sudbury’s Property Tax Levy FY17 – FY26

Property Tax Levy	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget
Base Tax Levy	\$74,180,820	\$77,283,873	\$81,276,640	\$84,710,256	\$87,791,953	\$90,842,088	\$93,782,458	\$96,972,274	\$101,893,772	\$105,269,360
Prop 2 1/2	1,854,521	1,932,097	2,031,916	2,117,756	2,194,799	2,271,052	2,344,561	2,424,307	2,547,344	2,631,734
New Growth	1,248,532	983,400	1,401,700	963,941	855,336	669,318	845,255	1,751,731	828,244	550,000
Override	0	1,077,270	0	0	0	0	0	745,460	0	0
Debt Exclusion	2,378,824	2,247,641	1,890,361	1,949,697	2,234,589	2,734,094	2,513,242	3,667,471	4,389,088	4,470,196
Capital Exclusion	365,000	0	0	0	0	0	0	1,020,000	0	0
Maximum Tax Levy *	\$80,027,697	\$83,524,281	\$86,600,617	\$89,741,650	\$93,076,677	\$96,516,552	\$99,485,516	\$106,581,243	\$109,658,448	\$112,921,290
Tax Levy to raise	\$79,892,487	\$83,323,443	\$86,384,635	\$89,733,893	\$92,444,614	\$95,995,345	\$99,049,388	\$105,189,118	\$109,643,754	\$112,921,290
Unused (excess) Tax Levy	\$135,210	\$200,838	\$215,982	\$7,757	\$632,063	\$521,207	\$436,128	\$1,392,125	\$14,694	\$0
<i>% of Increase</i>		4.67%	4.22%	3.64%	3.47%	3.24%	3.40%	6.13%	2.29%	3.02%

Note: % of increase does not include Debt Exclusion

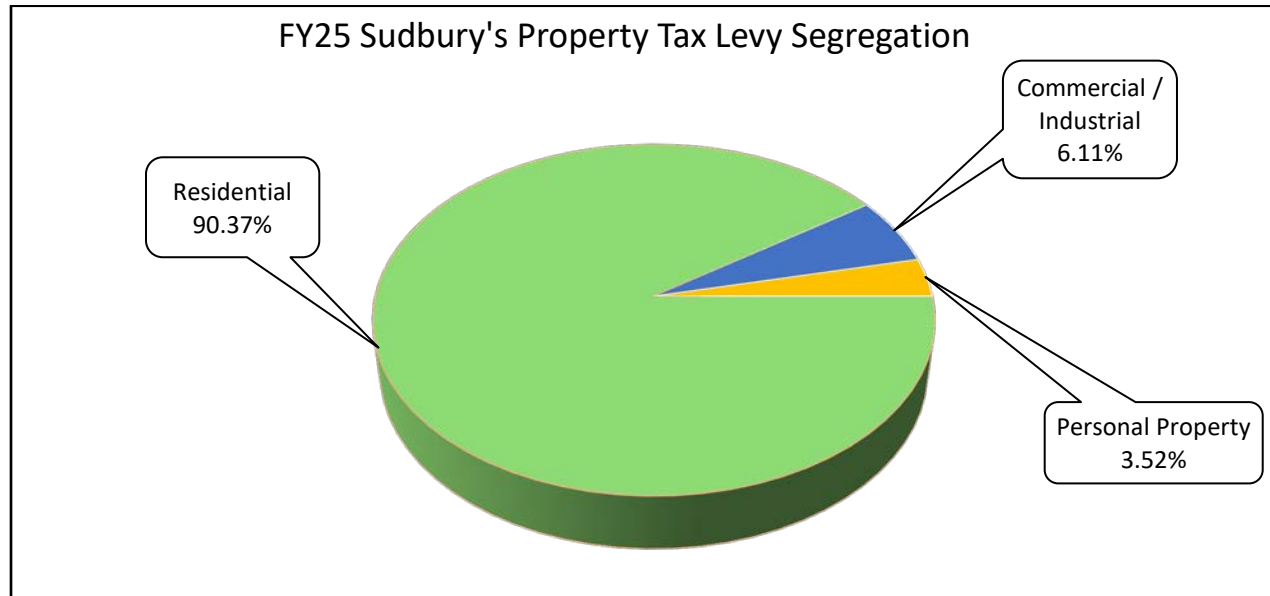
*Maximum Tax Levy is the Gross Tax Levy and does not include the amount reserved for overlay. For FY17 – FY25, this was the amount reported on the Town’s RECAP sheet

TOWN OF SUDBURY – REVENUES

Sudbury's Property Tax Levy by Class FY17 – FY26

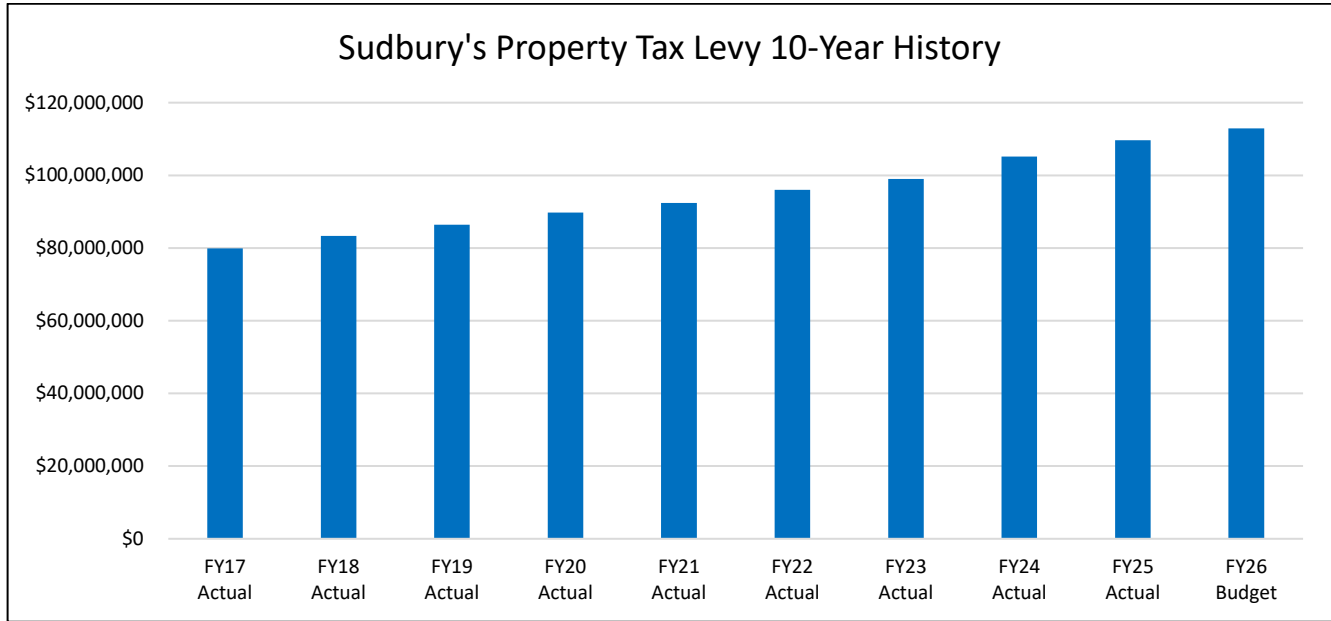
Property Tax Levy	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget
Residential	\$72,867,771	\$75,832,664	\$78,327,850	\$81,711,940	\$83,859,900	\$86,318,117	\$89,689,358	\$95,013,911	\$99,084,946	\$102,045,717
Commercial / Industrial	4,767,080	4,913,678	5,356,600	5,249,869	5,786,323	6,123,509	6,220,329	6,504,501	6,696,849	\$6,897,754
Personal Property	2,257,636	2,577,101	2,700,185	2,772,084	2,798,391	3,553,719	3,139,701	3,670,706	3,861,959	\$3,977,818
Total Property Tax Levy	\$79,892,487	\$83,323,443	\$86,384,635	\$89,733,893	\$92,444,614	\$95,995,345	\$99,049,388	\$105,189,118	\$109,643,754	\$112,921,290

Sudbury derives 90.37% of its tax revenue from Residential taxes, while 9.63% comes from Commercial/Industrial and Personal Property taxes.

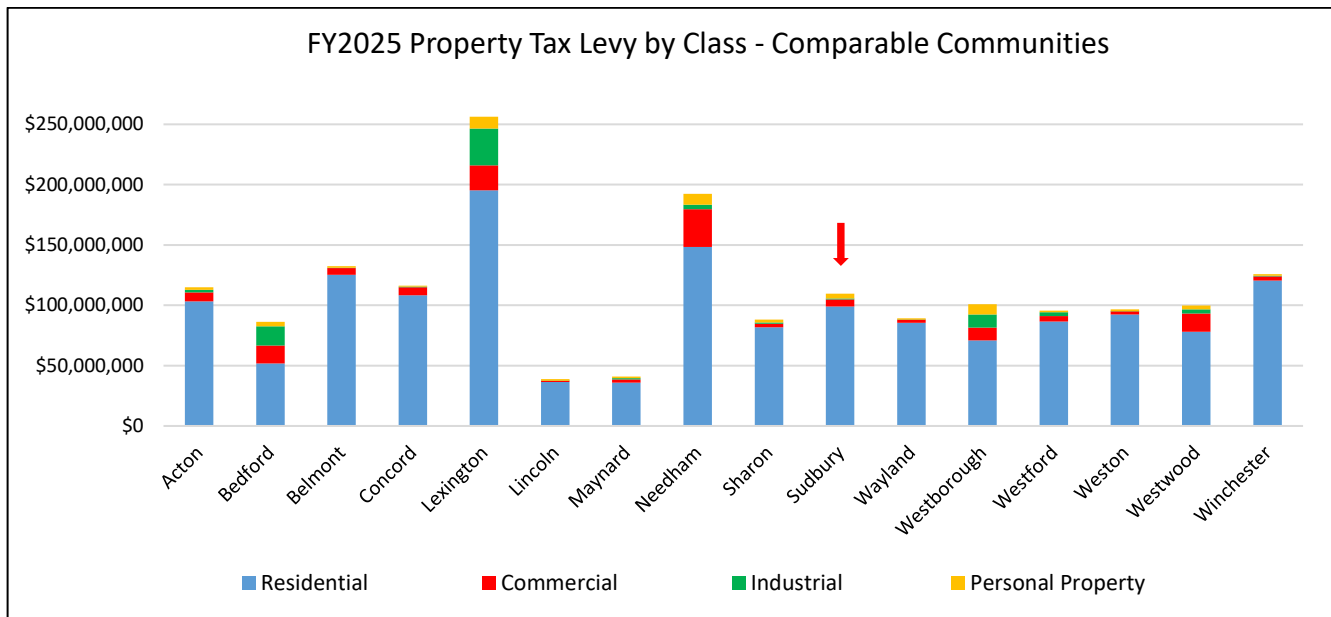


TOWN OF SUDBURY – REVENUES

Proposition 2 ½ - Levy Limit and Levy Ceiling - Proposition 2 ½ is a Massachusetts law enacted in the 1980’s that places strict limits on the amount of property tax revenue a community can raise through real and personal property taxes. Under Proposition 2 ½, the annual levy limit increase for property taxes cannot exceed 2.5% from year to year. The Town also cannot raise more than 2.5% of the total full and fair cash value of all taxable real and personal property in Town. This is referred to as the levy ceiling.

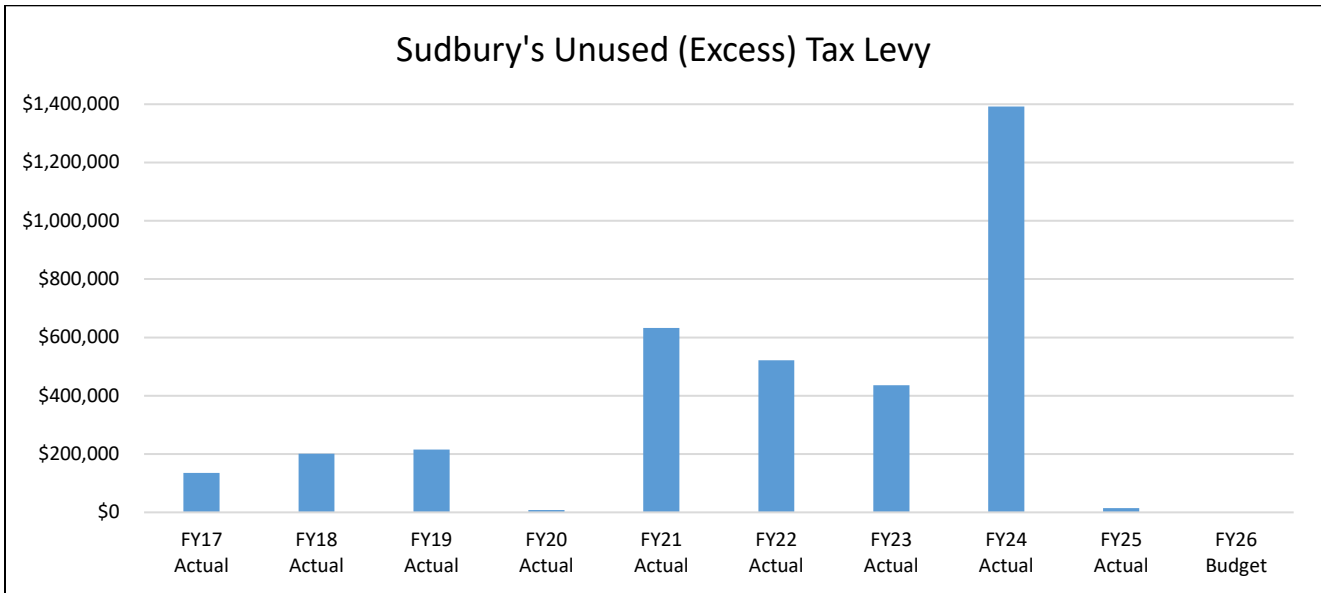


The chart below shows the breakdown of Tax Levy by property class; Residential, Commercial/Industrial and Personal Property in comparison to other communities.



TOWN OF SUDBURY – REVENUES

Excess (Unused) Levy - Excess levy capacity is a potential municipal reserve that arises out of the operation of Proposition 2 ½. It is the difference between the maximum tax revenue a municipality is permitted to raise under Proposition 2 ½ rules (levy limit) and the tax revenue actually raised (levy). Since FY2017, the Town of Sudbury’s unused tax levy capacity has been as low as \$7,757 and as high as \$1,392,125. FY25 Unused Levy was \$14,694. The increase in the unused levy capacity in FY24 was due to the increase in certified personal property new growth.



The chart below shows the unused (excess) Tax Levy compared to other communities.

Unused (Excess) Tax Levy FY25– Comparable Communities

Municipality	Unused Levy
Westborough	\$13,633,513
Weston	\$11,930,241
Bedford	\$7,451,347
Concord	\$4,023,789
Needham	\$3,704,218
Sharon	\$3,030,514
Wayland	\$2,234,214
Acton	\$1,265,078

Municipality	Unused Levy
Westwood	\$727,380
Maynard	\$169,341
Lexington	\$93,396
Winchester	\$53,379
Westford	\$34,044
Lincoln	\$24,748
Sudbury	\$14,694
Belmont	\$6,921

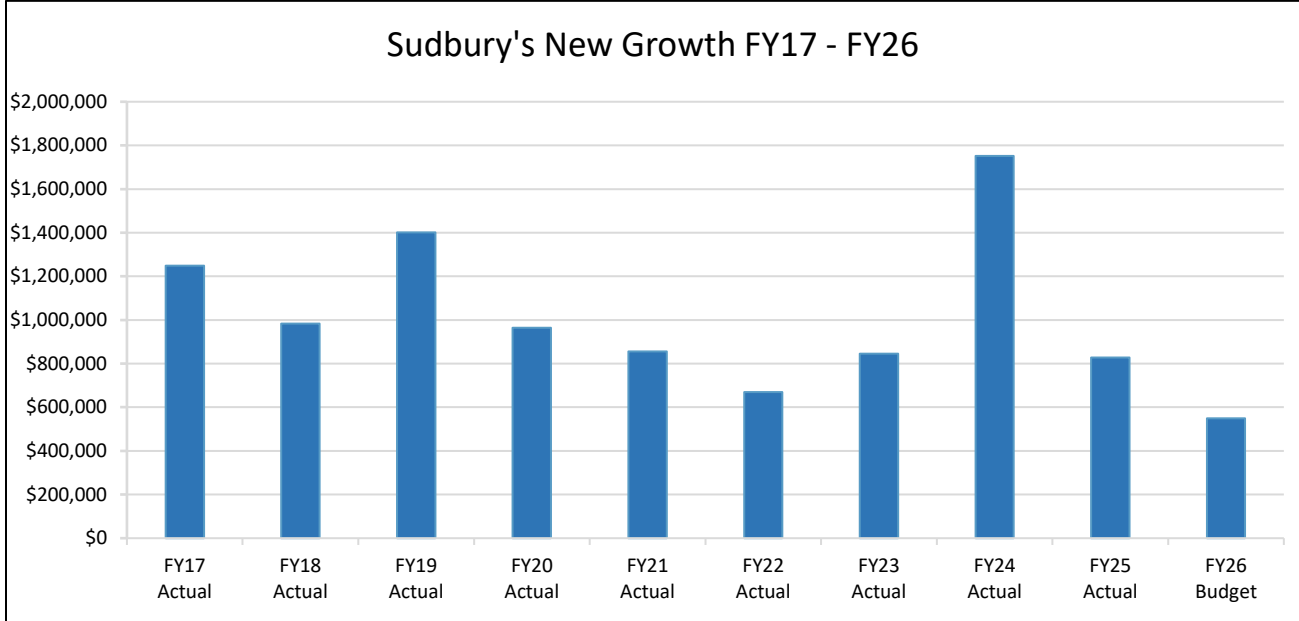
TOWN OF SUDBURY – REVENUES

FY2025 Tax Levy Information – Comparable Communities

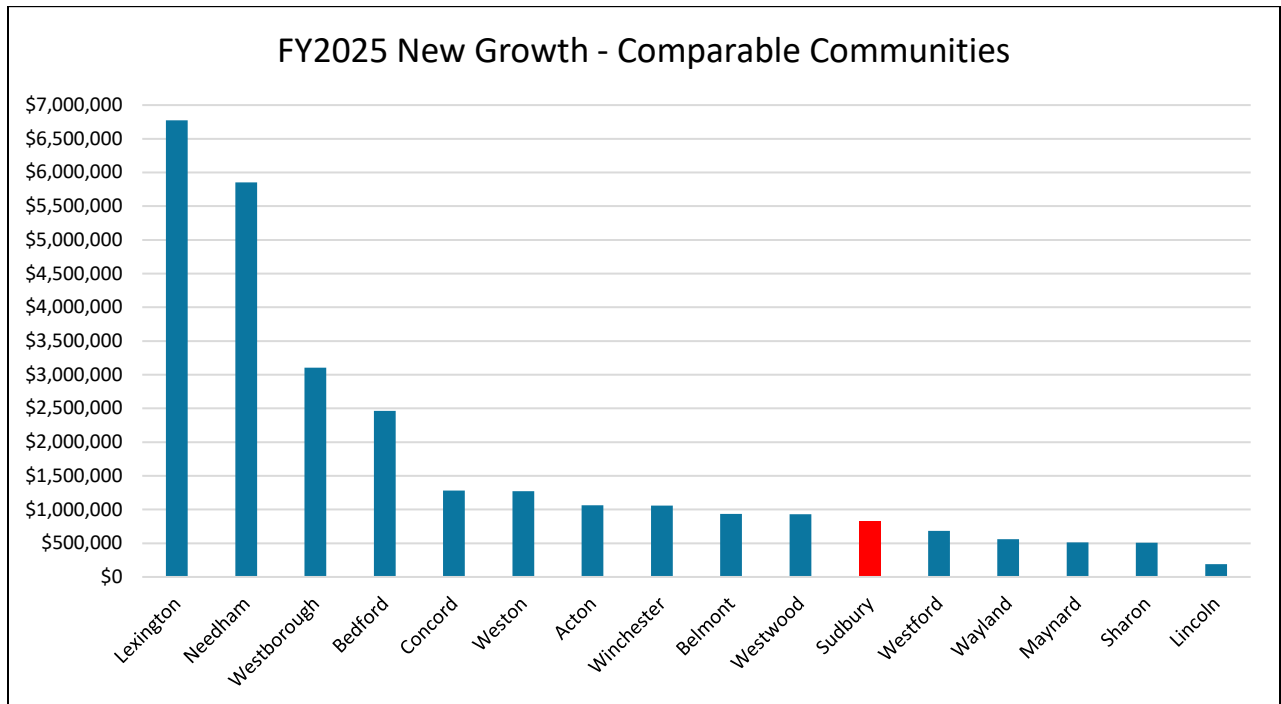
Municipality	Maximum Levy Limit	Total Tax Levy	Excess Levy Capacity	Excess Levy as a % of Maximum Levy	Levy Ceiling	Override Capacity 2.5% Total Assessed Value	Override Capacity as a % of Levy Ceiling	Total Assessed Value	Tax Levy as % of Assessed Value
Acton	\$116,223,410	\$114,958,332	\$1,265,078	1.09%	\$167,577,743	\$56,931,175	33.97%	\$6,703,109,726	1.71%
Bedford	\$93,882,531	\$86,431,184	\$7,451,347	7.94%	\$139,406,824	\$46,971,593	33.69%	\$5,576,272,940	1.55%
Belmont	\$132,516,534	\$132,509,613	\$6,921	0.01%	\$290,846,384	\$172,407,251	59.28%	\$11,633,855,368	1.14%
Concord	\$120,265,683	\$116,241,894	\$4,023,789	3.35%	\$234,492,916	\$124,340,911	53.03%	\$9,379,716,636	1.24%
Lexington	\$256,398,958	\$256,305,562	\$93,396	0.04%	\$462,194,063	\$222,387,025	48.12%	\$18,487,762,533	1.39%
Lincoln	\$38,687,030	\$38,662,282	\$24,748	0.06%	\$74,093,983	\$40,209,431	54.27%	\$2,963,759,337	1.30%
Maynard	\$41,237,561	\$41,068,220	\$169,341	0.41%	\$55,739,493	\$17,995,375	32.28%	\$2,229,579,708	1.84%
Needham	\$196,129,440	\$192,425,222	\$3,704,218	1.89%	\$402,663,891	\$216,257,646	53.71%	\$16,106,555,650	1.19%
Sharon	\$91,226,747	\$88,196,233	\$3,030,514	3.32%	\$126,138,778	\$45,289,583	35.90%	\$5,045,551,100	1.75%
Sudbury	\$109,658,448	\$109,643,754	\$14,694	0.01%	\$182,317,189	\$77,047,829	42.26%	\$7,292,687,571	1.50%
Wayland	\$91,539,500	\$89,305,286	\$2,234,214	2.44%	\$142,842,747	\$56,099,841	39.27%	\$5,713,709,895	1.56%
Westborough	\$114,520,085	\$100,886,572	\$13,633,513	11.90%	\$154,828,993	\$40,308,908	26.03%	\$6,193,159,720	1.63%
Westford	\$95,744,907	\$95,710,863	\$34,044	0.04%	\$177,637,087	\$83,445,181	46.98%	\$7,105,483,488	1.35%
Weston	\$108,449,737	\$96,519,496	\$11,930,241	11.00%	\$217,386,253	\$118,034,505	54.30%	\$8,695,450,100	1.11%
Westwood	\$100,628,132	\$99,900,752	\$727,380	0.72%	\$175,035,915	\$78,546,785	44.87%	\$7,001,436,581	1.43%
Winchester	\$125,841,130	\$125,787,751	\$53,379	0.04%	\$284,222,764	\$174,727,291	61.48%	\$11,368,910,570	1.11%

TOWN OF SUBBURY – REVENUES

New Growth – New Growth is permanently added to the tax levy resulting in recurring revenue that the Town relies on to balance the budget year to year. New Growth is certified by the Department of Revenue as part of the valuation certification in the fall of each year.



The chart below shows the New Growth compared to other communities in FY2025.



TOWN OF SUDBURY – REVENUES

Overrides - An override increases the Town’s tax levy limit and becomes part of the tax base for calculating future years’ tax levy limits. The result is a permanent increase in property taxes. An override requires a majority vote at Town Meeting and a majority election ballot vote. Per Massachusetts law, a majority vote of the Select Board is required to place an override on an election ballot. The Town of Sudbury voted two overrides in the last ten years, In FY2018, \$1,077,270 was voted for the Operating Budget to fund Schools and Public Safety, and in FY2024, \$745,460 was voted for the Operating Budget for Sudbury Public Schools. The Town’s historical override ballot questions are shown on page 18 of this report.

Debt Exclusion is similar to a property tax override, but the difference is a debt exclusion is a temporary tax increase. The word “exclusion” means that the additional tax to pay debt service is excluded from the limits of Proposition 2 ½. Debt exclusions are considered to pay for larger capital projects that the annual debt service costs are too large to absorb within the annual operating budget. In Sudbury, some of these projects include the Police Station, Nixon School Roof, Camp Sewataro, Fairbank Community Center, Stearns Mill Pond, and Broadacres Farm Acquisition. The additional tax is added onto the levy limit and assessed across all the real and personal property in Town. Although debt exclusions are temporary tax increases, many projects are bonded over a 20-year period, so residents are paying for the project over a long period of time. A debt exclusion requires a two-thirds vote at Town Meeting and a majority election ballot vote. Per Massachusetts law, a two-thirds vote of the Select Board is required to place an exclusion question on an election ballot. Debt Exclusions are not included in the base for the next year, which is what proportion 2 ½ is calculated on.

Debt Exclusions FY2012 – FY2025

Fiscal Year	Vote Date	Description	Amount
2012	1/25/2011	Remodel, Reconstruct, Repairs, Window Replacements, Boilers, Etc. - Schools	\$2,640,000
2013	12/4/2012	General John Nixon School Repairs	\$808,000
2014	5/7/2013	Final Design and Construction Police Headquarters	\$627,000
2015	3/31/2014	Construct New Police Department Headquarters	\$7,200,000
2015	12/3/2014	Johnson Farm Property Acquisition	\$2,900,000
2019	6/12/2018	Repairs Stearns Mill Pond Dam and Dutton Road Bridge	\$1,850,000
2019	11/6/2018	Purchase of 82 Morse Rd. - Broadacres Farm Acquisition	\$3,660,000
2019	6/12/2018	Repair Or Replacement of Underground Fuel Storage at Dow Facility	\$1,500,000
2020	6/4/2019	Purchase Of Camp Sewataro Land At 1 Liberty Ledge	\$11,269,700
2021	11/3/2020	Repair Fairbank Community Center and Atkinson Pool	\$27,700,000
2021	11/3/2020	Parcel of Land Mile Post Qbs 3.4 And 4.8 - CSX Land Acquisition	\$820,500

Capital Outlay Exclusion is a one-year only increase in the amount to be raised by taxation to pay for a particular item for which a municipality could borrow. Often, a capital exclusion is sought for the purchase of a piece of relatively expensive equipment such as a vehicle, acquisition of a piece of real property, or limited project. In FY2024, the Town voted a \$1,020,000 Capital Exclusion to purchase a fire truck.

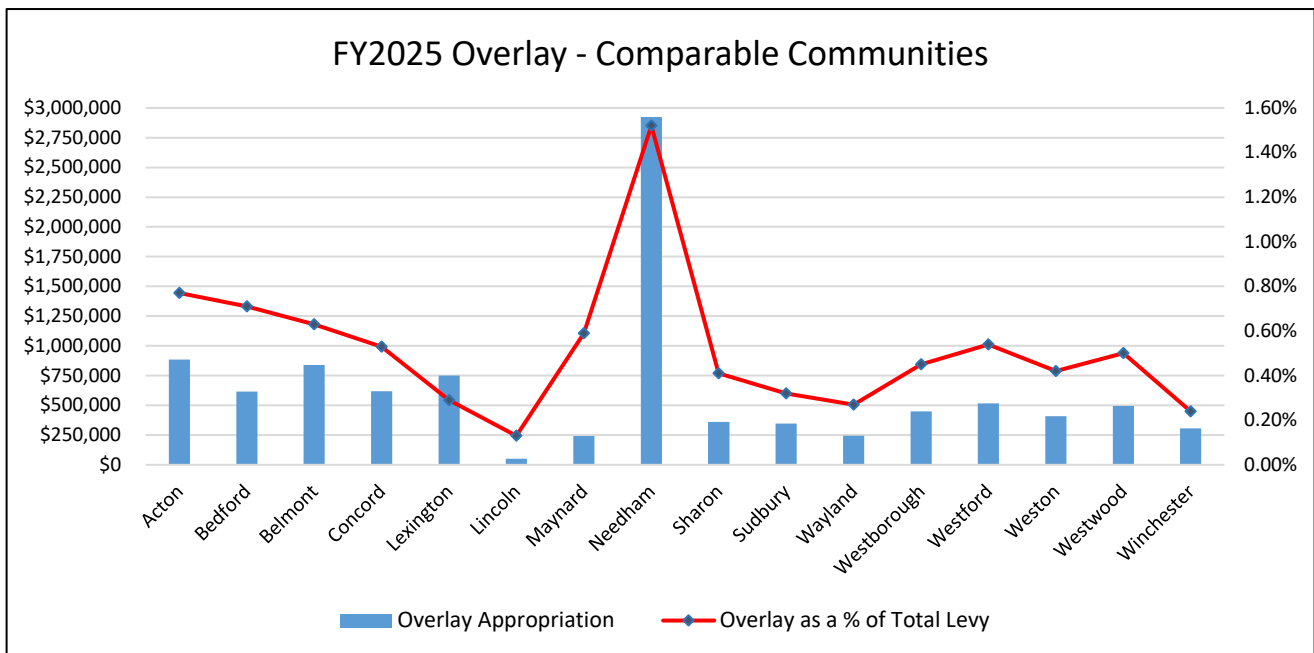
TOWN OF SUDBURY – REVENUES

Capital Exclusions FY2012 – FY2025

Fiscal Year	Vote Date	Description	Amount
2014	5/7/2013	Traffic Improvements to Town Center	\$700,000
2015	6/24/2014	Purchasing An Ambulance and Fire Engine	\$685,000
2016	5/19/2015	Construction And Repair Parking Lots and Sidewalks	\$200,000
2016	5/19/2015	Safety And Security Access	\$220,000
2017	5/17/2016	Fire Department Ambulance	\$265,000
2017	5/17/2016	School Rooftop HVAC Unit	\$75,000
2017	5/17/2016	Crosswalk Traffic Signal	\$25,000
2024	3/27/2023	Purchase Of New Fire Engine	\$1,020,000

Overlay – (Net Tax Levy) Overlay is a single account to fund abatements and exemptions of committed real and personal property taxes for any fiscal year. The overlay amount is determined by the Board of Assessors and may be raised in the tax rate without appropriation. The chart below shows the amount raised in the overlay account. Any unused overlay, by a vote of the Assessors, will be returned to the Undesignated Fund Balance. Overlay is shown in the expense portion of the report.

Overlay	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget
Overlay Raised	\$984,546	\$584,388	\$726,568	\$627,195	\$478,211	\$430,850	\$446,897	\$431,252	\$347,909	\$100,000



TOWN OF SUDBURY – REVENUES

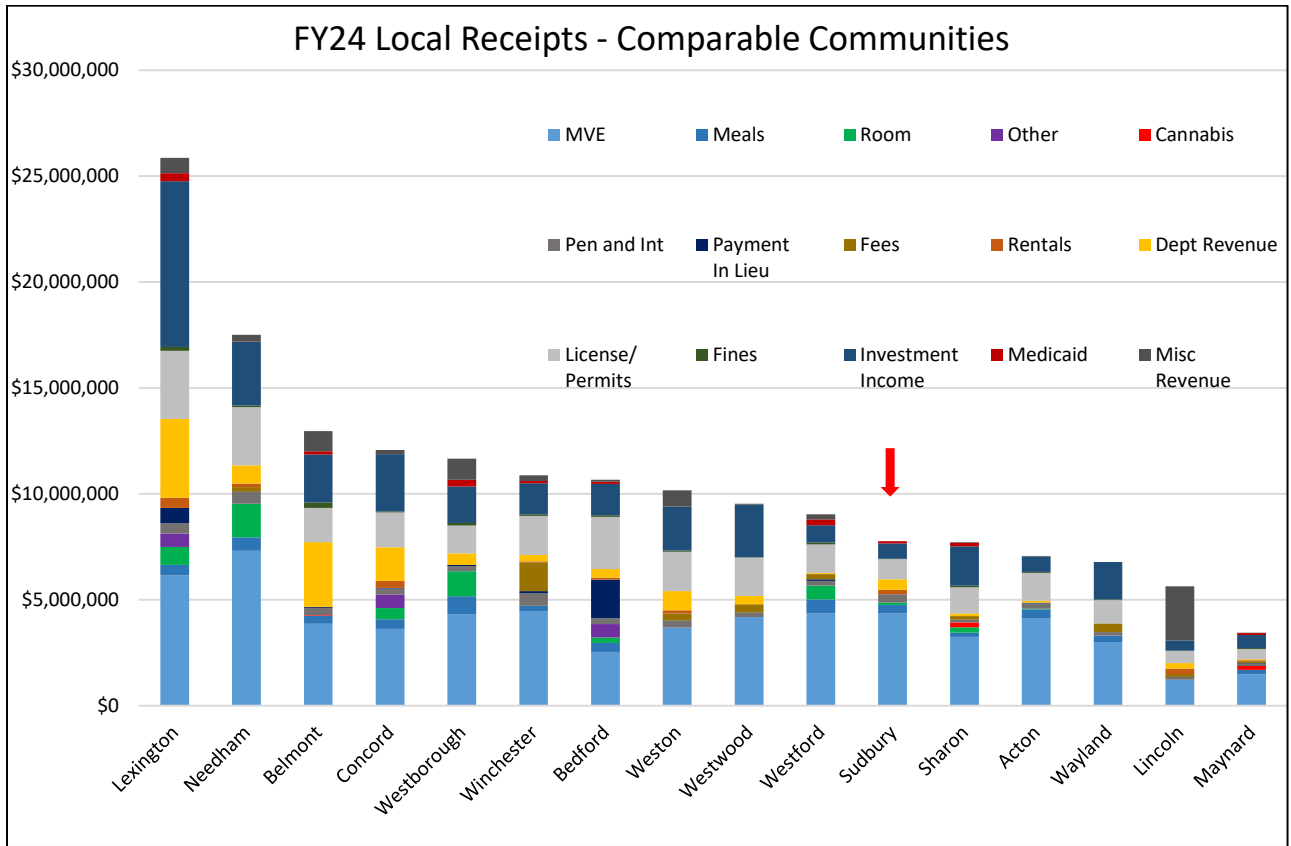
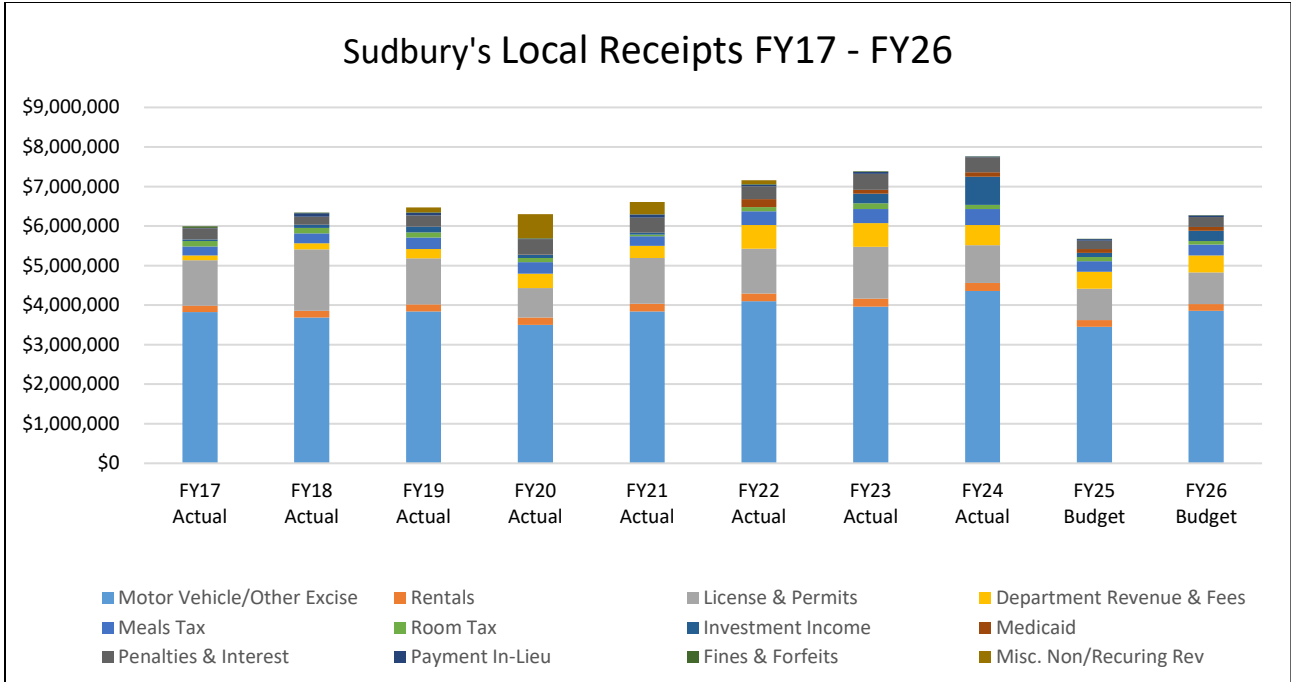
Local Receipts

Local Receipts represents the amount of local taxes (excluding property taxes) and fees from all departmental operations retained directly by the Town. The primary revenue items that comprise of local receipts are motor vehicle excise, interest income, meals/room tax, departmental fees, permits/licenses, and miscellaneous revenue. Local receipts accounted for approximately 4.5% of general fund revenues.

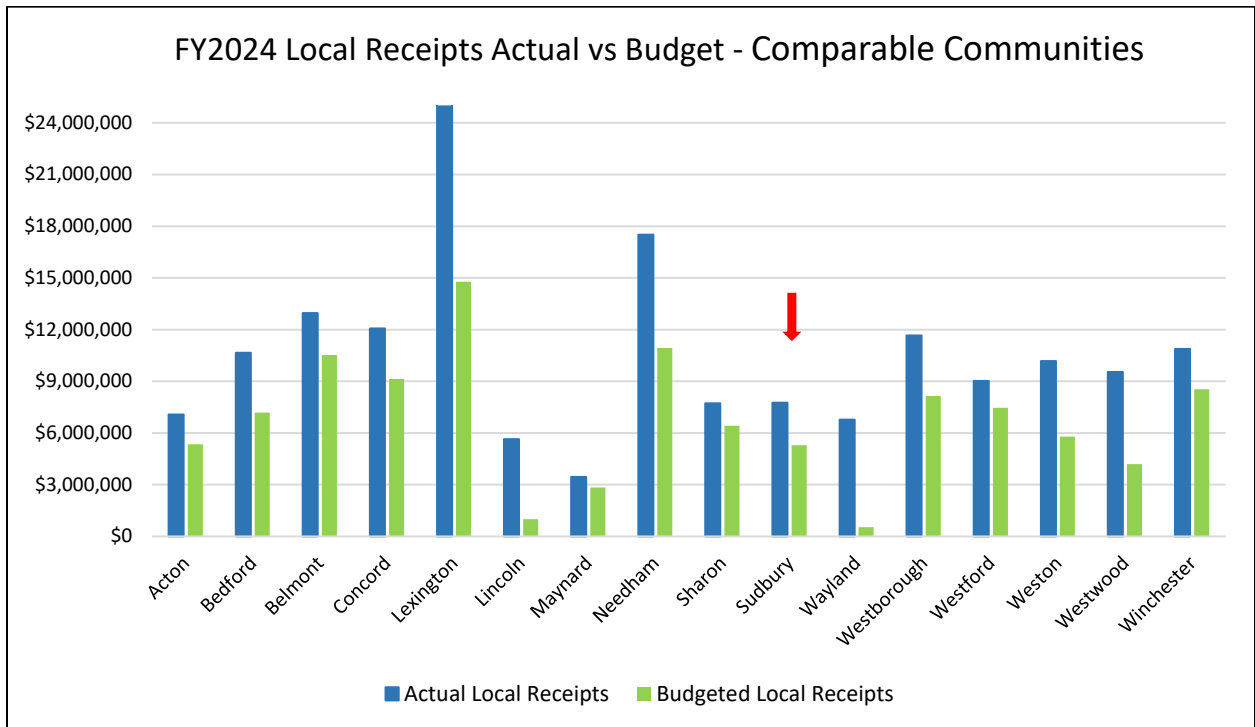
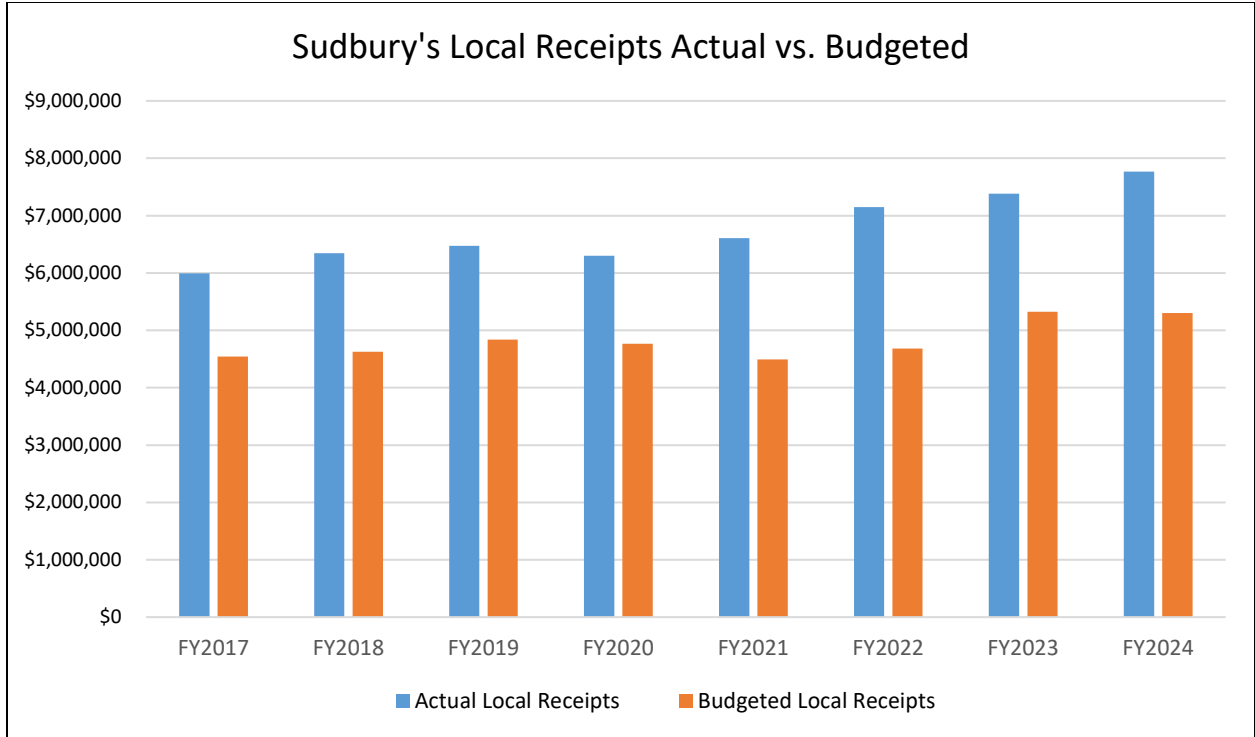
Sudbury’s Local Receipts FY17 – FY26

Local Receipts	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Motor Vehicle Excise	\$3,820,972	\$3,685,354	\$3,842,679	\$3,500,064	\$3,843,087	\$4,102,280	\$3,961,267	\$4,355,961	\$3,450,000	\$3,858,000
Rentals	166,220	173,724	179,029	184,500	190,140	195,286	202,622	208,136	170,000	172,000
License & Permits	1,147,063	1,553,193	1,159,863	743,925	1,157,776	1,129,923	1,312,988	954,108	795,000	801,000
Department Revenue & Fees	121,775	151,106	238,967	370,427	309,058	599,127	595,713	506,821	425,000	423,000
Meals Tax	223,771	251,622	287,931	285,010	242,992	347,926	354,151	402,154	275,000	278,000
Room Tax	138,825	134,460	132,750	109,958	40,004	102,799	146,217	105,153	100,000	90,000
Investment Income	40,404	82,655	146,208	85,345	46,622	0	248,224	714,899	105,000	255,000
Medicaid	0	0	0	13,225	0	204,843	98,251	109,946	98,251	98,251
Penalties & Interest	288,778	205,816	280,806	374,867	383,512	324,662	397,403	383,994	211,000	250,000
Payment In-Lieu (PILOT)	7,350	83,613	61,537	12,347	78,493	40,450	51,296	12,116	41,000	41,000
Fines & Forfeits	37,342	20,628	19,828	12,380	12,592	10,653	14,923	13,138	8,000	8,000
Misc. Non/Recurring Revenue	0	0	121,519	610,672	300,126	97,740	0	0	0	0
Total Local Receipts	\$5,992,500	\$6,342,171	\$6,471,117	\$6,302,720	\$6,604,401	\$7,155,688	\$7,383,055	\$7,766,427	\$5,678,251	\$6,274,251
<i>% Increase/decrease</i>		5.84%	2.03%	-2.60%	4.79%	8.35%	3.18%	5.19%	-26.89%	10.50%

TOWN OF SUDBURY – REVENUES



TOWN OF SUDBURY – REVENUES



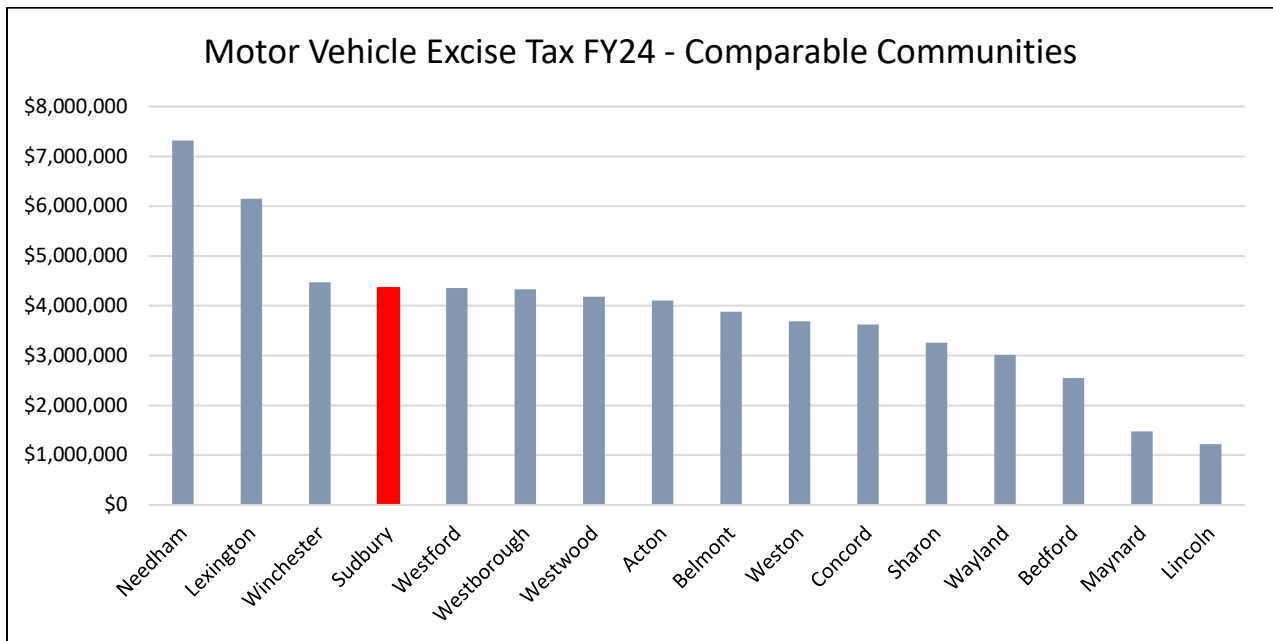
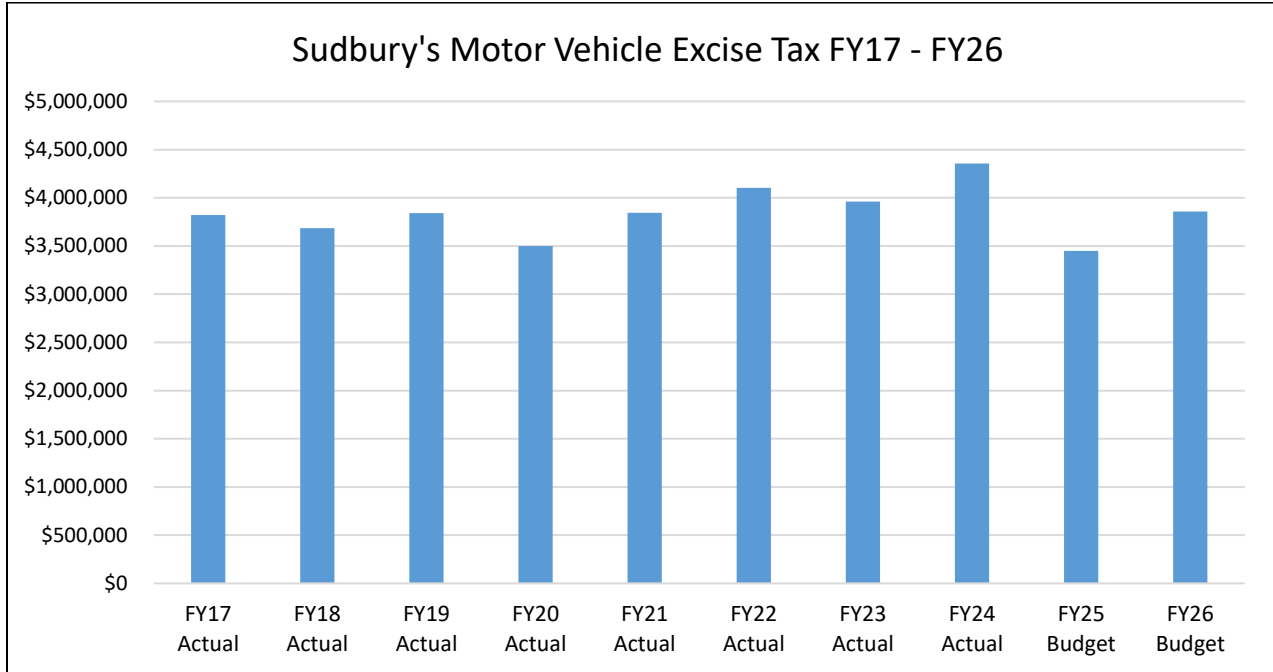
Actual Local Receipts is amount that was received by a municipality in that Fiscal Year.

Budgeted Local Receipts represent the amount that was budgeted in that Fiscal Year and reported on the Town's annual RECAP Sheet.

TOWN OF SUDBURY – REVENUES

Motor Vehicle Excise Tax

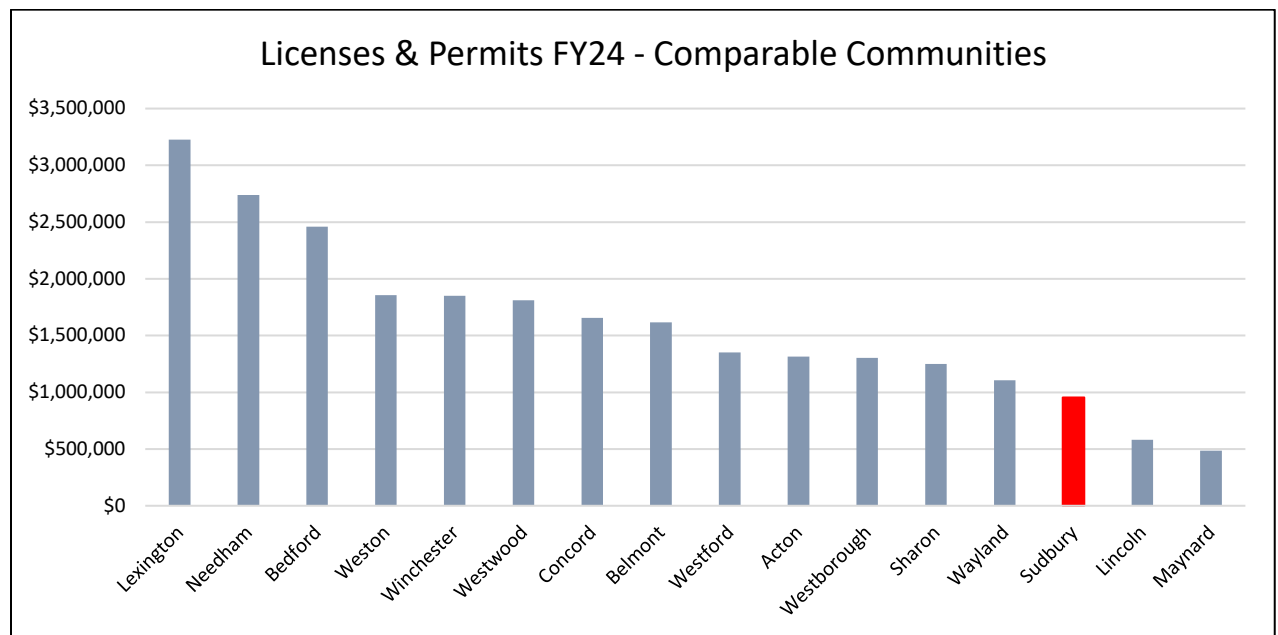
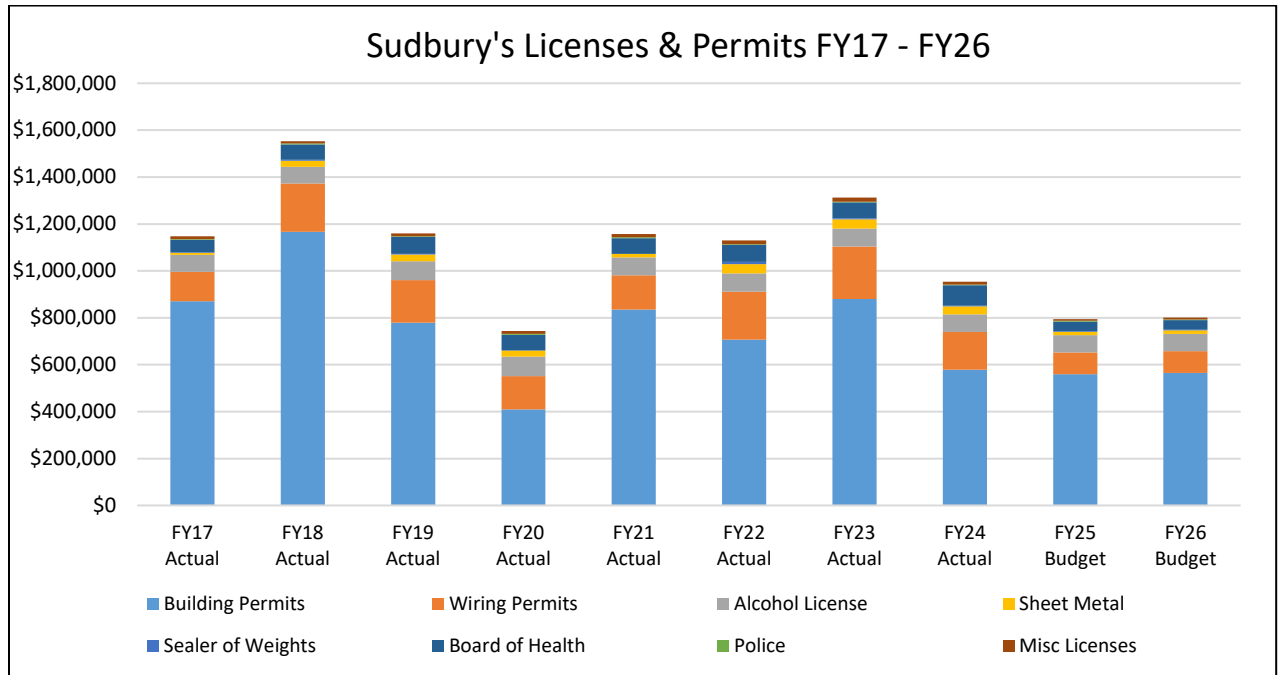
Motor Vehicle Excise (MVE) tax is collected by the Town in which a vehicle is garaged at the time of registration. State law sets the motor vehicle excise rate at \$25 per \$1,000 valuation. Valuations are determined by the Registry using a statutory formula based on a manufacturer's list price and year of manufacture. (<https://www.sec.state.ma.us/divisions/cis/tax/motor-excise.htm>) These values are based on data provided by the Massachusetts Registry of Motor Vehicles.



TOWN OF SUDBURY – REVENUES

Licenses & Permits

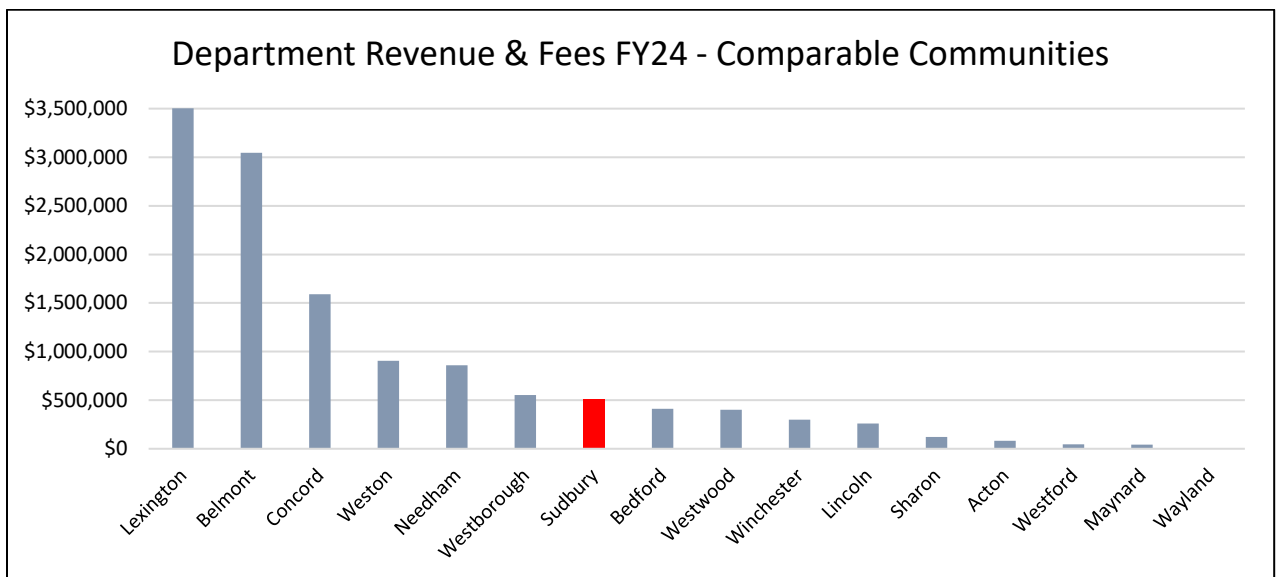
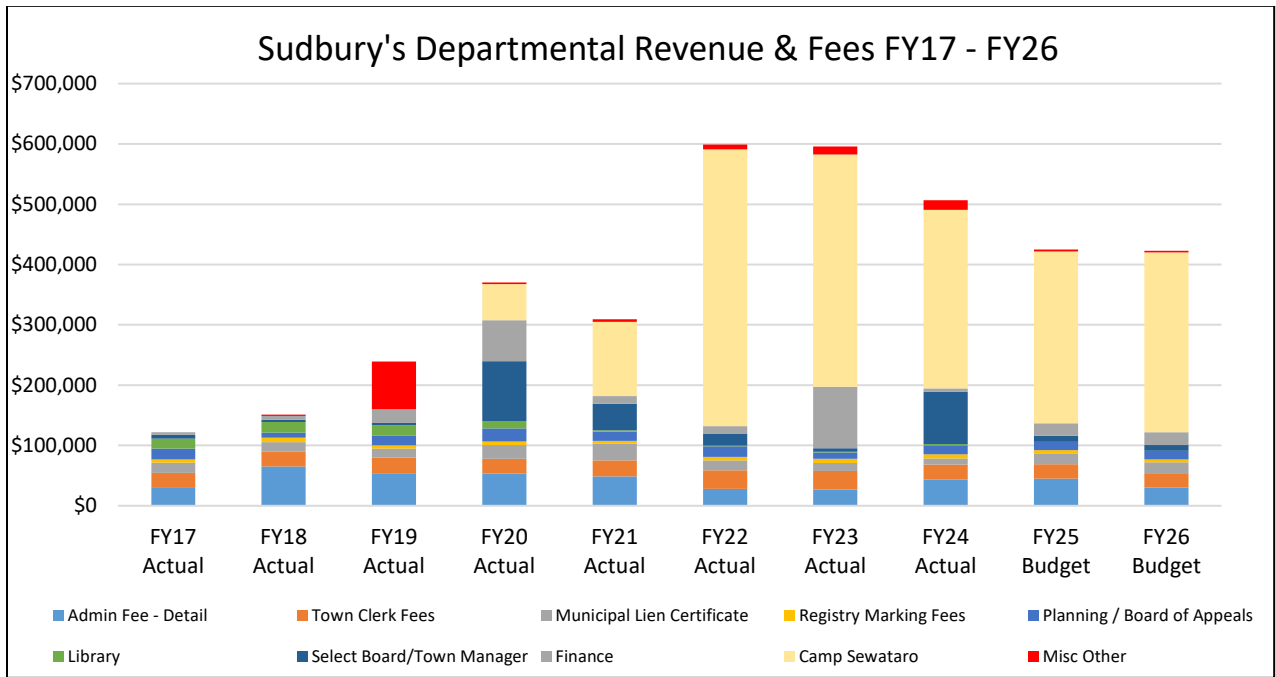
The majority of revenues from licenses and permits comes from inspections services for building and electrical permits. This makes up 75% of the revenue in this category. The amount collected is heavily correlated to the amount of new construction and improvements in the Town. In FY25, the Town increased its building and electrical permit fees. Other licenses and permits include alcohol licenses, sealer of weights and Board of Health permits.



TOWN OF SUDBURY – REVENUES

Department Revenues & Fees

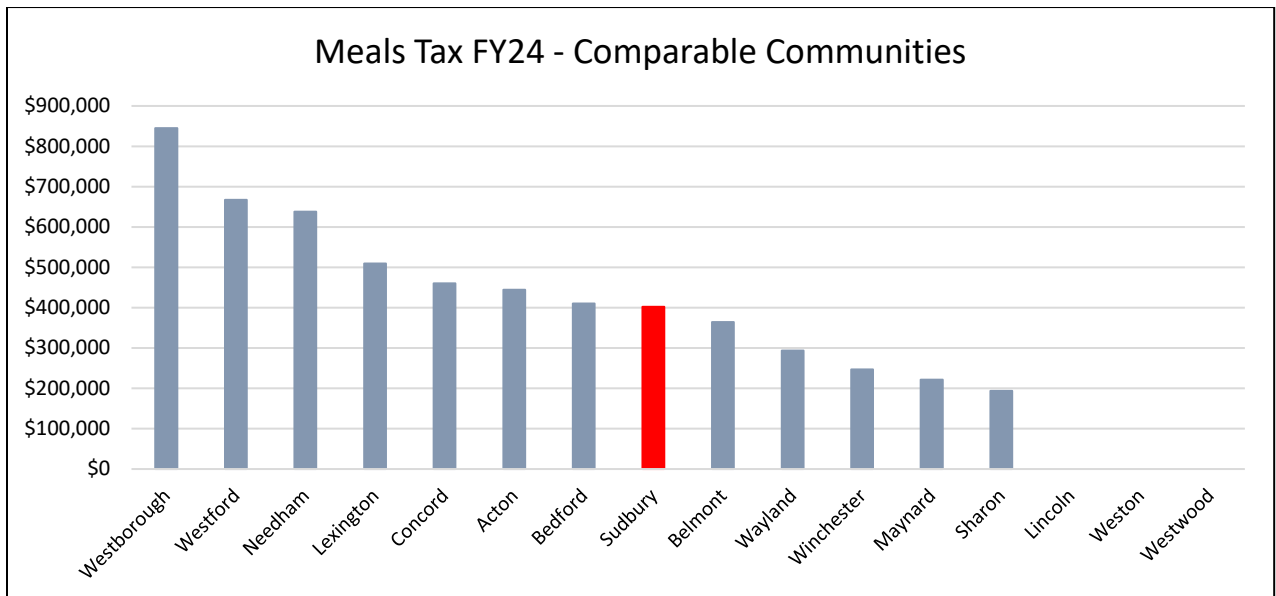
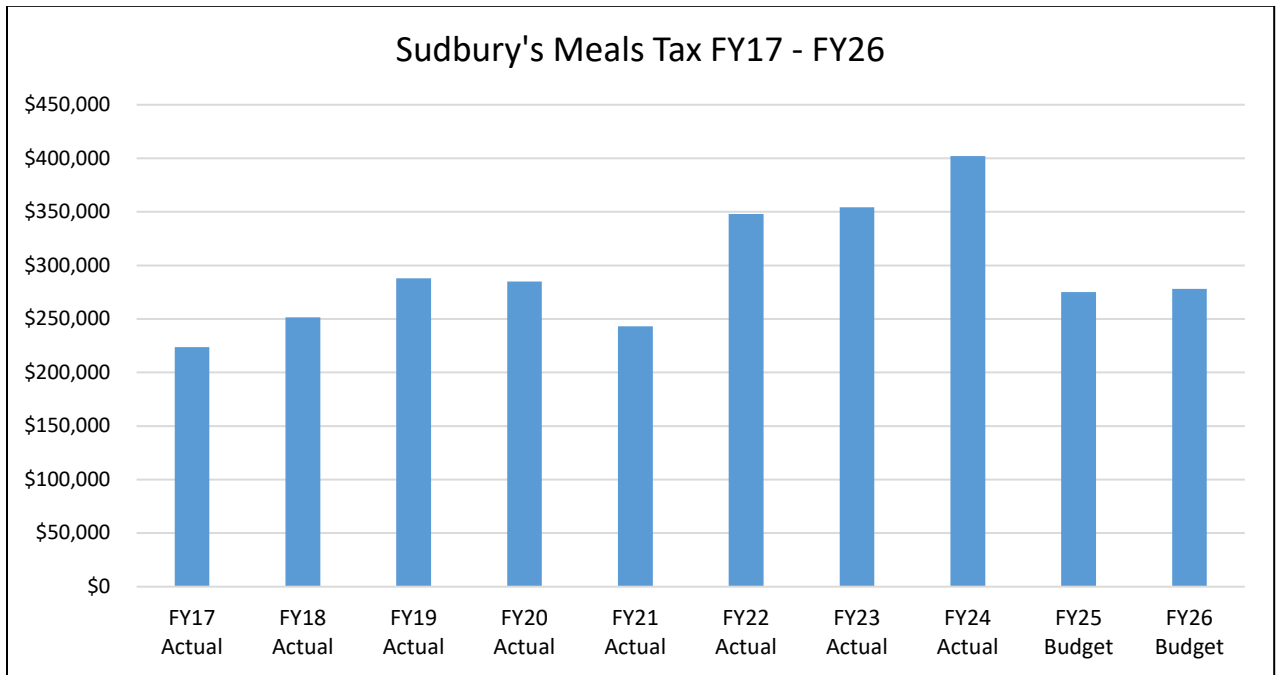
Some of the most common fees and revenues in this category are comprised of municipal lien certificates, revenue share, motor vehicle registry clears, motor vehicle warrant fees, dog licenses, business licenses, birth, death and marriage certificates, police detail administration fees, and various other departmental receipts. The largest component of this category is the revenue share from Camp Sewataro.



TOWN OF SUDBURY – REVENUES

Meals Tax

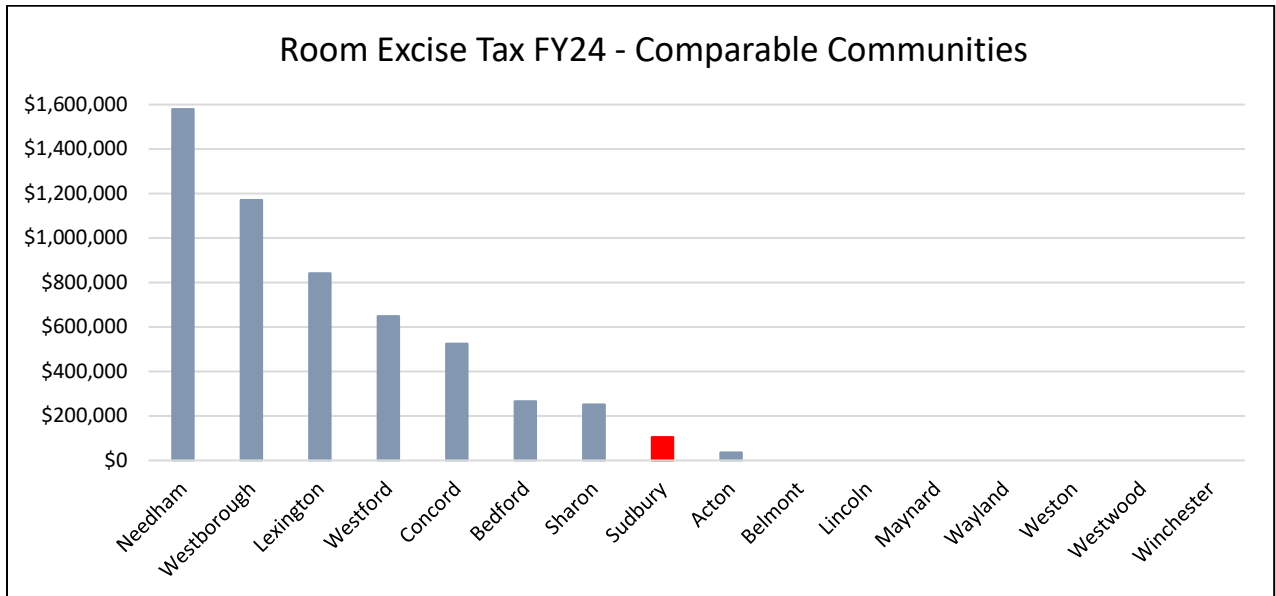
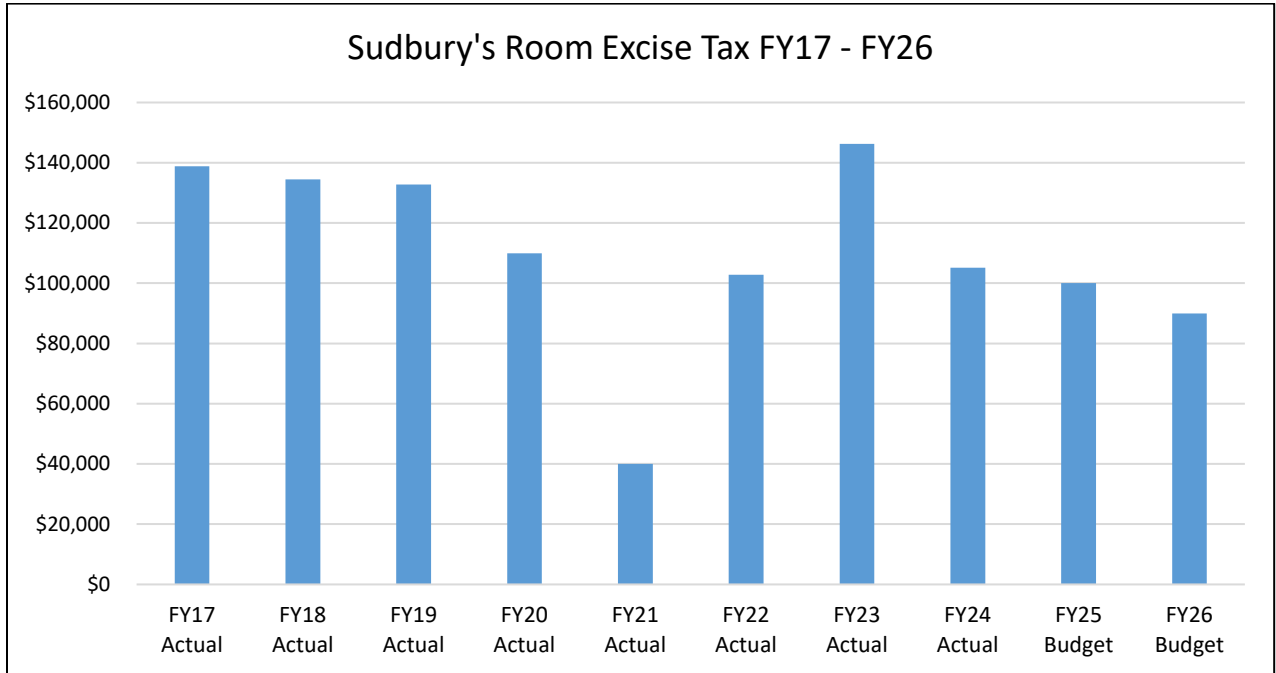
A city or town may impose a local option meals excise of 0.75% on sales of restaurant meals sourced within that municipality. This local excise is imposed in addition to the 6.25% State sales tax on meals, bringing the effective tax rate on sales of meals to 7% in a municipality adopting the local option. The Town of Sudbury voted the .75% meals tax in 2010.



TOWN OF SUDBURY – REVENUES

Room Tax

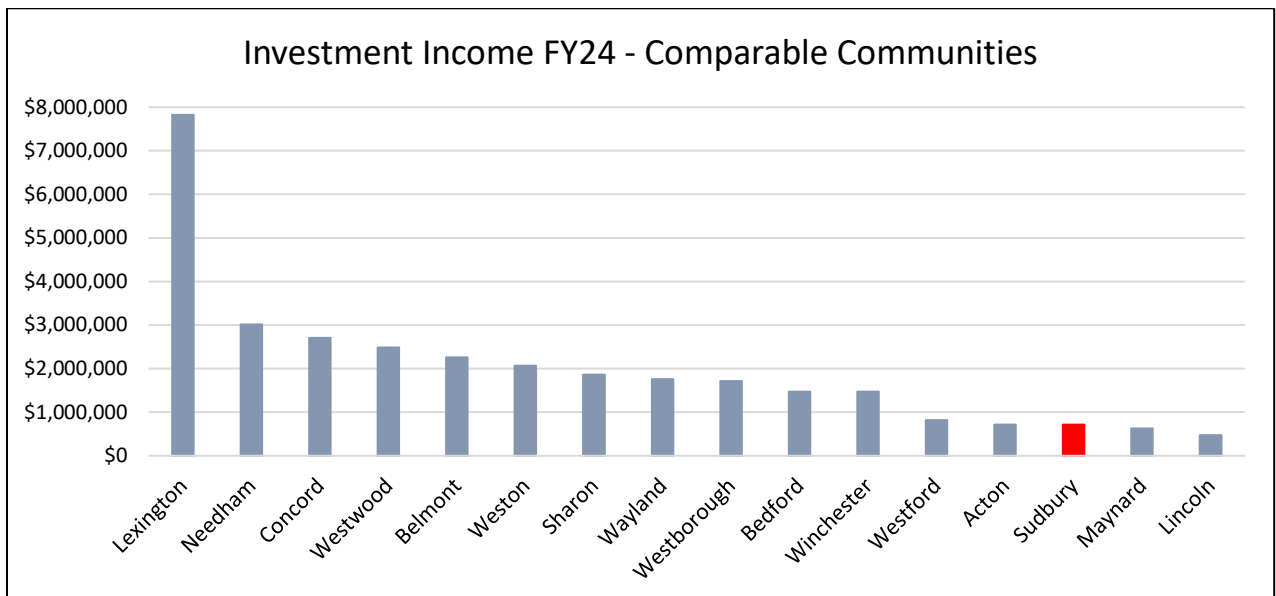
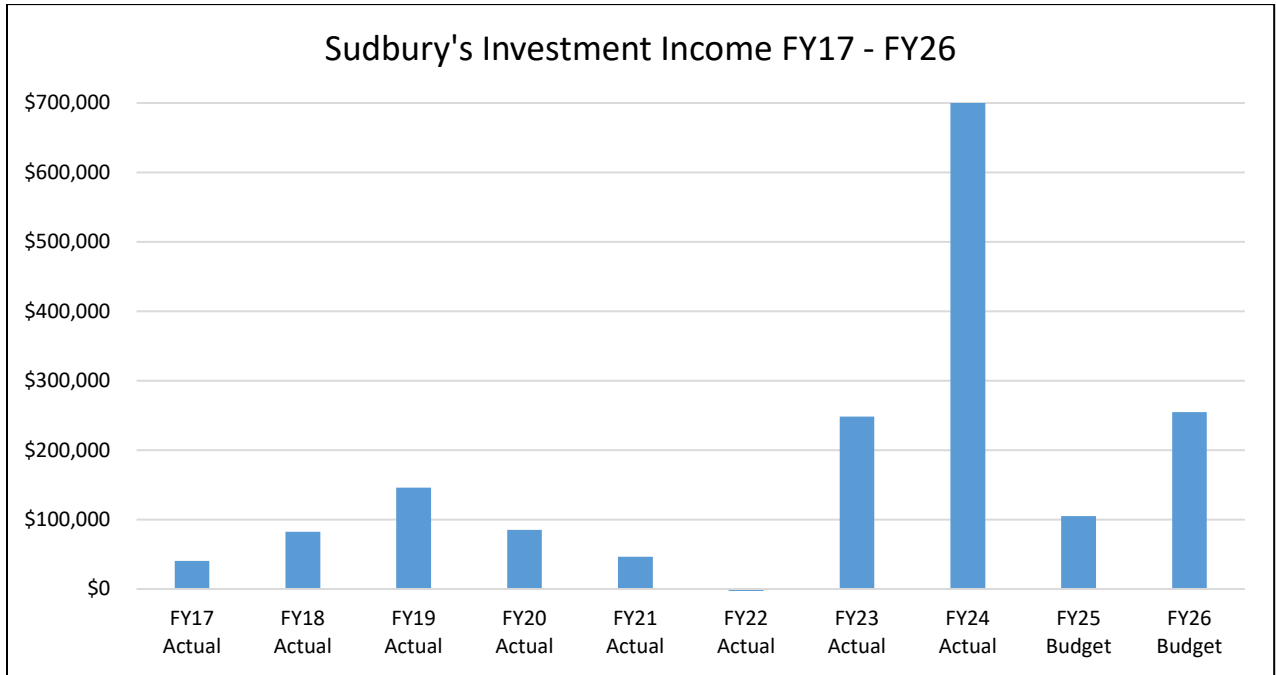
In addition to the 5.7% State excise on rooms, Massachusetts cities and towns are permitted to charge a local room occupancy excise tax of up to 6%.



TOWN OF SUDBURY – REVENUES

Investment Income

The Town’s general fund investment income has seen an increase in revenue since the Federal Reserve began increasing rates to help curb inflation. As a result, the Town is seeing a spike in its investment income; however, once the Feds start to decrease rates, it will impact the Town’s investment rate at the banks. It is not anticipated that the Town will see these increased earnings in the subsequent years due to a potential decrease in rates. The Town’s general fund investments include Certificate of Deposits, Money Market Accounts, and U.S Treasury Notes according to the legal list of investments.

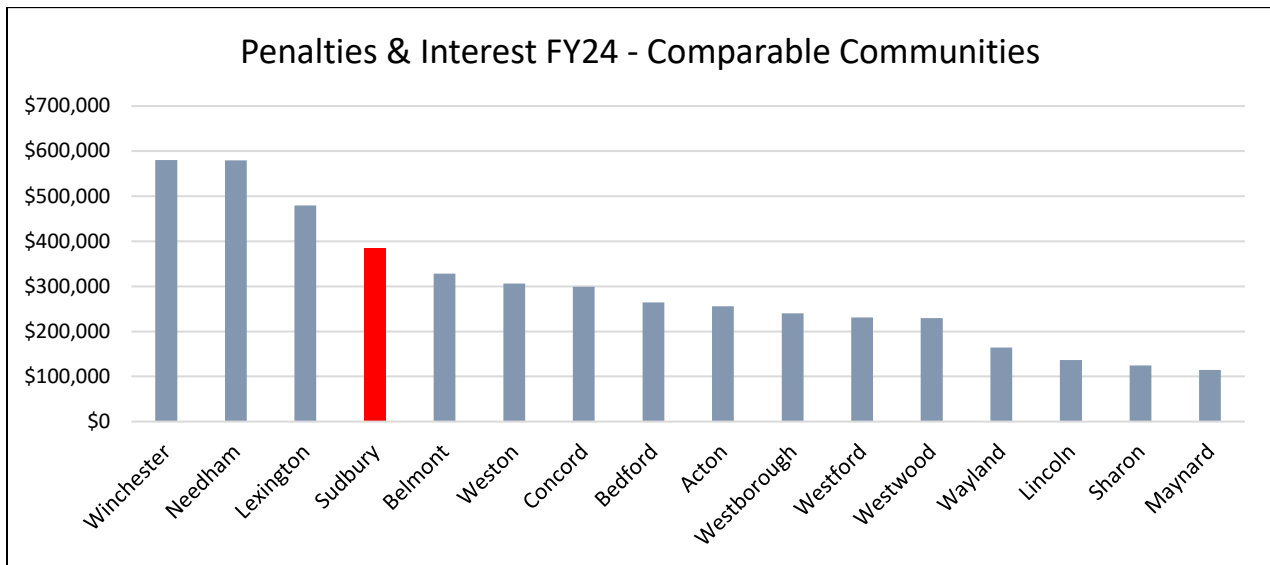
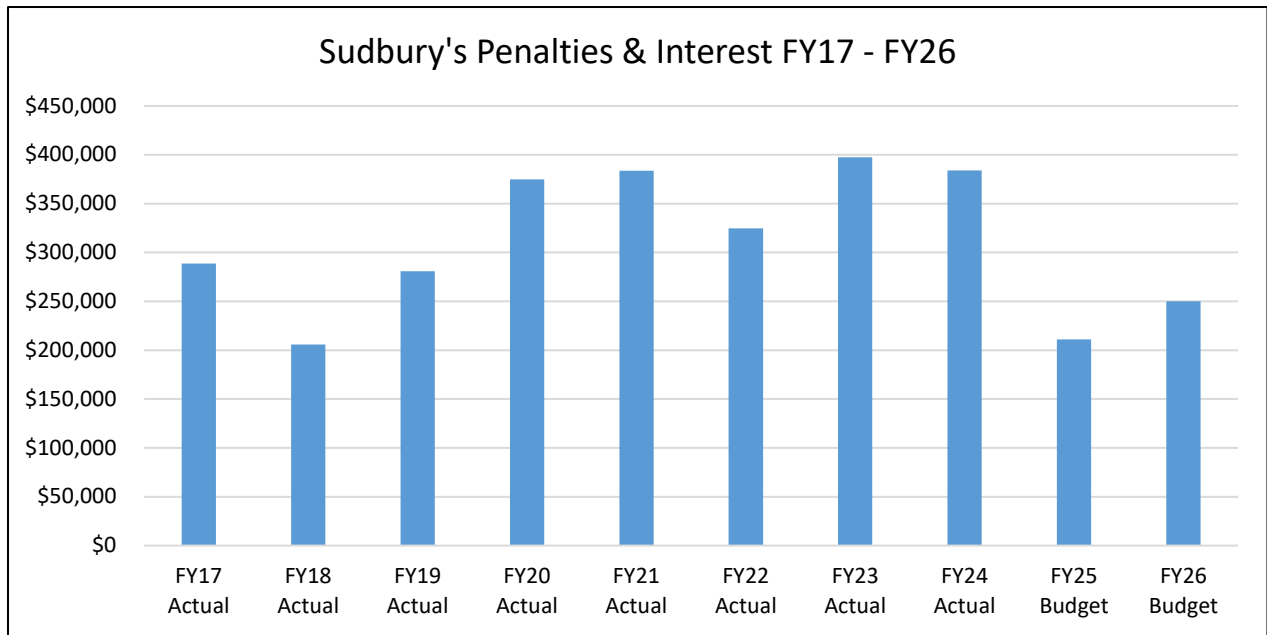


TOWN OF SUDBURY – REVENUES

Penalties & Interest

Massachusetts General Law (MGL) Chapter 59 and 60 outline the amount (percentage) of penalties and interest a municipality can assess for unpaid tax bills. Interest is assessed on the day after the due date according to the provision of MGL. The rates are as follows:

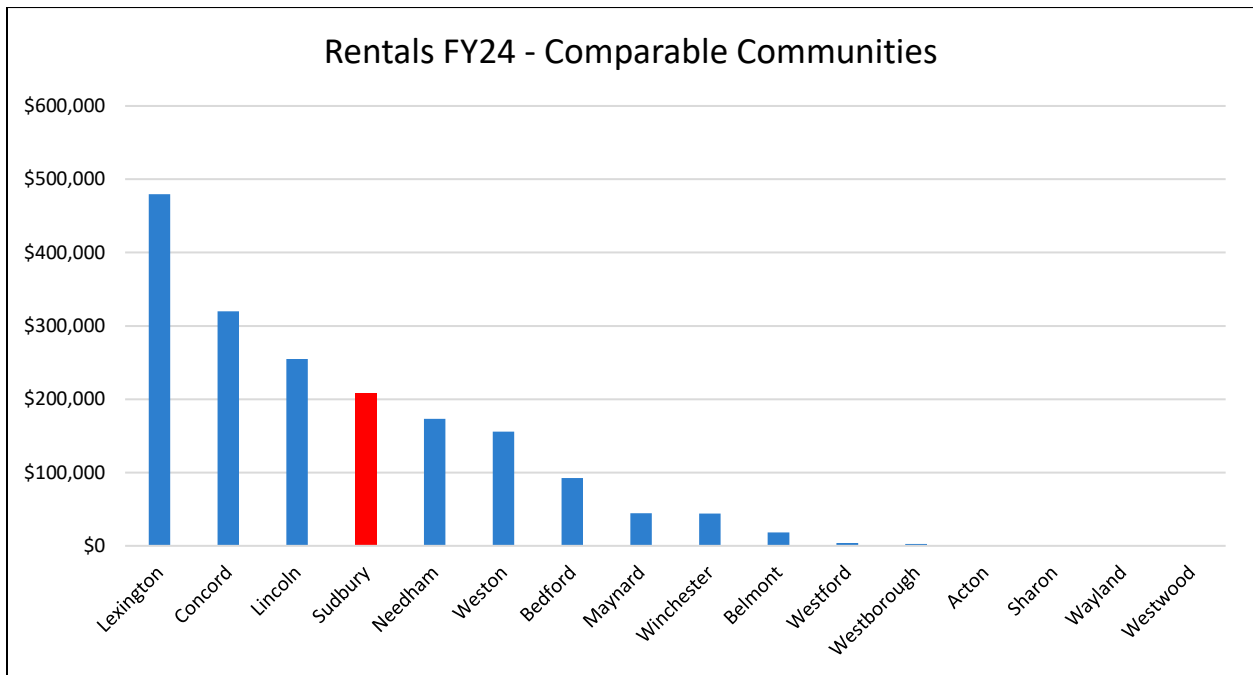
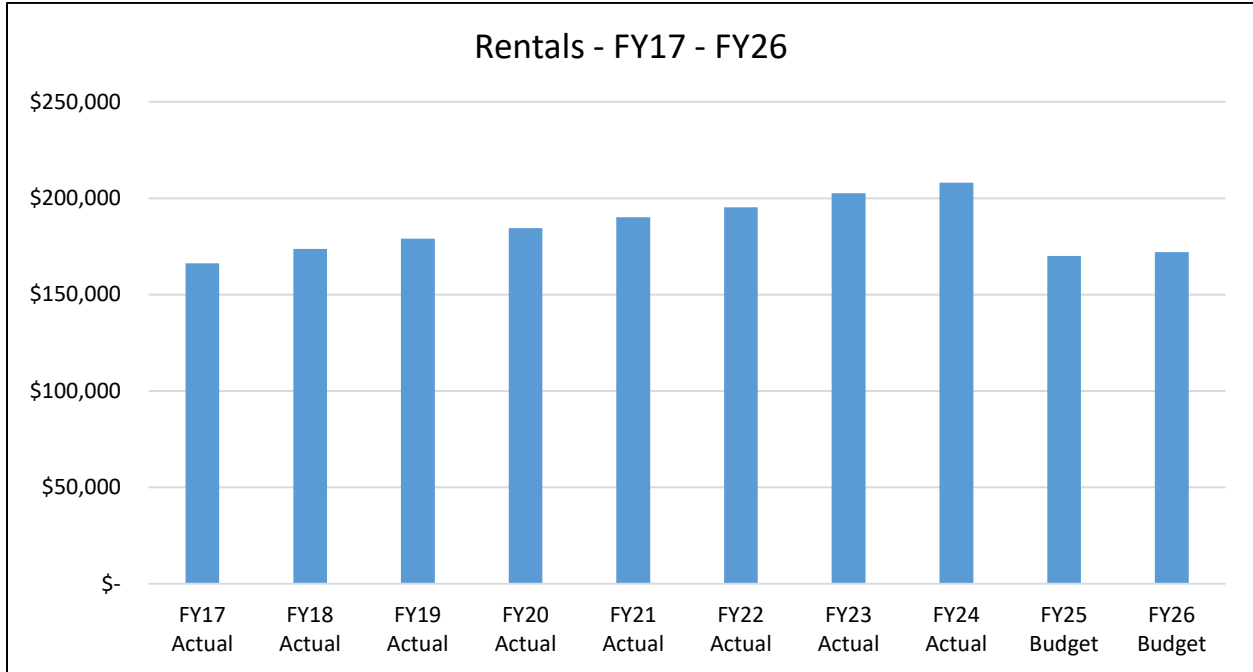
- Real Estate and Personal Property Tax – 14%
- Motor Vehicle Excise Tax – 12%
- Tax Title – 16% / 8% after 11/1/24 new Tax Title accounts
- Deferrals- Taxes – 2.5% (Sudbury’s rate) – state law allows up to 8% (Clause 41A)



TOWN OF SUDBURY – REVENUES

Rentals

The majority of revenues from rentals comes from cell tower and building rentals.



TOWN OF SUDBURY – REVENUES

Other Local Receipts

- **Medicaid Reimbursement** – This revenue source reflects the annual payments received from the Federal Government as Medicaid reimbursement. This reimbursement is for certain health services provided to students by the school system. FY23 revenue received was \$98,251 and FY24 was \$109,946.
- **Payment in Lieu of Taxes (PILOT)** – This revenue is received from payments in lieu of taxes from the Sudbury Housing Authority and U.S. Fish and Wildlife Service. FY23 revenue received was \$51,296 and FY24 was \$12,116.
- **Fines & Forfeits** - The majority of the fine revenue is due to motor vehicle infractions. Other fines include court fines and parking tickets. FY23 revenue received was \$14,923 and FY24 was \$13,138.
- **Miscellaneous Revenue** – This is a category of local revenue that allows us to properly account for and classify miscellaneous revenues or one-time revenues that are unexpected, unplanned, or non-reoccurring.
- **Cannabis Revenue** – The Town of Sudbury does not have any Cannabis facilities. Shown below are communities that have retail cannabis facilities, along with the revenue they receive annually as a local receipt (3%).

Cannabis Revenue	FY24 Actual
Sharon	\$230,488
Maynard	\$170,526
Belmont	\$39,164

TOWN OF SUDBURY – REVENUES

State Aid

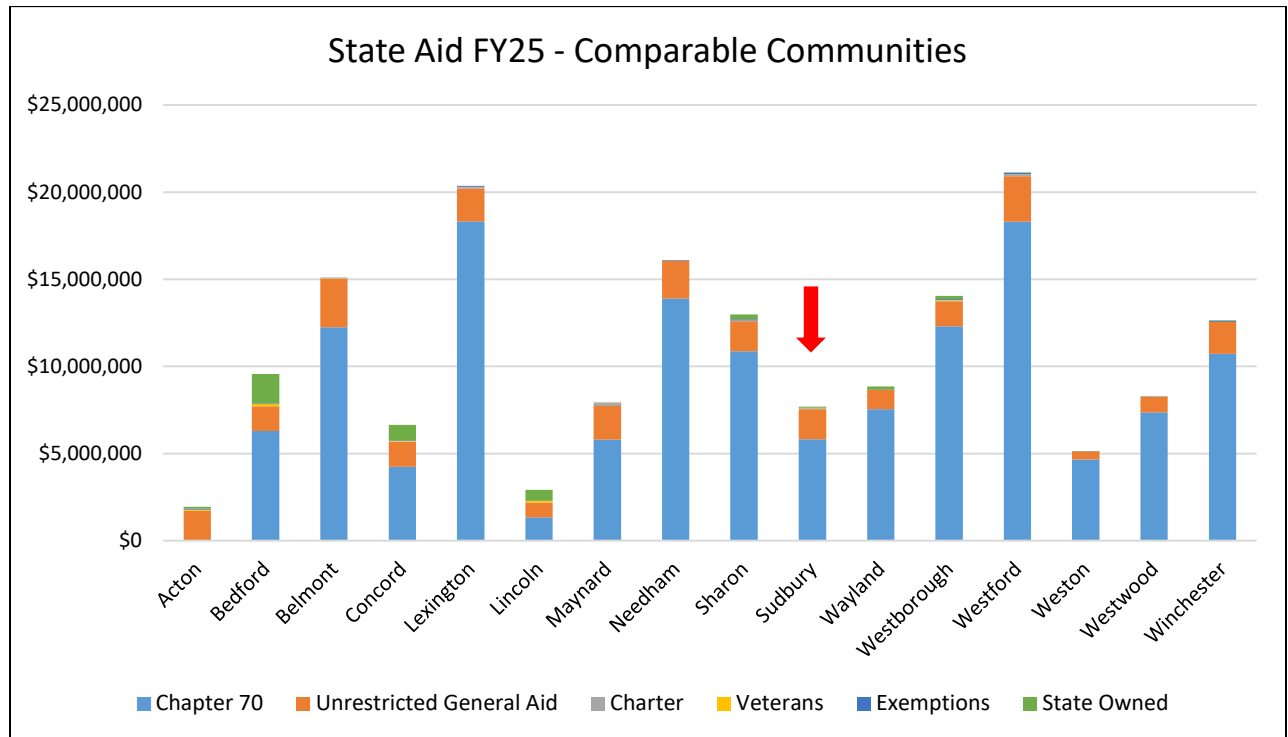
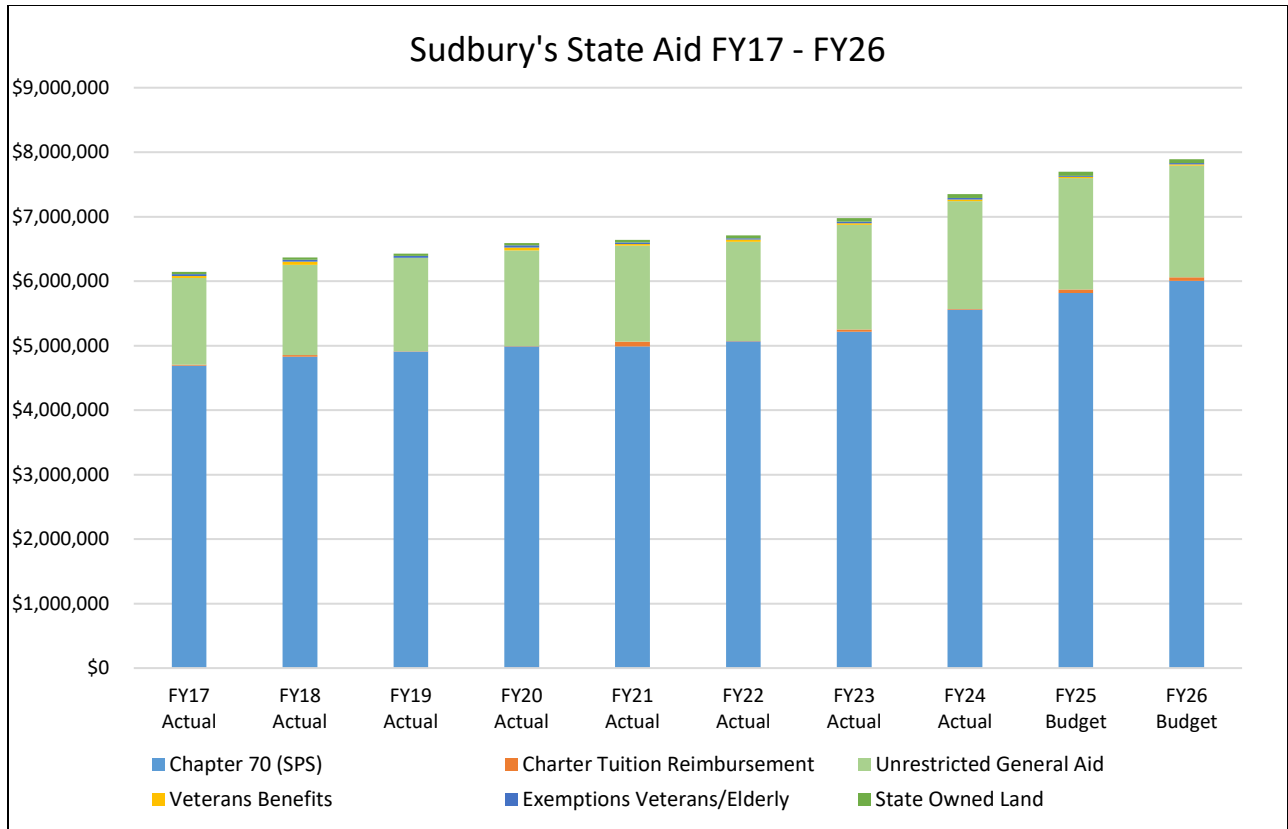
In FY25, State Aid (Cherry Sheet) accounted 6.14% of General Fund revenues, and may vary from year to year. These funds are from the Commonwealth and amounts are determined by the State budget process. Below is a brief description of each State Aid category.

Steps in State Budget Process

- **Governor releases budget:** In January, the Governor releases their version of the budget for the upcoming fiscal year.
- **House reviews budget:** The House Ways & Means Committee proposes their own version of the budget.
- **Senate reviews budget:** The Senate reviews the budget and releases their final draft.
- **Conference Committee:** A Conference Committee made up of members of both the House and Senate reconvenes to agree on a final budget.
- **Vote:** The final budget is sent to the House and Senate for a vote. (June timeframe)
- **Governor signs budget:** If the budget passes, the Governor signs it and it is published as a “General Appropriations Act”. (June or July)

State Aid	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Chapter 70 (SPS)	\$4,688,560	\$4,829,178	\$4,910,568	\$4,990,518	\$4,990,518	\$5,066,238	\$5,215,698	\$5,557,508	\$5,818,444	\$6,006,000
Charter Tuition Reimbursement	16,031	25,086	3,572	1,876	71,855	5,628	35,956	11,497	53,801	54,000
Unrestricted General Aid	1,345,946	1,398,438	1,447,383	1,486,462	1,486,462	1,538,488	1,621,566	1,673,456	1,723,660	1,730,000
Veterans Benefits	29,097	49,959	0	43,458	25,293	34,618	25,695	17,725	20,700	21,000
Exemptions Veterans/Elderly	32,106	32,658	30,900	31,621	28,886	22,474	24,099	22,065	17,876	18,000
State Owned Land	32,330	32,299	34,901	37,768	38,750	42,129	54,077	59,468	60,961	61,000
Subtotal	\$6,144,070	\$6,367,618	\$6,427,324	\$6,591,703	\$6,641,764	\$6,709,575	\$6,977,091	\$7,341,719	\$7,695,442	\$7,890,000
<i>% of Increase</i>		3.64%	0.94%	2.56%	0.76%	1.02%	3.99%	5.23%	4.82%	2.53%
Offset Items: Public Libraries	27,511	28,105	28,229	29,292	35,910	36,408	42,425	51,776	57,187	57,000
Total State Aid	\$6,171,581	\$6,395,723	\$6,455,553	\$6,620,995	\$6,677,674	\$6,745,983	\$7,019,516	\$7,393,495	\$7,752,629	\$7,947,000

TOWN OF SUDBURY – REVENUES



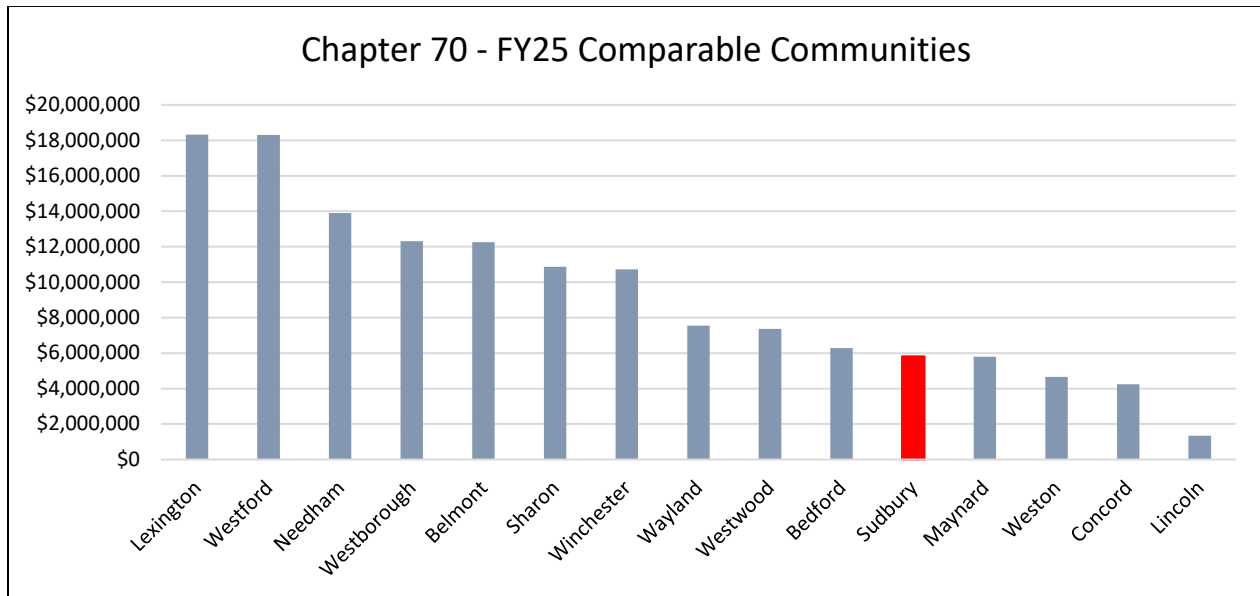
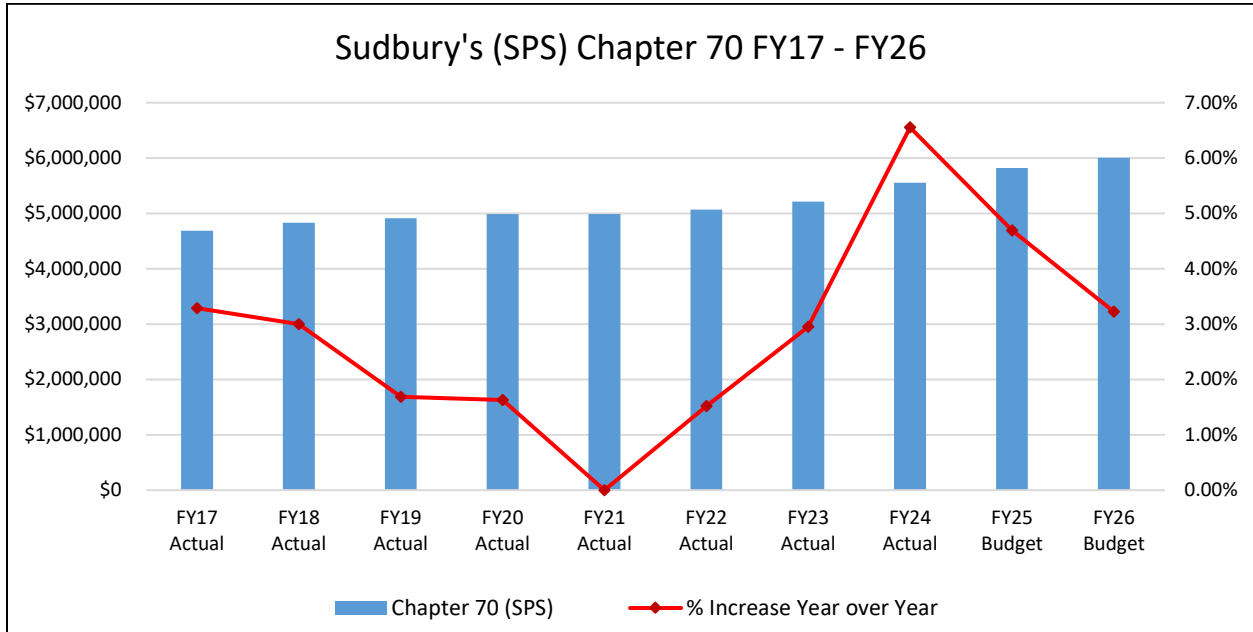
Acton is a regional school district and does not receive Chapter 70 directly

TOWN OF SUDBURY – REVENUES

Chapter 70 (SPS)

The Chapter 70 program is the major program of state aid to public elementary and secondary schools. The program also established minimum spending requirements for each municipality's share of school cost. For FY24, the Town (SPS) received \$5,557,508 or 5.23% increase, and for FY25, the Town (SPS) Chapter 70 is \$5,818,444 or 4.82% increase.

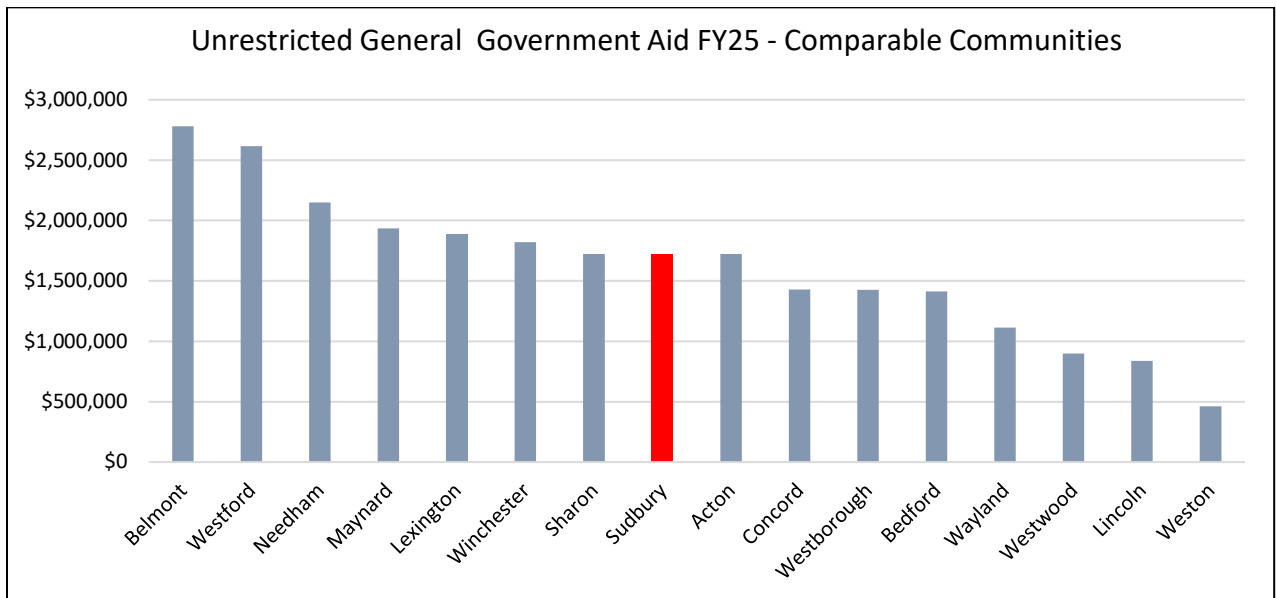
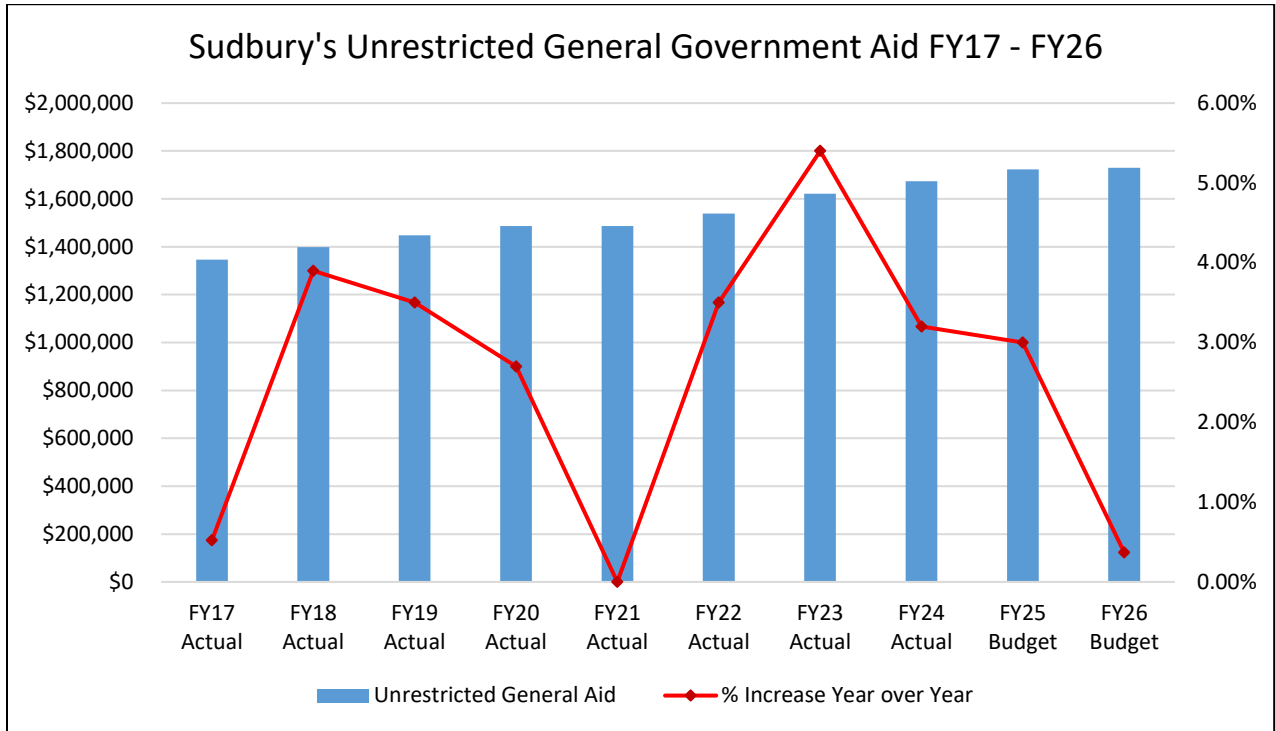
More information regarding Chapter 70 can be found at <http://www.doe.mass.edu/finance/chapter70>



TOWN OF SUDBURY – REVENUES

Unrestricted General Government Aid

These funds are unrestricted, which can be used by the municipality for any municipal purpose. Those communities with a lower Equalized Property Valuation (EQV) receive a higher share. For FY24, the Town received an increase of \$51,890, or 3.2%, and for FY25, the Town received an increase a 3% or \$50,204.



TOWN OF SUDBURY – REVENUES

Charter Tuition Reimbursement

Municipal and regional school districts pay tuition for resident pupils attending Commonwealth Charter Schools. Parents have a choice to send their children to charter schools and have the Town pay the tuition. The State reimburses the Town a portion of these costs. For FY24, the Town received \$11,497 for Charter School reimbursements and for FY25 it is expected to receive \$53,801.

Tax Exemption Aid for Veterans, Blind Persons, Surviving Spouses and the Elderly

Chapter 59, Section 5 of M.G.L.s details the requirements for assistance. The Town is partially reimbursed for these exemptions towards property taxes. Residents that have questions regarding exemptions should contact the Assessor's office. For FY24, the Town received \$22,065, and for FY25 it is expected to receive \$17,876.

Other State Aid Payments

- **State Owned Land** - Much like payment in lieu of taxes, the State pays the Town an amount to make up for lost property tax revenue on State owned land. For FY24, the Town received \$59,468 and for FY25 it is expected to receive \$60,691.
- **Veterans Benefits** - Under Chapter 115, Section 6 of Massachusetts General Laws (M.G.L. Ch. 115), the Commonwealth provides a uniform program of financial and medical assistance for indigent veterans and their dependents. Qualifying veterans and their dependents receive necessary financial assistance for food, shelter, clothing, fuel, and medical care in accordance with a formula which considers the number of dependents and income from all sources. Reimbursements are determined by the previous year veterans' benefits issued to Veterans. For FY24, the Town received \$25,368 and for FY25 it is expected to receive \$20,700.
- **Public Library (Offset Item)** - The funding for Public Libraries includes three grant awards: The Library Incentive Grant (LIG) that encourages municipalities to maintain minimum levels of service, the Municipal Equalization Grant (MEG) to help compensate libraries with relatively less revenue, and the Nonresident Circulation Offset (NRC) that helps offset the cost of circulating materials to residents of other communities. Massachusetts General Law Chapter 78, section 19a states that a municipality must appropriate a figure of at least the average of the last 3 year's municipal appropriation to the library operations, increased by 2.5%, in order to be certified for State Aid to Public Library. The Municipal Appropriation Requirement (MAR) for Sudbury for FY25 is \$1,378,756. These funds go directly to the library, without further appropriation. They are under the control of the Library Trustees

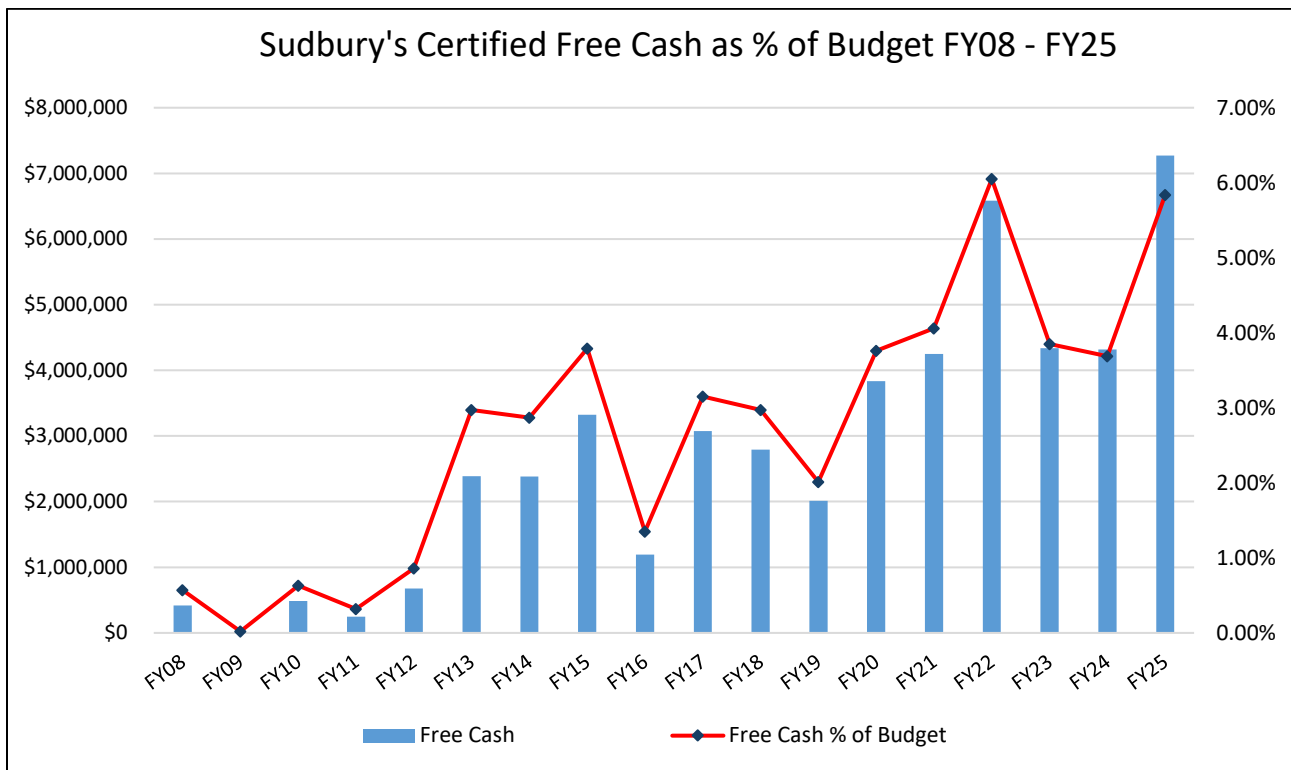
TOWN OF SUDBURY – RESERVES & OTHER FUNDS

Reserves & Other Funds, Transfers (Free Cash) & Chapter 90

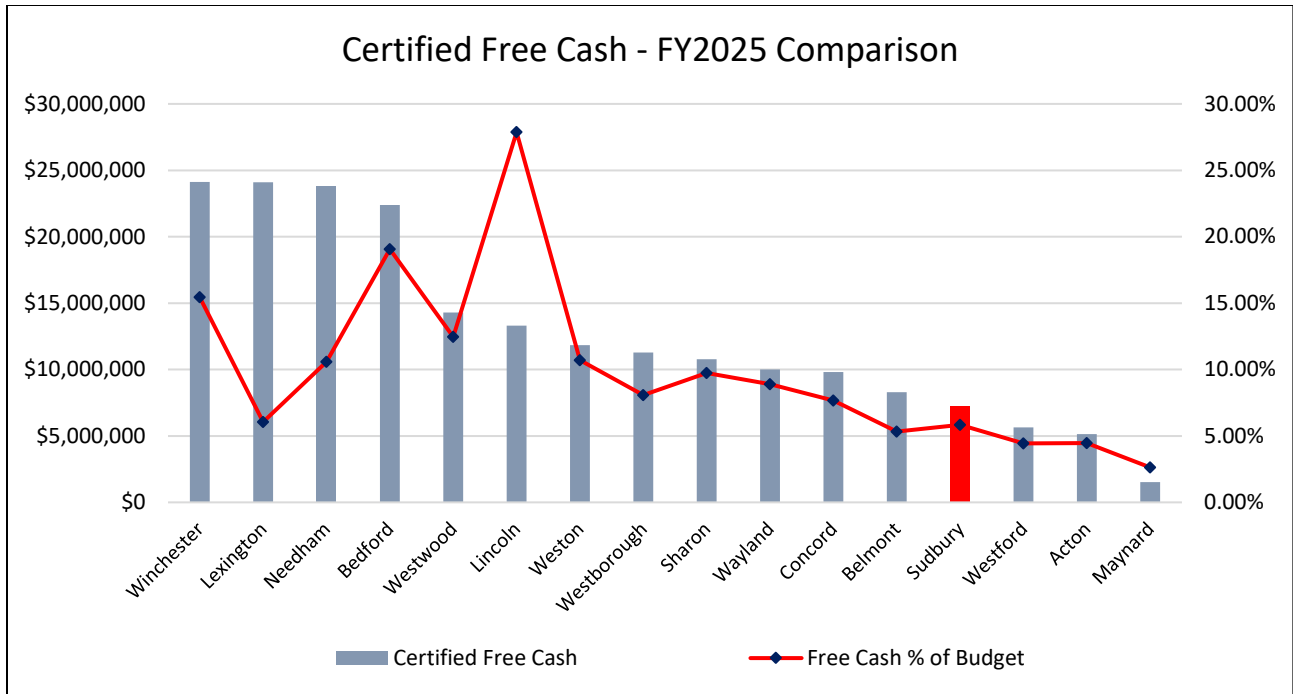
These amounts represent transfers from Ambulance Enterprise Fund, Solar Fund, use of Free Cash, and transfer from other available funds.

Free Cash

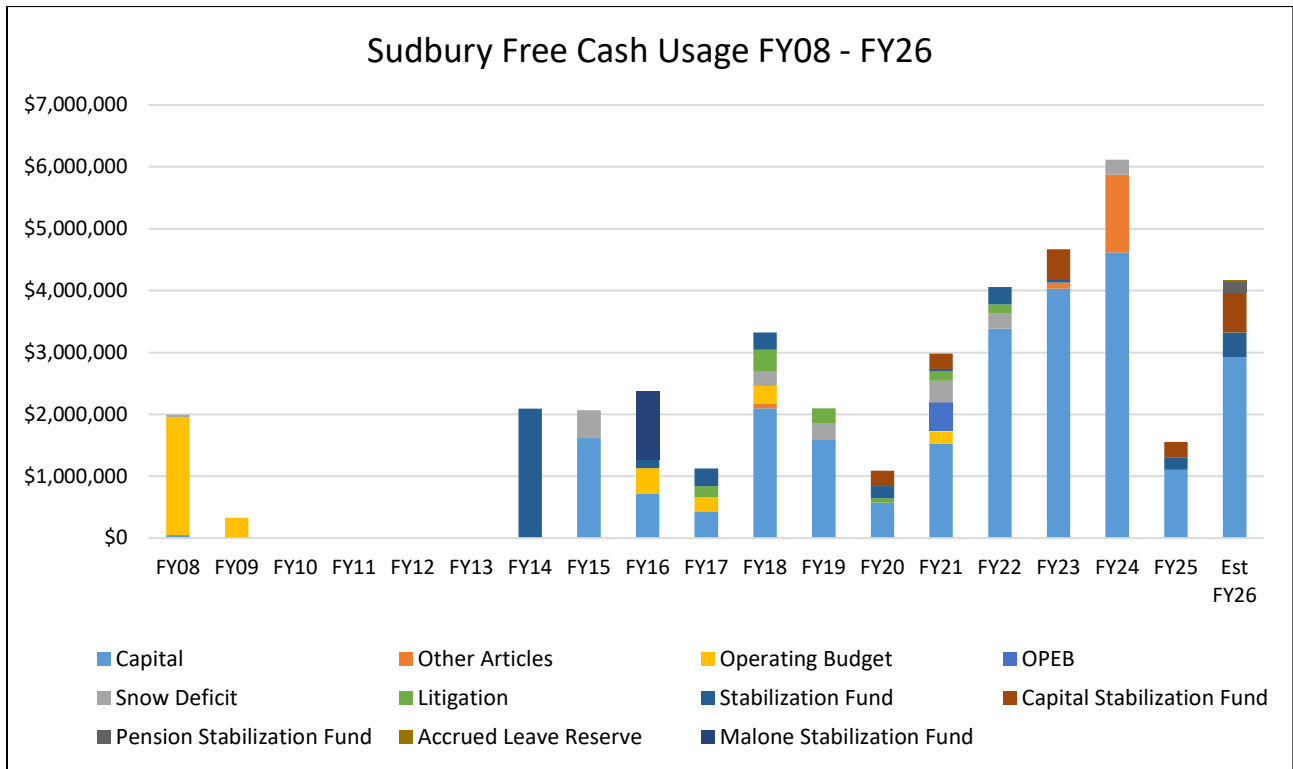
Free Cash is calculated at the beginning of each fiscal year, and results from the calculation of our remaining, unrestricted funds from its operations of the previous fiscal year based on the balance sheet as of June 30. It includes actual receipts in excess of revenue estimates and unspent amounts in departmental budget line items for the year just ended, plus unexpended Free Cash from the previous year. Free Cash is offset by property tax receivables and certain deficits, and as a result, can be a negative number. Free Cash is only available for use after the Finance Director submits a prior-year balance sheet to the Division of Local Services (DLS) and the Director of Accounts certifies the Free Cash figure. Once certified, Free Cash may be expended at Town Meeting. It is recommended by the DLS that Free Cash be used for one-time expenditures. Sudbury has historically used Free Cash to purchase capital and equipment, supplement snow & ice operations or transfers to the Town’s Stabilization Funds. Using Free Cash to supplement the operating budget is frowned upon from the Town’s bond rating agency, Standard & Poor’s. It is not recommended that Free Cash be used to pay for ongoing annual reoccurring expenses. Below is a chart showing the certified Free Cash. The increase in Free Cash in the past few fiscal years is due to increases in Investment Income, Licenses and Permits and Motor Vehicle Excise tax, as well as several departmental reversions due to vacancies.



TOWN OF SUDBURY – RESERVES & OTHER FUNDS



Note: Needham and Concord Free Cash is FY24 number, as FY25 has not been certified as of this report.



Note: In FY2024 the Malone Stabilization Fund was transferred to the Capital Stabilization Fund

TOWN OF SUDBURY – RESERVES & OTHER FUNDS

Sudbury's Free Cash Detail Usage FY08 - FY26

Fiscal Year	Capital	Other Articles	Operating Budget	OPEB	Snow Deficit	Litigation	Stabilization Fund	Capital Stabilization Fund	Pension Stabilization Fund	Accrued Leave Reserve	Malone Stabilization Fund	Total
FY08	\$52,000		\$1,900,000		\$40,000							\$1,992,000
FY09			\$327,110									\$327,110
FY10												\$0
FY11												\$0
FY12												\$0
FY13												\$0
FY14							\$2,091,051					\$2,091,051
FY15	\$1,618,400				\$450,181							\$2,068,581
FY16	\$720,392		\$410,000				\$141,600				\$1,100,000	\$2,371,992
FY17	\$433,235		\$225,000			\$185,000	\$280,190					\$1,123,425
FY18	\$2,099,732	\$75,000	\$282,359		\$230,607	\$355,000	\$280,706					\$3,323,404
FY19	\$1,587,596				\$270,000	\$240,000						\$2,097,596
FY20	\$570,000					\$75,000	\$194,894	\$250,000				\$1,089,894
FY21	\$1,523,076		\$200,000	\$468,382	\$349,264	\$150,000	\$40,496	\$250,000				\$2,981,218
FY22	\$3,387,040				\$240,641	\$150,000	\$281,268					\$4,058,949
FY23	\$4,029,443	\$100,000					\$40,409	\$500,000				\$4,669,852
FY24	\$4,616,652	\$1,253,739			\$245,073			\$1,100,000			(\$1,100,000)	\$6,115,464
FY25	\$1,105,550	\$100					\$201,507	\$250,000				\$1,557,157
Est FY26	\$2,920,720						\$400,000	\$700,000	\$175,000	\$25,000		\$4,220,720
Total	\$24,663,836	\$1,428,839	\$3,344,469	\$468,382	\$1,825,766	\$1,155,000	\$3,952,121	\$3,050,000	\$175,000	\$25,000	\$0	\$40,088,413

TOWN OF SUDBURY – RESERVES & OTHER FUNDS

Other Available Funds

- **Ambulance Fund** – This fund is used to offset Ambulance and Paramedic services in our Fire Department. The transfer in FY23, FY24, FY25 and projected for FY26 was \$660,000 each fiscal year.

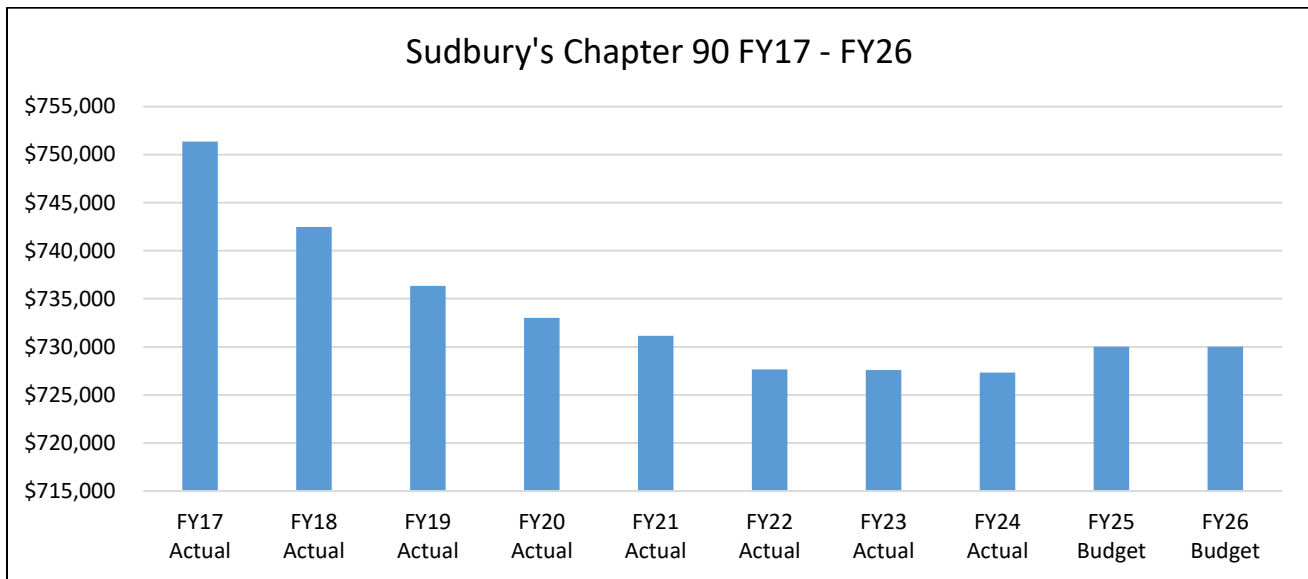
Ambulance Special Revenue Fund Balance, Revenue and Transfer

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Fund Balance	\$794,124	\$931,990	\$958,654	\$974,152	\$954,774	\$1,064,058	\$785,460	\$926,031	\$1,122,850	\$1,338,772
Revenue	\$679,040	\$762,866	\$668,606	\$675,380	\$640,621	\$769,284	\$721,402	\$800,571	\$856,820	\$875,922
Transfer Out GF	\$830,072	\$625,000	\$641,000	\$660,000	\$650,000	\$660,000	\$1,000,000	\$660,000	\$660,000	\$660,000

- **Solar Fund** – This fund is used to offset expenses related to the Sustainability Coordinator. For FY2024 it was 75%, FY25 was 50% and for FY26 it will be 25% of the annual salary for this position.

Chapter 90

The purpose of the Chapter 90 Program is to provide municipalities with an annual funding source for improvements to and investments in local transportation networks. The Chapter 90 Program allows municipalities to evaluate their unique transportation needs and goals and allocate funding dollars accordingly. This is a reimbursement program, which means that municipalities pay for approved expenses up-front and receive reimbursement afterwards. Funding levels for the Chapter 90 Program are established by Massachusetts Legislature and approved by the Governor on an annual basis. Based on the amount approved, each of the Commonwealth’s 351 municipalities are allocated a portion of overall Chapter 90 Program dollars each state fiscal year, which runs July 1 through June 30. The amount of annual funding a municipality receives is based on local road mileage (58.33%), population (20.83%), and employment (20.83%).



TOWN OF SUDBURY – EXPENDITURES

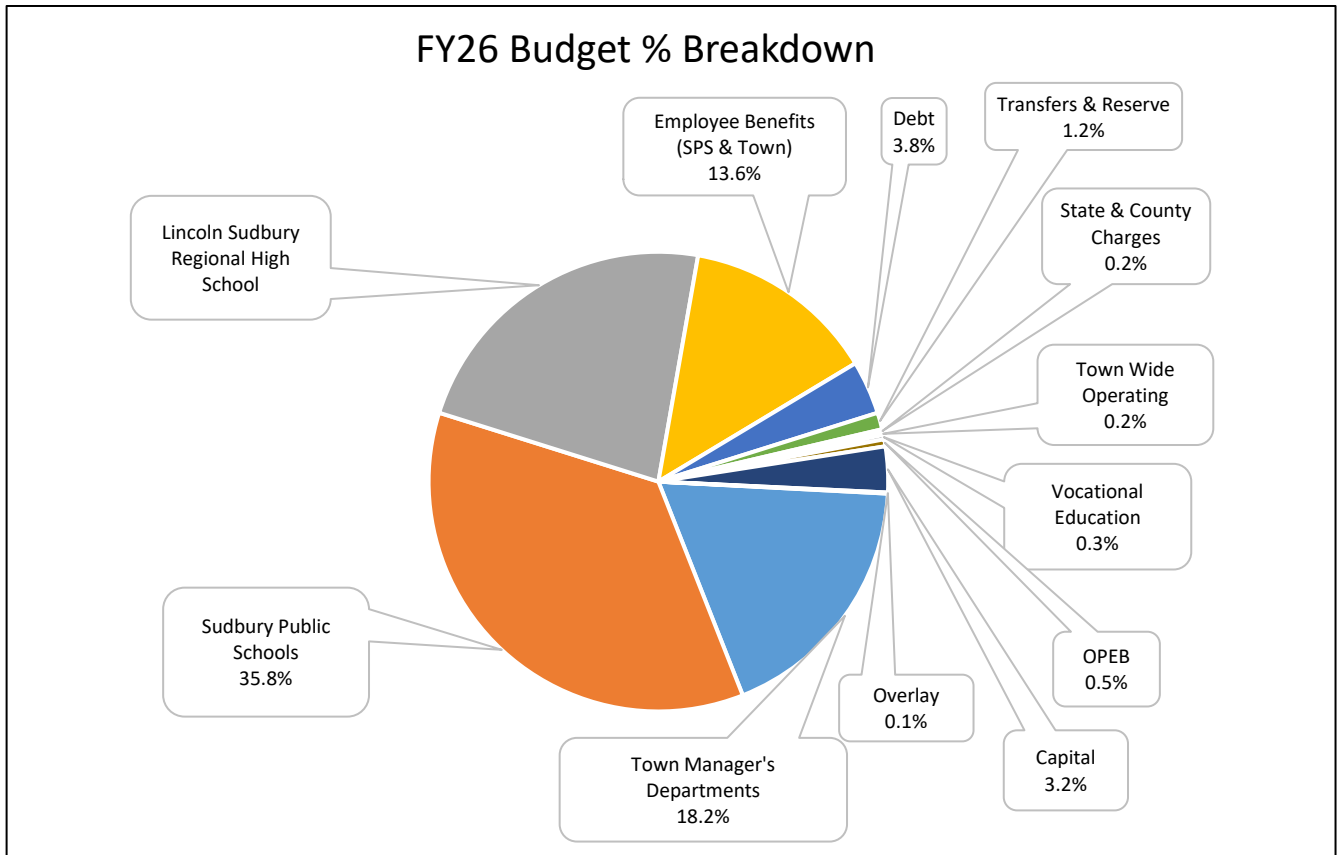
Expenditures

The Town’s general fund expenditures, excluding Enterprise Funds, are broken down into General Government, Public Safety, Public Works, Education/Schools, Health and Human Services, Culture and Recreation, Debt Service, Insurance and Benefits, Transfers, Capital and Reserves. This section will discuss the Town’s expenditures, and look at the historical information, as well as looking at comparable communities. It should be noted that data is not consistent across communities based on how communities organize their departments. For example, some police departments include their dispatch services in their police department, while Sudbury now uses a regional dispatch center. The Town reached out to communities for clarification on some of the data. Most of the information was gathered from the databank at the Division of Local Services and DESE. The chart and graphs below detail the expenditure for each of the Town sectors.

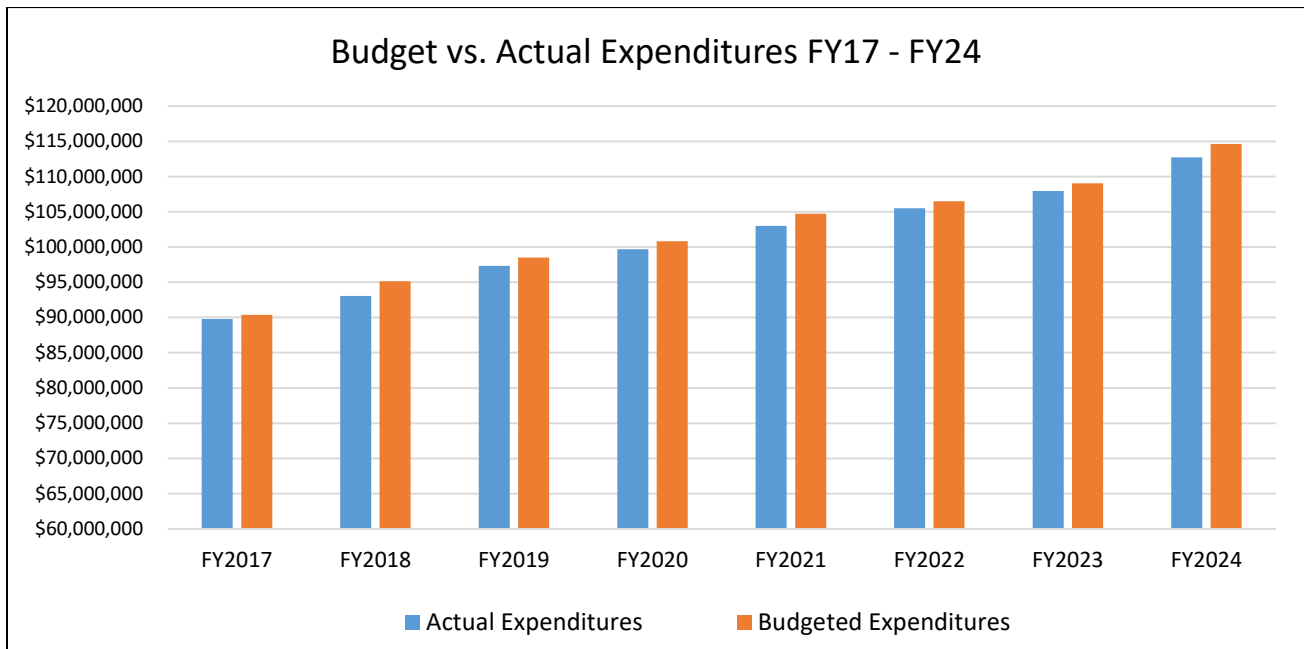
Expenditures Total	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Education - SPS	\$34,951,319	\$34,926,914	\$38,274,193	\$38,352,357	\$38,673,510	\$40,942,543	\$41,748,483	\$44,029,869	\$45,785,871	\$47,279,447
Education - LS	22,879,135	23,698,762	24,762,716	25,808,881	26,712,280	27,330,369	27,869,764	28,537,698	29,497,481	30,252,405
Education - Vocational	623,943	591,064	461,426	629,668	297,813	360,501	343,462	193,961	450,000	400,000
General Government	2,824,119	2,936,088	3,085,214	3,178,664	3,125,893	3,169,690	3,221,143	3,388,604	3,817,526	4,049,201
Public Safety	7,417,098	7,892,373	8,472,123	8,679,677	9,169,836	9,320,703	9,501,310	10,005,847	10,399,287	10,679,760
Public Works	5,101,769	6,330,352	5,146,416	5,109,153	5,715,020	5,582,223	5,971,981	5,965,018	6,370,756	6,414,763
Human Services	713,300	716,677	746,973	848,401	908,179	955,561	940,473	863,586	1,031,178	1,072,144
Culture & Recreation	1,263,740	1,287,913	1,327,814	1,285,958	1,402,351	1,474,131	1,524,148	1,614,791	1,716,740	1,773,678
Total Town Departments	\$75,774,423	\$78,380,143	\$82,276,875	\$83,892,759	\$86,004,882	\$89,135,721	\$91,120,764	\$94,599,374	\$99,068,839	\$101,921,398
Reserve Fund	0	0	0	0	0	0	0	0	300,000	300,000
Town-Wide Operating	130,518	171,237	212,237	152,757	149,122	151,632	154,295	168,756	191,205	216,664
Transfers	0	1,060,886	240,000	519,894	652,363	691,368	780,509	490,607	461,607	1,310,100
Town Debt Service	3,578,425	3,453,050	3,100,624	3,090,424	3,470,195	2,378,172	2,176,160	3,093,132	4,897,464	4,969,223
State & County Charges	192,255	205,840	209,519	263,334	296,897	296,146	238,389	260,525	310,312	320,397
Employee Benefits (Town & SPS)	10,920,891	11,397,900	11,718,431	12,532,658	13,391,454	13,836,720	14,476,744	14,855,507	16,487,414	17,973,338
OPEB Trust Contribution	314,094	471,036	540,249	610,249	468,382	625,000	650,000	650,000	650,000	650,000
Total Operating Budgets	\$90,910,606	\$95,140,092	\$98,297,935	\$101,062,075	\$104,433,295	\$107,114,759	\$109,596,861	\$114,117,901	\$122,366,841	\$127,661,120
Town Manager Capital Article	404,000	413,190	821,318	545,000	722,076	1,102,180	1,036,274	728,525	628,697	1,219,400
Capital Expenditures - Other Articles	3,333,820	2,106,567	1,455,000	825,000	1,403,000	1,987,040	3,854,443	4,864,652	2,055,550	3,020,720
Overlay	984,546	584,388	726,568	627,195	478,211	430,850	446,897	431,252	347,909	100,000
Total Expenditures	\$95,632,972	\$98,244,237	\$101,300,821	\$103,059,270	\$107,036,582	\$110,634,829	\$114,934,475	\$120,142,330	\$125,398,997	\$132,001,240

TOWN OF SUDBURY – EXPENDITURES

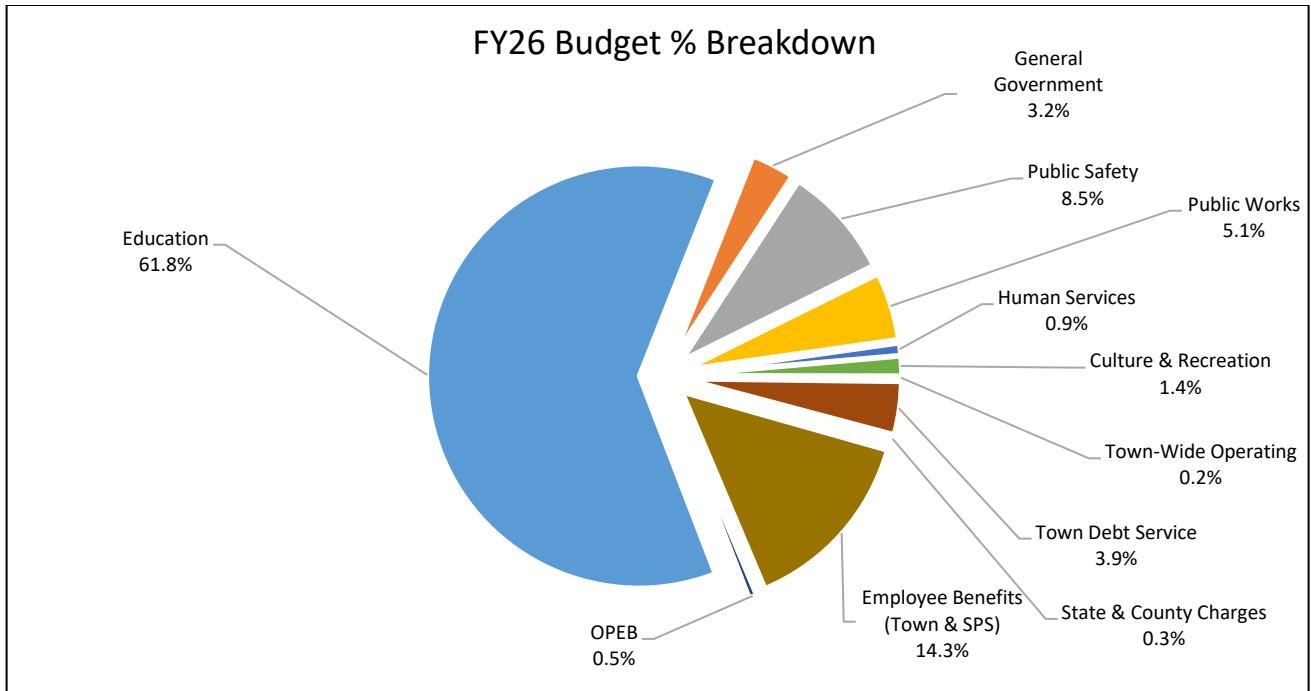
The graph below shows the FY26 Budget breakdown % for each of the major categories.



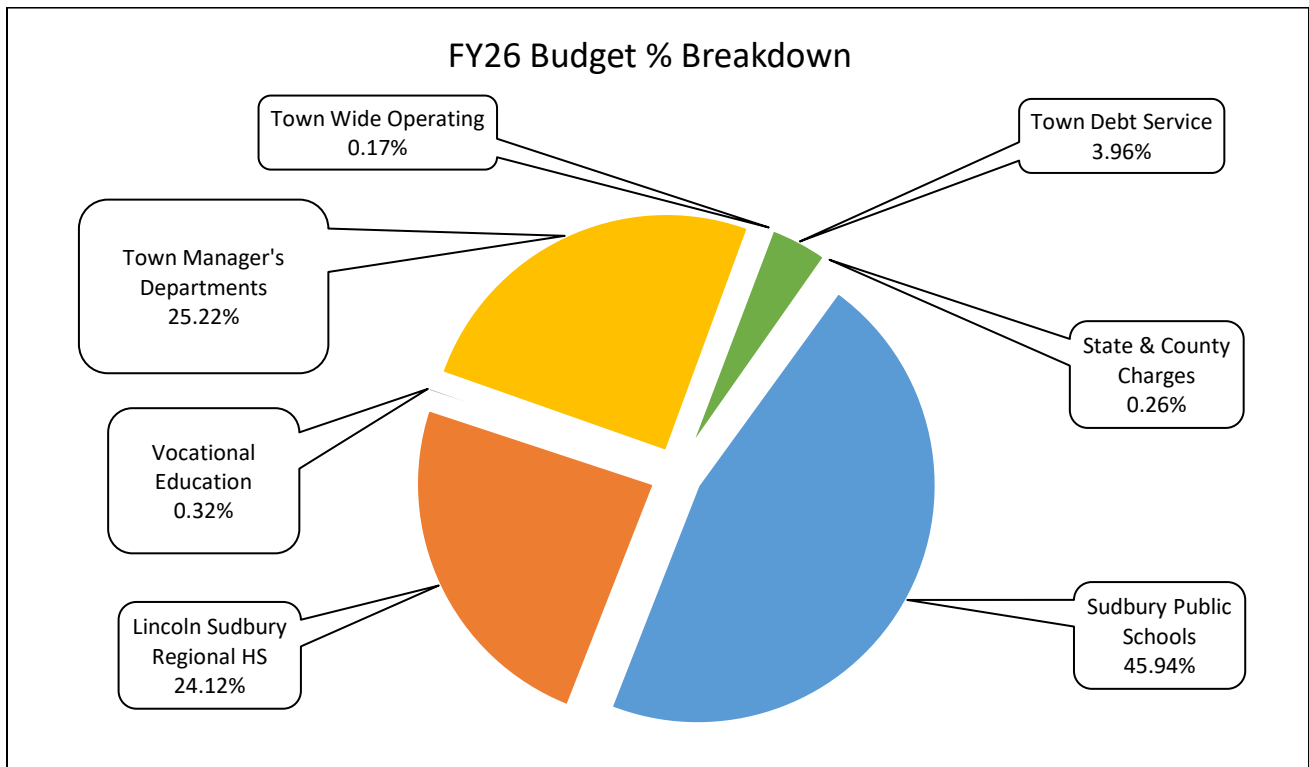
Budget vs. Actual Expenditures (does not include OPEB, Transfers, Capital, Overlay or State Charges)



TOWN OF SUDBURY – EXPENDITURES



Graph below shows Budget % breakdown with allocation of Employee Benefits between SPS and Town (Does not include capital, transfers & overlay)

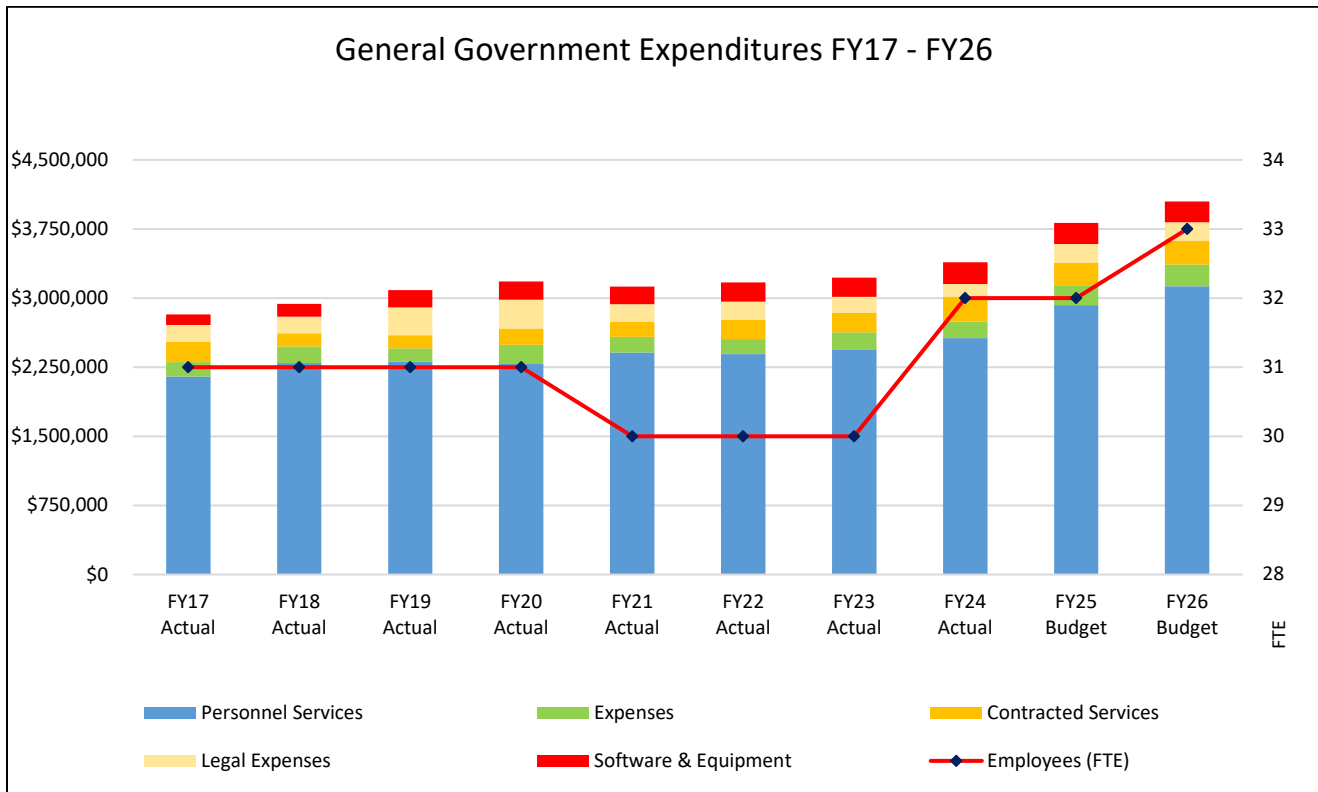


TOWN OF SUDBURY – EXPENDITURES

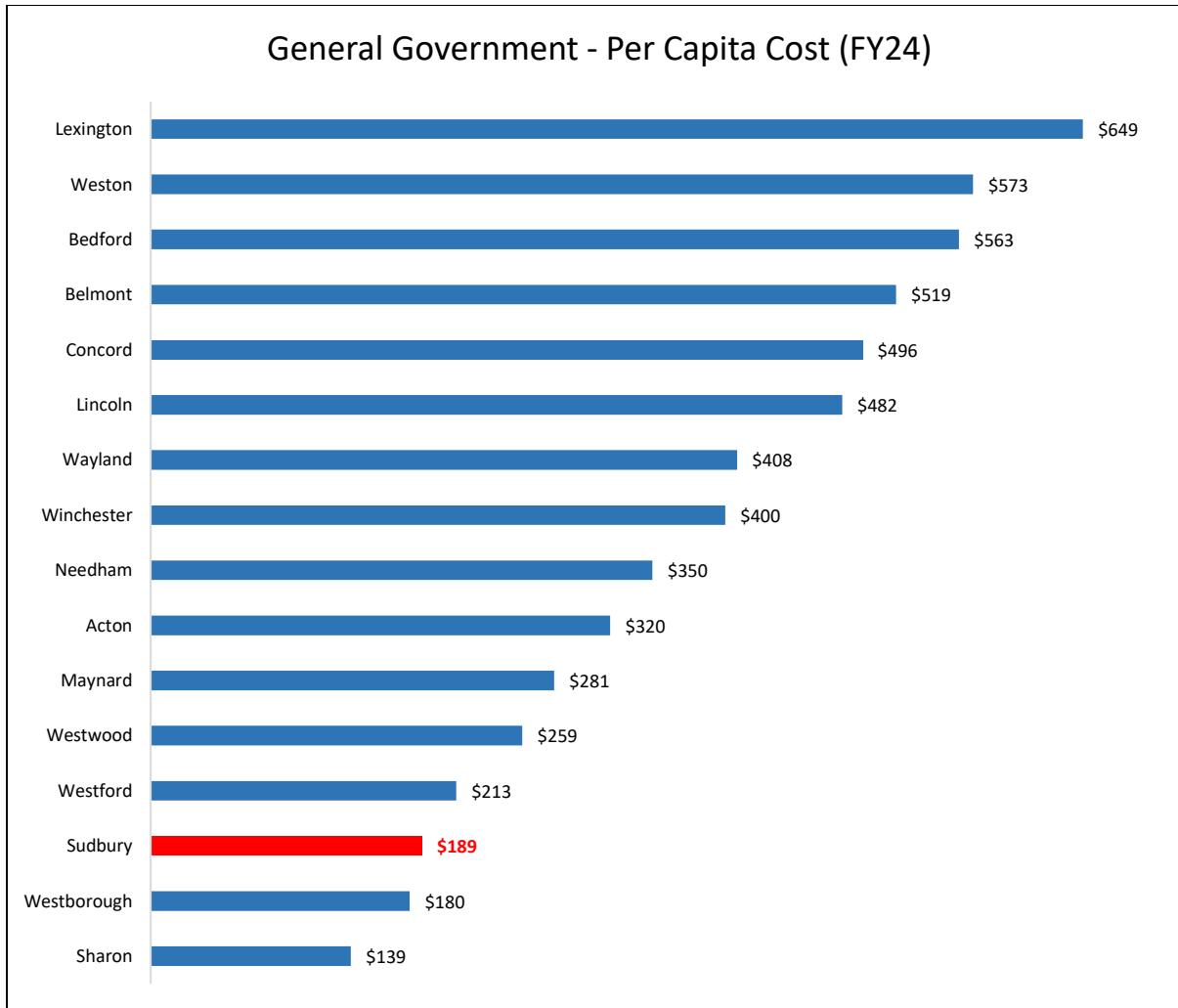
General Government

This section of the expenditures is provided for general government and support services to all Town operations and activities in many different departments. The General Government portion of the budget represents the Executive, General Administration, Human Resources Management, Legal, Financial and quasi-judicial functions of the Town.

General Government	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$2,150,435	\$2,293,462	\$2,310,624	\$2,285,103	\$2,409,013	\$2,391,314	\$2,436,682	\$2,566,706	\$2,924,277	\$3,128,081
Expenses	155,566	182,879	142,590	209,144	171,920	164,524	191,383	180,828	215,692	235,930
Contracted Services	222,562	140,507	143,868	174,744	165,641	207,910	211,041	268,188	246,427	259,532
Legal Expenses	179,682	180,182	301,291	313,530	188,369	198,293	174,461	138,110	200,990	200,990
Software & Equipment	115,874	103,074	186,841	196,143	183,621	185,021	180,524	234,772	230,140	224,668
Prior Year Encumbrances	0	35,984	0	0	7,329	22,628	27,052	0	0	0
Total General Government	\$2,824,119	\$2,936,088	\$3,085,214	\$3,178,664	\$3,125,893	\$3,169,690	\$3,221,143	\$3,388,604	\$3,817,526	\$4,049,201
Employees (FTE)	31	31	31	31	30	30	30	32	32	33



TOWN OF SUDBURY – EXPENDITURES



Sudbury's Per Capita Cost = \$189

Average Per Capita Cost = \$376

Median Per Capita Cost = \$375

TOWN OF SUDBURY – EXPENDITURES

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 meetings. The office staff accepts articles and prepares the warrants for all Town Meetings and Town Elections and produces 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 Management Analyst position was added in FY2025, and performs complex administrative and technical work in support of critical operations within the Town Manager’s operations including, but not limited to, coordination of the Annual Town Meeting Warrant, grant support, procurement, risk management, and special projects. The Sustainability Coordinator position was reclassified from the Facilities Department in the Public Works function area to the Select Board/Town Manager’s department in FY2026.

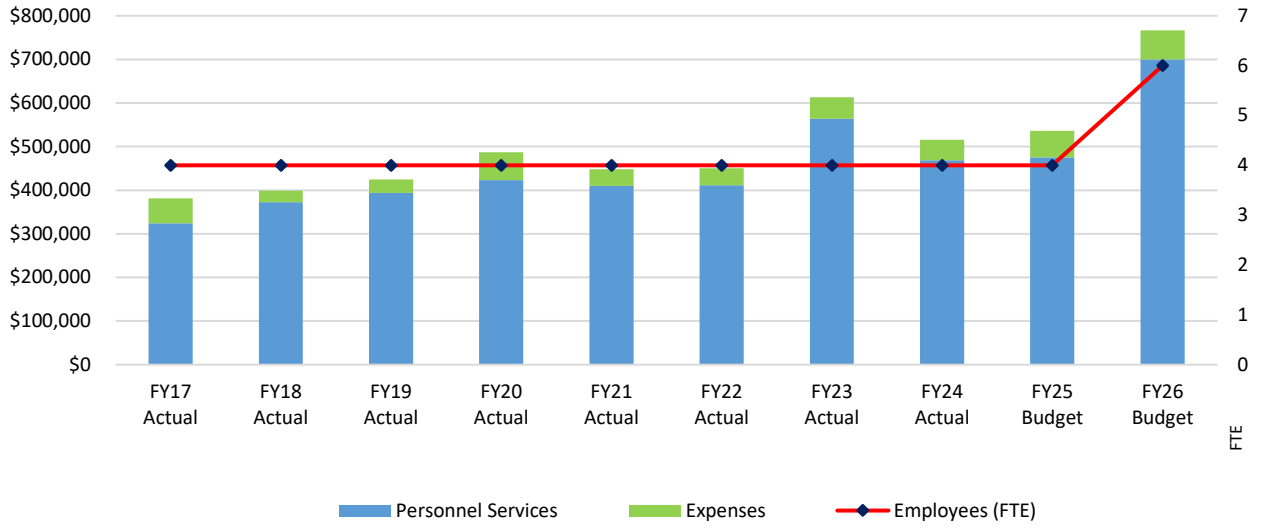
The Public Information Officer enhances the public communications between the Town government and Sudbury’s residents. Activities include maintaining up to date information on the Town website and social media pages, providing traditional media with timely information and responses to requests, producing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

The increase in FTE’s in FY26 was due to the reclassification of the Sustainability Coordinator from the Facilities Department, and the hiring of the Management Analyst position, which in the Legal Department is shown as a decrease in one FTE.

Select Board/Town Manager	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$324,261	\$372,593	\$393,830	\$423,204	\$410,286	\$411,811	\$564,280	\$468,853	\$475,006	\$700,023
Expenses	56,955	26,632	30,819	63,591	37,978	38,865	48,990	46,685	61,005	66,500
Total Expenses	\$381,216	\$399,225	\$424,649	\$486,795	\$448,264	\$450,676	\$613,270	\$515,538	\$536,011	\$766,523
Employees (FTE)	4	4	4	4	4	4	4	4	4	6

TOWN OF SUDBURY – EXPENDITURES

Select Board / Town Manager Expenditures FY17 - FY26



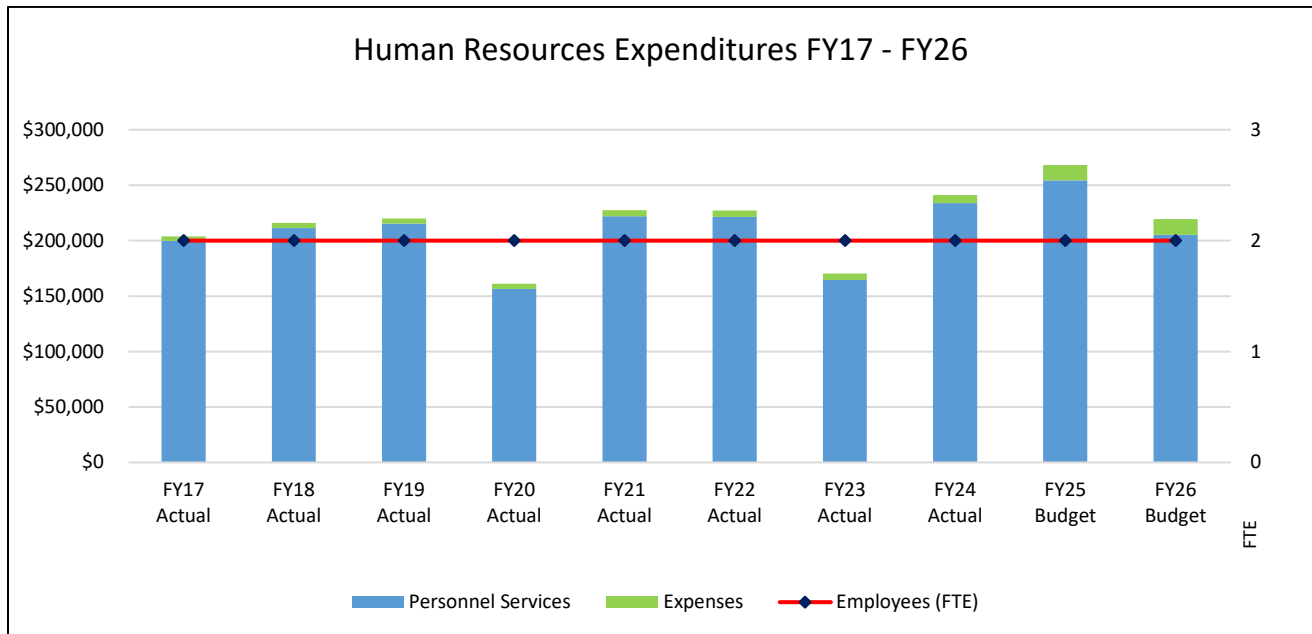
TOWN OF SUDBURY – EXPENDITURES

Human Resources

The Human Resources Department is responsible for administering benefits, personnel recruitment, labor relations, staffing, training, and discipline. The Human Resources Department is committed to providing all employees and retirees of the Town with quality professional human resource services. We partner with management to recruit, retain and promote highly qualified individuals. Along with recognizing and encouraging the value of diversity in the workplace, we facilitate positive employee relations by offering training to enhance employee skills, performance, and job satisfaction. The department provides support and guidance in development, benefits, and training for the Town’s employees to create a positive work environment. Benefits include health, dental, and life insurance as well as retirement, workers’ compensation, and other post-employment benefits (OPEB).

In FY2025, the Human Resources Director / Assistant Town Manager Position was separated out, and the Human Resources Director became a standalone position.

Human Resources	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$199,792	\$211,266	\$215,486	\$156,594	\$221,868	\$221,565	\$164,528	\$233,803	\$254,342	\$205,397
Expenses	4,025	4,687	4,615	4,385	5,743	5,558	5,937	7,200	13,963	13,963
Total Expenses	\$203,817	\$215,953	\$220,101	\$160,979	\$227,611	\$227,123	\$170,465	\$241,003	\$268,305	\$219,360
Employees (FTE)	2	2	2	2	2	2	2	2	2	2



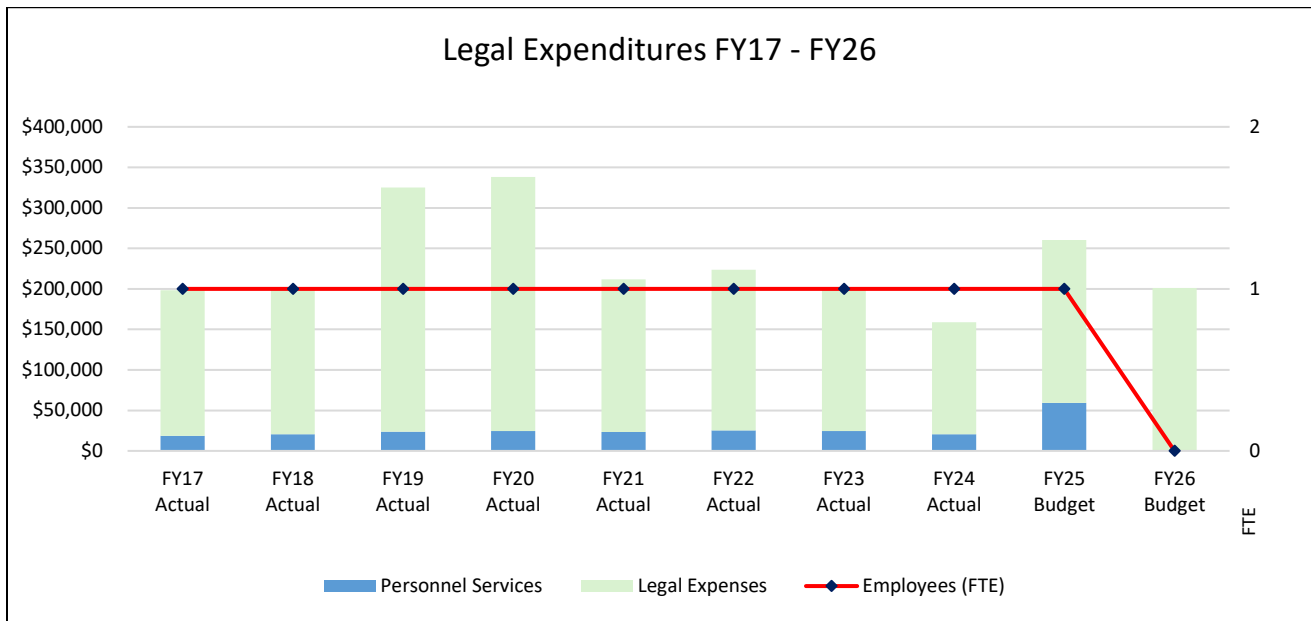
TOWN OF SUDBURY – EXPENDITURES

Legal

Town Council provides a wide variety of legal assistance to all Town departments including review of all contracts, legal opinions, conflict of interest advice, interpretation of State and Federal laws, labor and collective bargaining assistance, drafting of general and zoning by-laws and defense of litigation. The firm of KP Law, PC is Sudbury’s Town Counsel, and Feeley & Brown, PC is the Town’s labor counsel.

The decrease in FTE’s in FY26 was due to the retirement of Legal Assistant, and hiring of a Management Analyst, which was reclassified to the Select Board/Town Manager department.

Legal	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$18,650	\$20,418	\$23,824	\$24,465	\$23,465	\$25,418	\$24,429	\$20,700	\$59,384	\$0
Legal Expenses	179,682	180,182	301,291	313,530	188,369	198,293	174,461	138,110	200,990	200,990
Total Expenses	\$198,332	\$200,600	\$325,115	\$337,995	\$211,834	\$223,711	\$198,890	\$158,810	\$260,374	\$200,990
Employees (FTE)	1	1	1	1	1	1	1	1	1	0

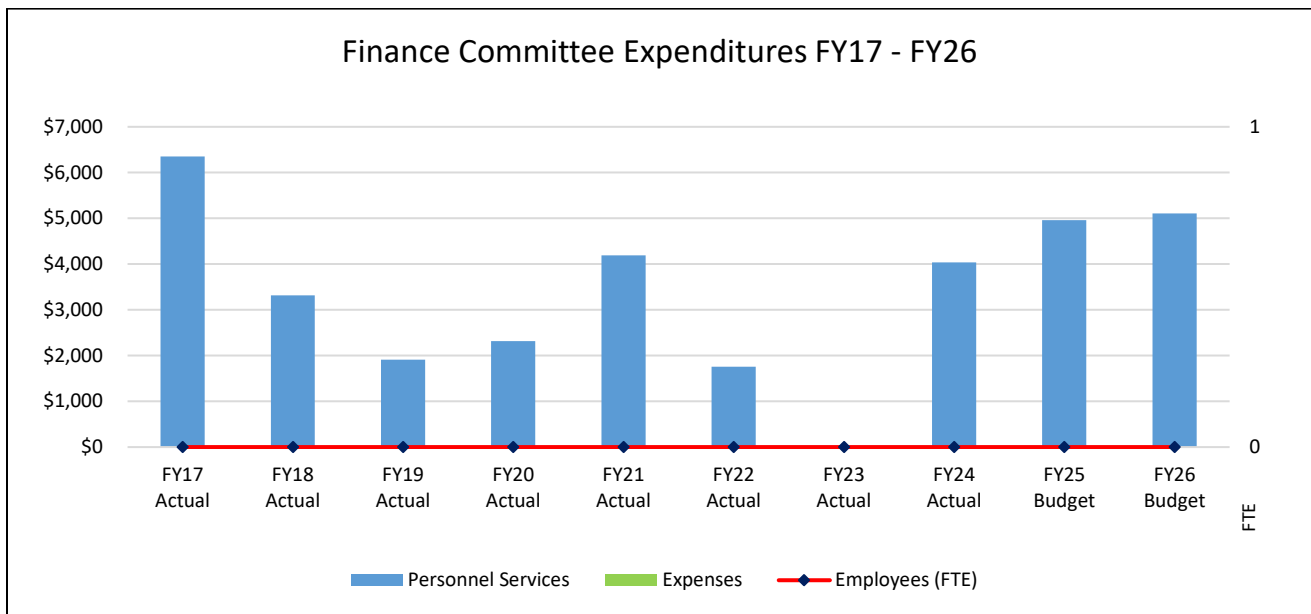


TOWN OF SUDBURY – EXPENDITURES

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.

Finance Committee	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$6,355	\$3,314	\$1,908	\$2,315	\$4,189	\$1,757	\$0	\$4,036	\$4,959	\$5,108
Expenses	0	0	0	0	0	0	0	0	0	0
Total Expenses	\$6,355	\$3,314	\$1,908	\$2,315	\$4,189	\$1,757	\$0	\$4,036	\$4,959	\$5,108
Employees (FTE)	0	0	0	0	0	0	0	0	0	0

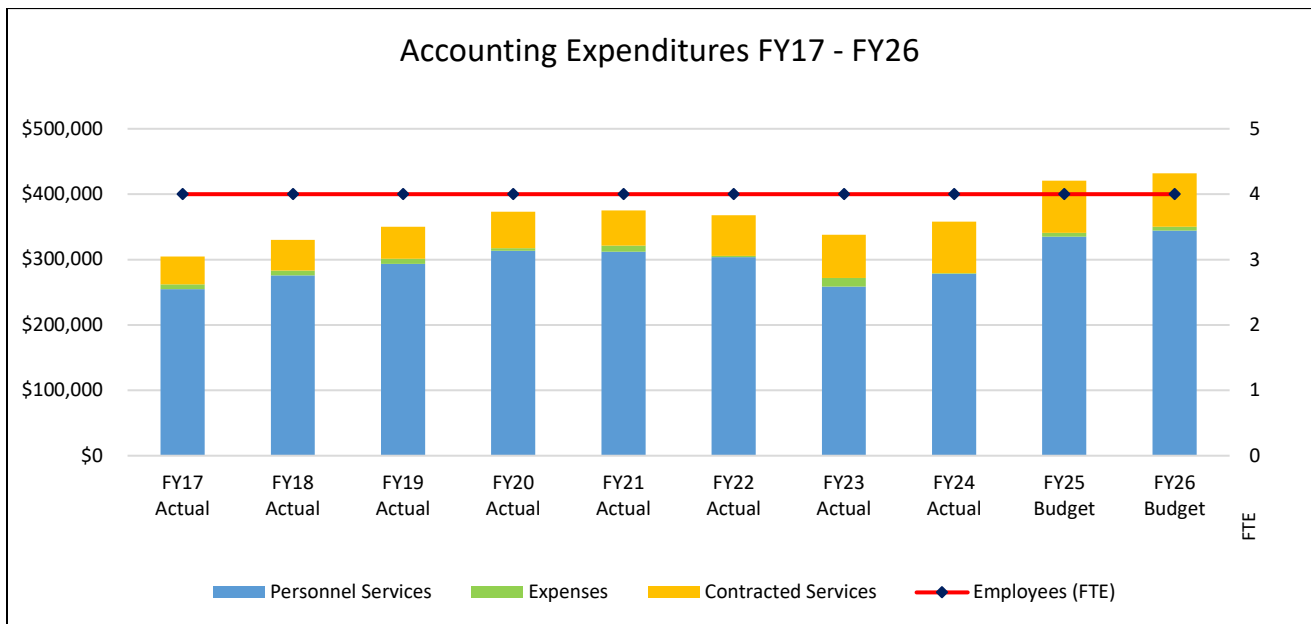


TOWN OF SUDBURY – EXPENDITURES

Accounting Department

The Town Accountant is responsible for properly recording all municipal financial transactions in the community. This official prepares financial reports and ensures compliance with state and local reporting requirements. All bills for payment are approved by the Accountant, who then monitors spending to assure that sufficient funds exist for purchases, and that goods have been received and services rendered before payment is made. The Accounting Department ensures bills payable and payroll processing for the School and the Town. The Town Accountant is responsible for several Department of Revenue (DOR) reporting requirements such as submitting Free Cash for certification and preparing the State 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. Contractual Services is for annual license and support for the Town's Financial Software (Munis).

Accounting	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$254,694	\$276,024	\$293,179	\$313,670	\$311,806	\$303,513	\$258,820	\$278,390	\$335,167	\$344,490
Expenses	7,191	7,246	7,905	3,645	9,406	2,253	12,994	1,005	5,600	5,600
Contracted Services	42,663	46,721	48,942	56,107	53,722	62,068	66,268	78,779	79,756	82,048
Total Expenses	\$304,548	\$329,991	\$350,026	\$373,422	\$374,934	\$367,834	\$338,082	\$358,174	\$420,523	\$432,138
Employees (FTE)	4	4	4	4	4	4	4	4	4	4



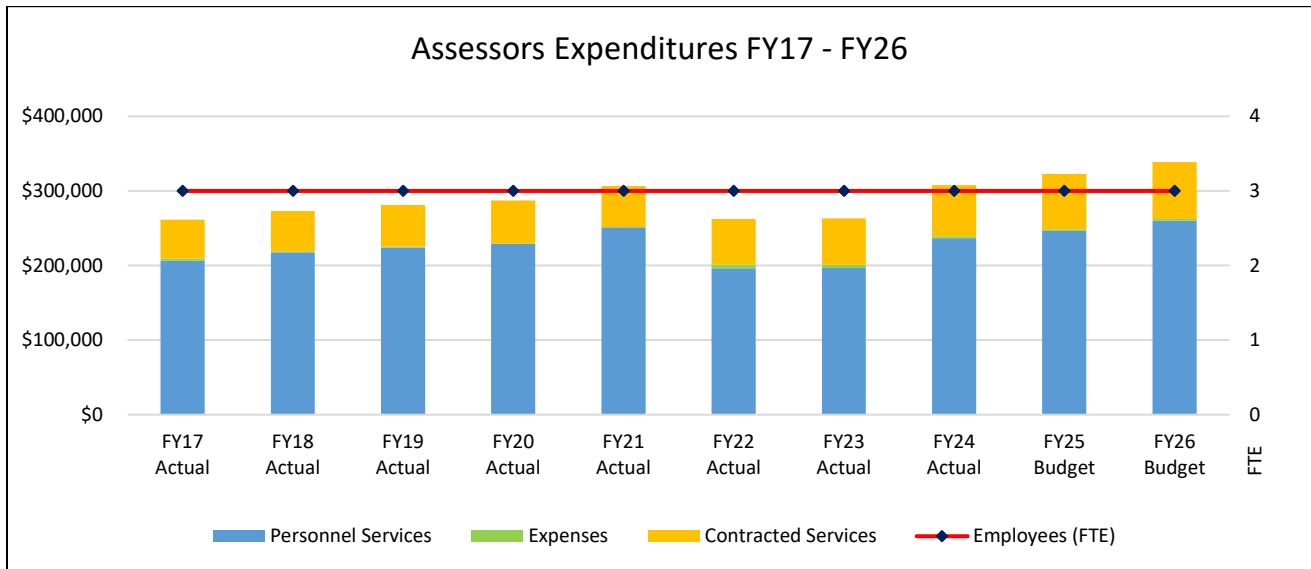
TOWN OF SUDBURY – EXPENDITURES

Assessor’s Department

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. Funds are included in the contract services for Patriot Properties Assessors software and appraisal services.

Assessors	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$206,742	\$217,543	\$224,342	\$228,798	\$251,325	\$196,194	\$196,545	\$236,526	\$246,411	\$260,234
Expenses	2,513	1,520	1,107	751	436	5,242	4,371	2,439	2,174	1,950
Contracted Services	52,377	54,110	55,810	57,460	54,885	60,780	62,460	68,955	74,331	76,451
Total Expenses	\$261,632	\$273,173	\$281,259	\$287,009	\$306,646	\$262,216	\$263,376	\$307,920	\$322,916	\$338,635
Employees (FTE)	3	3	3	3	3	3	3	3	3	3



TOWN OF SUDBURY – EXPENDITURES

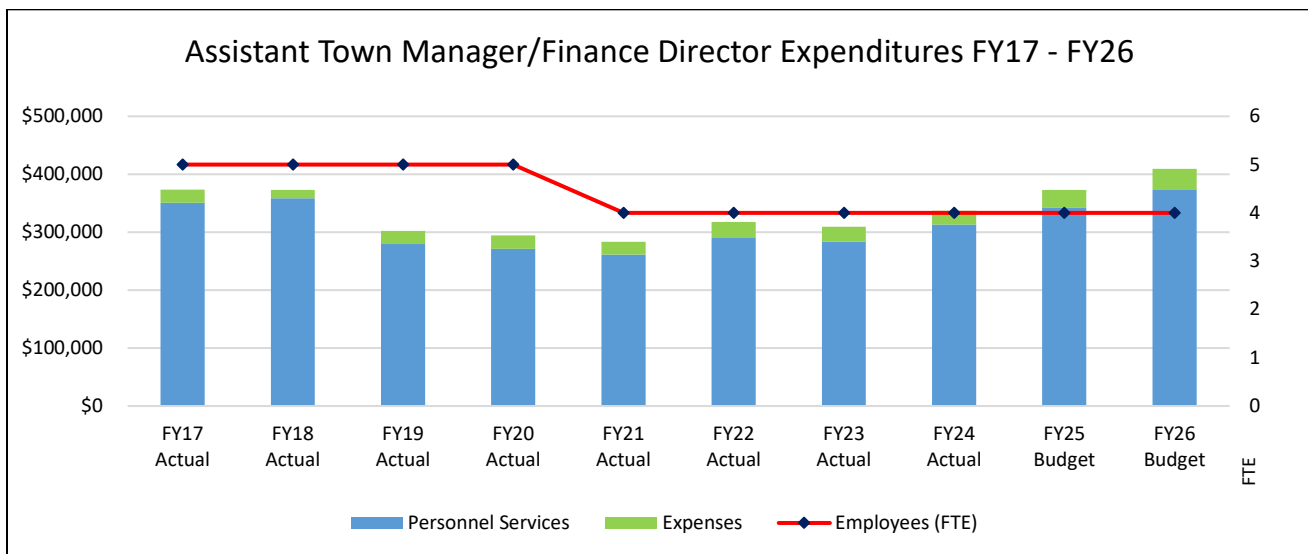
Assistant Town Manager, Finance Director (Treasurer/Collector)

The Assistant Town Manager/Finance Director is responsible for overseeing and coordinating the Town’s financial activities and oversees the completion of the annual Tax Recapitulation Sheet (RECAP) and the Free Cash certification process. Assists Town Manager with the preparation of the annual operating budget and capital improvement plan, as well as all revenue and expenditure forecasting and labor negotiations. Additionally, the Assistant Town Manager/Finance Director provides oversight of the Finance, Library, Parks & Recreation, Senior Center, and Veterans Services departments.

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. The office is charged with all disbursement activities of the Town including the payment of all warrants (both Town and School payroll and expense), tax title accounts, mailing and quarterly collection of all real property taxes, and motor vehicle excise taxes due to the Town.

In FY2025, The Finance Director, Treasurer/Collector was promoted to the Assistant Town Manager/Finance Director, and the Assistant Treasurer/Collector was promoted to the Treasurer/Collector.

Assistant Town Manager / Finance Director	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$350,801	\$358,467	\$279,604	\$271,112	\$261,509	\$291,049	\$283,253	\$312,990	\$342,136	\$373,086
Expenses	22,776	14,544	22,745	23,415	21,748	26,431	26,028	23,833	30,900	36,000
Total Expenses	\$373,577	\$373,011	\$302,349	\$294,527	\$283,257	\$317,480	\$309,281	\$336,823	\$373,036	\$409,086
Employees (FTE)	5	5	5	5	4	4	4	4	4	4



TOWN OF SUDBURY – EXPENDITURES

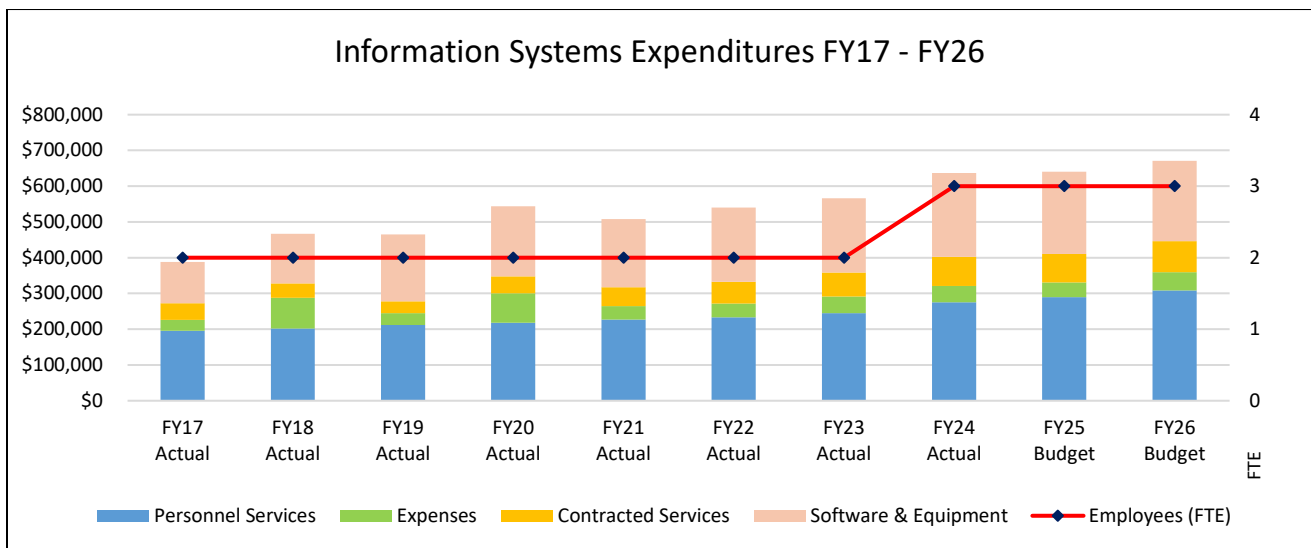
Information Systems

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.

Furthermore, the budget encompasses service contracts covering essential software components. This includes cybersecurity software to ensure the integrity and security of municipal data, office productivity suites such as Office 365, and other municipal software essential for various departments, such as permitting software, bill payment software, and resident engagement software.

Lastly, the budget also includes expenses for essential technology needs which encompasses the purchase of computers, networking devices, servers, and associated licensing. These investments are crucial for maintaining the municipality's technological infrastructure, ensuring efficiency, reliability, and security across all departments.

Information Systems	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$195,646	\$201,841	\$211,648	\$218,282	\$226,961	\$233,263	\$244,892	\$275,369	\$289,854	\$308,499
Expenses	30,599	122,380	32,979	82,575	45,240	61,502	73,483	46,016	41,260	50,701
Contracted Services	46,314	39,676	33,232	47,077	52,161	60,127	67,259	80,798	79,640	87,333
Software & Equipment	115,874	103,074	186,841	196,143	183,621	185,021	180,524	234,772	230,140	224,668
Prior Year Encumbrances	0	35,984	0	0	7,329	22,628	27,052	0	0	0
Total Expenses	\$388,433	\$466,971	\$464,700	\$544,077	\$507,983	\$539,913	\$566,158	\$636,955	\$640,894	\$671,201
Employees (FTE)	2	2	2	2	2	2	2	3	3	3



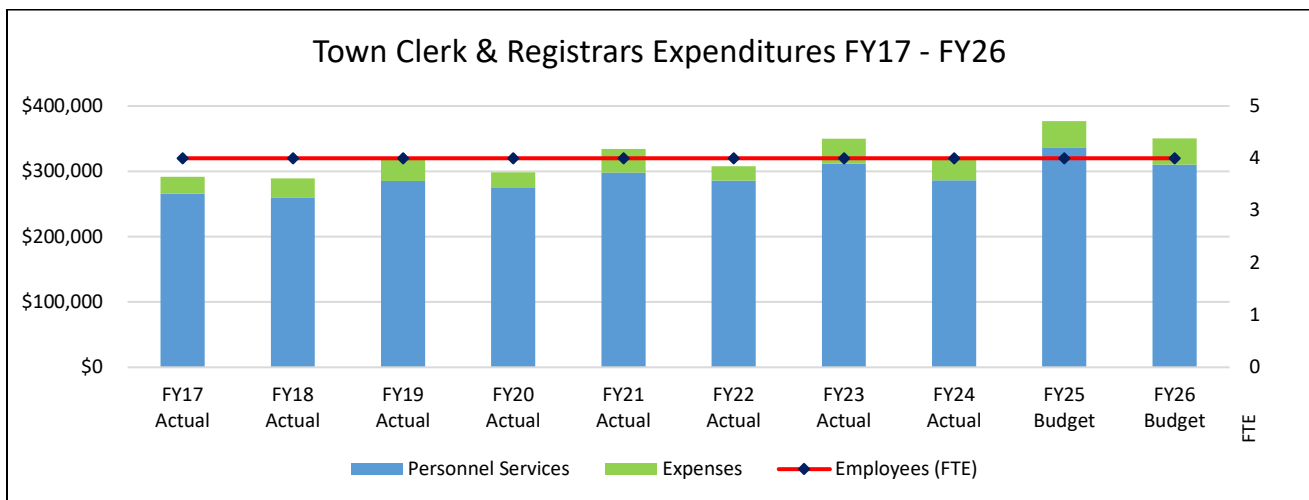
TOWN OF SUDBURY – EXPENDITURES

Town Clerk and Elections & Registrations

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.

Town Clerk & Registrars	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$265,438	\$259,381	\$285,431	\$274,673	\$297,954	\$285,611	\$311,645	\$286,203	\$336,656	\$310,125
Expenses	26,094	29,917	35,136	23,848	36,433	21,958	38,171	32,916	40,090	40,215
Total Expenses	\$291,532	\$289,298	\$320,567	\$298,521	\$334,387	\$307,569	\$349,816	\$319,119	\$376,746	\$350,340
Employees (FTE)	4	4	4	4	4	4	4	4	4	4



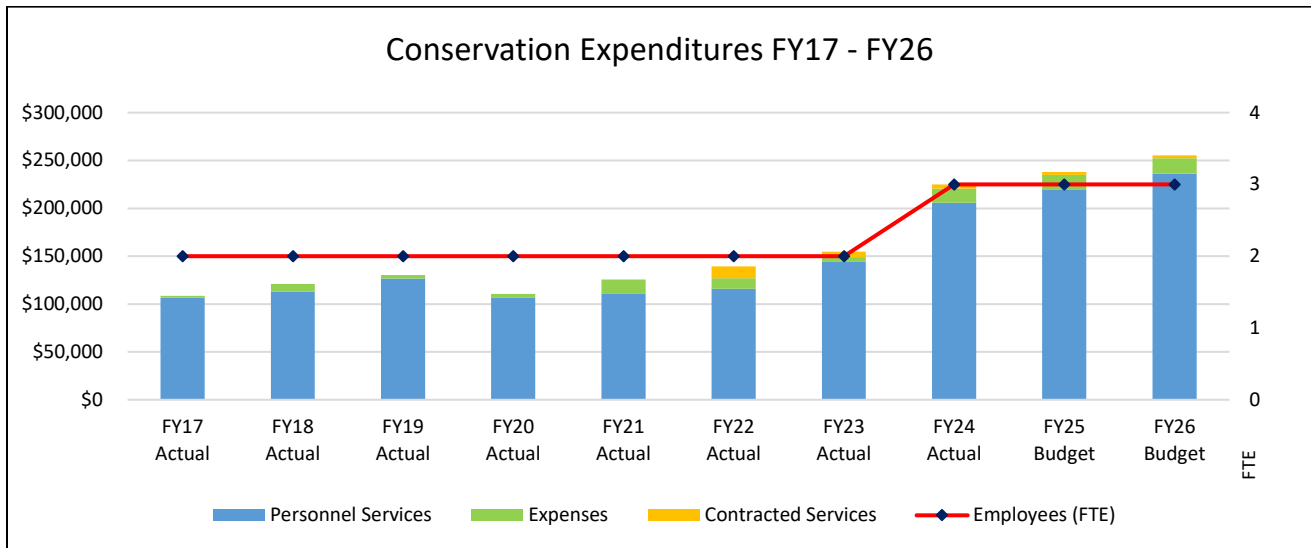
TOWN OF SUDBURY – EXPENDITURES

Conservation

The Conservation Department provides review and permitting of all activities within wetland jurisdiction, wetland regulation enforcement, land stewardship of over 900 acres with trails 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.

The Conservation Commission Mission Statement is to preserve, protect, and improve the Town’s valuable water, land, plant, and animal resources for the benefit of present and future generations (under the legal authority granted under The Conservation Commission Act, by the Massachusetts Wetlands Protection Act, and by the Sudbury Wetlands Administration Bylaw); to foster community involvement in the protection and enjoyment of Sudbury’s open spaces and natural resources through education and stewardship; and to balance the interests of jurisdictional projects with the public benefits provided by wetland resource areas, to guide Sudbury’s future, under a fair and open public hearing process.

Conservation	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$106,536	\$112,814	\$126,781	\$106,976	\$110,505	\$116,034	\$144,124	\$205,791	\$219,317	\$236,366
Expenses	2,041	8,069	3,580	3,580	15,083	10,918	4,950	14,640	15,600	15,900
Contracted Services	0	0	0	0	0	12,495	5,584	4,426	3,200	3,200
Total Expenses	\$108,577	\$120,883	\$130,361	\$110,556	\$125,588	\$139,447	\$154,658	\$224,857	\$238,117	\$255,466
Employees (FTE)	2	2	2	2	2	2	2	3	3	3



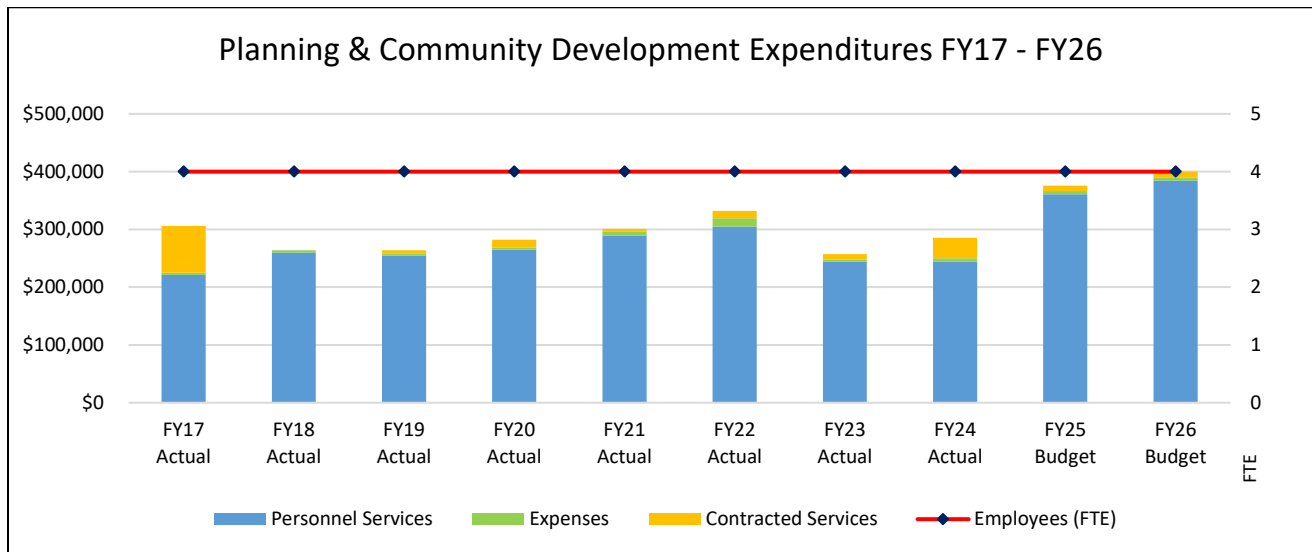
TOWN OF SUDBURY – EXPENDITURES

Planning & Community Development

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 to reviewing all new development proposals to ensure they reflect this vision. PCD is comprised of the Director, Community Preservation Coordinator, Planning and Zoning Coordinator and Office Supervisor and Planning Development 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.

Planning & Community Development	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$221,520	\$259,801	\$254,591	\$265,014	\$289,145	\$305,099	\$244,166	\$244,045	\$361,045	\$384,753
Expenses	3,372	3,868	3,704	3,354	7,182	14,425	3,511	6,094	5,100	5,101
Contracted Services	81,208	0	5,884	14,100	4,873	12,440	9,470	35,230	9,500	10,500
Total Expenses	\$306,100	\$263,669	\$264,179	\$282,468	\$301,200	\$331,964	\$257,147	\$285,369	\$375,645	\$400,354
Employees (FTE)	4	4	4	4	4	4	4	4	4	4



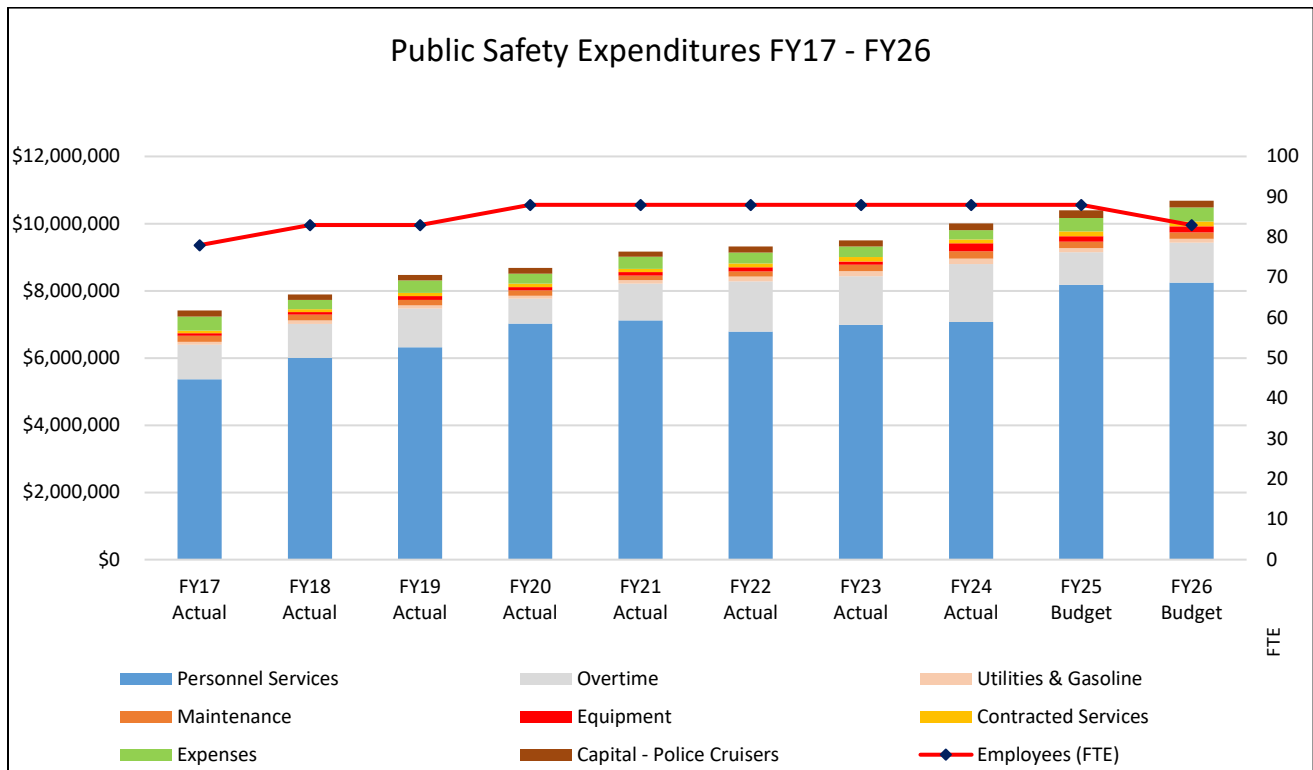
TOWN OF SUDBURY – EXPENDITURES

Public Safety

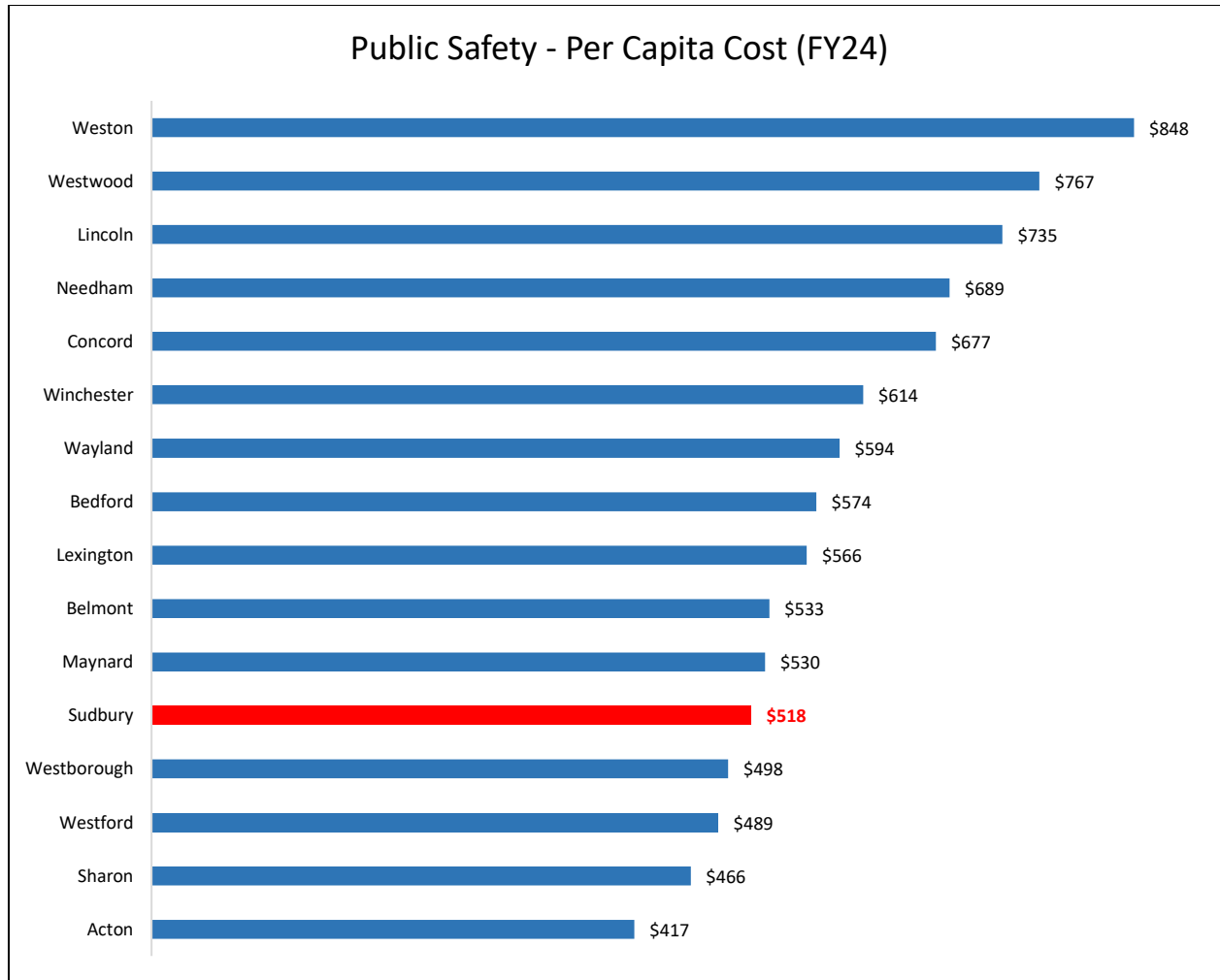
The Public Safety cluster consists of the Police and Fire Departments, Regional Dispatch Center and the Building Inspector. It is the largest of the Town’s budget clusters.

Decrease in FTE’s in FY2026 was due to the regionalization of dispatch services to the Holbrook Regional Dispatch Center.

Total Public Safety	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$5,369,411	\$6,009,200	\$6,323,328	\$7,020,935	\$7,117,832	\$6,785,870	\$6,988,016	\$7,077,522	\$8,178,920	\$8,246,263
Overtime	1,023,447	1,007,329	1,144,998	742,705	1,101,233	1,496,620	1,449,957	1,720,935	972,700	1,185,140
Utilities & Gasoline	88,210	108,134	95,263	93,179	98,662	140,440	148,274	156,675	120,000	120,000
Maintenance	182,183	162,972	167,050	156,023	133,861	150,669	194,541	225,797	196,500	192,000
Equipment	78,175	79,884	117,961	98,355	111,191	132,010	94,930	237,489	154,436	177,500
Contracted Services	75,356	81,797	94,409	104,044	90,465	113,220	128,315	114,599	142,325	142,795
Expenses	249,009	248,955	293,240	285,428	345,802	299,019	313,281	277,830	407,406	419,062
Capital - Police Cruisers	160,000	159,282	165,000	165,000	153,480	180,346	182,000	195,000	227,000	197,000
Prior Year Encumbrances	191,307	34,820	70,874	14,008	17,310	22,509	1,996	0	0	0
Total Public Safety	\$7,417,098	\$7,892,373	\$8,472,123	\$8,679,677	\$9,169,836	\$9,320,703	\$9,501,310	\$10,005,847	\$10,399,287	\$10,679,760
Employees (FTE)	78	83	83	88	88	88	88	88	88	83



TOWN OF SUDBURY – EXPENDITURES



Sudbury's per capita cost = \$518

Average per capita cost = \$595

Median per capita cost = \$570

TOWN OF SUDBURY – EXPENDITURES

Police Department

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. The Town maintains a full-service (24-hour) Police Department including patrol, investigation, traffic, and safety operations. Expenditures in the Police Department include uniforms, equipment, for both sworn officers and support personnel, building maintenance for the Police Department Headquarters, vehicle repairs, onboarding for new officers, capital police cruisers replacement, training, supplies and services, dues and publications, police safety equipment and supplies.

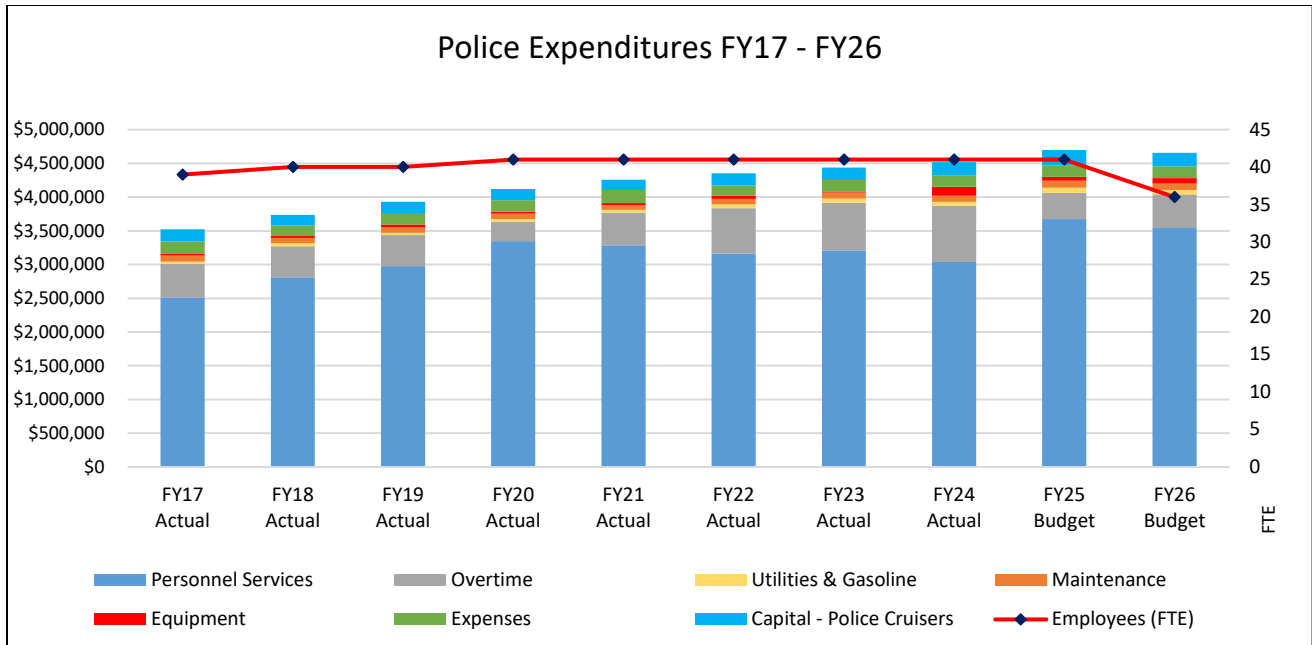
On July 8, 2024, the Town of Sudbury moved its dispatch operations to the Holbrook Regional Dispatch Center. The decrease in the Police budget is primarily related to the move to the Regional Dispatch Center, which is being fully funded by the 911 grant until FY28.

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

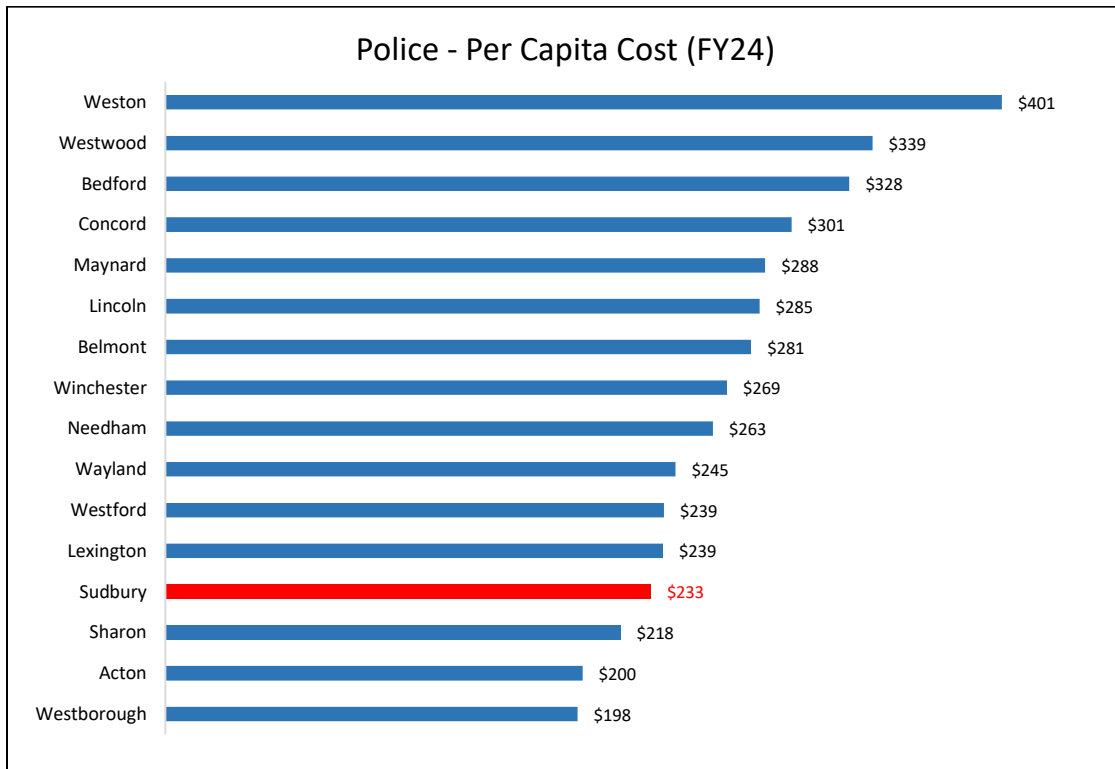
Decrease in FTE's in FY2026 was due to the regionalization of dispatch services to the Holbrook Regional Dispatch Center.

Police	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$2,512,331	\$2,808,623	\$2,977,678	\$3,347,966	\$3,283,943	\$3,164,149	\$3,207,517	\$3,039,739	\$3,672,255	\$3,542,833
Overtime	496,878	462,962	458,692	286,685	484,916	669,760	708,719	833,078	392,700	496,240
Utilities & Gasoline	35,393	45,587	32,424	38,664	40,513	57,575	62,362	58,396	75,000	65,000
Maintenance	90,868	76,950	79,847	79,908	66,255	80,800	90,115	89,423	101,500	97,000
Equipment	20,220	26,142	46,914	30,434	34,290	45,915	10,507	130,825	59,436	80,000
Expenses	124,329	152,424	160,044	163,533	182,039	147,586	171,722	170,697	171,950	176,700
Capital - Police Cruisers	160,000	159,282	165,000	165,000	153,480	180,346	182,000	195,000	227,000	197,000
Prior Year Encumbrances	82,096	4,642	8,094	6,810	11,297	5,734	1,996	0	0	0
Total Expenses	\$3,522,115	\$3,736,612	\$3,928,693	\$4,119,000	\$4,256,733	\$4,351,865	\$4,434,938	\$4,517,158	\$4,699,841	\$4,654,773
Employees (FTE)	39	40	40	41	41	41	41	41	41	36

TOWN OF SUDBURY – EXPENDITURES



POLICE DEPARTMENT – PER CAPITA AND SWORN FULL-TIME (FTE)



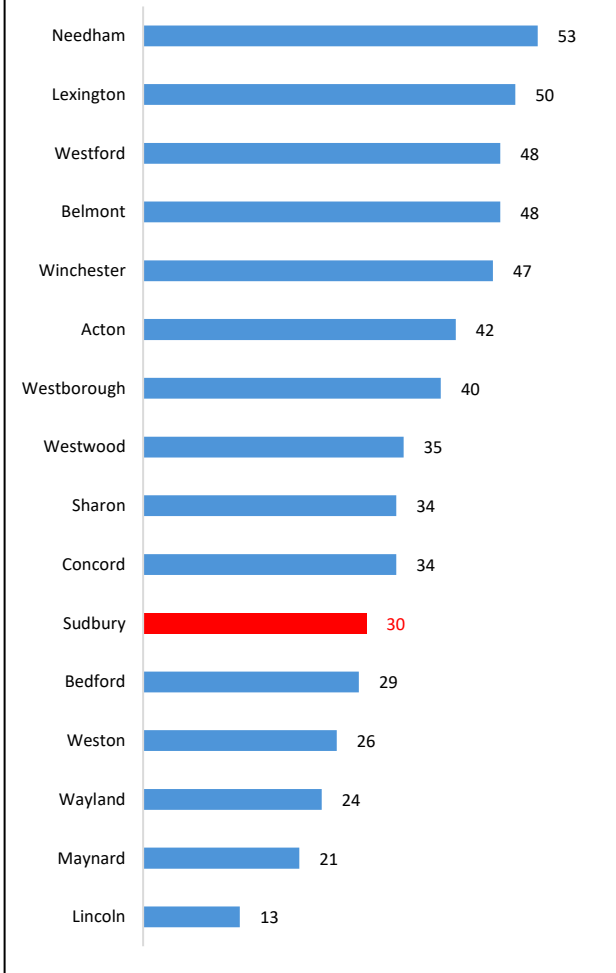
Sudbury's per capita cost = \$233

Average per capita cost = \$271

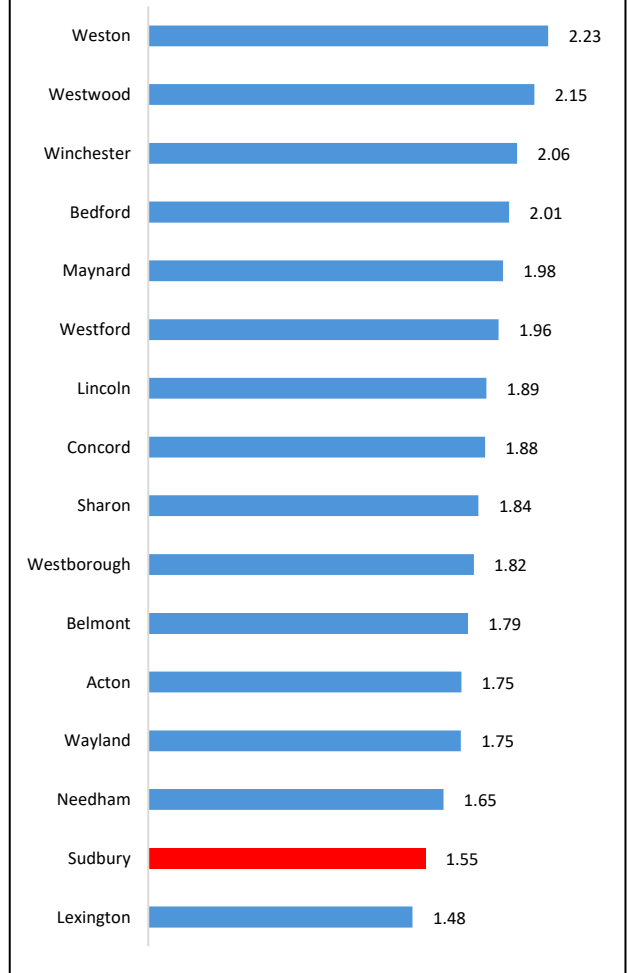
Median per capita cost = \$266

TOWN OF SUDBURY – EXPENDITURES

Sworn Police Officers FTE - Total



Sworn Police Officers - FTE/1000 Population



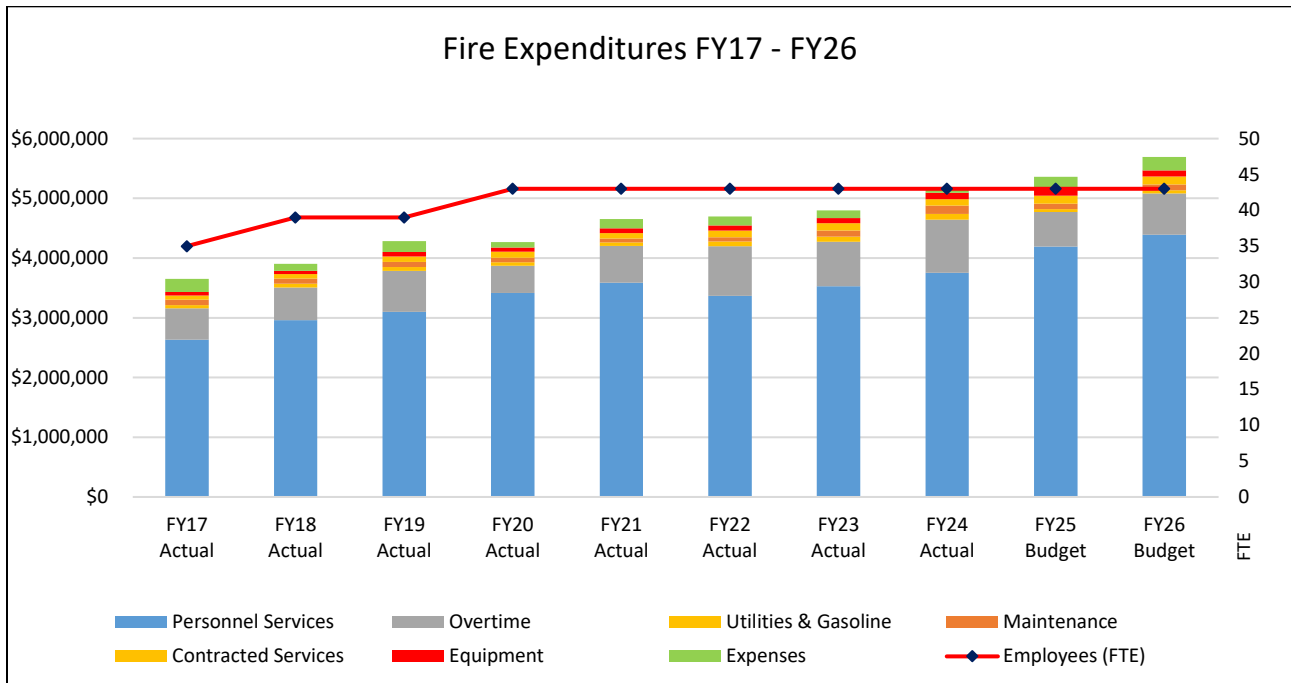
TOWN OF SUDBURY – EXPENDITURES

Fire Department

The Sudbury Fire Department provides fire safety and emergency medical services to the Town of Sudbury. The department responds to an average of 2,200 emergency calls and performs numerous fire prevention inspections each year. The department staffs three fire stations on a full-time basis. Fire Headquarters is located at 77 Hudson Road, Station #2 is at 550 Boston Post Road (Rte. 20) and Station #3 is located at 268 North Road (Rte. 117).

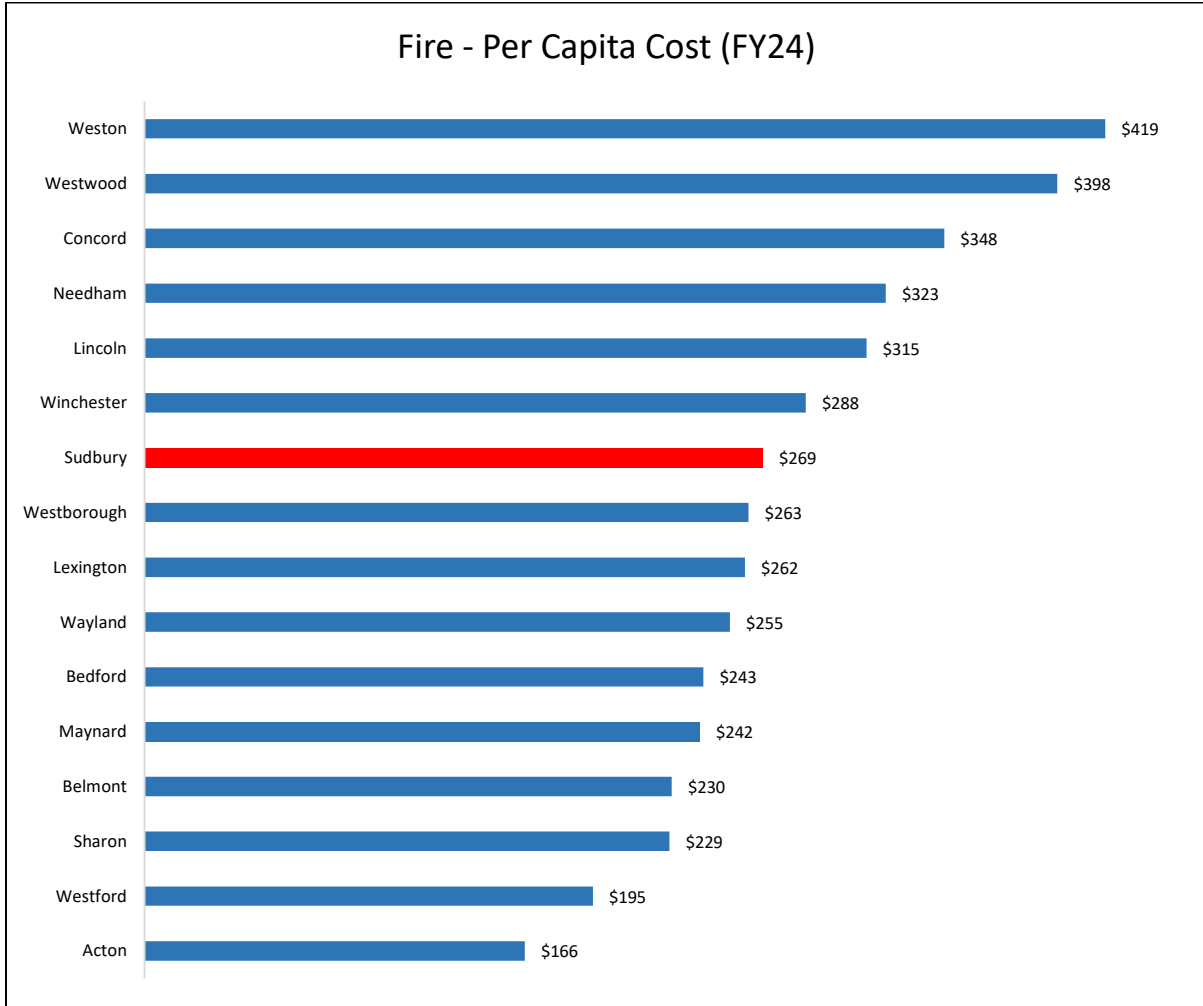
The Sudbury Fire Department responds to medical emergencies including lift assists and well-being checks, fire related calls including calls for fires, smoke investigations, smoke and carbon monoxide alarm investigations, fire alarm inspections, oil burner inspections, underground tank removals, and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

Fire	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$2,631,116	\$2,962,051	\$3,101,030	\$3,417,416	\$3,586,450	\$3,370,014	\$3,529,347	\$3,754,750	\$4,192,508	\$4,393,644
Overtime	526,569	544,367	686,306	456,020	616,317	826,860	741,238	887,857	580,000	688,900
Utilities & Gasoline	52,817	62,547	62,839	54,515	58,149	82,865	85,912	98,279	45,000	55,000
Maintenance	91,315	86,022	87,203	76,115	67,606	69,869	104,426	136,374	95,000	95,000
Contracted Services	72,356	78,797	91,409	104,044	90,465	110,220	125,315	107,027	134,753	135,223
Equipment	57,955	53,742	71,047	67,921	76,901	86,095	84,423	106,664	95,000	97,500
Expenses	111,147	84,692	122,127	82,380	152,340	134,317	129,477	97,262	219,756	226,705
Prior Year Encumbrances	109,211	30,178	62,780	7,198	6,013	16,775	0	0	0	0
Total Expenses	\$3,652,486	\$3,902,396	\$4,284,741	\$4,265,609	\$4,654,241	\$4,697,015	\$4,800,138	\$5,188,213	\$5,362,017	\$5,691,972
Employees (FTE)	35	39	39	43	43	43	43	43	43	43



TOWN OF SUDBURY – EXPENDITURES

FIRE DEPARTMENT – PER CAPITA AND SWORN FULL-TIME (FTE) FIREFIGHTERS



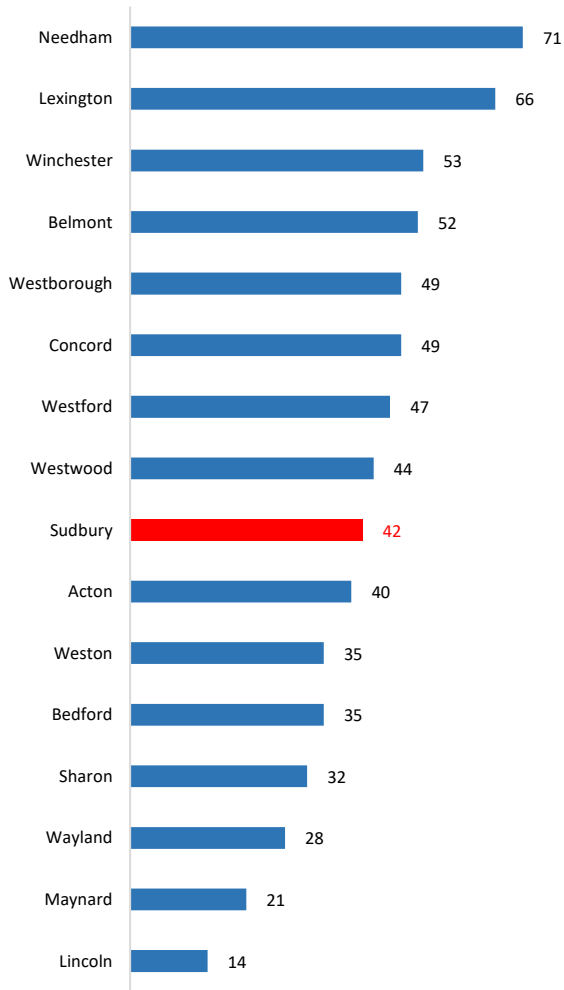
Sudbury's Per Capita Cost = \$269

Average Per Capita Cost = \$277

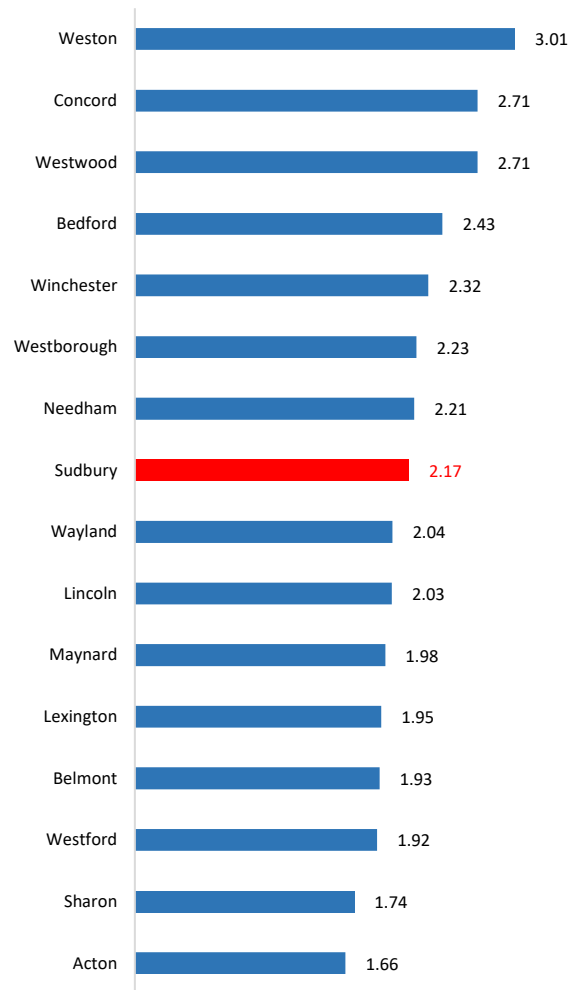
Median Per Capita Cost = \$262

TOWN OF SUDBURY – EXPENDITURES

Sworn Firefighters FTE - Total



Sworn Firefighters FTE/1000 Population



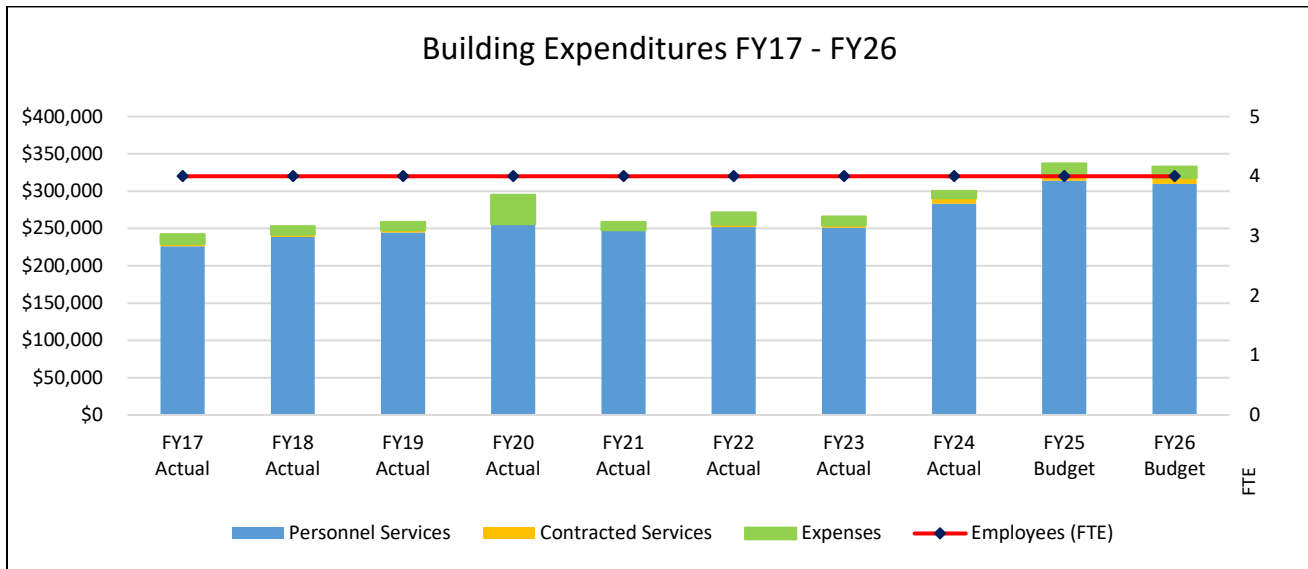
TOWN OF SUDBURY – EXPENDITURES

Building Department

The Sudbury Building Department is responsible for issuing all building, electrical, plumbing and gas permits. The Building Inspector is also the Zoning Enforcement Officer for the Town. Building Permits are required for all construction that is not an ordinary repair as defined by the latest edition of the Massachusetts State Building Code. For more information regarding building permit requirements, go to [Board of Building Regulations and Standards \(BBRS\)](#).

The building department meets 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 Town Bylaw.

Building	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$225,964	\$238,526	\$244,620	\$255,553	\$247,439	\$251,707	\$251,152	\$283,033	\$314,157	\$309,786
Contracted Services	3,000	3,000	3,000	0	0	3,000	3,000	7,572	7,572	7,572
Expenses	13,533	11,839	11,069	39,515	11,423	17,116	12,082	9,871	15,700	15,657
Total Expenses	\$242,497	\$253,365	\$258,689	\$295,068	\$258,862	\$271,823	\$266,234	\$300,476	\$337,429	\$333,015
Employees (FTE)	4	4	4	4	4	4	4	4	4	4

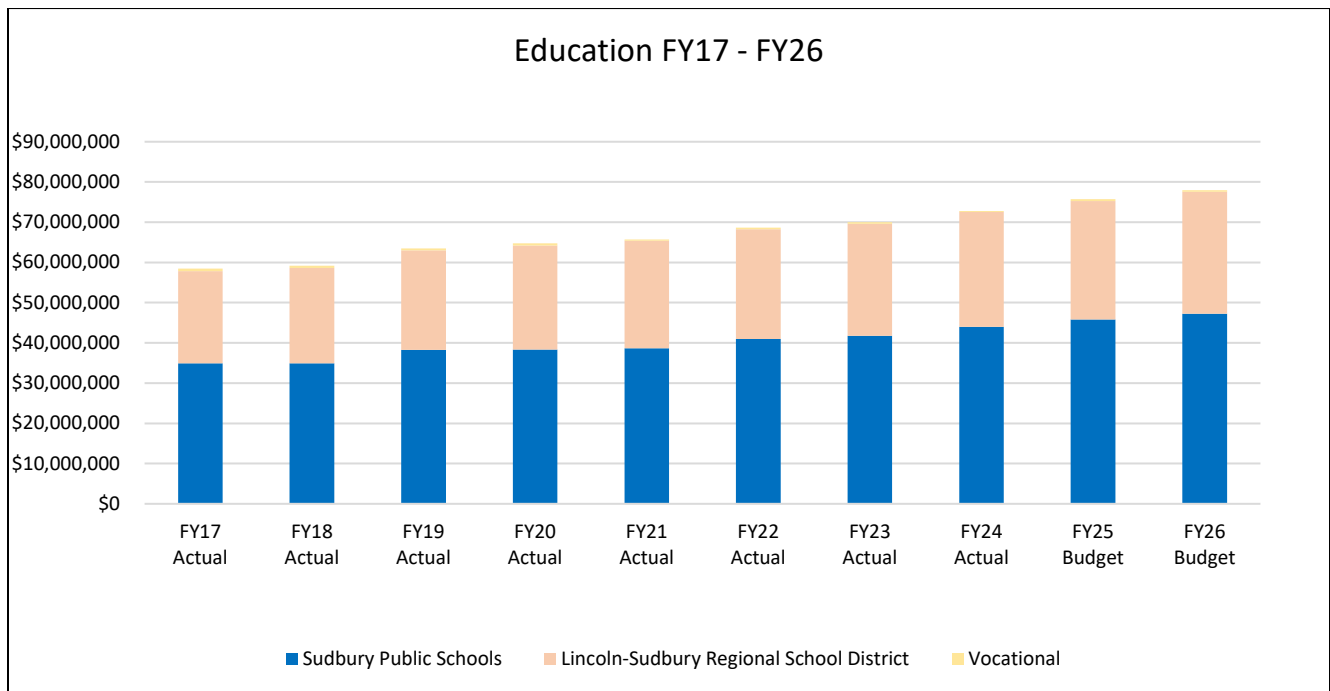


TOWN OF SUDBURY – EXPENDITURES

Schools & Education

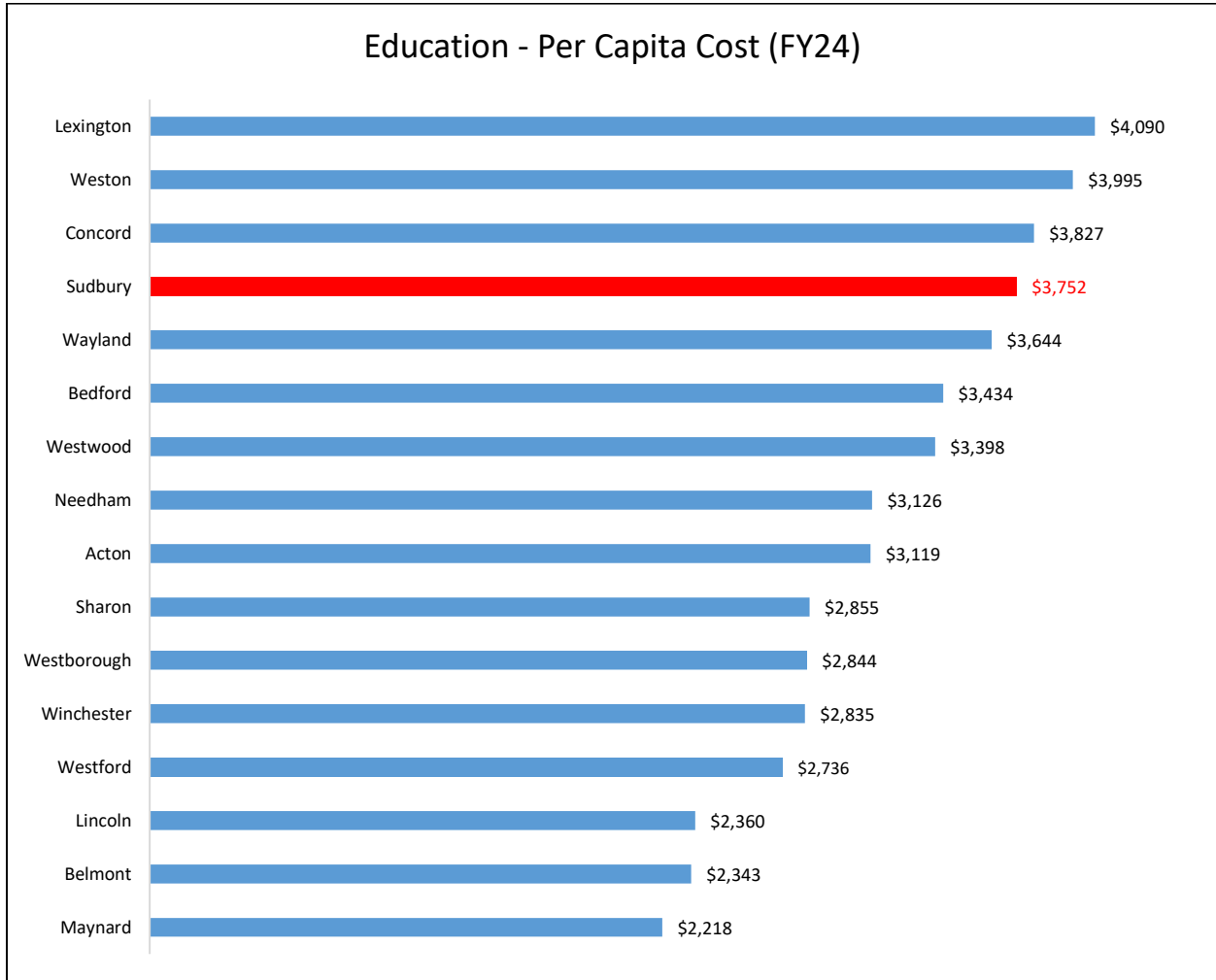
This section of the expenditures is provided for Sudbury Public Schools, Lincoln - Sudbury Regional High School and Vocational Education. The Commonwealth's School Finance Statute, Chapter 70 of the General Laws, establishes an annual net school spending requirement for each Massachusetts school district. Failure to comply with this requirement may result in non-approval of a municipality's tax rate, enforcement action by the Attorney General, or loss of State Aid. The Total expenditures for SPS does not include Employee Benefits, as this is shown in the Employee Benefits section of this report.

Education	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Sudbury Public Schools	\$34,951,319	\$34,926,914	\$38,274,193	\$38,352,357	\$38,673,510	\$40,942,543	\$41,748,483	\$44,029,869	\$45,785,871	\$47,279,447
Lincoln - Sudbury Regional School District	22,879,135	23,698,762	24,762,716	25,808,881	26,712,280	27,330,369	27,869,764	28,537,698	29,497,481	30,252,405
Vocational	623,943	591,064	461,426	629,668	297,813	360,501	343,462	193,961	450,000	400,000
Total Education	\$58,454,397	\$59,216,740	\$63,498,335	\$64,790,906	\$65,683,603	\$68,633,413	\$69,961,709	\$72,761,528	\$75,733,352	\$77,931,852



TOWN OF SUDBURY – EXPENDITURES

The Education Per Capita Cost for comparable communities, as reported on the DLS Databank. It does not include Employee Benefits, as this is shown in the Employee Benefits section of this report.



Sudbury's Per Capita Cost = \$3,752

Average Per Capita Cost = \$3,161

Median Per Capita Cost = \$3,123

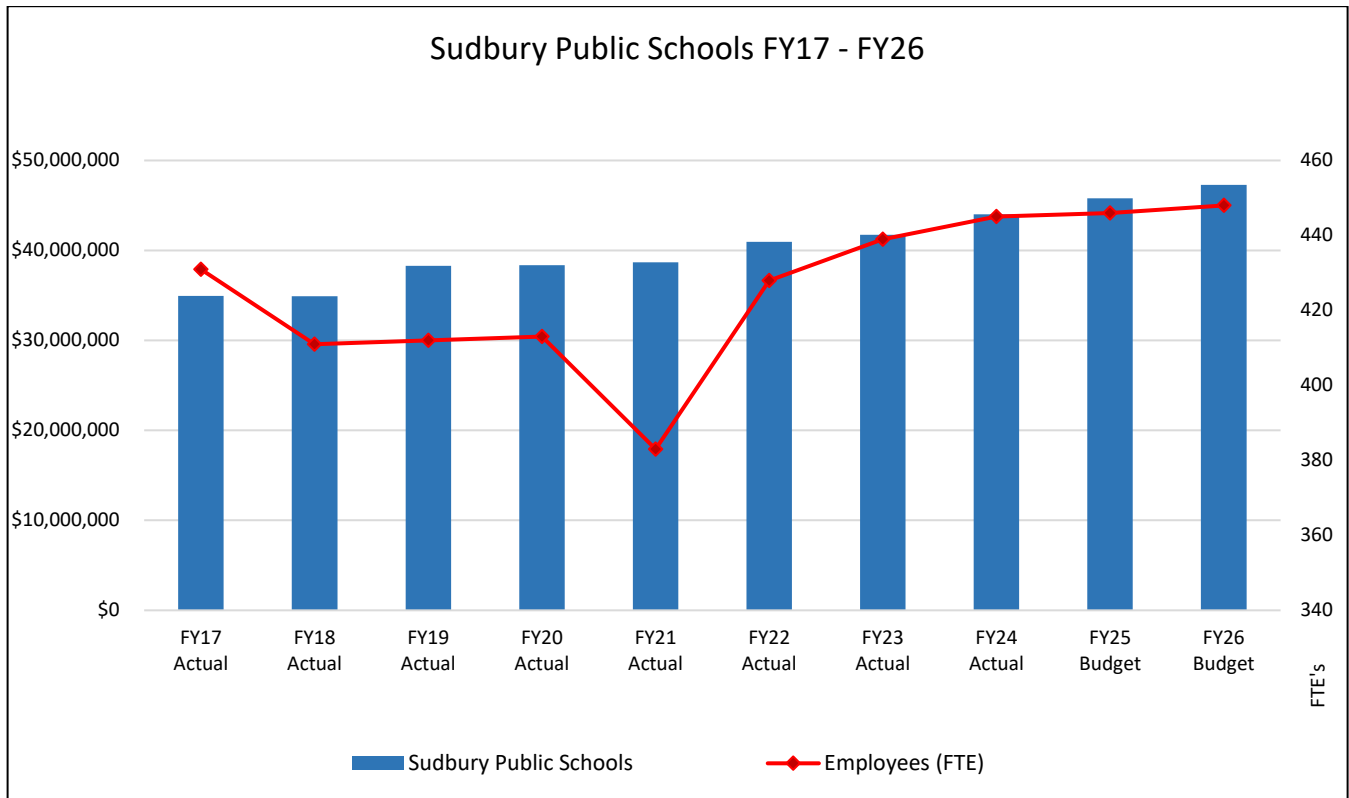
TOWN OF SUDBURY – EXPENDITURES

Sudbury Public Schools (SPS)

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 students 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. The SPS expenditures does not include Employee Benefits, as this is shown in the Employee Benefits section of this report.

Sudbury Public Schools	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Sudbury Public Schools	\$34,357,372	\$34,637,501	\$37,014,826	\$37,981,921	\$38,528,787	\$40,442,553	\$41,612,861	\$43,851,465	\$45,785,871	\$47,279,447
Prior Year Encumbrances	\$593,947	\$289,413	\$1,259,367	\$370,436	\$144,723	\$499,990	\$135,622	\$178,404	\$0	\$0
Total Expenses	\$34,951,319	\$34,926,914	\$38,274,193	\$38,352,357	\$38,673,510	\$40,942,543	\$41,748,483	\$44,029,869	\$45,785,871	\$47,279,447
Employees (FTE)	431	411	412	413	383	428	439	445	446	448

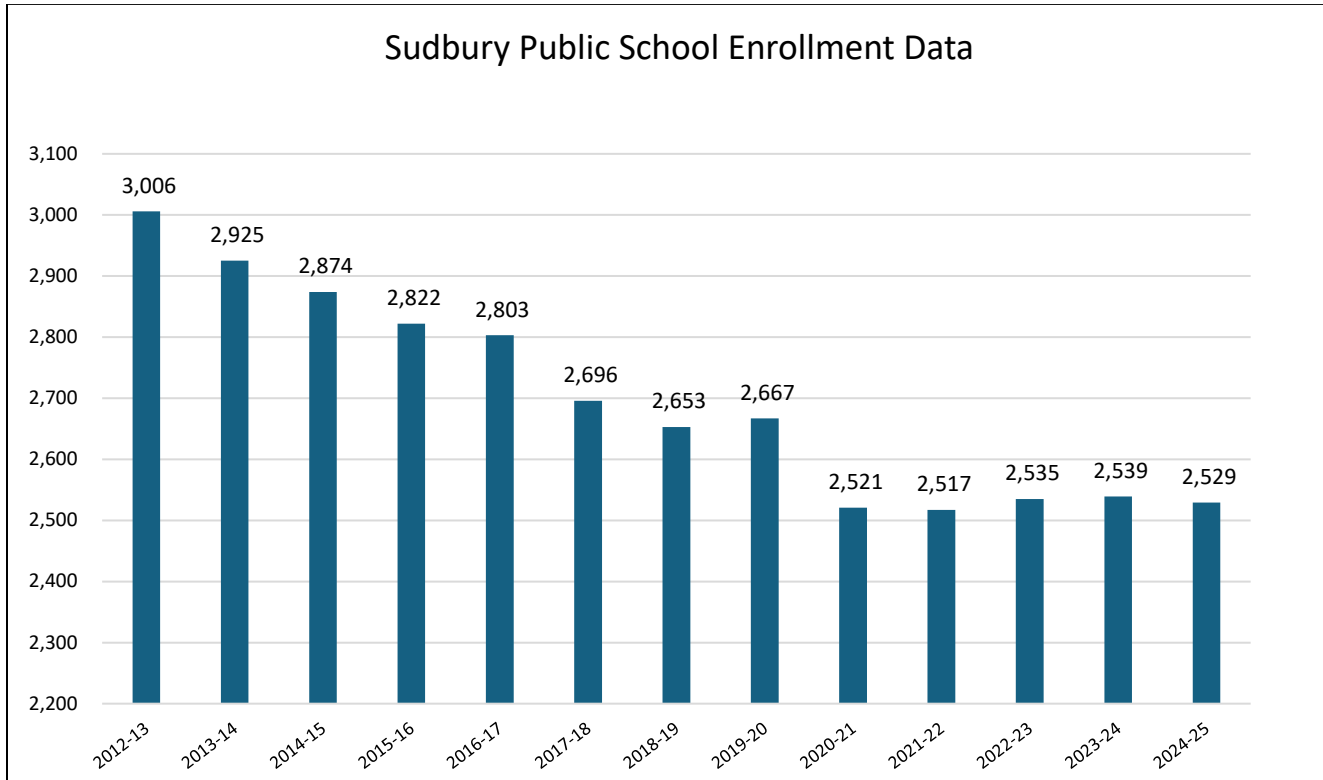


TOWN OF SUDBURY – EXPENDITURES

Sudbury Public School enrolment data was pulled from the Massachusetts Department of Education (DESE).

DESE Data Site

<https://profiles.doe.mass.edu/profiles/student.aspx?orgtypecode=5&fycode=2025&orgcode=02880000>

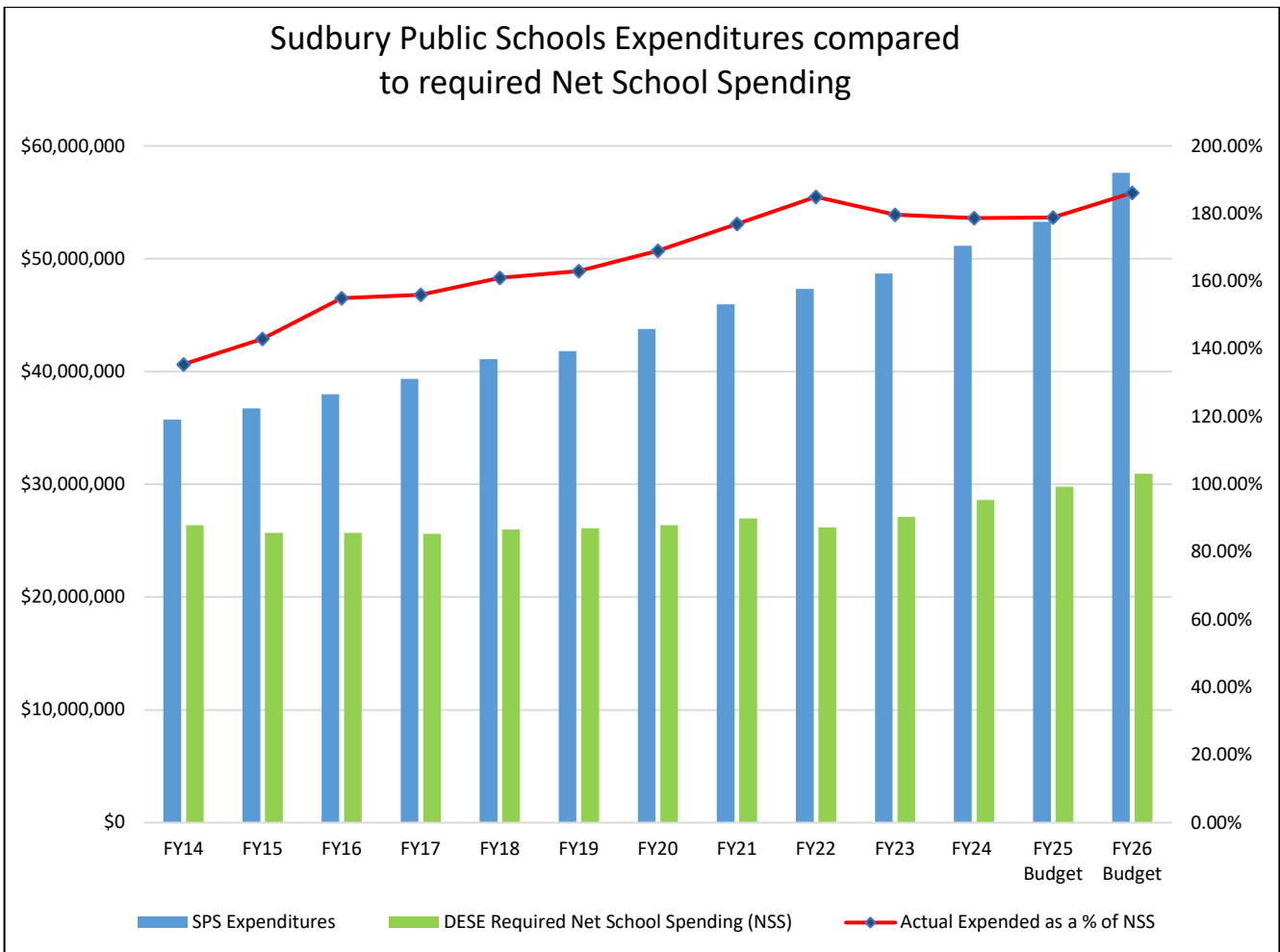


Sudbury's (SPS) Required Net School Spending (NSS) as reported by DESE (Chapter 70 Foundation Budget and Net School Spending), has increased \$4,563,636 since FY14, or 17.3%. Sudbury's (SPS) actual Net School Spending since FY14 has increased \$21,869,532, or 61.2%. Sudbury's (SPS) actual Net School Spending as compared to the required Net School Spending as reported by DESE in FY24 was 178%. Net School Spending FY14 – FY26 and SPS Actual Net School Spending data for FY14 – FY24 was pulled from the Massachusetts Department of Education (DESE) databank. The amounts shown for FY25 and FY26 are the budgeted amounts. The graphs below show the school's expenditure, inclusive of Employee Benefits as reported by DESE for SPS Net School Spending (NSS).

DESE Data Site: (<https://profiles.doe.mass.edu/profiles/finance.aspx?orgcode=02880000&orgtypecode=5&>) and <https://www.doe.mass.edu/finance/chapter70/compliance.html>

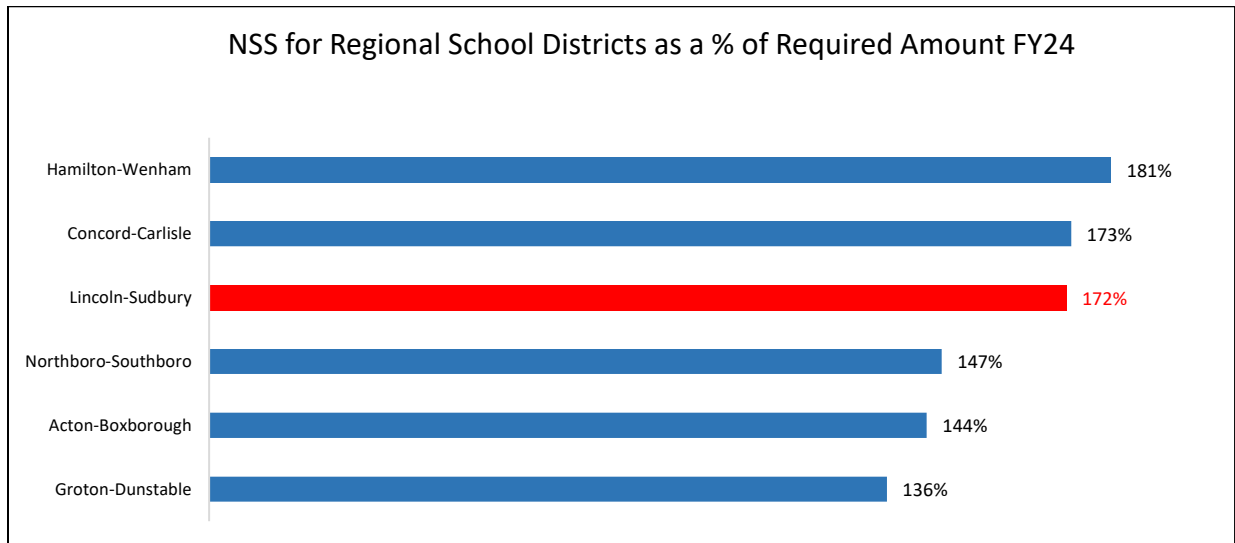
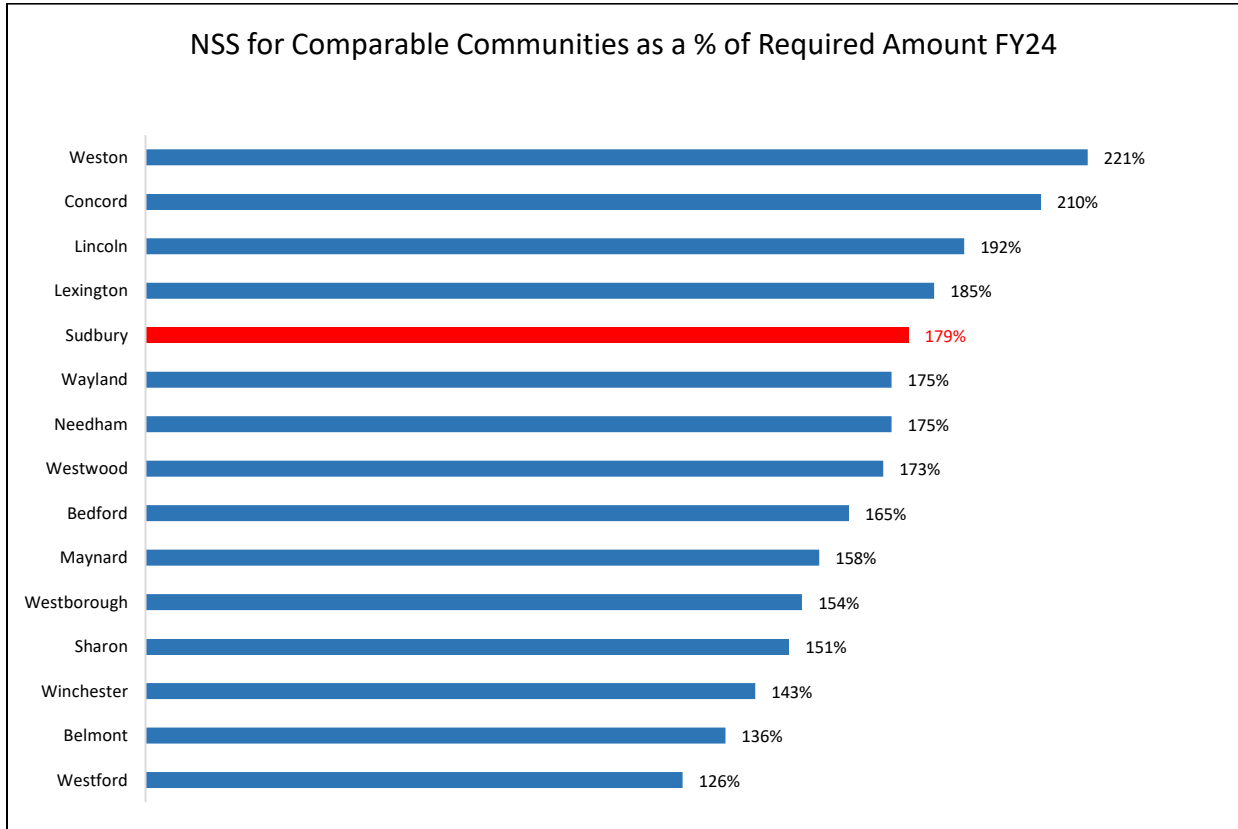
TOWN OF SUDBURY – EXPENDITURES

Fiscal Year	School Expenditures	% Increase	DESE Required NSS	% Incr NSS	Over Required NSS	% of NSS
FY14	\$ 35,746,075		\$ 26,383,414	0.00%	\$ 9,362,661	135.5%
FY15	\$ 36,725,037	2.74%	\$ 25,682,793	-2.66%	\$ 11,042,244	143.0%
FY16	\$ 37,975,015	3.40%	\$ 25,687,647	0.02%	\$ 12,287,368	155.0%
FY17	\$ 39,341,064	3.60%	\$ 25,618,572	-0.27%	\$ 13,722,492	156.0%
FY18	\$ 41,098,004	4.47%	\$ 26,002,802	1.50%	\$ 15,095,202	161.0%
FY19	\$ 41,795,514	1.70%	\$ 26,105,004	0.39%	\$ 15,690,510	163.0%
FY20	\$ 43,778,773	4.75%	\$ 26,372,837	1.03%	\$ 17,405,936	169.0%
FY21	\$ 45,952,974	4.97%	\$ 26,968,408	2.26%	\$ 18,984,566	177.0%
FY22	\$ 47,317,190	2.97%	\$ 26,170,934	-2.96%	\$ 21,146,256	185.0%
FY23	\$ 48,697,793	2.92%	\$ 27,102,527	3.56%	\$ 21,595,266	179.7%
FY24	\$ 51,146,124	5.03%	\$ 28,628,096	5.63%	\$ 22,518,028	178.7%
FY25 Budget	\$ 55,129,046	4.16%	\$ 29,786,643	4.05%	\$ 25,342,403	178.8%
FY26 Budget	\$ 57,615,427	8.15%	\$ 30,947,050	3.90%	\$ 26,668,377	186.2%



TOWN OF SUDBURY – EXPENDITURES

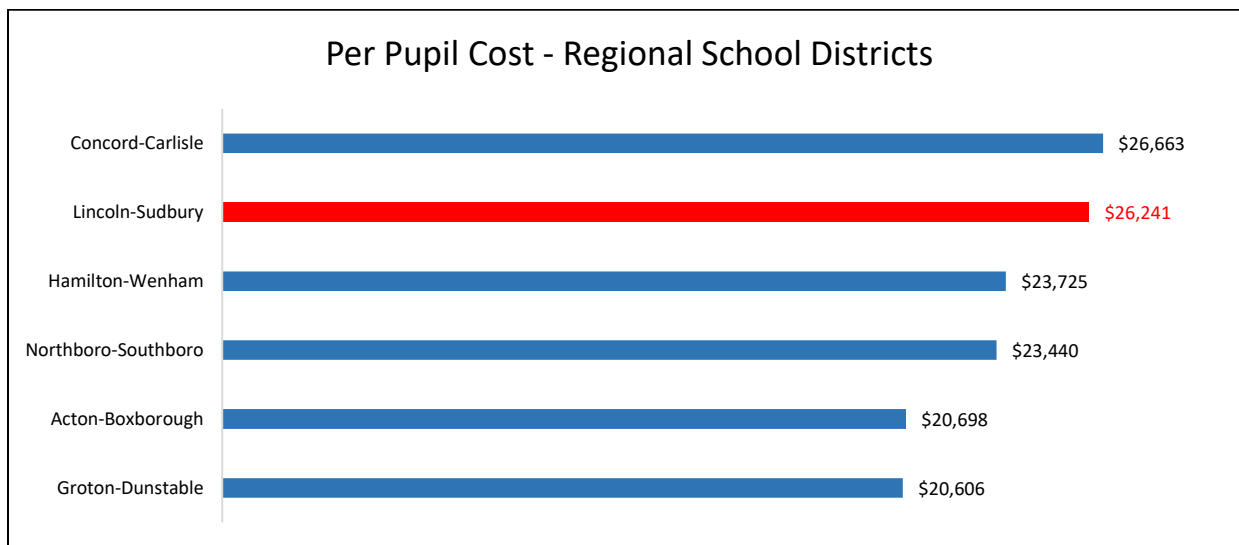
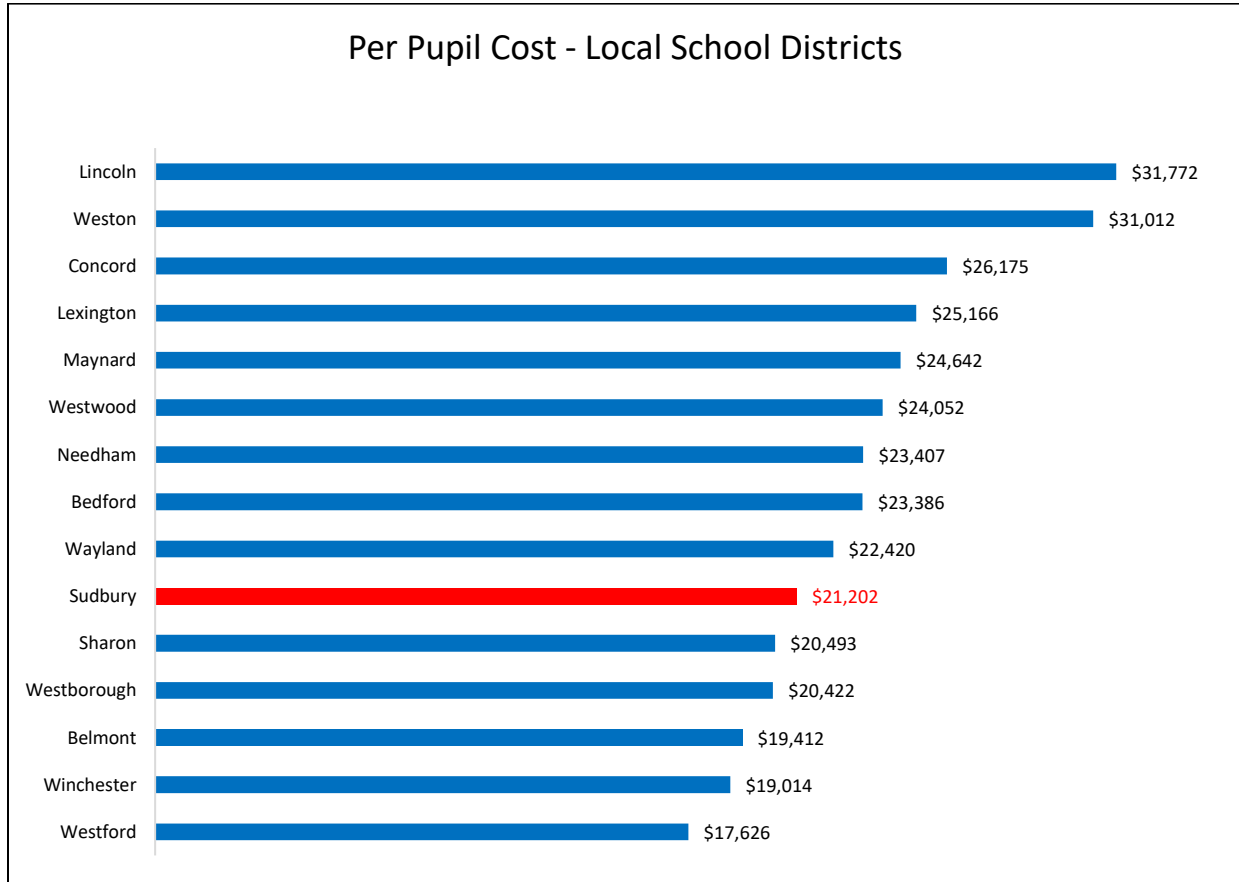
The graph below shows the actual Net School Spending (NSS) for comparable communities as reported in DESE for FY24 as a % of the Required Amount. The second graph shows the Regional School District %'s.



TOWN OF SUDBURY – EXPENDITURES

The graph below shows the school’s Per Public Cost for all funds, as reported in DESE. The second graph shows the Regional School District per pupil cost.

DESE Data Site: <https://profiles.doe.mass.edu/statereport/ppx.aspx>



TOWN OF SUDBURY – EXPENDITURES

Lincoln - Sudbury Regional High School (LSRHS)

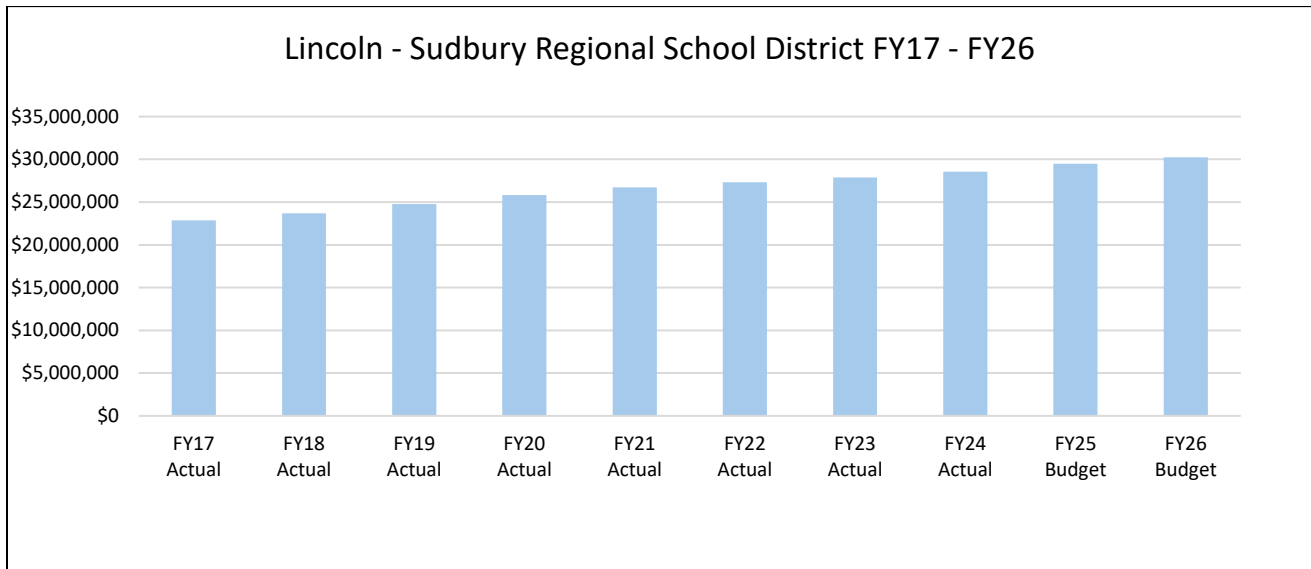
Since its founding in 1954, Lincoln - Sudbury Regional High School has viewed itself as "a different kind of place" - a place that truly values diversity in style and substance. This quality manifests itself in the academic program and in the general atmosphere of the school, and may best be seen in 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.

Lincoln - Sudbury Regional High School	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
LSRHS	\$22,879,135	\$23,698,762	\$24,762,716	\$25,808,881	\$26,712,280	\$27,330,369	\$27,869,764	\$28,537,698	\$29,497,481	\$30,252,405
Total Assessment	\$22,879,135	\$23,698,762	\$24,762,716	\$25,808,881	\$26,712,280	\$27,330,369	\$27,869,764	\$28,537,698	\$29,497,481	\$30,252,405

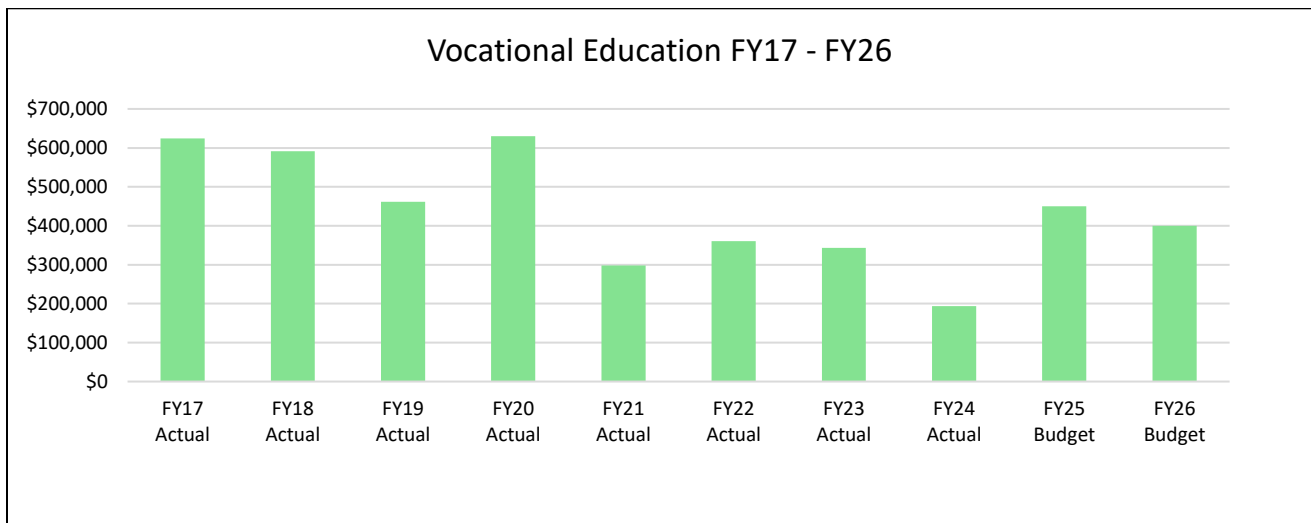


TOWN OF SUDBURY – EXPENDITURES

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. Sudbury students interested in pursuing vocational education can apply for admission as out of district students. Sudbury students typically attend Minuteman and Assabet. The Town is responsible for the cost of transportation to the vocational schools.

Vocational Education	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Vocational	623,943	591,064	461,426	629,668	297,813	360,501	343,462	193,961	450,000	400,000



TOWN OF SUDBURY – EXPENDITURES

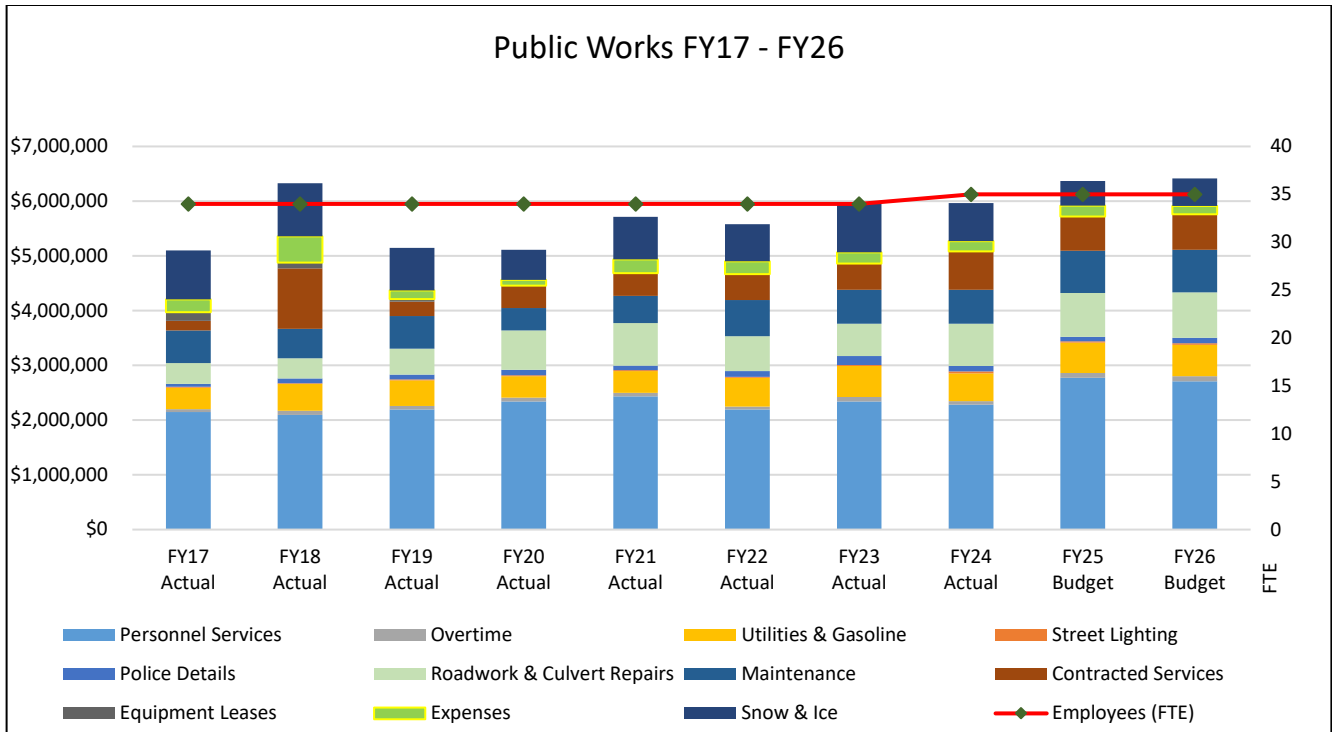
Public Works

The Public Works Department’s mission is to support and enhance the quality of life for residents, businesses, and visitors by providing services to manage and upgrade the Town’s infrastructure in the most efficient manner and provide design, construction, and maintenance solutions for road, traffic, and conveyance systems in order to prioritize safety of the public. 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.

The Sustainability Coordinator position was reclassified from the Facilities Budget to the Select Board/Town Manager budget for FY2026

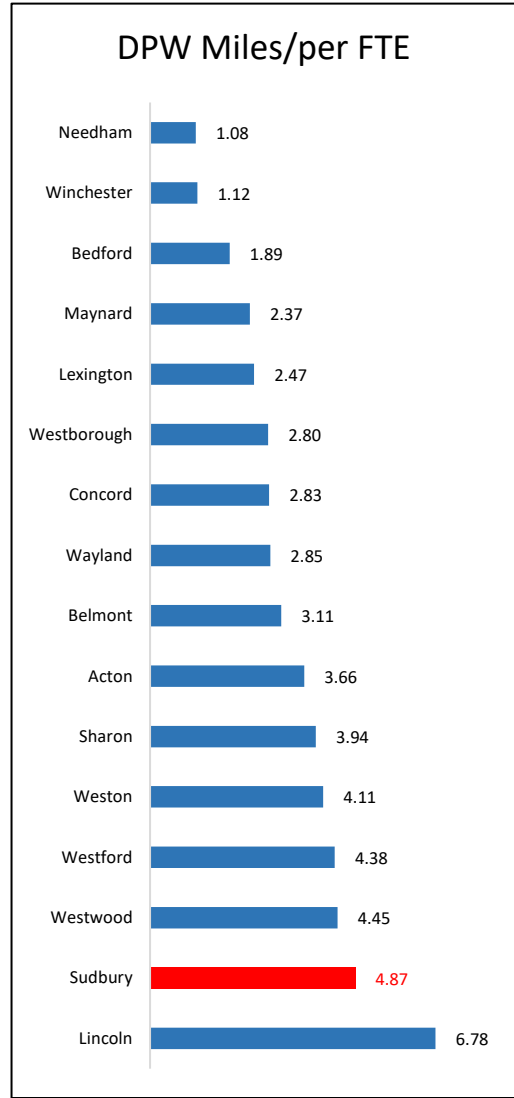
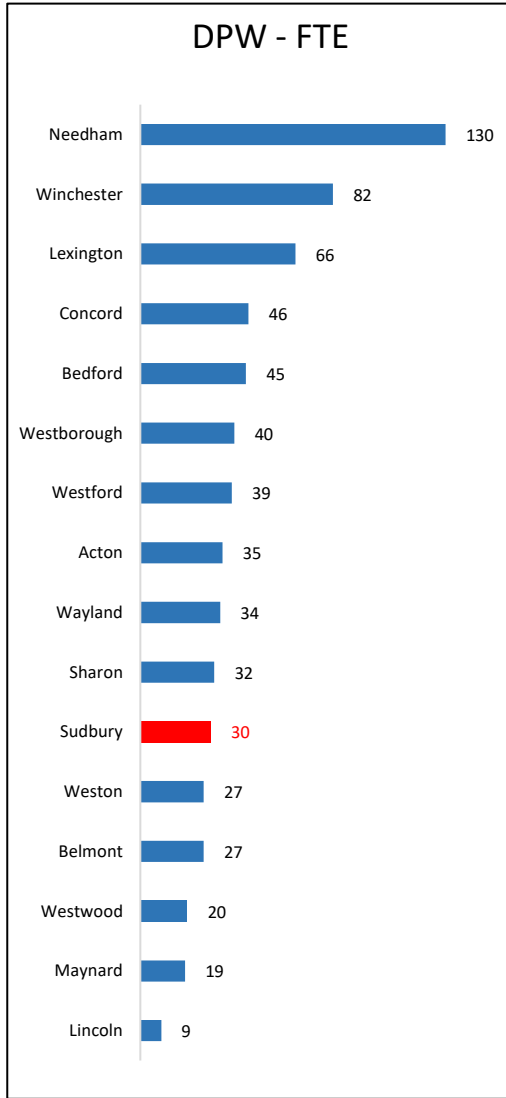
Public Works Department	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$2,147,441	\$2,093,803	\$2,193,690	\$2,339,050	\$2,436,423	\$2,197,057	\$2,338,929	\$2,279,376	\$2,772,622	\$2,707,474
Overtime	50,935	74,502	63,313	70,658	59,314	48,082	81,312	67,216	89,120	93,273
Utilities & Gasoline	395,980	462,048	471,243	393,884	400,536	530,115	566,734	509,482	552,200	577,200
Street Lighting	12,723	13,656	17,325	18,330	18,590	17,724	20,334	32,858	25,000	25,000
Police Details	52,781	84,007	85,139	98,470	82,263	101,263	161,113	101,185	85,000	100,000
Roadwork & Culvert Repairs	381,051	371,105	476,112	500,378	774,429	639,199	574,788	768,869	800,000	830,000
Maintenance	595,546	538,187	589,493	403,132	487,123	639,824	618,967	616,790	770,710	781,562
Contracted Services	180,170	1,106,127	262,670	379,515	415,651	438,553	470,730	584,579	623,591	646,574
Equipment Leases	157,473	103,318	46,383	0	0	0	0	0	0	0
Expenses	110,825	141,534	148,396	84,465	109,678	170,022	77,488	165,073	202,513	153,680
Snow & Ice	895,684	970,427	776,860	544,700	781,368	680,897	905,680	696,699	450,000	500,000
Prior Year Encumbrances	121,160	371,638	15,792	276,571	149,645	119,487	155,906	142,891	0	0
Total Public Works	\$5,101,769	\$6,330,352	\$5,146,416	\$5,109,153	\$5,715,020	\$5,582,223	\$5,971,981	\$5,965,018	\$6,370,756	\$6,414,763
Employees (FTE)	34	34	34	34	34	34	34	35	35	35

TOWN OF SUDBURY – EXPENDITURES



TOWN OF SUDBURY – EXPENDITURES

DPW DEPARTMENT – FTE and Miles / per FTE



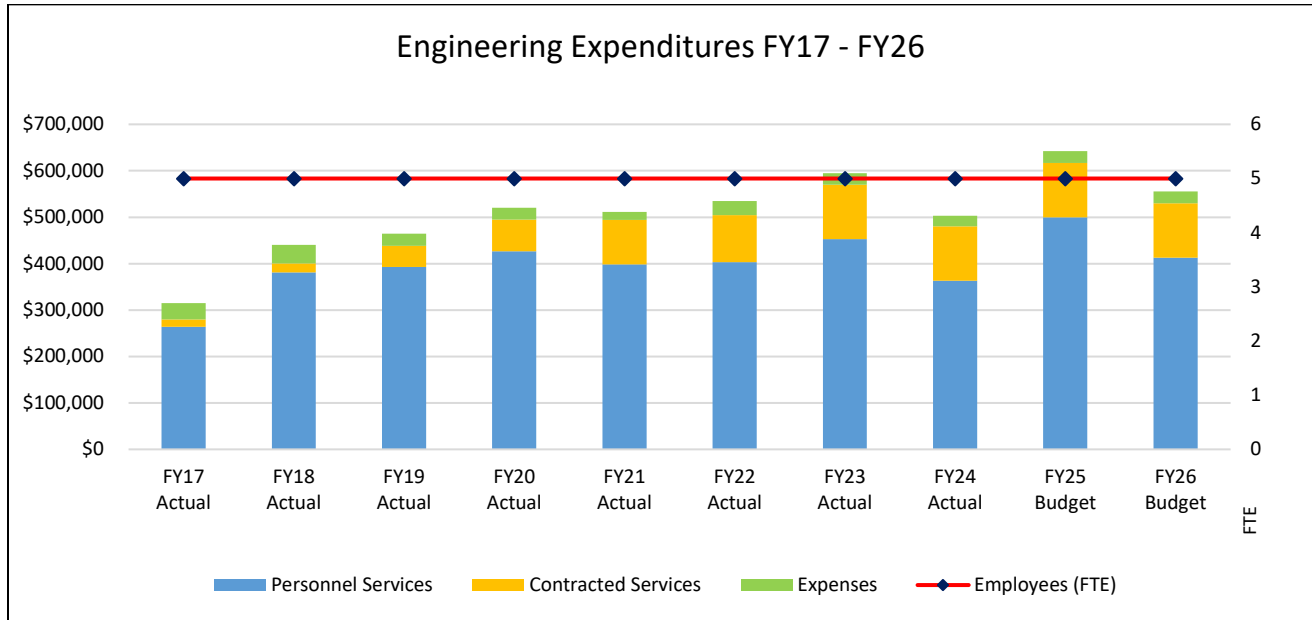
The DPW FTE's for Sudbury and comparable communities does not include the Facilities Department.

TOWN OF SUDBURY – EXPENDITURES

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.

Engineering	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$264,162	\$381,349	\$393,067	\$426,871	\$398,626	\$403,541	\$453,116	\$363,148	\$499,777	\$412,626
Contracted Services	15,573	19,331	45,446	68,000	95,300	100,805	117,000	117,000	117,300	117,300
Expenses	20,785	13,425	20,223	6,134	17,734	25,724	8,202	23,129	25,375	25,375
Prior Year Encumbrances	14,740	26,609	5,932	19,232	0	5,071	16,495	0	0	0
Total Expenses	\$315,260	\$440,714	\$464,668	\$520,237	\$511,660	\$535,141	\$594,813	\$503,277	\$642,452	\$555,301
Employees (FTE)	5	5	5	5	5	5	5	5	5	5

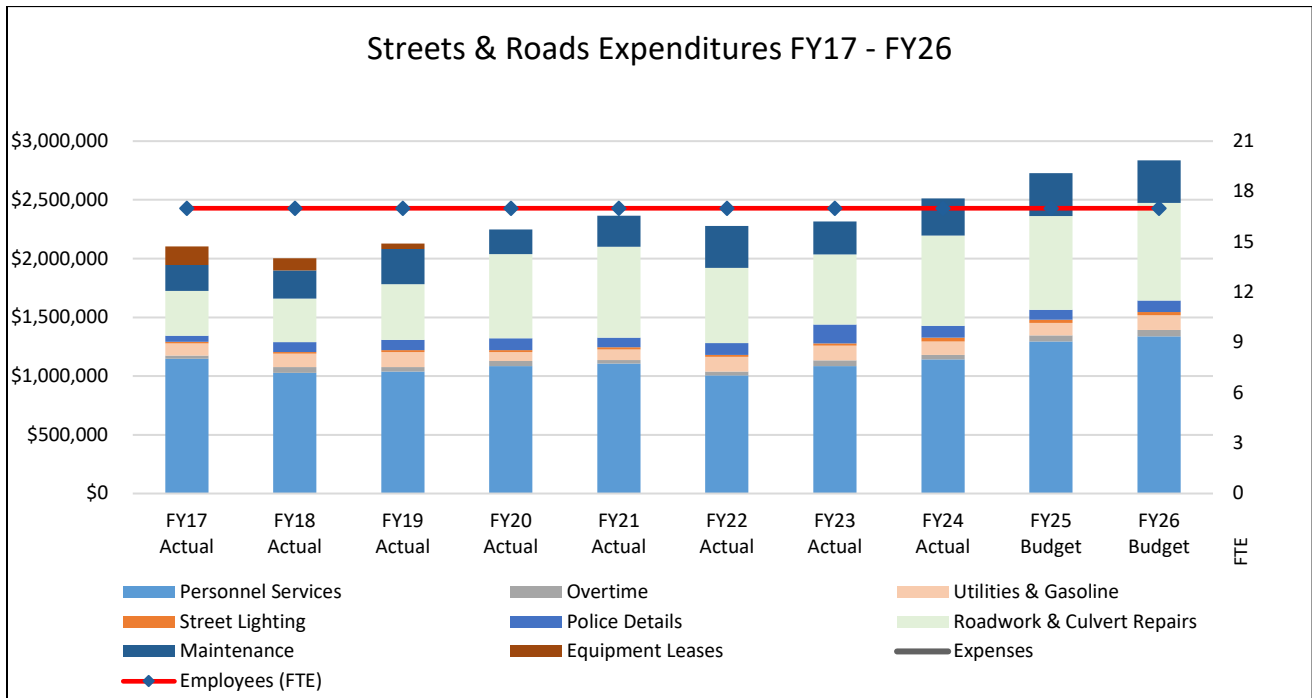


TOWN OF SUDBURY – EXPENDITURES

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.

Streets & Roads	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$1,147,207	\$1,026,642	\$1,037,839	\$1,085,947	\$1,106,680	\$1,006,971	\$1,084,479	\$1,141,244	\$1,294,218	\$1,338,671
Overtime	26,461	51,188	39,516	41,177	28,864	30,319	48,760	38,569	52,000	53,300
Utilities & Gasoline	105,529	112,533	127,439	76,501	89,977	125,226	125,378	113,850	107,200	127,200
Street Lighting	12,723	13,656	17,325	18,330	18,590	17,724	20,334	32,858	25,000	25,000
Police Details	52,781	84,007	85,139	98,470	82,263	101,263	161,113	101,185	85,000	100,000
Roadwork & Culvert Repairs	381,051	371,105	476,112	500,378	774,429	639,199	574,788	768,869	800,000	830,000
Maintenance	220,911	240,099	298,537	210,067	265,376	358,266	280,844	315,346	363,300	363,300
Equipment Leases	157,473	103,318	46,383	0	0	0	0	0	0	0
Expenses	37,857	56,724	81,226	58,138	54,213	58,178	36,283	103,744	137,380	87,380
Prior Year Encumbrances	27,503	296,099	2,107	218,426	55,966	56,770	131,819	20,363	0	0
Total Expenses	\$2,169,496	\$2,355,371	\$2,211,623	\$2,307,434	\$2,476,358	\$2,393,916	\$2,463,798	\$2,636,028	\$2,864,098	\$2,924,851
Employees (FTE)	17	17	17	17	17	17	17	17	17	17

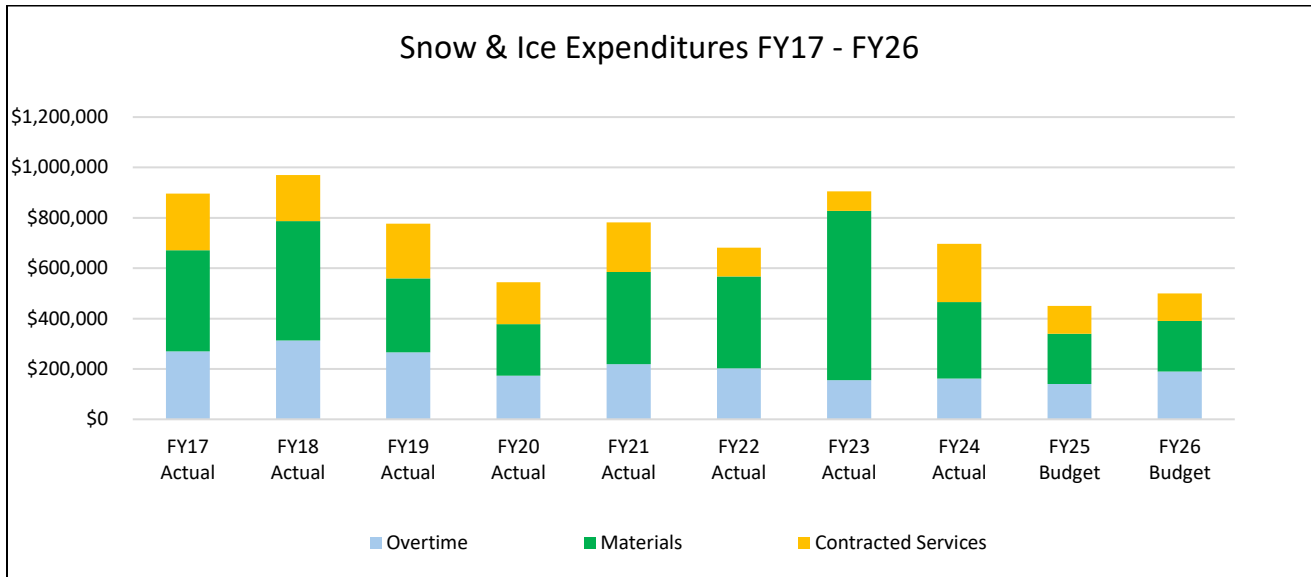


TOWN OF SUDBURY – EXPENDITURES

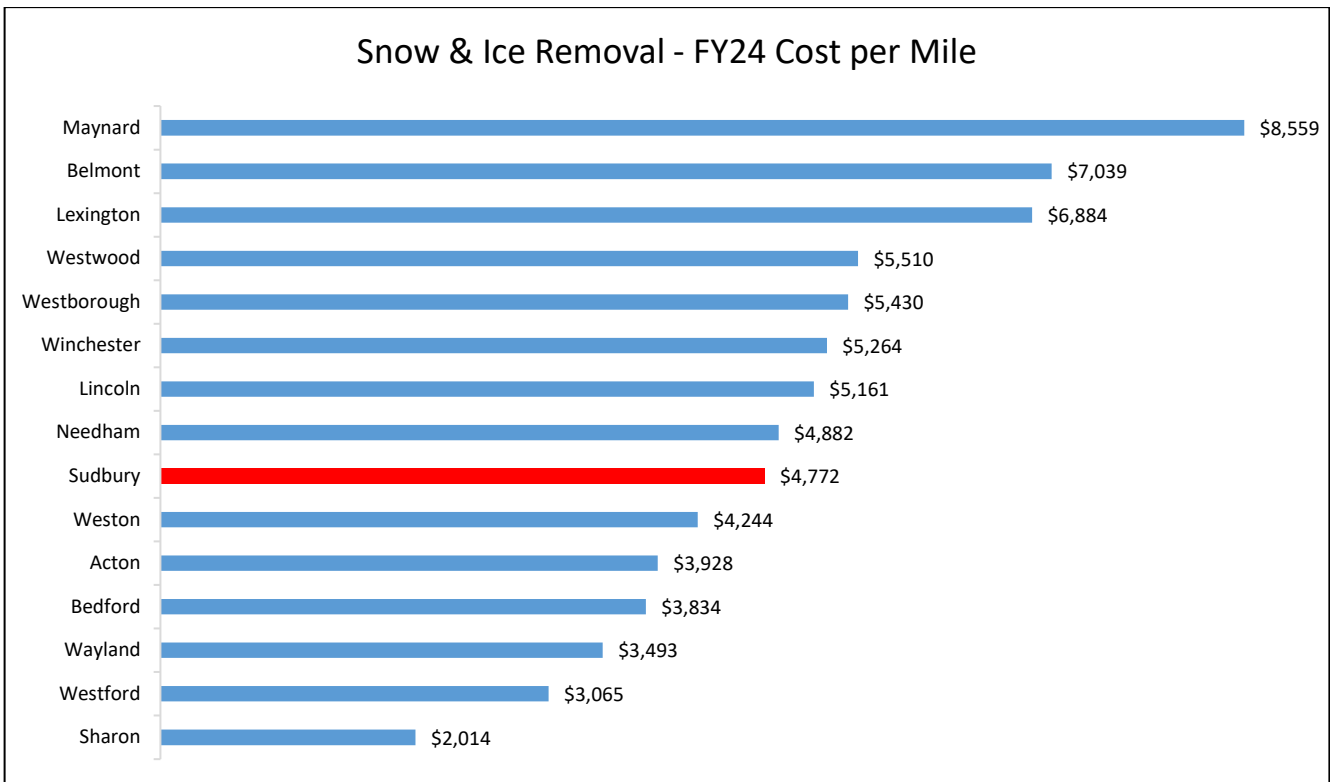
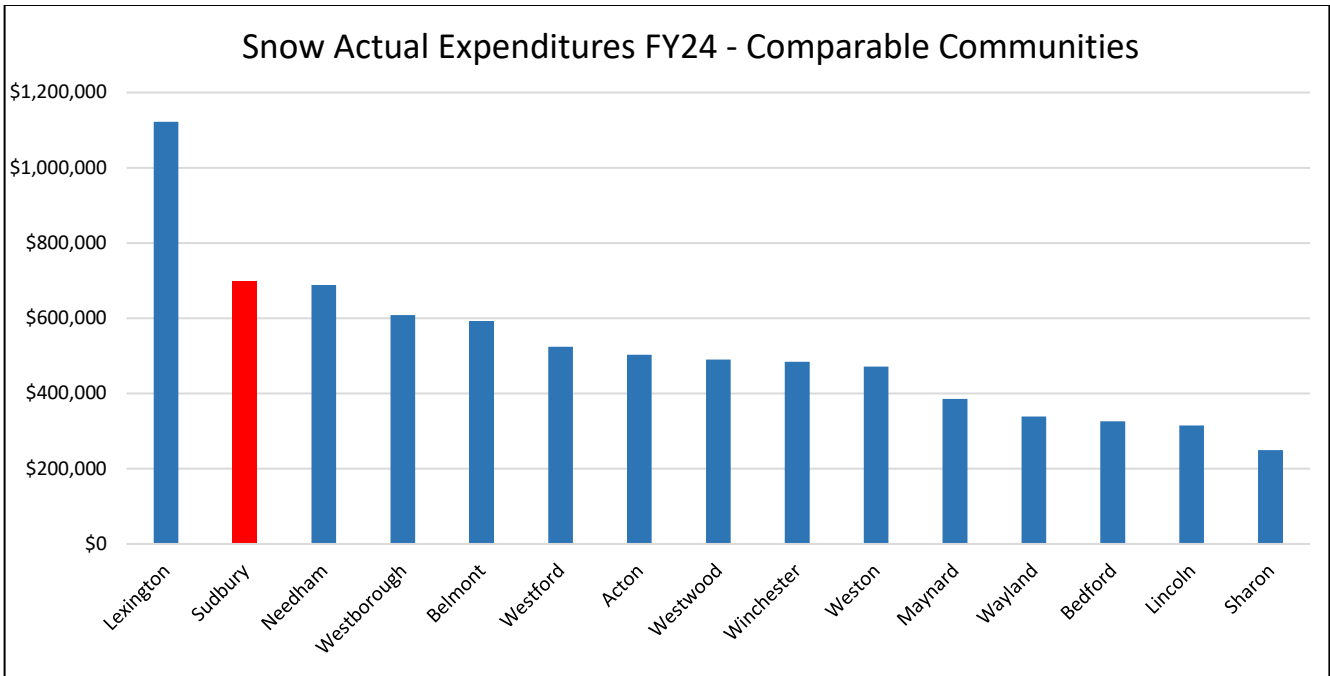
Snow & Ice

The DPW is responsible for treating and clearing approximately 146 miles of public and private roads, sidewalks and Town and School Buildings. The Town will use contractors to assist with snow removal depending on the severity of the storm. Under current law, if a City or Town appropriation for the snow and ice budget equals or exceeds the prior fiscal year appropriation, the snow and ice account may incur a liability or may be legally overspent and must be made up in the next fiscal year, or by a transfer from available funds. The chart below shows the amount budgeted, compared to the amount spent in that year.

Snow and Ice	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Overtime	\$270,437	\$313,155	\$265,402	\$172,718	\$219,499	\$201,924	\$155,901	\$162,128	\$140,000	\$190,000
Materials	401,179	473,227	294,295	205,179	364,801	365,035	671,359	303,511	200,000	200,000
Contracted Services	224,068	184,045	217,163	166,803	197,068	113,938	78,420	231,060	110,000	110,000
Total Expenses	\$895,684	\$970,427	\$776,860	\$544,700	\$781,368	\$680,897	\$905,680	\$696,699	\$450,000	\$500,000
Budgeted	\$424,750	\$424,750	\$424,750	\$424,750	\$424,750	\$424,750	\$424,750	\$424,750	\$450,000	\$500,000
Deficit	\$470,934	\$545,677	\$352,110	\$119,950	\$356,618	\$256,147	\$480,930	\$271,949		



TOWN OF SUDBURY – EXPENDITURES



Sudbury's per mile cost = \$4,772

Average per mile cost = \$4,630

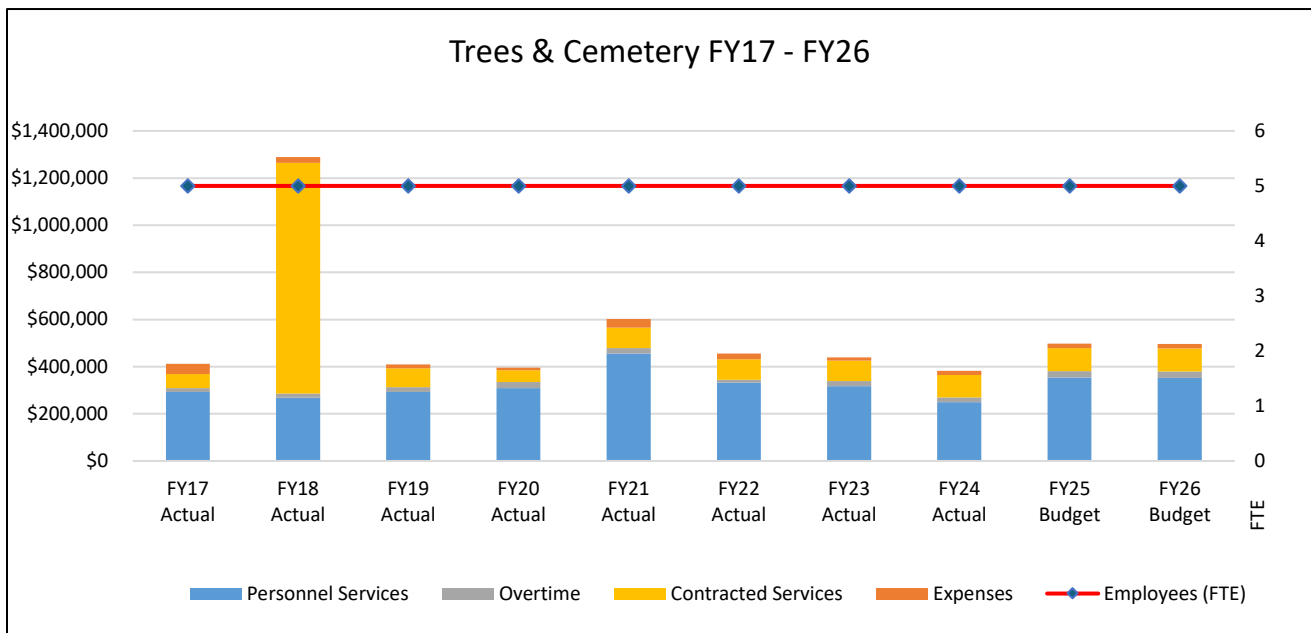
Median per mile cost = \$4,827

TOWN OF SUDBURY – EXPENDITURES

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.

Trees & Cemetery	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$292,846	\$268,364	\$293,194	\$309,514	\$455,169	\$332,331	\$316,790	\$249,276	\$354,468	\$352,677
Overtime	16,449	17,112	19,321	24,843	23,818	12,603	22,195	20,803	26,520	27,183
Contracted Services	59,850	978,484	80,255	50,033	87,085	86,180	86,336	94,443	97,683	97,683
Expenses	22,175	10,003	16,794	5,264	15,932	24,210	14,168	17,614	18,425	18,425
Prior Year Encumbrances	21,000	14,700	0	6,045	19,787	0	0	0	0	0
Total Expenses	\$412,320	\$1,288,663	\$409,564	\$395,699	\$601,791	\$455,324	\$439,489	\$382,136	\$497,096	\$495,968
Employees (FTE)	5	5	5	5	5	5	5	5	5	5

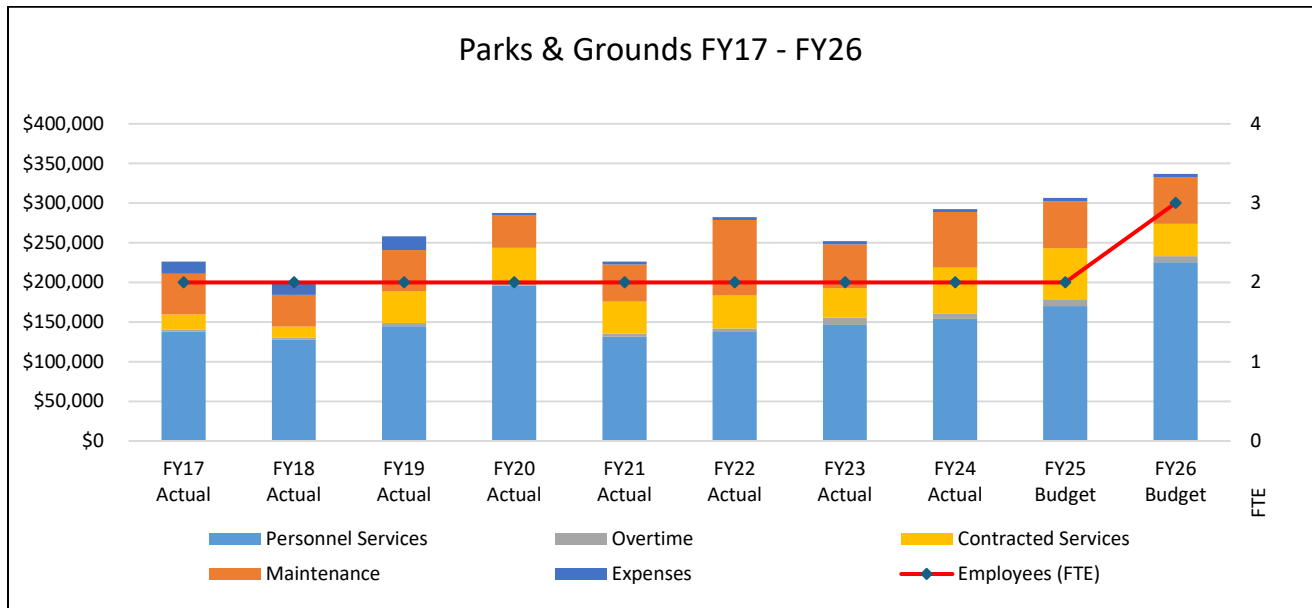


TOWN OF SUDBURY – EXPENDITURES

Parks and Grounds

The Parks & Grounds Division provides safe and meticulously-maintained recreation facilities throughout Town. The increase in the Parks & Grounds budget in FY2026 was due to the creation of one additional Light Equipment Operator position. Part of the cost was offset by a reduction in part-time salaries and contractual services within DPW.

Parks & Grounds	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$138,040	\$127,825	\$144,789	\$195,916	\$131,523	\$137,482	\$146,260	\$154,183	\$170,092	\$225,376
Overtime	2,395	2,819	3,922	4,194	3,850	4,294	9,410	6,535	7,600	7,790
Contracted Services	19,216	13,838	40,560	43,399	40,318	41,871	37,168	57,946	65,725	40,725
Maintenance	51,252	39,953	51,480	37,498	37,021	72,733	55,413	65,208	58,860	58,860
Expenses	13,241	12,786	13,300	3,200	3,411	3,600	3,498	3,467	4,200	4,200
Prior Year Encumbrances	2,000	2,248	4,107	3,340	9,976	22,223	215	5,125	0	0
Total Expenses	\$226,144	\$199,469	\$258,158	\$287,547	\$226,099	\$282,203	\$251,964	\$292,464	\$306,477	\$336,951
Employees (FTE)	2	2	2	2	2	2	2	2	2	3



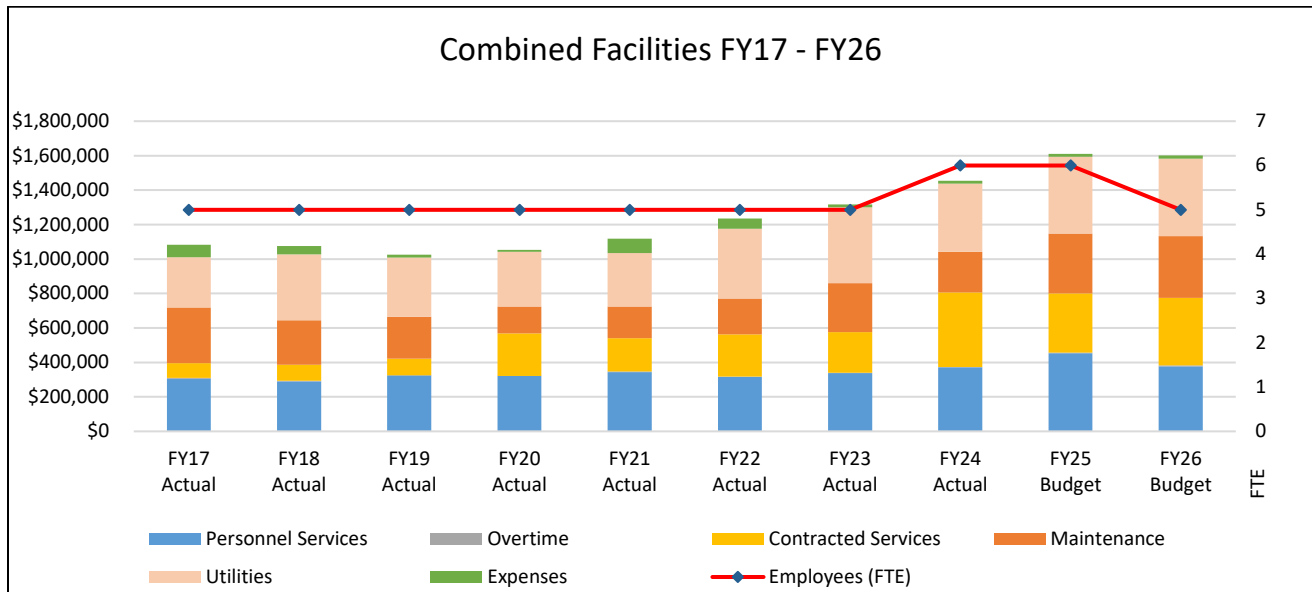
TOWN OF SUDBURY – EXPENDITURES

Combined Facilities

The Facilities Department is responsible for the facility planning of all Town owned buildings including the K-8 schools (SPS). The Department works with Town and School Departments (SPS) 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 and Sustainability Committee, and the Permanent Building Committee (PBC).

The Sustainability Coordinator position was reclassified to the Select Board/Town Manager budget for FY2026

Facilities	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$305,186	\$289,623	\$324,801	\$320,802	\$344,425	\$316,732	\$338,284	\$371,525	\$454,067	\$378,124
Overtime	5,630	3,383	554	444	2,782	866	947	1,309	3,000	5,000
Contracted Services	85,531	94,474	96,409	218,083	192,948	209,697	230,226	315,190	342,883	390,866
Maintenance	323,383	258,135	239,476	155,567	184,726	208,825	282,710	236,236	348,550	359,402
Utilities	290,451	349,515	343,804	317,383	310,559	404,889	441,356	395,632	445,000	450,000
Expenses	16,767	48,596	16,853	11,729	18,388	58,310	15,337	17,119	17,133	18,300
Prior Year Encumbrances	55,917	31,982	3,646	29,528	63,916	35,423	7,377	117,403	0	0
Total Expenses	\$1,082,865	\$1,075,708	\$1,025,543	\$1,053,536	\$1,117,744	\$1,234,742	\$1,316,237	\$1,454,414	\$1,610,633	\$1,601,692
Employees (FTE)	5	5	5	5	5	5	5	6	6	5

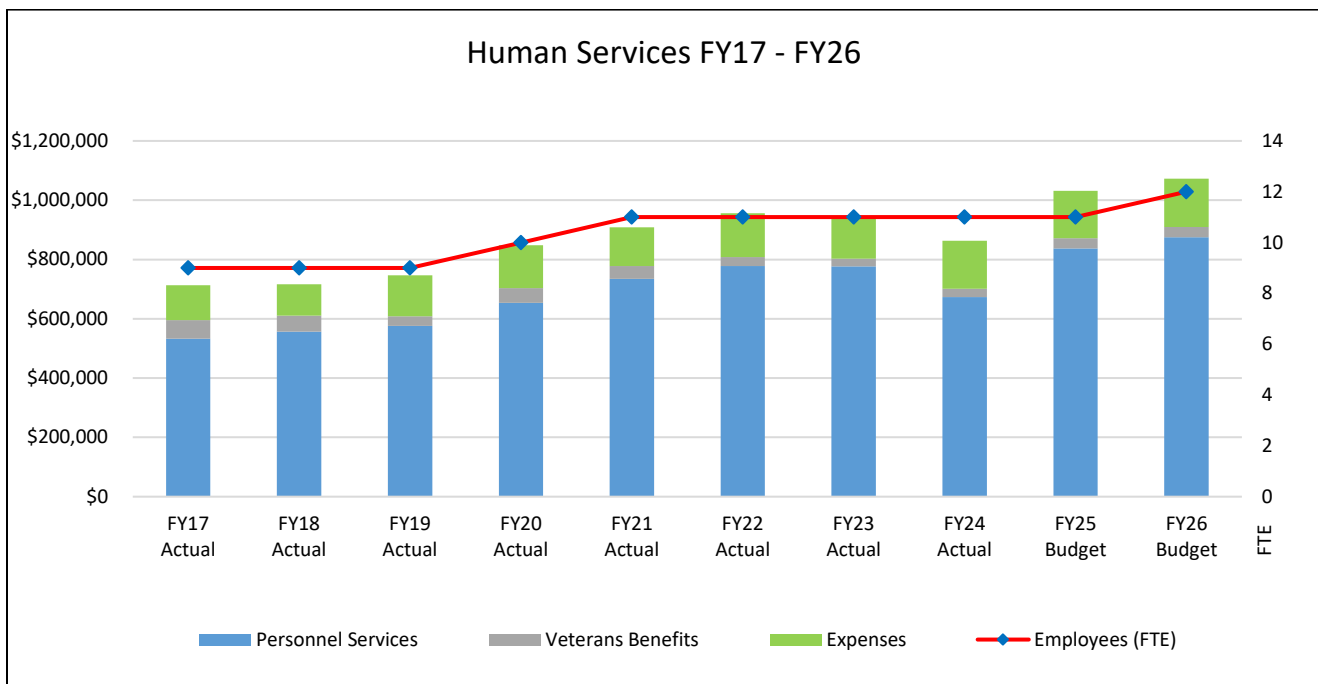


TOWN OF SUDBURY – EXPENDITURES

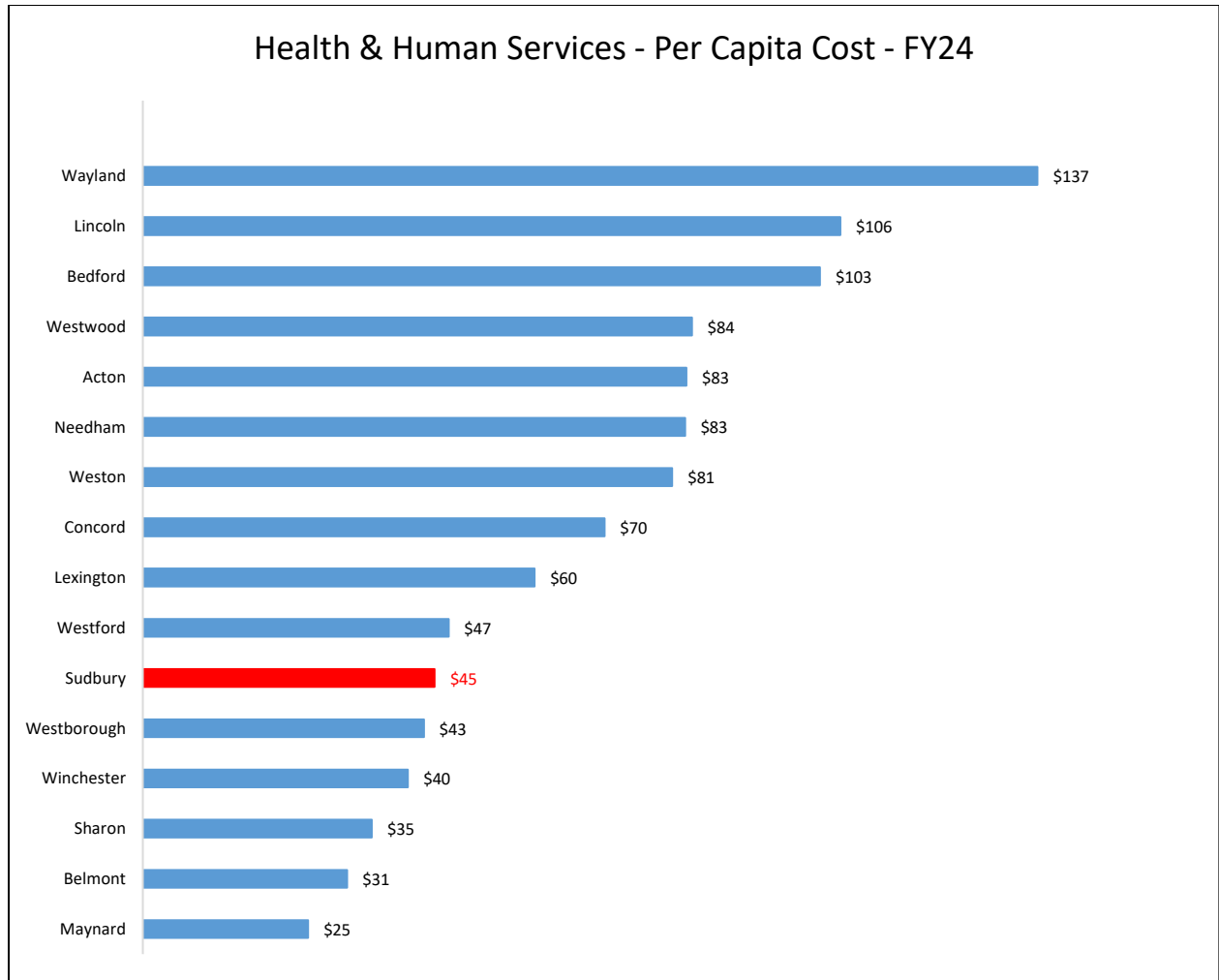
Health and Human Services

This section of the expenditures is provided for Health and Human Services salaries and expenditures for activities in the Health Department, Senior Center and Veteran’s Affairs Offices.

Total Human Services	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$532,526	\$556,660	\$575,792	\$653,861	\$734,781	\$778,015	\$777,259	\$673,735	\$837,391	\$874,593
Veterans Benefits	62,590	54,441	33,188	49,926	43,401	30,539	25,183	28,121	35,000	35,000
Expenses	118,184	105,576	137,993	144,614	129,997	147,007	138,031	161,730	158,787	162,551
Total Expenses	\$713,300	\$716,677	\$746,973	\$848,401	\$908,179	\$955,561	\$940,473	\$863,586	\$1,031,178	\$1,072,144
Employees (FTE)	9	9	9	10	11	11	11	11	11	12



TOWN OF SUDBURY – EXPENDITURES



Sudbury's Per Capita Cost = \$45

Average Per Capita Cost = \$67

Median Per Capita Cost = \$65

TOWN OF SUDBURY – EXPENDITURES

Health Department

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

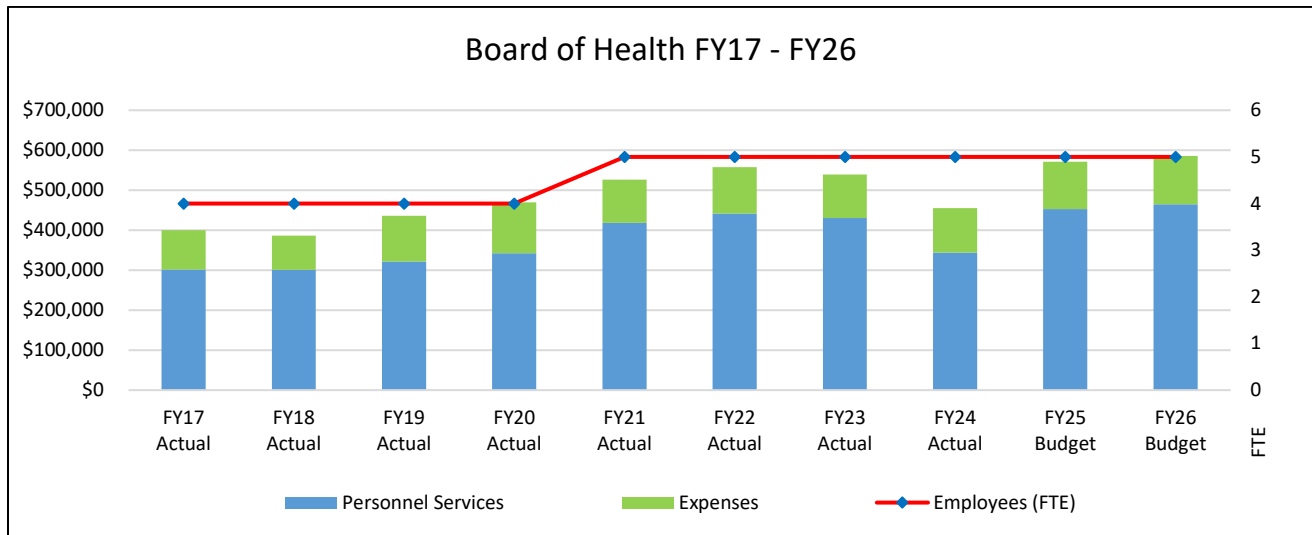
The Department issues licenses for food establishments, recreational camps, and swimming pools, issue permits and inspects all septic system replacements and installations, and investigates public health nuisances.

The Department responds to reports of communicable diseases, enforces isolation and quarantine regulations, performs health clinics and screenings, provides home visits, and administers flu shots.

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

The Department conducts special projects such as household hazardous waste collection, noise survey, and soil testing for Public Works.

Board of Health	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$301,693	\$300,688	\$321,534	\$342,225	\$418,557	\$441,976	\$430,321	\$344,061	\$453,106	\$465,166
Expenses	98,047	85,527	114,823	127,471	108,041	115,360	108,994	111,226	117,980	120,651
Total Expenses	\$399,740	\$386,215	\$436,357	\$469,696	\$526,598	\$557,336	\$539,315	\$455,287	\$571,086	\$585,817
Employees (FTE)	4	4	4	4	5	5	5	5	5	5

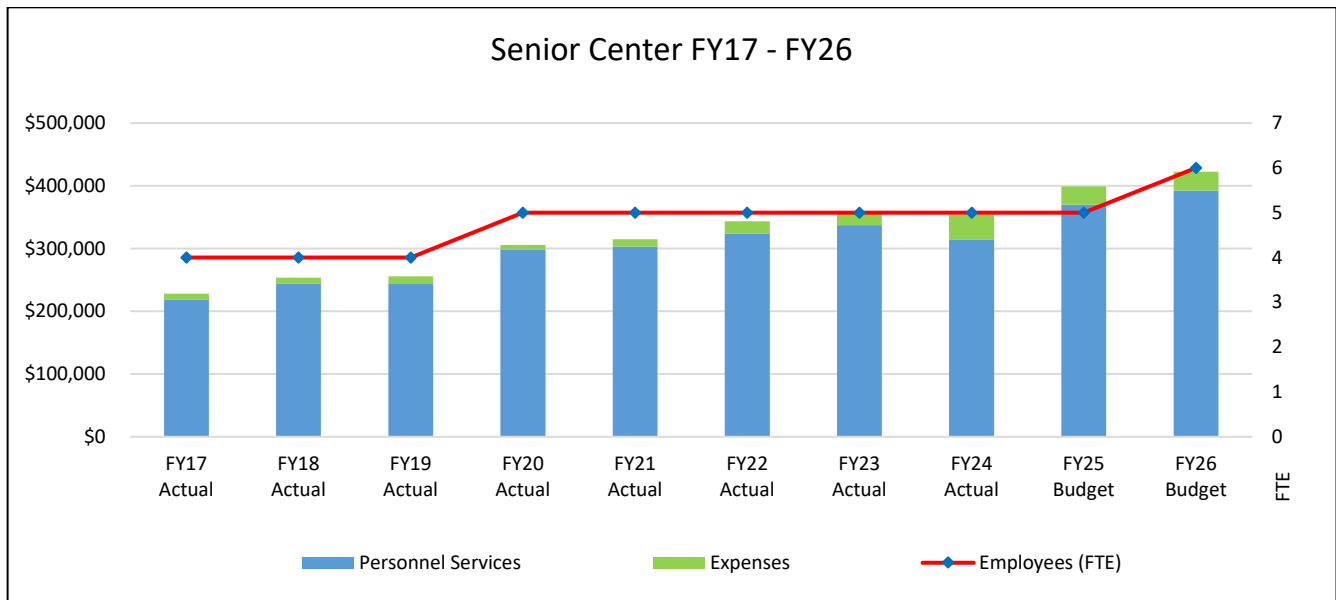


TOWN OF SUDBURY – EXPENDITURES

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. The increase in the Senior Center for FY26 was due to the increase in hours in the part-time Receptionist position, as well as the creation of a part-time Program Assistant. These changes were deemed necessary with the opening of the new and larger Community Center. The State Formula Grant will cover the majority of the salaries of these positions.

Senior Center	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$218,983	\$244,341	\$243,505	\$298,709	\$303,098	\$323,635	\$337,581	\$313,980	\$370,231	\$392,491
Expenses	9,114	9,178	12,246	6,941	11,550	20,045	19,356	39,972	29,000	30,000
Total Expenses	\$228,097	\$253,519	\$255,751	\$305,650	\$314,648	\$343,680	\$356,937	\$353,952	\$399,231	\$422,491
Employees (FTE)	4	4	4	5	5	5	5	5	5	6

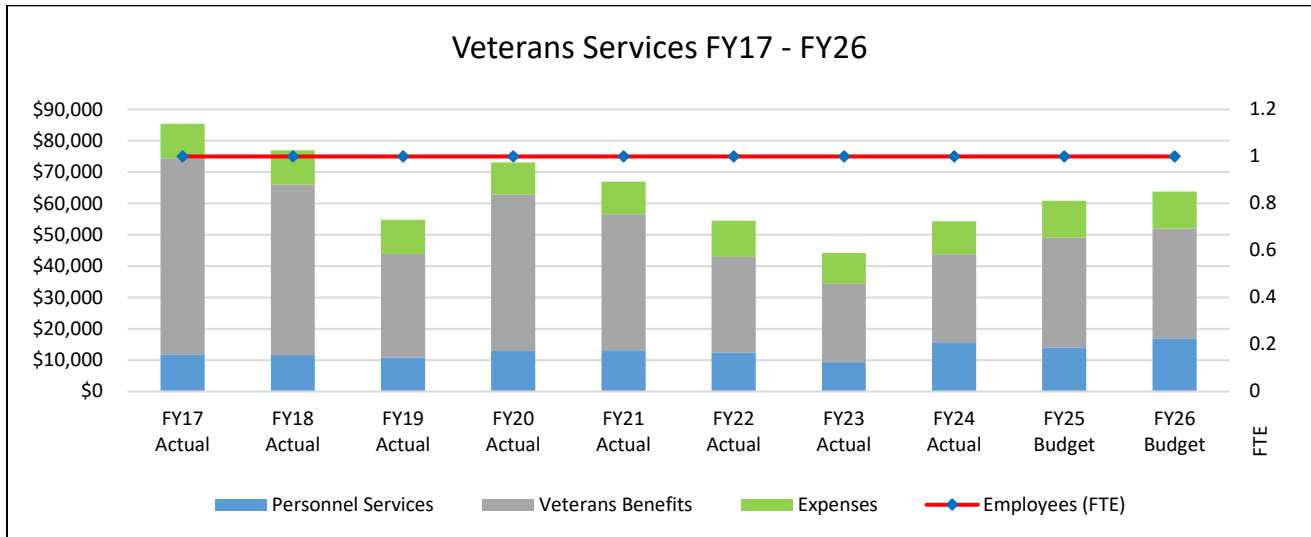


TOWN OF SUDBURY – EXPENDITURES

Veterans Services

The Veteran’s Services 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.

Veterans Services	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$11,850	\$11,631	\$10,753	\$12,927	\$13,126	\$12,404	\$9,357	\$15,694	\$14,054	\$16,936
Veterans Benefits	62,590	54,441	33,188	49,926	43,401	30,539	25,183	28,121	35,000	35,000
Expenses	11,023	10,871	10,924	10,202	10,406	11,602	9,681	10,532	11,807	11,900
Total Expenses	\$85,463	\$76,943	\$54,865	\$73,055	\$66,933	\$54,545	\$44,221	\$54,347	\$60,861	\$63,836
Employees (FTE)	1	1	1	1	1	1	1	1	1	1

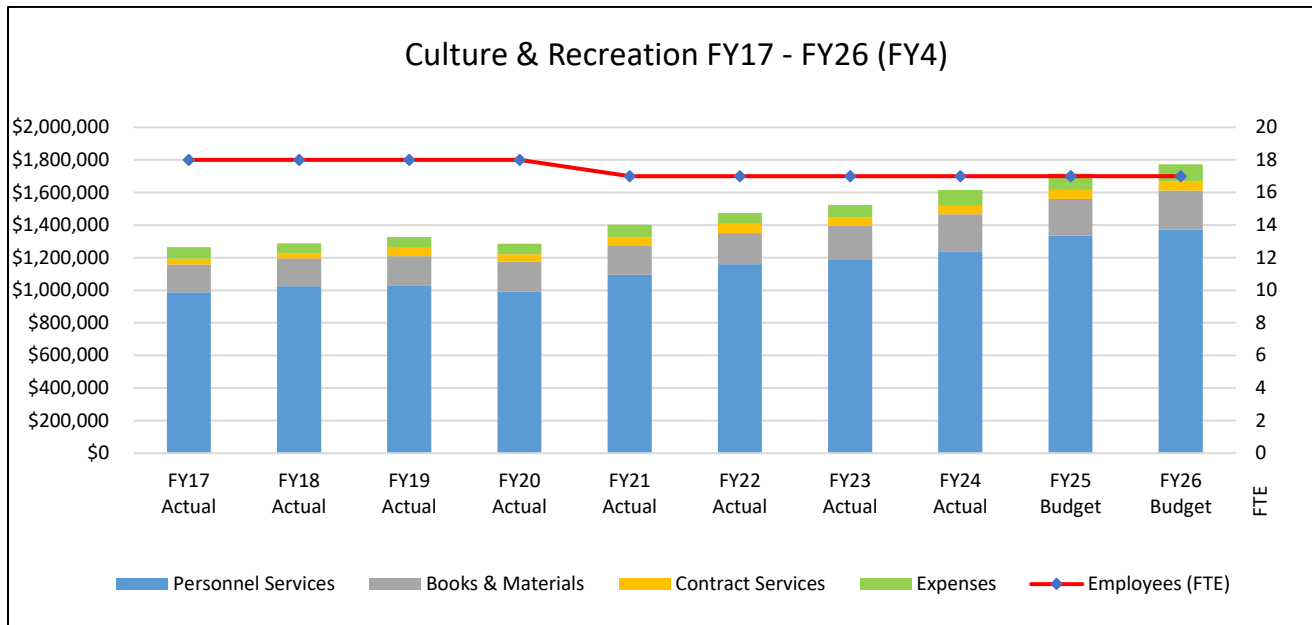


TOWN OF SUDBURY – EXPENDITURES

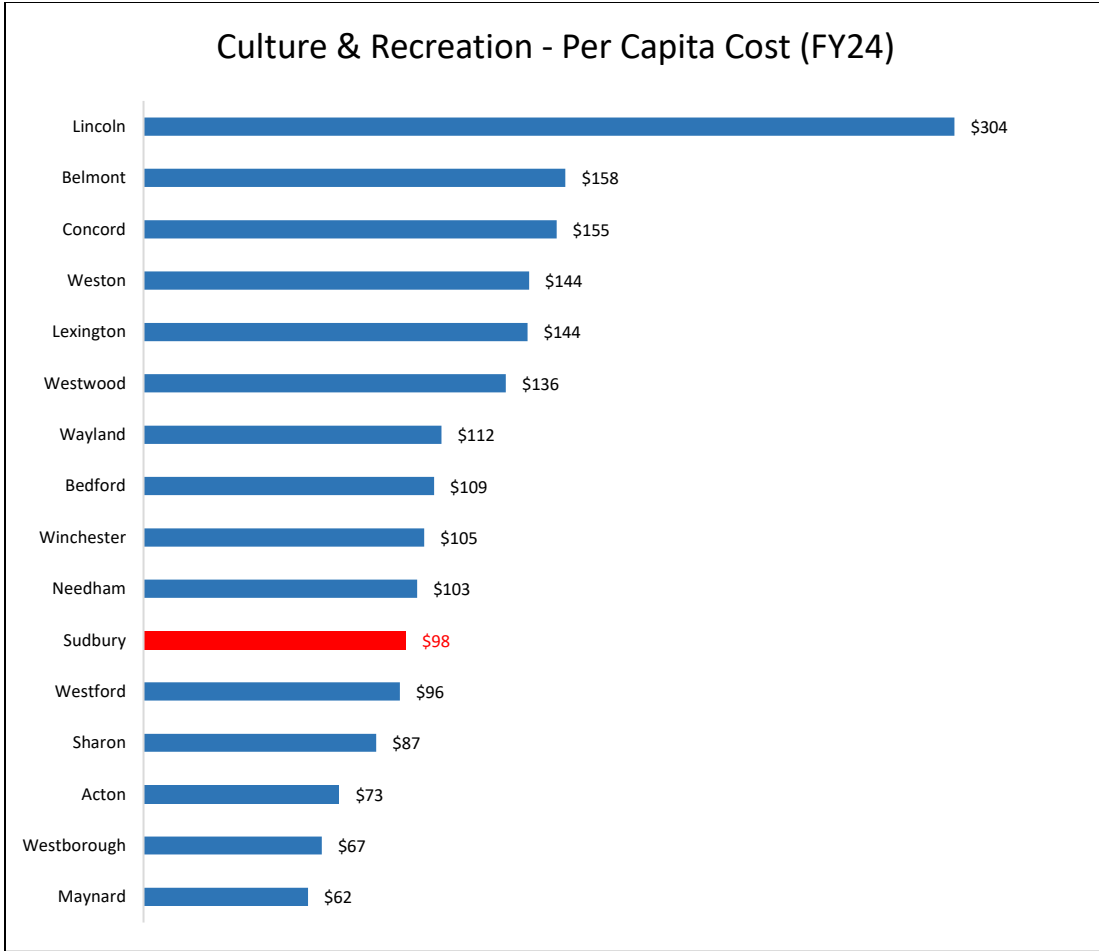
Culture & Recreation

This section of the expenditures is provided for the Goodnow Library, Recreation Department, Historical Commission, and the Historic Districts Commission.

Total Culture and Recreation	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$988,294	\$1,024,071	\$1,029,892	\$990,322	\$1,095,596	\$1,159,763	\$1,184,679	\$1,239,528	\$1,335,840	\$1,371,278
Books & Materials	169,286	170,630	178,802	184,540	179,970	190,801	211,528	226,161	225,000	240,000
Contract Services	35,634	32,861	52,000	46,213	50,012	56,603	52,000	51,170	55,000	56,000
Expenses	70,526	60,351	67,120	64,883	76,773	66,964	75,941	97,932	100,900	106,400
Total Expenses	\$1,263,740	\$1,287,913	\$1,327,814	\$1,285,958	\$1,402,351	\$1,474,131	\$1,524,148	\$1,614,791	\$1,716,740	\$1,773,678
Employees (FTE)	18	18	18	18	17	17	17	17	17	17



TOWN OF SUDBURY – EXPENDITURES



Sudbury's Per Capita Cost = \$98

Average Per Capita Cost = \$122

Median Per Capita Cost = \$107

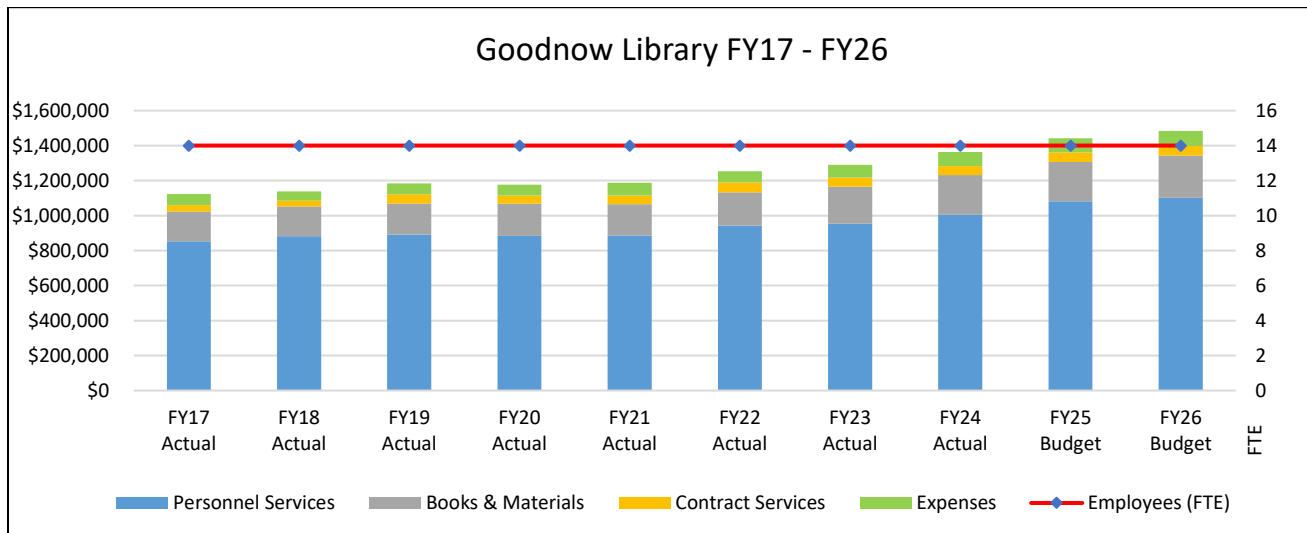
TOWN OF SUDBURY – EXPENDITURES

Goodnow Library

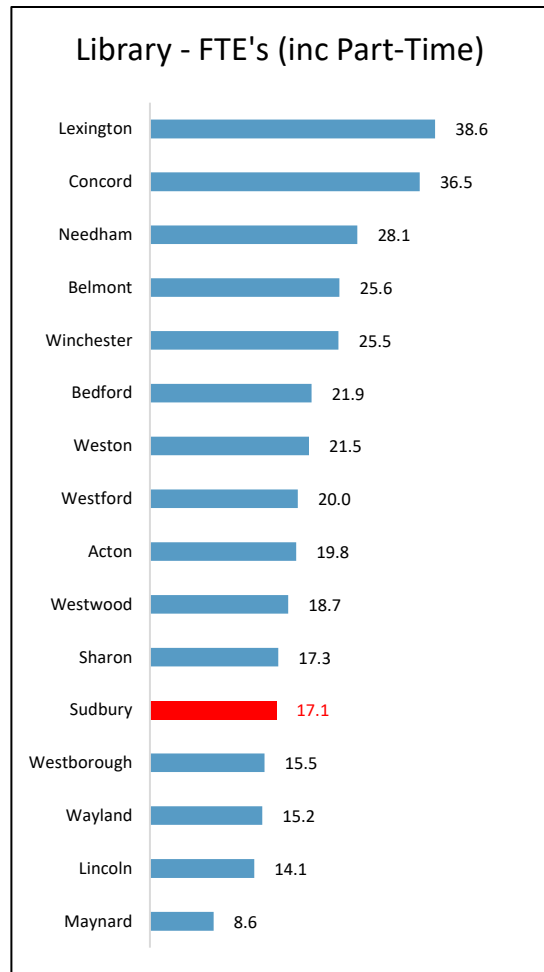
The Goodnow Library’s mission is to improve lives through the power of information, ideas and innovation. The library’s vision is to be a primary source for learning, be socially equitable and accessible to all, be a valued community partner, and be proactive and responsive to community needs.

The Goodnow Library operates under the jurisdiction, authority and control of a six-member elected Board of Trustees. Libraries are required by Massachusetts Libraries Board of Library Commissioners (MLBC) to adhere to standards based on the municipalities' population. The MLBC requires a municipality with a population between 15,000 – 24,999 to meet the following requirements: 50 hours per week over at least 6 days, including some evenings; spending 13% of the Town’s appropriation on library materials; lend books to other libraries; and employ “trained library personnel” defined by Code of MA regulations as a specific level of education and certification. The Library Incentive Grant (LIG) that encourages municipalities to maintain minimum levels of service, the Municipal Equalization Grant (MEG) to help compensate libraries with relatively less revenue, and the Nonresident Circulation Offset (NRC) that helps offset the cost of circulating materials to residents of other communities. Massachusetts General Law Chapter 78, section 19a states that a municipality must appropriate a figure of at least the average of the last 3 year’s municipal appropriation to the library operations, increased by 2.5%, in order to be certified for State Aid to Public Library. The Municipal Appropriation Requirement (MAR) for state aid eligibility for Sudbury for FY25 is \$1,378,756. These state funds go directly to the library, without further appropriation. The state funds are under the control of the Library Trustees. For FY25, the Town is expected to receive \$57,187, which the Town expects to use these funds to offset Library operations.

Goodnow Library	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$853,650	\$881,915	\$890,664	\$884,386	\$884,907	\$942,220	\$953,923	\$1,004,873	\$1,081,324	\$1,102,138
Books & Materials	169,286	170,630	178,802	184,540	179,970	190,801	211,528	226,161	225,000	240,000
Contract Services	35,634	32,861	52,000	46,213	50,012	56,603	52,000	51,170	55,000	56,000
Expenses	64,603	53,077	62,827	61,473	73,360	62,924	72,259	80,565	80,000	85,500
Total Expenses	\$1,123,173	\$1,138,483	\$1,184,293	\$1,176,612	\$1,188,249	\$1,252,548	\$1,289,710	\$1,362,769	\$1,441,324	\$1,483,638
Employees (FTE)	14	14	14	14	14	14	14	14	14	14



TOWN OF SUDBURY – EXPENDITURES

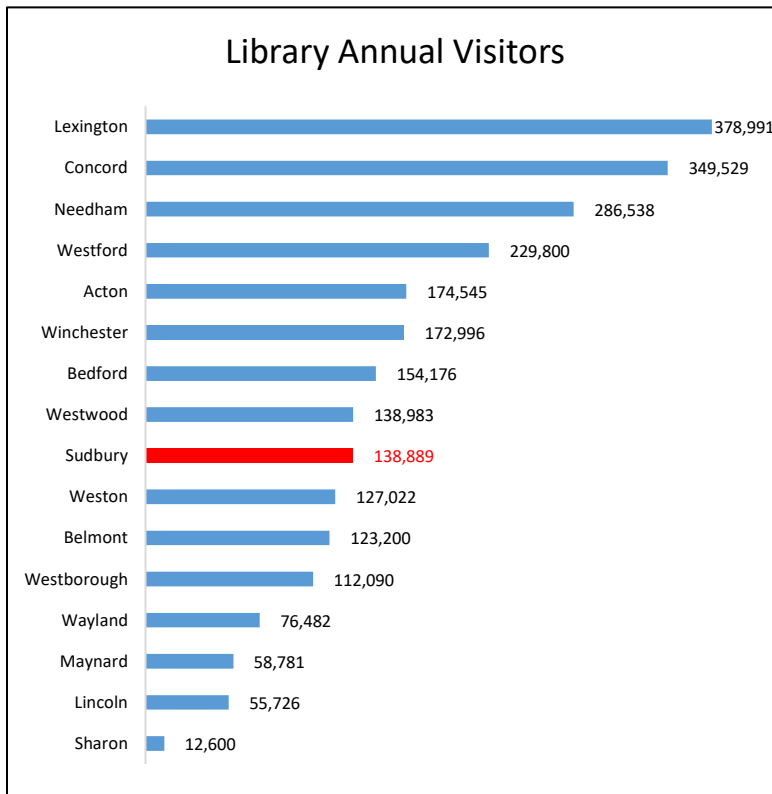
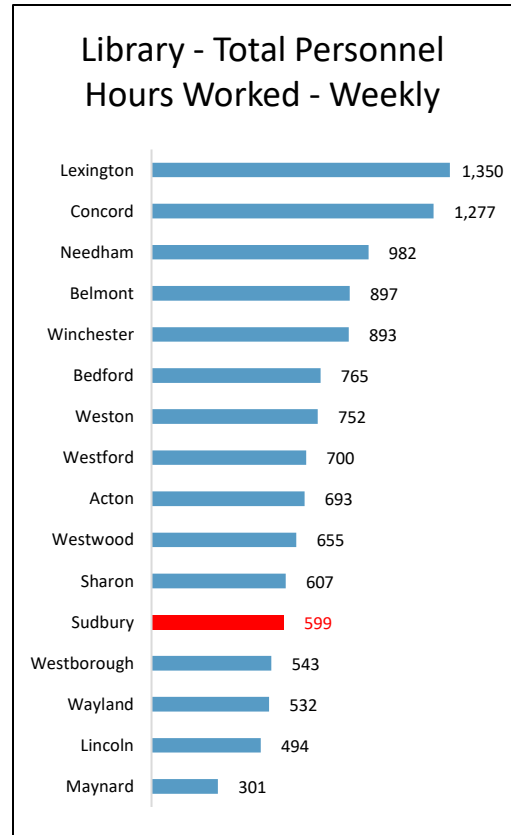
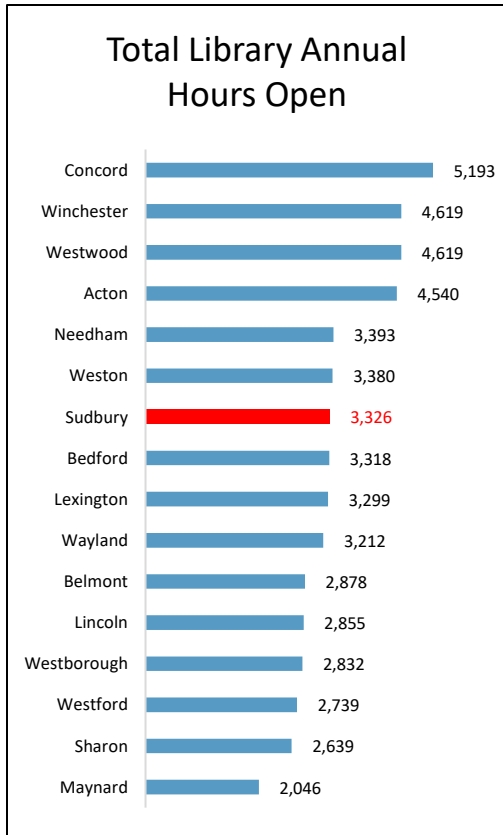


Sudbury's Per Capita Cost = \$75

Average Per Capita Cost = \$91

Median Per Capita Cost = \$84

TOWN OF SUDBURY – EXPENDITURES

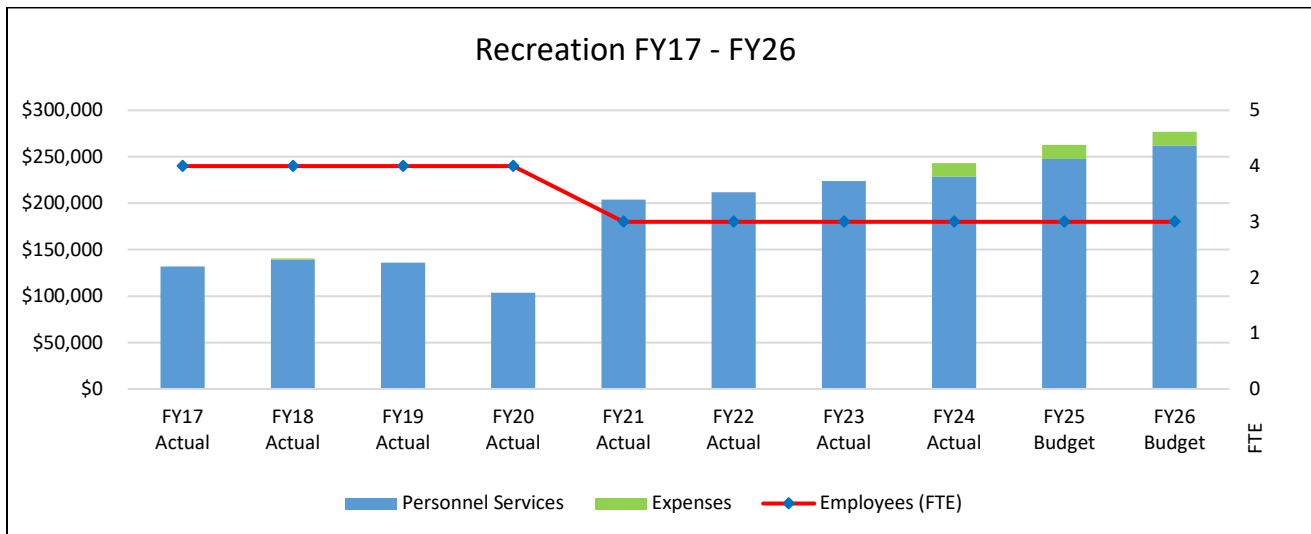


TOWN OF SUDBURY – EXPENDITURES

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. The Recreation Department oversee the Atkinson Pool and Recreation Revolving Fund.

Recreation	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$131,794	\$139,230	\$136,126	\$103,753	\$203,901	\$211,693	\$223,836	\$228,570	\$247,720	\$262,037
Expenses	0	1,267	0	0	0	0	0	14,550	15,000	15,000
Total Expenses	\$131,794	\$140,497	\$136,126	\$103,753	\$203,901	\$211,693	\$223,836	\$243,120	\$262,720	\$277,037
Employees (FTE)	4	4	4	4	3	3	3	3	3	3

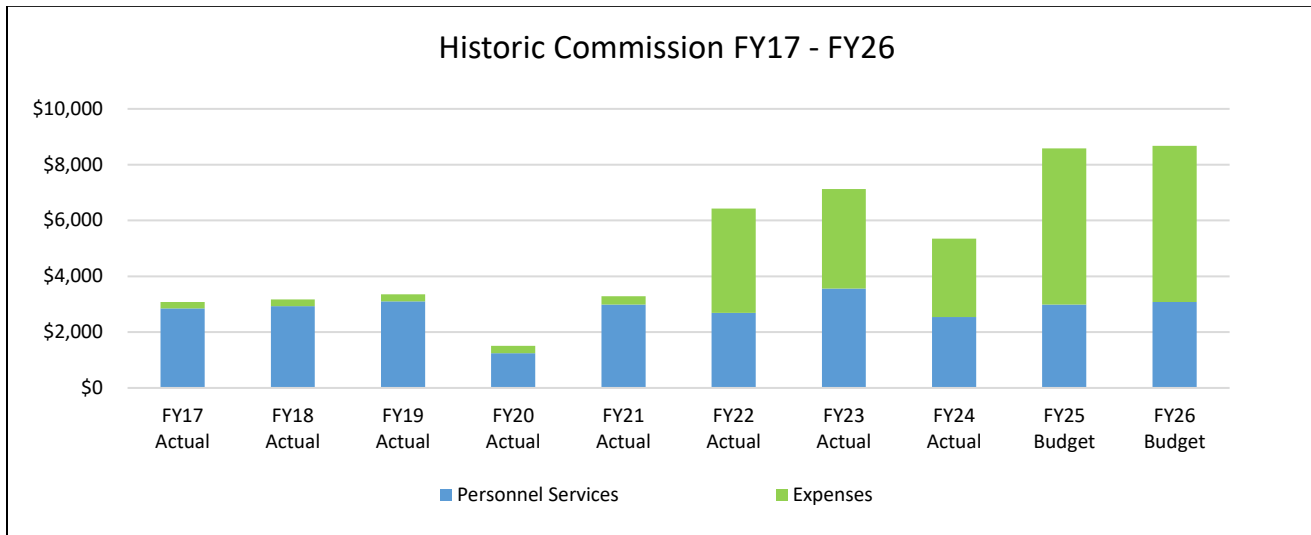


TOWN OF SUDBURY – EXPENDITURES

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.

Historic Commission	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$2,850	\$2,926	\$3,102	\$1,244	\$2,993	\$2,693	\$3,563	\$2,539	\$2,989	\$3,079
Expenses	227	243	255	266	295	3,740	3,566	2,817	5,600	5,600
Total Expenses	\$3,077	\$3,169	\$3,357	\$1,510	\$3,288	\$6,433	\$7,129	\$5,356	\$8,589	\$8,679

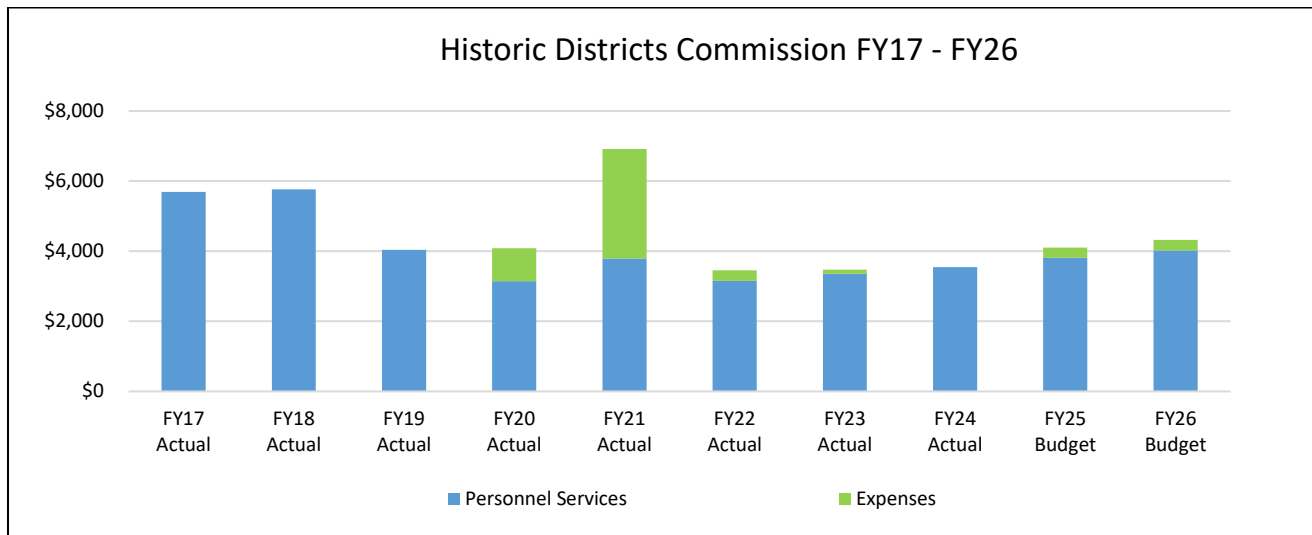


TOWN OF SUDBURY – EXPENDITURES

Historical 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.

Historic Districts Commission	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$5,696	\$5,764	\$4,038	\$3,144	\$3,795	\$3,157	\$3,357	\$3,546	\$3,807	\$4,024
Expenses	0	0		939	3,118	300	116	0	300	300
Total Expenses	\$5,696	\$5,764	\$4,038	\$4,083	\$6,913	\$3,457	\$3,473	\$3,546	\$4,107	\$4,324



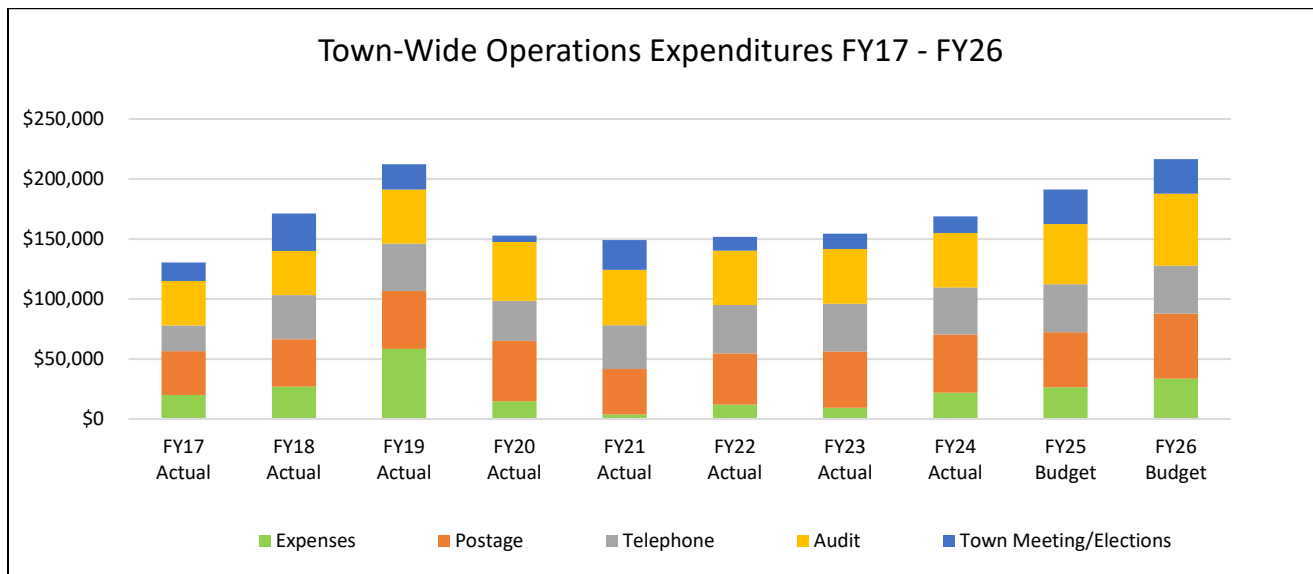
TOWN OF SUDBURY – EXPENDITURES

Town-Wide Operating and Transfers

Town Wide Operating

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 Town Audit, copiers, postage, telephone, Town Report, Town Meeting, the Memorial Day celebration and the July 4th parade.

Town-Wide Operations	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Expenses	\$20,008	\$26,911	\$58,287	\$14,574	\$3,747	\$12,115	\$9,395	\$21,954	\$26,505	\$33,505
Postage	36,490	39,546	48,289	50,390	37,886	42,607	46,857	48,455	45,900	54,359
Telephone	21,340	36,887	39,610	33,380	36,620	40,199	39,809	39,114	40,000	40,000
Audit	37,000	36,750	45,000	49,210	45,920	45,460	45,460	45,460	50,000	60,000
Town Meeting/Elections	15,680	31,143	21,051	5,203	24,949	11,251	12,774	13,773	28,800	28,800
Total Expenses	\$130,518	\$171,237	\$212,237	\$152,757	\$149,122	\$151,632	\$154,295	\$168,756	\$191,205	\$216,664



TOWN OF SUDBURY – EXPENDITURES

Transfers

The transfer account is made up funds transferred from the General Fund into the Stabilization Funds, as well as funding other miscellaneous warrant Articles. The Transfers are funded either through the Tax Levy or Free Cash.

Transfers	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Stabilization Fund Transfer		\$280,886		\$194,894	\$40,496	\$281,268	\$40,409	\$144,274	\$201,507	\$400,000
Capital Stabilization Fund				250,000	250,000	250,000	500,000	250,000	250,000	700,000
OPEB					211,867					
Pension Stabilization Fund										175,000
Accrued Leave Reserve										25,000
Turf Stabilization Fund				10,100	10,100	10,100	10,100	10,100	10,100	10,100
Total Stabilization Fund & Transfers	\$0	\$280,886	\$0	\$454,994	\$512,463	\$541,368	\$550,509	\$404,374	\$461,607	\$1,310,100

Other Articles	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Litigation Cost - Eversource		\$500,000	\$115,000	\$75,000	\$150,000	\$150,000				
Litigation cost Sudbury Station		\$205,000	\$125,000							
Master Plan - Planning Board		\$75,000								
Climate Emergency Declaration							\$130,000			
Go Sudbury Transportation							\$100,000	\$150,000		
Rt117 Mossman/Powder Mill Road Intersection Imprv (transfer Capital Stabilization Fund)								\$800,000		
Total Other Articles	\$0	\$780,000	\$240,000	\$75,000	\$150,000	\$150,000	\$230,000	\$950,000	\$0	\$0

TOWN OF SUDBURY – EXPENDITURES

Debt Services

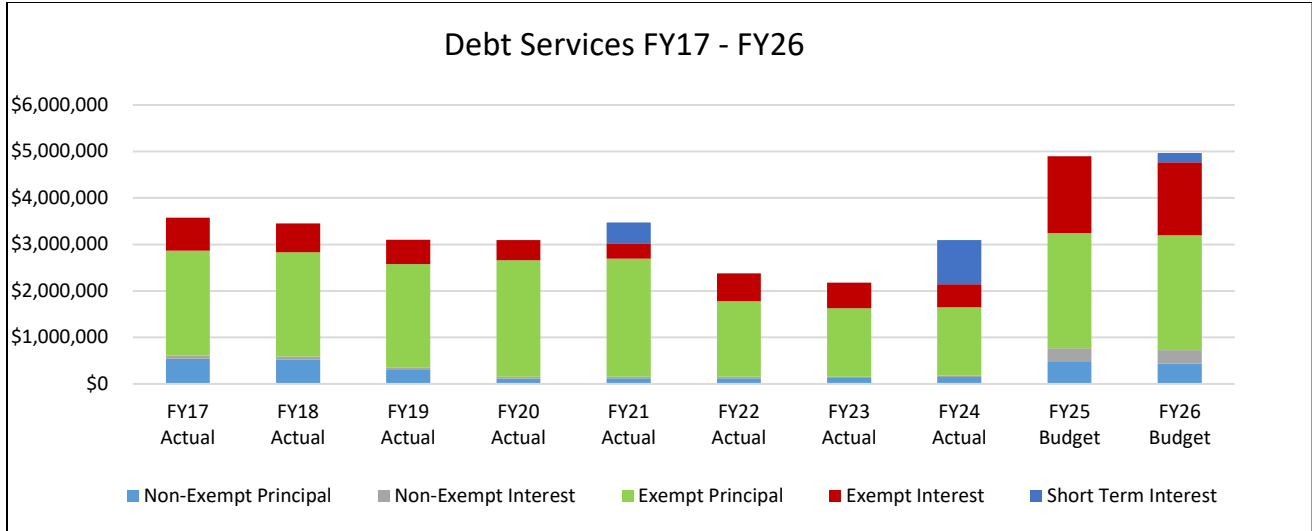
These payments are for debt issues for capital projects including but not limited to Town and School building construction and improvement, equipment, land, fields, road and traffic construction and improvements. This does not include Lincoln - Sudbury Regional High School Debt. Municipal borrowing is governed by Massachusetts General Laws Chapter 44 Sections 7 and 8. Debt for Community Preservation projects is shown under its budget.

Non-Excluded Debt: The Town is allowed to issue bonds to pay for larger projects over a certain period of time. The most common request for borrowing is what’s referred to as non-excluded debt. Non-excluded debt does not increase the tax levy, rather, it is absorbed within the operating budget and competes with other operational needs of the Town. Authorizing non-excluded debt only requires a 2/3 majority vote at Town Meeting.

Excluded Debt: Similar to a property tax override, the Town may also vote for a debt exclusion. A debt exclusion is a temporary tax increase that affects all property owners in Town. The word “exclusion” means that the additional tax is excluded from the limits of Proposition 2 ½. Debt exclusions are considered to pay for larger capital projects that the annual debt service costs are too large to absorb within the annual operating budget. In Sudbury some of these projects include the Police Station, Camp Sewataro Acquisition, Fairbank Community Center Design and Construction, Johnson Farm Land and Stearns Mill Pond Dam and Dutton Road Bridge. The additional tax is added onto the levy limit and assessed across all the real and personal property in Town. Although debt exclusions are temporary tax increases, many projects are bonded over a 20-year period, so residents are paying for the project over a long period of time. A debt exclusion requires a two-thirds vote at Town Meeting and a majority election ballot vote. Per Massachusetts law, a two-thirds vote of the Select Board is required to place an exclusion question on an election ballot.

Debt Services	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Non-Exempt Principal	\$537,041	\$525,057	\$298,950	\$112,342	\$116,621	\$120,908	\$125,503	\$150,116	\$469,845	\$434,895
Non-Exempt Interest	73,759	60,233	48,459	42,267	37,889	33,402	28,807	33,055	299,743	287,765
Exempt Principal	2,253,000	2,248,000	2,228,000	2,508,000	2,538,000	1,628,000	1,473,000	1,468,000	2,473,000	2,473,000
Exempt Interest	714,625	619,760	525,215	427,815	316,003	595,862	548,850	491,900	1,654,876	1,569,250
Short Term Interest	0	0	0	0	461,682	0	0	950,061	0	204,313
Total Expenses	\$3,578,425	\$3,453,050	\$3,100,624	\$3,090,424	\$3,470,195	\$2,378,172	\$2,176,160	\$3,093,132	\$4,897,464	\$4,969,223

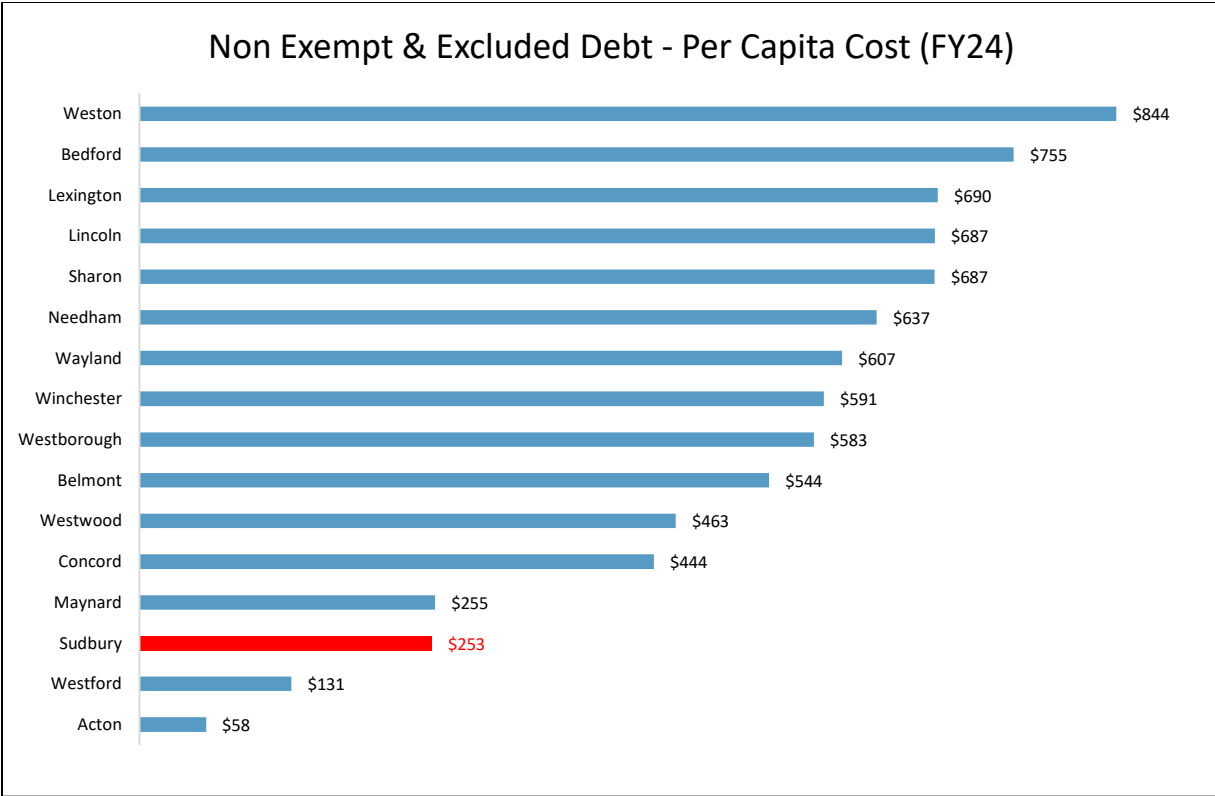
TOWN OF SUDBURY – EXPENDITURES



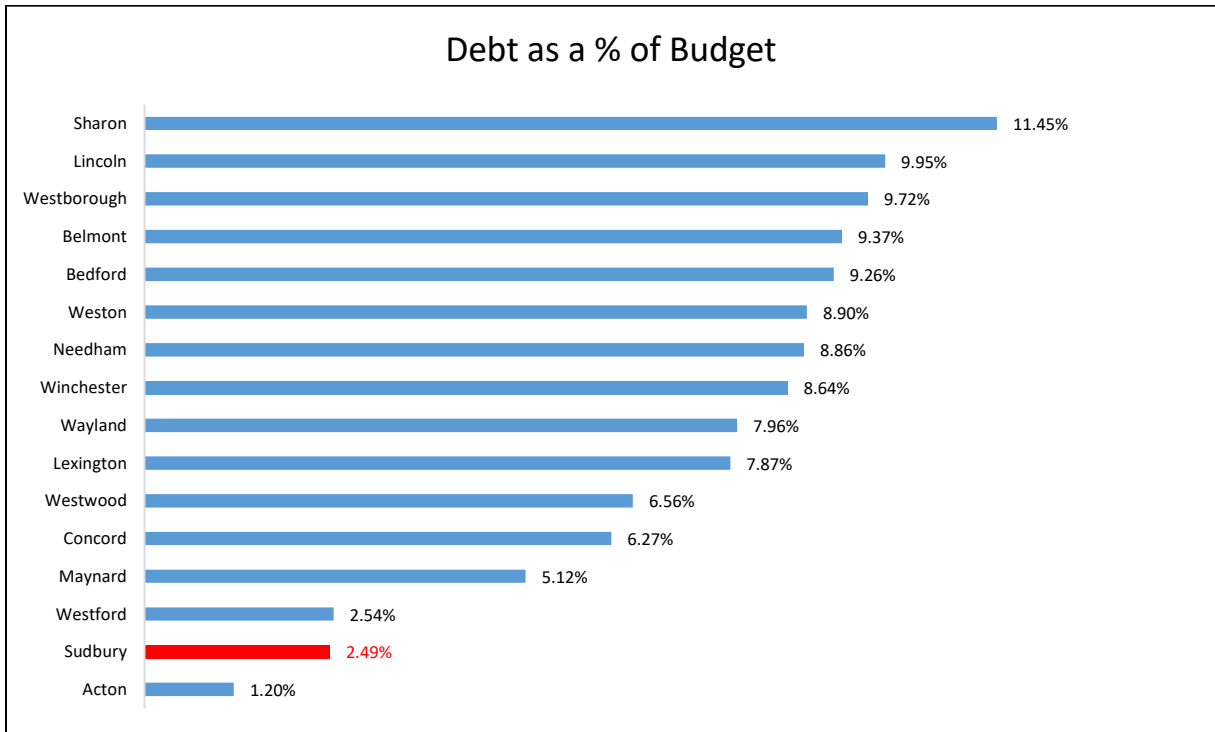
Sudbury's Outstanding Non-Exempt/Exempt Debt

Project	Principal Outstanding	Interest Outstanding	Total Prin/Int	Debt Type	Bond Matures
Police Station Construction	\$3,706,000	\$681,374	\$4,387,374	Exempt	2035
Johnson Farm	\$935,000	\$172,231	\$1,107,231	Exempt	2035
Broadacres - Land Acquisition	\$2,940,000	\$439,780	\$3,379,780	Exempt	2041
DPW Fuel Management	\$940,000	\$98,200	\$1,038,200	Exempt	2031
Stearns Mill Dam	\$270,000	\$16,200	\$286,200	Exempt	2026
Camp Sewataro	\$275,000	\$40,332	\$315,332	Exempt	2041
Camp Sewataro	\$9,110,000	\$1,602,390	\$10,712,390	Exempt	2041
Stearns Mill Dam & Bridge Replacement	\$430,000	\$181,982	\$611,982	Exempt	2044
CSX Land Acquisition	\$745,000	\$196,242	\$941,242	Exempt	2034
Fairbank Community Center	\$27,390,000	\$16,835,052	\$44,225,052	Exempt	2053
ESCO Loan	\$518,086	\$48,514	\$566,600	Non-Exempt	2030
Nixon School Renovation	\$40,000	\$2,000	\$42,000	Non-Exempt	2025
Police	\$134,000	\$17,320	\$151,320	Non-Exempt	2031
Drainage/Roadway	\$3,155,000	\$1,385,247	\$4,540,247	Non-Exempt	2044
Fire Station Addition	\$3,060,000	\$1,348,456	\$4,408,456	Non-Exempt	2044
Clean Water Trust 2022	\$475,000	\$71,250	\$546,250	Non-Exempt	2043
Total Debt Projects	\$54,123,086	\$23,136,571	\$77,259,658		

TOWN OF SUDBURY – EXPENDITURES



Sudbury's Per Capita Cost = \$253
Average Per Capita Cost = \$514
Median Per Capita Cost = \$587



TOWN OF SUDBURY – EXPENDITURES

Comparable Communities Outstanding Debt FY2024 (all Debt)

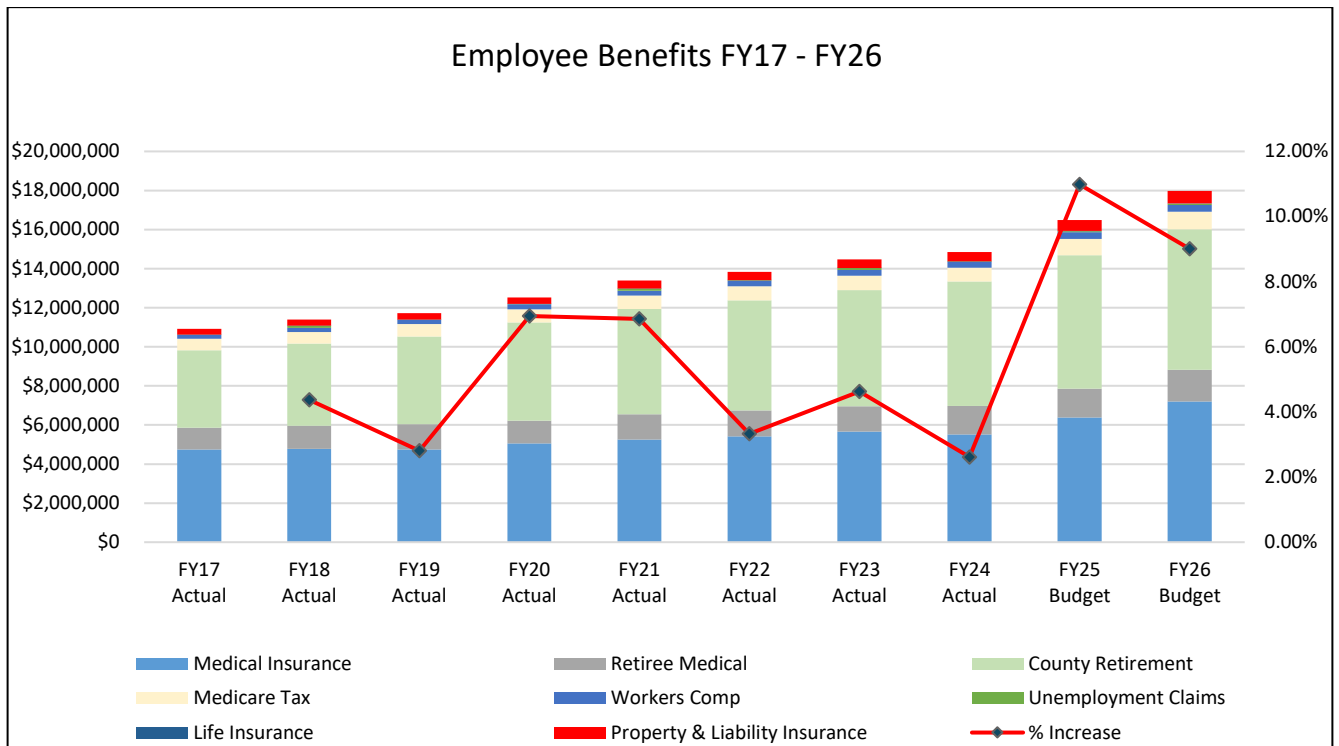
Municipality	Outstanding Debt	Authorized Unissued Debt
Acton	\$25,754,864	\$0
Bedford	\$53,716,642	\$39,472,500
Belmont	\$235,635,498	\$36,870,964
Concord	\$104,543,256	\$58,229,001
Lexington	\$199,446,137	\$50,417,600
Lincoln	\$82,405,000	\$491,000
Maynard	\$54,758,946	\$69,233,000
Needham	\$108,989,221	\$29,600,500
Sharon	\$140,109,999	\$58,244,373
Sudbury	\$57,795,000	\$2,350,000
Wayland	\$73,190,000	\$5,071,937
Westborough	\$92,031,392	\$32,453,008
Westford	\$33,254,506	\$76,588,102
Weston	\$86,798,697	\$1,314,720
Westwood	\$84,115,000	\$34,143,591
Winchester	\$151,990,848	\$51,894,903

TOWN OF SUDBURY – EXPENDITURES

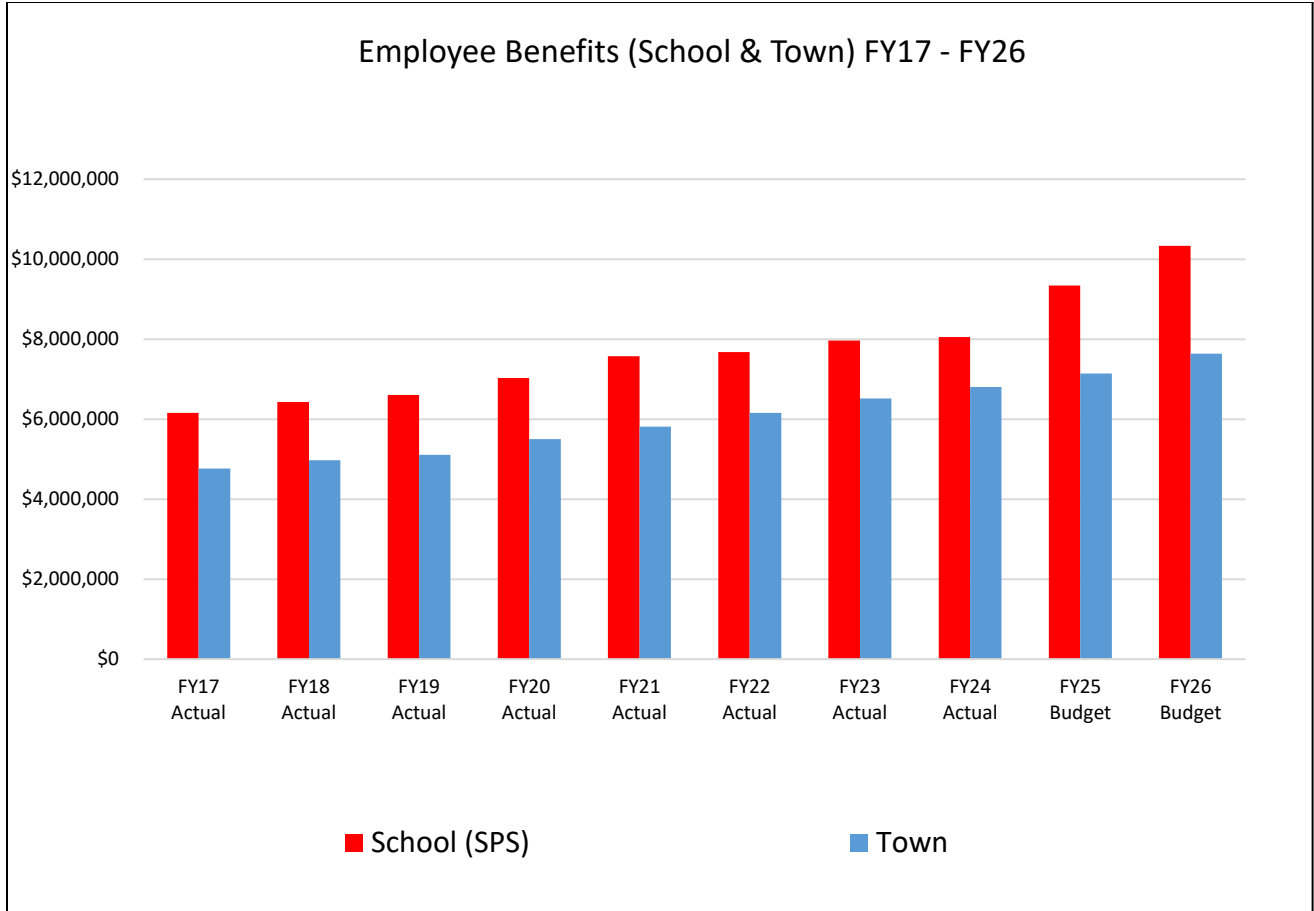
Insurance and Benefits (Employee Benefits)

The Insurance and Benefits accounts provide funds for the Town’s costs associated with Town and School employee and retirees’ benefits, such as Health, Dental and Life Insurance, Unemployment Insurance, Town’s Pension Assessment, Workers Comp Insurance, Police and Fire Injured on Duty insurance, Medicare Tax and OPEB. The account also includes funds for Property and Liability Insurance.

Employee Benefits	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Medical Insurance	\$4,743,876	\$4,785,997	\$4,752,549	\$5,054,157	\$5,251,567	\$5,411,809	\$5,655,046	\$5,513,923	\$6,386,530	\$7,201,112
Retiree Medical	1,117,907	1,165,151	1,282,986	1,158,832	1,295,843	1,338,286	1,295,843	1,453,049	1,475,324	1,625,865
County Retirement	3,961,686	4,210,903	4,493,265	5,040,389	5,389,846	5,622,886	5,952,984	6,370,873	6,823,143	7,183,634
Medicare Tax	583,086	600,014	632,328	664,043	682,503	728,410	742,114	702,919	836,887	896,136
Workers Comp	196,892	200,614	219,527	270,435	251,608	281,009	286,990	306,364	339,072	358,423
Unemployment Claims	13,580	120,892	10,350	2,976	117,275	31,275	92,459	21,359	60,000	60,000
Life Insurance	3,254	2,832	2,825	2,678	2,480	2,310	2,190	2,129	4,563	21,360
Property & Liability Insurance	300,610	311,497	324,601	339,148	400,332	420,735	449,118	484,891	561,895	626,808
Total Expenses	\$10,920,891	\$11,397,900	\$11,718,431	\$12,532,658	\$13,391,454	\$13,836,720	\$14,476,744	\$14,855,507	\$16,487,414	\$17,973,338
% Increase		4.37%	2.81%	6.95%	6.85%	3.33%	4.63%	2.62%	10.99%	9.01%



TOWN OF SUDBURY – EXPENDITURES



TOWN OF SUDBURY – EXPENDITURES

Health & Dental Insurance

As provided under Massachusetts General Law, Chapter 32B, the Town and School employees and retirees are enrolled in the health insurance plans with Group Insurance Commission (GIC). The Town offers the following plans to its employees and retirees. The health insurance increase with the GIC for FY26 ranged anywhere from 10.5% to 17% depending on the plan, and 7.2% - 7.6% on the Medicare plans.

GIC Health Insurance & Medicare Rates – FY26

Employee and Non-Medicare Retiree/Survivor Health Plans				
Health Product	Individual	Family	Product Type	Product Category
Harvard Pilgrim Access America	\$1,438.62	\$3,208.78	PPO	<i>National Network</i>
Wellpoint Total Choice	1,754.60	3,899.83	Indemnity	<i>Broad Network</i>
Wellpoint PLUS	1,092.03	2,606.03	PPO-type	
Harvard Pilgrim Explorer	1,187.97	2,941.06	POS	
Mass General Brigham Health Plan Complete	1,091.46	2,884.58	HMO	
Health New England	859.36	2,061.16	HMO	<i>Regional Network</i>
Wellpoint Community Choice	837.38	2,081.29	PPO-type	<i>Limited Network</i>
Harvard Pilgrim Quality	885.63	2,252.51	HMO	

Medicare Plans			
Health Product	Individual	Product Type	Product Category
Tufts Health Plan Medicare Preferred	\$391.19	HMO	Medicare Advantage
Wellpoint Medicare Extension	476.33	Indemnity	Medicare Supplement
Harvard Pilgrim Medicare Enhance	468.22		
Health New England Medicare Supplement Plus	470.71		

TOWN OF SUDBURY – EXPENDITURES

Employee and Retirees Contribution Rates

Health Plan	Employees Hired Prior to 7/1/09		Employees Hired After 7/1/09		Retirees	
	Employee %	Employer %	Employee %	Employer %	Retiree %	Employer %
Harvard Pilgrim Access America	35%	65%	45%	55%	50%	50%
Wellpoint Total Choice	35%	65%	45%	55%	50%	50%
Wellpoint PLUS	35%	65%	45%	55%	50%	50%
Harvard Pilgrim Explorer	35%	65%	45%	55%	50%	50%
Mass General Brigham Health Plan Complete	20%	80%	30%	70%	50%	50%
Health New England	20%	80%	30%	70%	50%	50%
Wellpoint Community Choice	35%	65%	45%	55%	50%	50%
Harvard Pilgrim Quality	20%	80%	30%	70%	50%	50%
Tufts Health Plan Medicare Preferred	n/a	n/a	n/a	n/a	50%	50%
Wellpoint Medicare Extension	n/a	n/a	n/a	n/a	50%	50%
Harvard Pilgrim Medicare Enhance	n/a	n/a	n/a	n/a	50%	50%
Health New England Medicare Supplement	n/a	n/a	n/a	n/a	50%	50%
Dental	25%	75%	25%	75%	100%	0%

Employee and Retirees Health & Medicare Enrollment

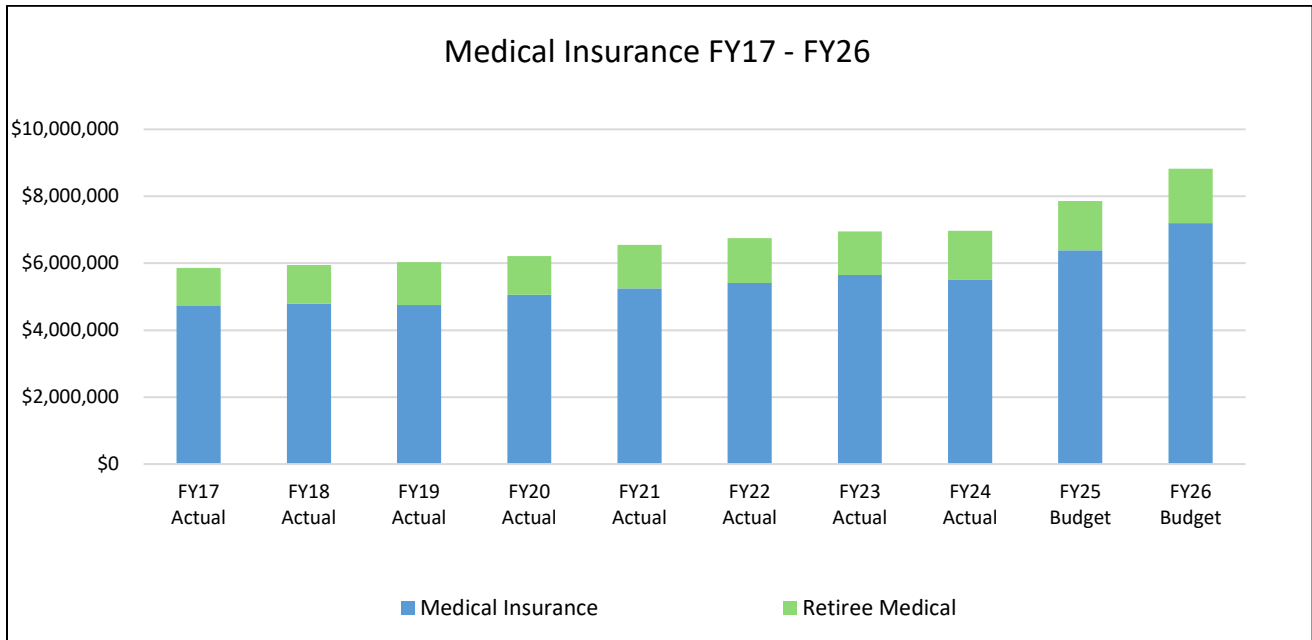
Health & Medicare Enrollment	Individual	Family	Medicare
Town Actives	44	64	n/a
School Actives	89	179	n/a
Town Retirees	12	8	123
School Retirees	15	9	288
Total Plans	160	260	411

Employee and Retirees Dental Enrollment

Dental Enrollment	Individual	Family
Town Actives	48	78
School Actives	88	186
Town Retirees	34	29
School Retirees	67	76
Total Plans	237	369

TOWN OF SUDBURY – EXPENDITURES

Medical Insurance	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Medical Insurance	\$4,743,876	\$4,785,997	\$4,752,549	\$5,054,157	\$5,251,567	\$5,411,809	\$5,655,046	\$5,513,923	\$6,386,530	\$7,201,112
Retiree Medical	1,117,907	1,165,151	1,282,986	1,158,832	1,295,843	1,338,286	1,295,843	1,453,049	1,475,324	1,625,865
Total Expenses	\$5,861,783	\$5,951,148	\$6,035,535	\$6,212,989	\$6,547,410	\$6,750,095	\$6,950,889	\$6,966,972	\$7,861,854	\$8,826,977
% Increase		1.52%	1.42%	2.94%	5.38%	3.10%	2.97%	0.23%	12.84%	12.28%



TOWN OF SUDBURY – EXPENDITURES

Comparable Communities Health Insurance

Municipality	2017	2018	2019	2020	2021	2022	2023	2024	% Incr. FY2017
Acton	\$3,212,692	\$3,287,030	\$2,955,944	\$2,818,008	\$2,766,048	\$3,082,338	\$2,959,244	\$3,834,765	19.36%
Bedford *	\$5,807,211	\$6,112,605	\$6,340,313	\$6,498,528	\$6,838,611	\$7,345,253	\$7,715,678	\$8,169,929	40.69%
Belmont	\$15,873,297	\$16,980,656	\$16,744,258	\$18,249,135	\$15,989,667	\$16,338,050	\$19,187,602	\$19,030,166	19.89%
Concord	\$4,358,144	\$4,973,862	\$13,234,953	\$5,788,496	\$5,928,516	\$5,955,537	\$6,955,169		59.59%
Lexington *	\$24,223,341	\$24,552,792	\$25,497,043	\$27,079,216	\$3,454,087	\$3,654,065	\$30,864,436	\$32,346,863	33.54%
Lincoln	\$3,431,308	\$3,441,716	\$3,482,921	\$3,477,744	\$3,388,511	\$3,278,021	\$3,595,295	\$3,950,445	15.13%
Maynard	\$4,790,474	\$5,095,871	\$5,263,996	\$5,196,457	\$5,071,092	\$4,879,897	\$5,610,910	\$5,800,639	21.09%
Needham	\$17,866,805	\$19,035,871	\$18,266,386	\$19,508,088	\$21,546,672	\$20,800,283	\$22,393,040	\$23,296,770	30.39%
Sharon	\$11,499,382	\$10,341,268	\$11,496,912	\$12,804,487	\$12,882,258	\$12,931,081	\$15,273,763	\$16,245,014	41.27%
Sudbury *	\$4,743,876	\$4,785,997	\$4,752,549	\$5,054,157	\$5,251,567	\$5,411,809	\$5,655,046	\$5,513,923	16.23%
Wayland	\$6,720,157	\$6,835,115	\$7,270,383	\$7,903,473	\$8,445,316	\$8,575,054	\$8,337,165	\$9,210,073	37.05%
Westborough	\$9,006,358	\$9,431,134	\$10,636,764	\$11,078,285	\$11,218,944	\$11,495,516	\$12,399,846	\$13,283,459	47.49%
Westford	\$9,046,212	\$9,448,741	\$9,812,913	\$10,239,599	\$10,470,349	\$13,979,019	\$20,335,528	\$18,438,471	103.83%
Weston *	\$9,740,803	\$9,890,146	\$9,669,346	\$10,418,504	\$10,640,248	\$10,585,622	\$10,780,773	\$9,790,368	0.51%
Westwood *	\$6,077,459	\$6,335,769	\$6,548,463	\$6,770,886	\$6,960,752	\$7,509,356	\$7,926,789	\$8,239,228	35.57%
Winchester	\$9,388,486	\$10,062,152	\$10,990,059	\$11,266,393	\$11,761,134	\$12,354,125	\$11,897,409	\$12,769,497	36.01%

Source: Division of Local Services Municipal Databank

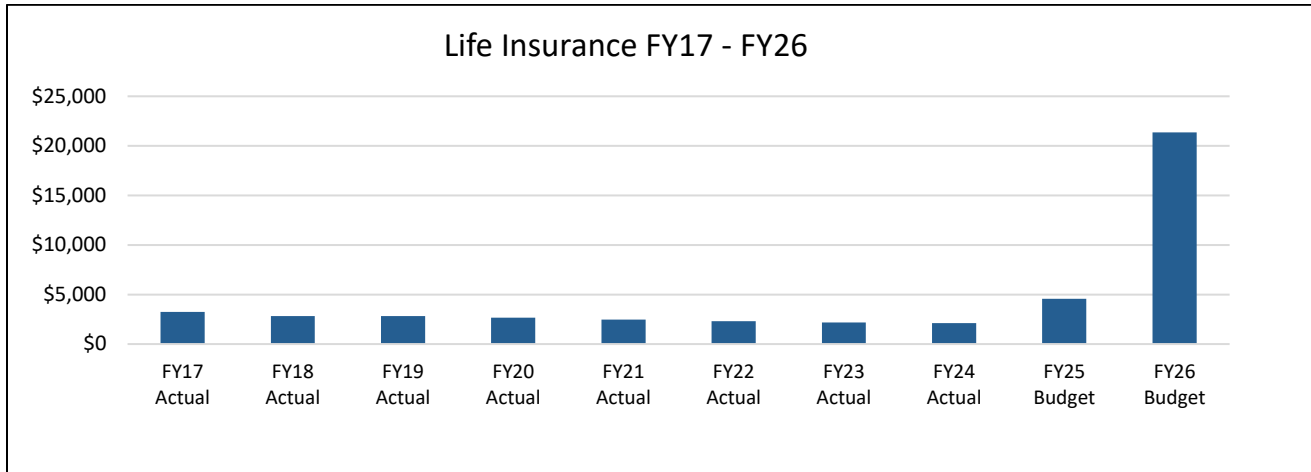
*Group Insurance Commission (GIC) communities

Sudbury % increase from FY2017 to FY2024 is lower than most communities due to the change in the Employee/Employer Contribution splits in 2009.

TOWN OF SUDBURY – EXPENDITURES

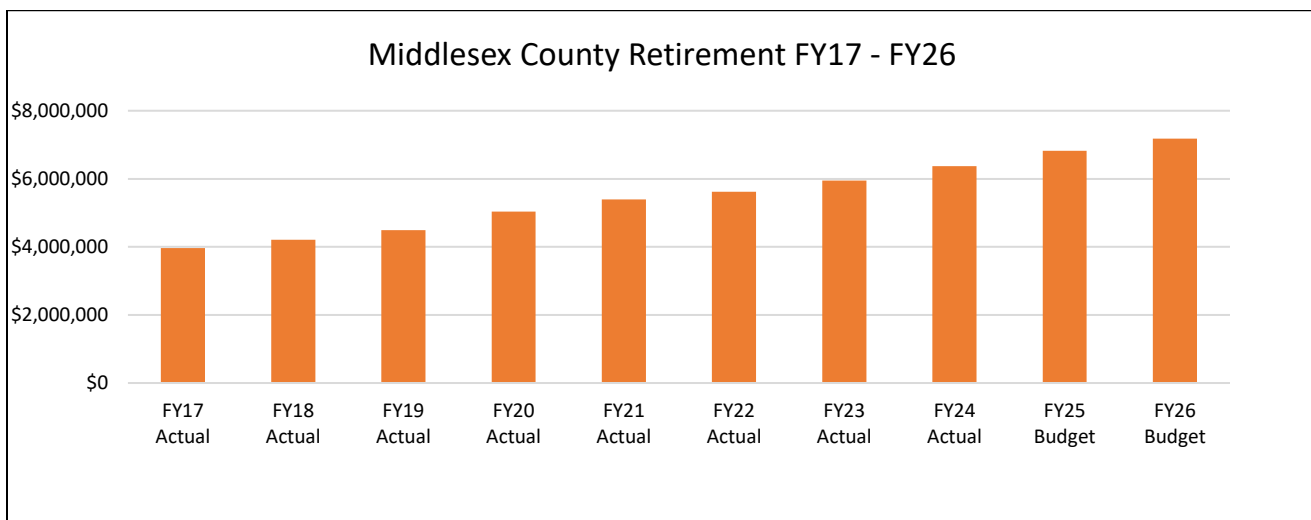
Life Insurance

The Town and School employees and retirees are enrolled in term Life Insurance with Boston Mutual. The employer and employee split for active employees is 75%/25% and for retirees it is 50%/50%



Retirement Assessment

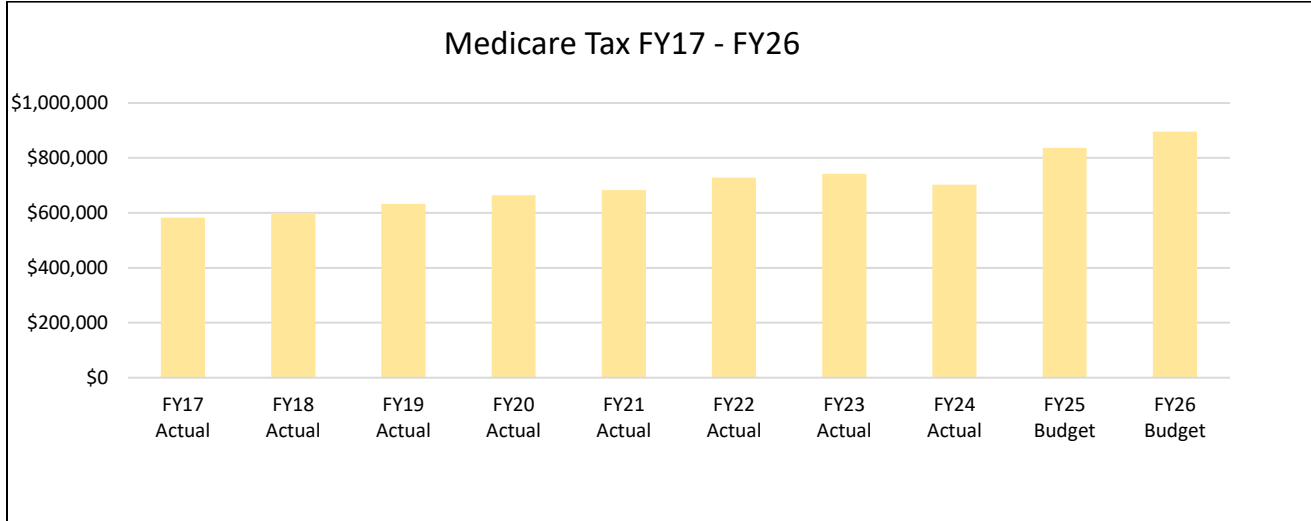
As provided under Massachusetts General Law, Chapter 32, the Town participates in the Middlesex Retirement System (MRS), which all Town and school employees (not including teachers) contribute to. Teachers contribute to the Massachusetts Teachers Retirement System, which is funded through the State. The Town’s annual Assessment is based on an actuarial analysis, which is conducted every two years by Middlesex Retirement System. This determines the Town’s pension liability and funding schedule.



TOWN OF SUDBURY – EXPENDITURES

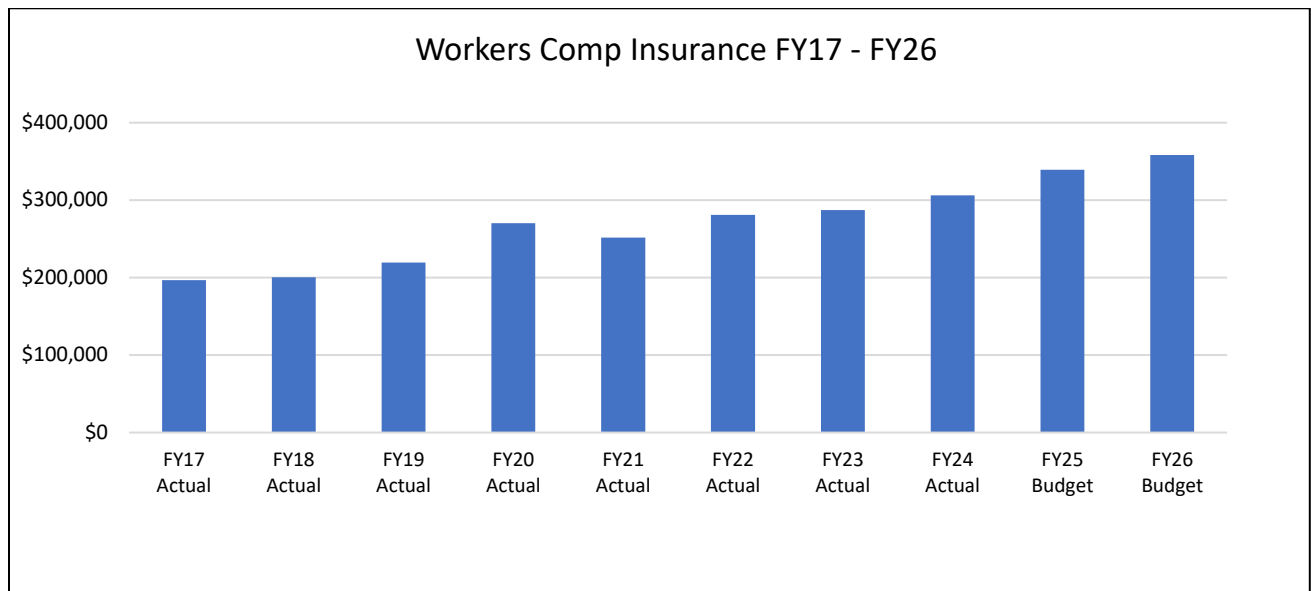
Medicare Tax

The Medicare tax is 1.45 % of payroll. Employees are not subject to FICA tax. In Massachusetts, State and Local Government employees do not earn Social Security credits for public sector employment.



Workers Compensation Insurance

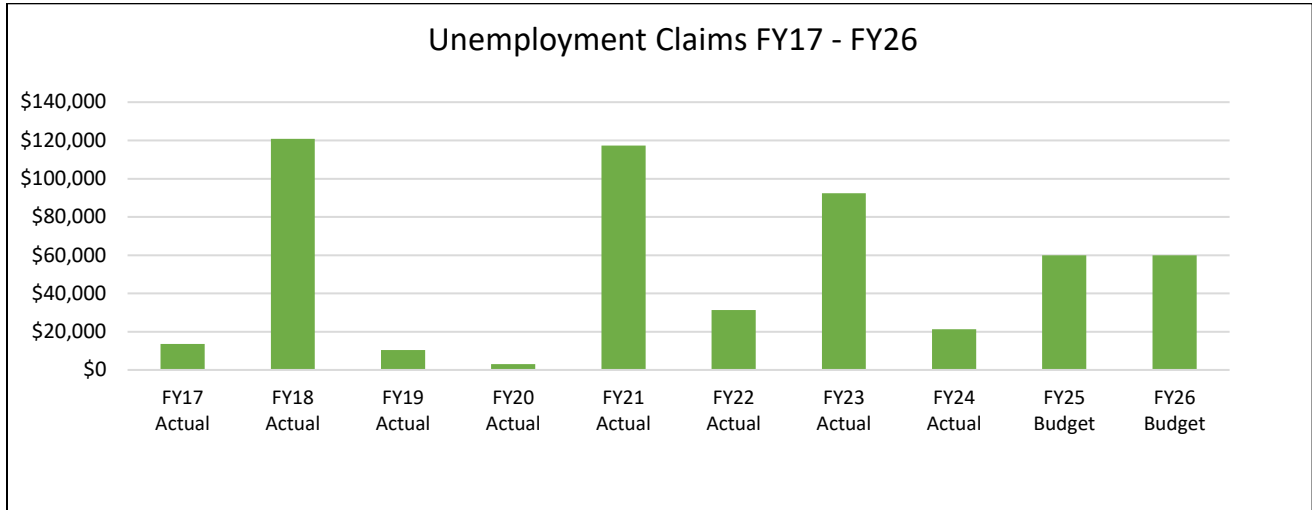
The Town's Workers Compensation Insurance Premiums with Massachusetts Interlocal Insurance Association (MIIA) is based on: 1) the Town's payroll for each insured class of Town and School employees; 2) the workers' compensation rates set by the State; and 3) the Town's claims experience.



TOWN OF SUDBURY – EXPENDITURES

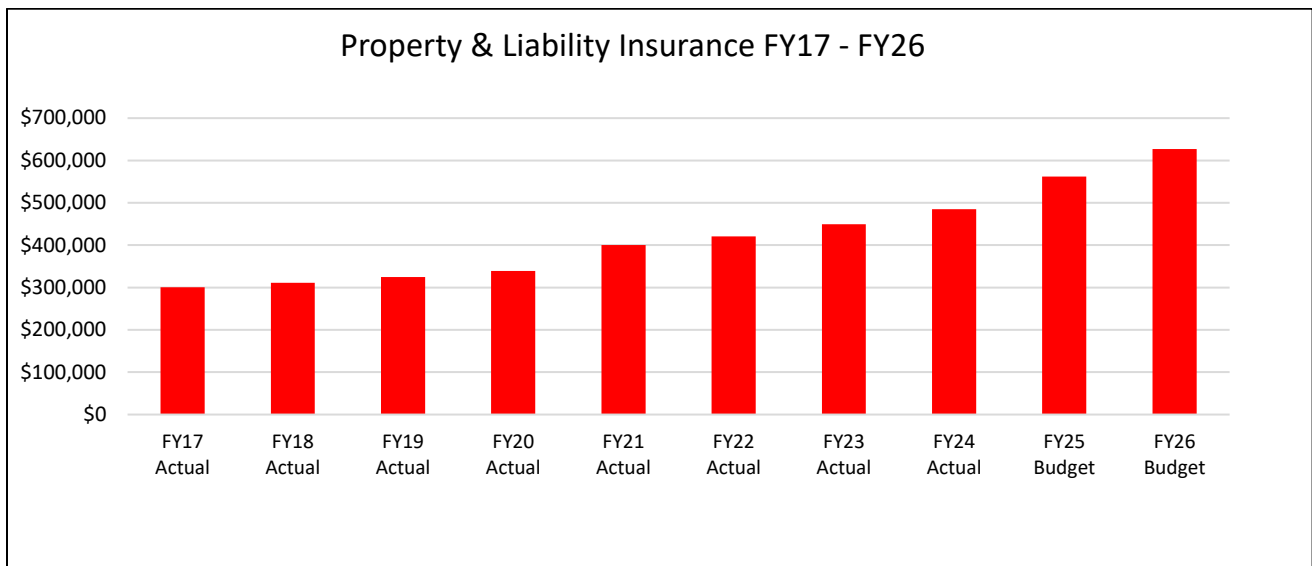
Unemployment Insurance

The Town is a reimbursable employer, in which the Town is billed for all unemployment claims that are filed and approved by the Division of Unemployment Insurance.



Property and Liability Insurance

Funding for premium charges and deductibles associated with the various liability and casualty insurance policies carried by the Town are provided through Massachusetts Interlocal Insurance Association (MIIA), and CABOT for police and fire injured on duty claims. Due to the catastrophic events that have been occurring throughout the country, the Town is seeing a higher-than-normal increase in its liability insurance.

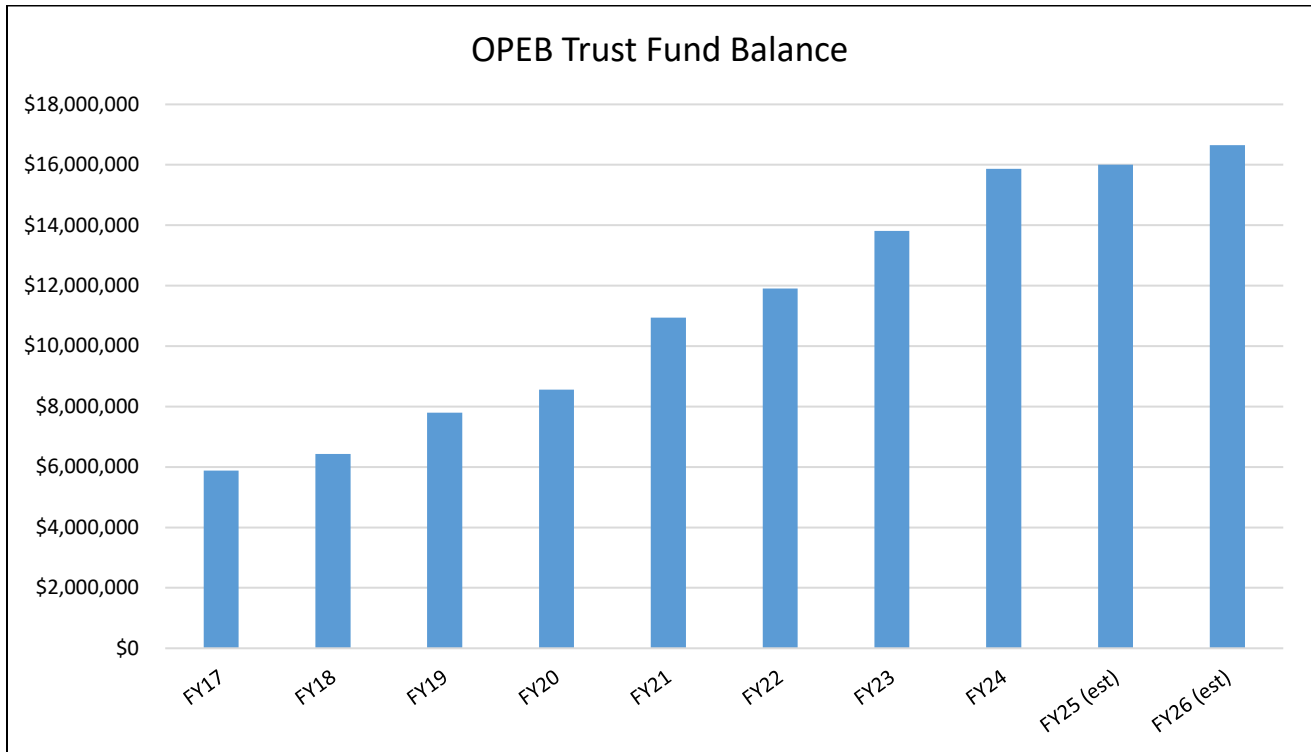


TOWN OF SUDBURY – OPEB

Other Post-Employment Benefits (OPEB)

The Town of Sudbury administers the retiree health care benefits program - a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. The Town provides health care benefits for retirees and their dependents. Benefits are provided through the Town, and the full cost of benefits is shared between the Town and Retirees. The current actuarial study shows that the Town’s unfunded liability to be \$53M. The Town has a \$16M in an OPEB Trust Fund, which therefore results in a \$37M net OPEB Liability.

OPEB Trust Contribution	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
OPEB Trust Contribution	\$314,094	\$471,036	\$540,249	\$610,249	\$468,382	\$625,000	\$650,000	\$650,000	\$650,000	\$650,000



TOWN OF SUDBURY – STATE ASSESSMENTS

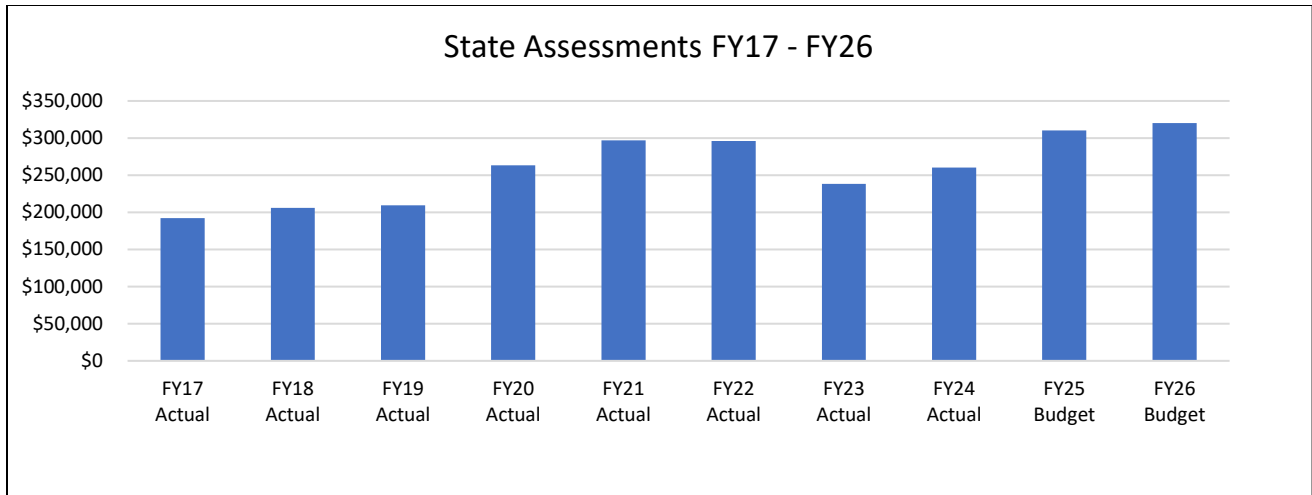
State Assessments

Chapter 59, Section 21 of the Massachusetts General Laws requires the Commissioner of Revenue to provide municipalities with their annual assessments which are shown on the State’s Cherry Sheet. State Assessments include Metropolitan Area Planning Council, Air Pollution Districts, Registry of Motor Vehicle Non-Renewal Surcharge, Regional Transit, MBTA, School Choice Tuition and Charter School Tuition.

- Metropolitan Area Planning Council - To assess municipalities in order to finance a Metropolitan Boston area planning district to promote urban planning and respond to the common urban problems of Boston and outlying municipalities.
- Air Pollution Districts - The State assesses municipalities for a portion of the costs incurred by the Department of Environmental Protection in monitoring air pollution levels and enforcing air quality standards at industrial, commercial, and institutional facilities.
- Registry of Motor Vehicle Non-Renewal - This assessment is to reimburse the Registry of Motor Vehicles for "marking" a license or registration for non-renewal due to non-payment of parking violations, non-payment of motor vehicle excise and non-payment of abandoned vehicle costs.
- Regional Transit - This assessment to municipalities is to provide for a system of regional transportation authorities to develop, finance, and contract for the operation of transportation facilities and service outside the Metropolitan Boston area. Between 25 - 50 percent of the total net cost of service of each regional transit authority is assessed to its member municipalities in proportion to the estimated cost of operating routes through those municipalities.
- MBTA - For services rendered to those Cities and Towns within the Authority, an assessment will be administered in order to maintain and operate regional public transportation.
- School Choice Tuition - This assessment is for pupils attending another school district under school choice. School choice tuition charges are assessed against the sending district and paid to the receiving school district. The sending district is defined as the one a pupil would normally have attended had he or she stayed in their local school system.
- Charter School Tuition - This assessment is for pupils attending charter schools. Charter school tuition charges are assessed against the sending district and paid to the charter school district. Charter Schools shall receive per-pupil payments from sending districts equal to the average cost per student in that district, plus a capital funding share equal to the state average of what districts pay per pupil in principal and interest for land and buildings. Charter schools are required to submit actual enrollment reports to ESE in October and March of the current year. These figures are used to calculate tuition rates for the current year. Any changes to enrollment figures and tuition rates will alter a district’s remaining assessments. Enrollment information for Charter School is shown in the school section of this document.

State Assessment	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
State Assessments	\$192,255	\$205,840	\$209,519	\$263,334	\$296,897	\$296,146	\$238,389	\$260,525	\$310,312	\$320,397

TOWN OF SUDBURY – STATE ASSESSMENTS



FY2025 State Assessments

State Assessment	FY25 Assessment
Air Pollution Districts	\$8,260
Metropolitan Area Planning Council	\$11,271
RMV Non-Renewal Surcharge	\$6,840
MBTA	\$10,725
Regional Transit	\$130,606
School Choice Tuition	\$38,819
Charter School Tuition	\$103,991
Total FY25 Assessment	<u><u>\$310,512</u></u>

Capital, Debt and Other Articles

The Town's general fund Capital Expenditures, Debt and Other Articles, are requested by all departments. Each year the Select Board, Finance Committee and Capital Improvement Advisory Committee reviews the requests, and presents their recommendations to Town Meeting. The Capital process can be found in the [Town of Sudbury Fiscal Policies](#).

The Town funds its capital needs from several funding sources.

Tax Levy: - Projects funded within Proposition 2 ½ or the Town's Tax Levy

Free Cash: - DOR recommends that the Town spend Free Cash on one-time expenditures such as capital rather than on reoccurring operating expenses.

Capital Stabilization: - The Town created a capital stabilization fund to fund its capital and equipment needs.

Other Funds: - These are available funds from previous projects that were approved at Town Meeting, which these projects were completed, and the remaining unspent balances were transferred to other capital projects with the approval of Town Meeting. It could be funds transfer from other available funds, (i.e. Ambulance)

Non-Excluded Debt: The Town often has capital requests that are too large to fund using Free Cash or other available funds. The Town is allowed to issue bonds to pay for larger projects over a certain period of time. The most common request for borrowing is what's referred to as non-excluded debt. Non-excluded debt does not increase the tax levy, rather, it is absorbed within the operating budget and competes with other operational needs of the Town. Authorizing non-excluded debt only requires a 2/3 majority vote at Town Meeting.

Excluded Debt: Similar to a property tax override, the Town may also vote for a debt exclusion. A debt exclusion is a temporary tax increase that affects all property owners in Town. The word "exclusion" means that the additional tax is excluded from the limits of Proposition 2 ½. Debt exclusions are considered to pay for larger capital projects that the annual debt service costs are too large to absorb within the annual operating budget. The additional tax is added onto the levy limit and assessed across all the real and personal property in Town. Although debt exclusions are temporary tax increases, many projects are bonded over a 20-year period, so residents are paying for the project over a long period of time. A debt exclusion requires a two-thirds vote at Town Meeting and a majority election ballot vote. Per Massachusetts law, a two-thirds vote of the Select Board is required to place an exclusion question on an election ballot.

TOWN OF SUDBURY – CAPITAL, DEBT & OTHER ARTICLES

Town Manager’s Capital Article FY17 – FY26

Town Manager's Capital Article	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget
DPW	\$81,000	\$75,190	\$220,000	\$85,000	\$50,000	\$215,000	\$265,000	\$150,000	\$98,000	\$236,500
Facilities SPS	\$102,000	\$148,000	\$40,000	\$45,000	\$50,000	\$105,000				
Facilities Town	\$125,000	\$150,000	\$100,000		\$175,000	\$183,453	\$80,000	\$50,000	\$115,000	\$155,000
Fire	\$96,000	\$40,000		\$35,000	\$54,000	\$256,000	\$110,000	\$35,000		\$138,100
IT			\$40,900		\$120,820	\$50,000	\$50,000	\$165,500		\$179,800
SPS			\$102,000	\$193,000	\$154,000	\$148,000	\$350,000	\$250,000	\$275,000	\$410,000
LS			\$97,818	\$55,000	\$74,656	\$114,727	\$113,429	\$78,025	\$71,197	
Town Manager			\$100,000	\$92,000						
Police			\$25,600		\$43,600	\$30,000	\$45,000		\$69,500	
Recreation			\$45,000	\$40,000						
Town Clerk			\$50,000				\$22,845			
Health										\$50,000
Conservation										\$50,000
Total Town Manager Capital	\$404,000	\$413,190	\$821,318	\$545,000	\$722,076	\$1,102,180	\$1,036,274	\$728,525	\$628,697	\$1,219,400

The Town Manager’s Capital expenditures contain those items whose costs do not meet this threshold set in the Fiscal Policies and are to be included in the annual budget and financing plan submitted to Town Meeting.

TOWN OF SUDBURY – CAPITAL, DEBT & OTHER ARTICLES

Capital Articles FY2017 – FY2026

Capital Articles	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget
Fire Department Ambulance	\$265,000									
DPW Rolling Stock Replacement	\$702,500	\$182,000	\$60,000							
School Rooftop HVAC Unit Replacement	\$75,000									
Town and School Parking Lots and Sidewalk Improv	\$84,000	\$250,000								
Nixon School Crosswalk Traffic Signal	\$25,000									
Town and School Security and Access Controls	\$195,000									
Security System Upgrade (CCTV System) - LS	\$122,320									
DPW Underground Fuel Storage Replacement	\$250,000									
Walkway Engineering, Design and Construction	\$100,000									
Featherland Tennis Courts	\$175,000									
Town and School Security and Access Controls	\$95,000									
Security System Upgrade (CCTV System) - LS	\$150,000									
DPW Cold Storage Garage Addition	\$220,000									
Artificial Turf Field Replacement LS	\$875,000									
Bruce Freeman Rail Trail Design		\$330,000								
Fire Department Ladder Truck		\$670,000								
Town and School Rooftop HVAC		\$55,000								
Wireless Technology Improvement SPS		\$175,000								
Playground Improvements SPS		\$25,000	\$165,000							
Replace Gym 4 Flooring LSRHS		\$50,000								
Cooling Tower Reconstruction Service - LSRHS		\$94,567								
Sudbury Public Schools Playground Modernization		\$275,000								
Phone System Replacement LSRHS			\$80,000							
Bruce Freeman Rail Trail Design Funding			\$650,000							
Cutting Field Refurbishing and Resurfacing			\$500,000							

TOWN OF SUDBURY – CAPITAL, DEBT & OTHER ARTICLES

Capital Articles	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget
DPW One Ton Dump Truck				\$130,000						
Concord Road Culvert Design				\$125,000						
Fire Engine Purchase				\$570,000						
Ambulance Fire					\$340,000					
Roadway Drainage Improvements					\$120,000					
Old Sudbury Road Culvert Design					\$100,000					
Dump Truck with Plow					\$110,000					
One Ton Dump Truck with Plow, Spreader and Wing					\$140,000					
6 White Combo Body Dump Truck with Plow					\$260,000					
Playground Improvements SPS					\$333,000					
Marlboro Road Culvert Replacement						\$400,000				
Front End Loader with Plow						\$230,000				
Multi-purpose Sidewalk Tractor						\$205,000				
Six-wheel Combo Dump Truck with Plow and Wing						\$285,000				
SPS COVID-19 Student Academic Program						\$309,540				
Noyes Elementary School Fire Alarm System						\$220,000				
LSRHS Stadium Field and Community Turf Field						\$337,500				
Bruce Freeman Trail Acquisition of Land							\$15,000			
Fairbank Community Center Audio Visual Equipment							\$300,000			
Fairbank Community Center Furniture & Equipment							\$200,000			
Fire Station #2 Housing/Living/Office Area							\$950,000			
Sudbury Public School HVAC Repairs and Replacement							\$455,000			
Noyes Elementary School Sinks Replacement							\$130,000			
LSRHS Chain Link Fence Replacement							\$139,443			
American with Disabilities Act Transition Plan							\$200,000	\$200,000		
Filtration System Atkinson Pool							\$160,000			

TOWN OF SUDBURY – CAPITAL, DEBT & OTHER ARTICLES

Capital Articles	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget
Backhoe Loader							\$150,000			
6-Wheel Combo Body Dump Truck w/plow							\$285,000			
Skid Steer							\$130,000			
Roadside Mower							\$140,000			
Old Framingham Road/Nobscot Road Walkway Ext							\$600,000			
Fairbank Community Center AV Equipment								\$150,000		
Schools HVAC Repairs and Replacement								\$450,000		
Curtis Middle School AV System Replacement								\$160,000		
SPS Surveillance Cameras								\$310,000		
LSRHS Camera System Replacement								\$206,652		
Purchase Storage Building								\$200,000		
DPW Roofing Project Funding								\$400,000		
DPW Building Office Renovation								\$125,000		
Space Use and Facility Study								\$300,000		
Swap Body truck								\$185,000		
Swap Body truck								\$210,000		
Sports Field Mower								\$160,000		
Multi-Purpose Tractor								\$215,000		
Front End Loader								\$345,000		
Atkinson Pool Funds								\$100,000		
Fairbank Community Center								\$900,000		
Nixon Elementary School Roof Schematic Design								\$248,000		
Swap Body Trucks w/Plow									\$560,000	
Pickup Truck with Plow									\$120,000	
Town Wide Culvert and Drainage Reconstruction									\$625,000	
DPW Roof Tops HVAC Units									\$200,000	
DPW Salt Shed Vinyl Cover Replacement									\$125,000	

TOWN OF SUDBURY – CAPITAL, DEBT & OTHER ARTICLES

Capital Articles	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget
SPS Haynes Elementary School Dehumidification HVAC									\$150,000	
LSRHS Lighting Control Replacement									\$144,585	
LSRHS Exterior Stairwell Replacement									\$130,965	
Roads, Culvert, Drainage, Consultant & Construction										\$950,000
6-Wheel Dump Truck 26kLb+, HVW Slide in Sander										\$382,000
Dump Truck with Plow & Spreader										\$146,000
DPW Emergency Operations Center Cost Share										\$125,000
2005 Engine Pumper Replacement										\$725,000
Fire Alarm, Emergency Lighting/BDA Systems Design										\$190,000
HVAC Capital Improvement Engineering Study										\$152,000
School Curriculum										\$250,720
Classroom Instructional Equipment										\$100,000
Total Capital	\$3,333,820	\$2,106,567	\$1,455,000	\$825,000	\$1,403,000	\$1,987,040	\$3,854,443	\$4,864,652	\$2,055,550	\$3,020,720

TOWN OF SUDBURY – CAPITAL, DEBT & OTHER ARTICLES

Debt Articles FY17 – FY26

Debt Capital Articles	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Fire Department Ladder Truck	\$875,000									
Fire Station #2 Construction		\$7,100,000								
DPW Equipment			\$860,000							
DPW Unground Fuel Storage			\$1,500,000							
Stearns Mill Pond Dam/Dutton Rd Bridge			\$1,850,000							
Broadacres Farms Acquisition			\$3,660,000							
Waste Water Management Plan				\$500,000						
Camp Sewataro Acquisition – Liberty Ledge				\$11,300,000						
CSX Corridor					\$1,145,500					
Fairbank Community Center Design and Construction					\$28,832,000					
Fire Station #2 Housing and Living Addition						\$4,300,000				
Town wide Drainage and Roadway Reconstruction							\$3,400,000			
Purchase Fire Engine								\$1,020,000		
Atkinson Pool Renovation									\$2,350,000	
Ambulance Replacement										\$500,000
Josiah Haynes Elementary Roof Replacement										\$3,530,000
General John Nixon Elementary Roof Replacement										\$2,755,000
Atkinson Pool Renovation Supplemental Funds										\$429,000
Total Debt Capital Articles	\$875,000	\$7,100,000	\$7,870,000	\$11,800,000	\$29,977,500	\$4,300,000	\$3,400,000	\$1,020,000	\$2,350,000	\$7,214,000

TOWN OF SUDBURY – ENTERPRISE FUNDS

Enterprise Funds

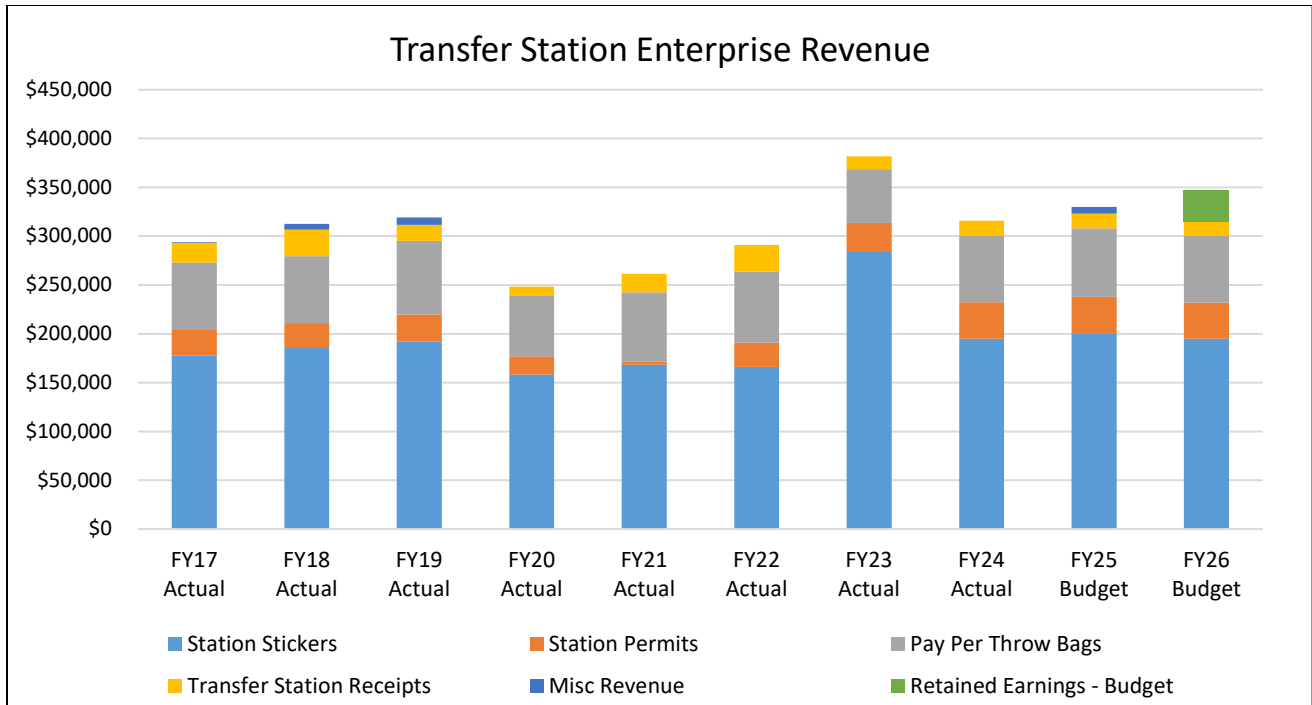
The Town’s Enterprise Funds include Transfer Station, Recreation Field Maintenance and Atkinson Pool. Enterprise accounting allows a community to demonstrate to the public the total cost of providing a service by consolidating all the program’s direct and indirect costs (e.g., interdepartmental support, insurance costs, etc.), debt service, and capital expenditures into a segregated fund. Establishing an enterprise fund does not create a separate, autonomous entity from the municipal government operation. Like every other department, the municipal department overseeing the enterprise service prepares a budget to be reviewed and analyzed. The budget and any line-item transfers among the enterprise fund’s appropriations still require action by Town Meeting. The enterprise-related department must fulfill the same financial and managerial reporting requirements as any other department.

Transfer Station Enterprise Fund

The Sudbury Public Works operates a secure, safe and environmentally friendly Transfer Facility for the residents of Sudbury to properly dispose of and/or recycle common household items and limited hazardous waste. The station provides excellent recycling opportunities in which residents can exercise environmental stewardship of resources and help reduce the bulk amount of trash. Items that can be recycled include newspapers, mixed paper, cardboard, glass, aluminum cans, plastic, automobile batteries, used motor oil and scrap metal. Careful recycling is the best way to keep the price of your sticker at the current rate. Per the vote of the Select Board, the costs of operating the Transfer Station are covered through a Pay-As-You-Throw pricing mechanism. Other materials that you may have (such as carpeting, furniture, building debris, tires, and refrigerators) require a special fee payable at the Transfer Station ([Transfer Station Fees](#)).

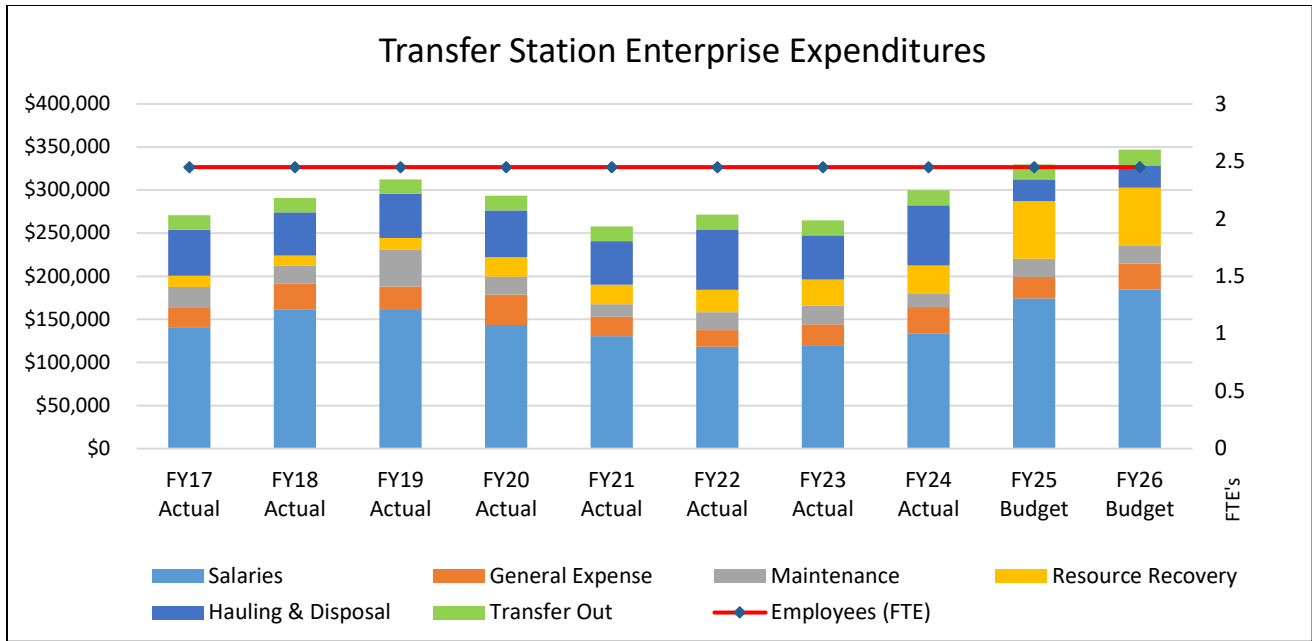
Revenue - Transfer Station	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Station Stickers	\$177,641	\$185,415	\$192,325	\$158,103	\$168,473	\$166,150	\$284,608	\$194,906	\$200,000	\$195,000
Station Permits	27,040	25,479	27,650	18,818	3,150	24,923	28,881	37,543	38,000	37,000
Pay Per Throw Bags	68,250	68,650	75,300	62,100	70,882	72,800	55,300	67,850	70,000	68,000
Transfer Station Receipts	20,168	27,140	16,394	9,320	19,047	27,084	13,110	15,528	15,000	14,870
Misc. Revenue	938	6,029	7,553	0	0	0	0	0	6,869	0
Total Revenue	\$294,037	\$312,713	\$319,222	\$248,340	\$261,551	\$290,957	\$381,899	\$315,827	\$329,869	\$314,870
Retained Earnings - Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,000

TOWN OF SUDBURY – ENTERPRISE FUNDS



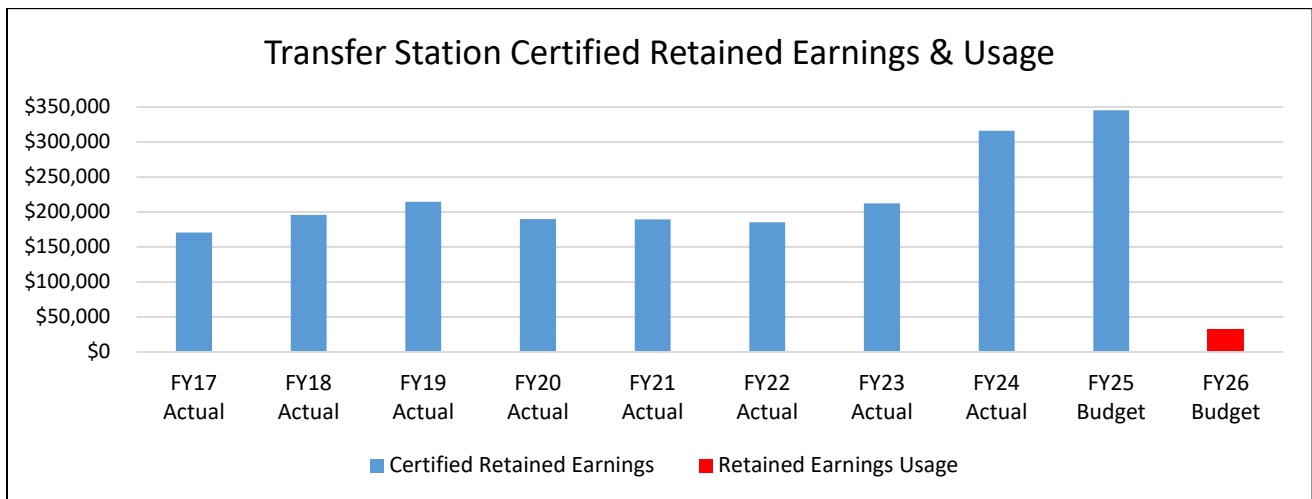
Expenditures - Transfer Station	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Salaries	\$140,151	\$161,843	\$160,743	\$143,315	\$130,383	\$118,129	\$119,926	\$133,843	\$174,168	\$184,765
General Expense	23,144	29,904	27,431	35,607	22,920	19,341	24,114	30,371	25,000	30,000
Maintenance	24,227	20,343	42,711	20,719	14,449	20,965	22,136	15,411	21,000	21,000
Resource Recovery	13,221	11,776	13,691	22,508	22,500	26,052	30,160	33,010	67,150	67,150
Hauling & Disposal	53,312	50,387	51,190	54,145	50,363	69,301	50,988	69,733	25,000	25,000
Transfer Out	16,700	16,700	16,700	17,214	17,163	17,800	17,551	17,551	17,551	18,955
Total Expenses	\$270,755	\$290,953	\$312,466	\$293,508	\$257,778	\$271,590	\$264,876	\$299,919	\$329,869	\$346,870
Employees (FTE)	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45

TOWN OF SUDBURY – ENTERPRISE FUNDS



Retained Earnings – This is the portion of Unreserved Retained Earnings that is certified by the Bureau of Accounts as available for appropriation, like Free Cash. Certification requires submission of a June 30 balance sheet accompanied by all information necessary to calculate Free Cash in the general fund and Retained Earnings in the enterprise fund. Once certified, Retained Earnings may be appropriated through the following June 30 and no appropriation may be in excess of the certified amount.

Certified Retained Earnings	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget
Certified Retained Earnings	\$170,654	\$195,822	\$214,756	\$189,892	\$189,424	\$185,489	\$212,565	\$316,084	\$345,439

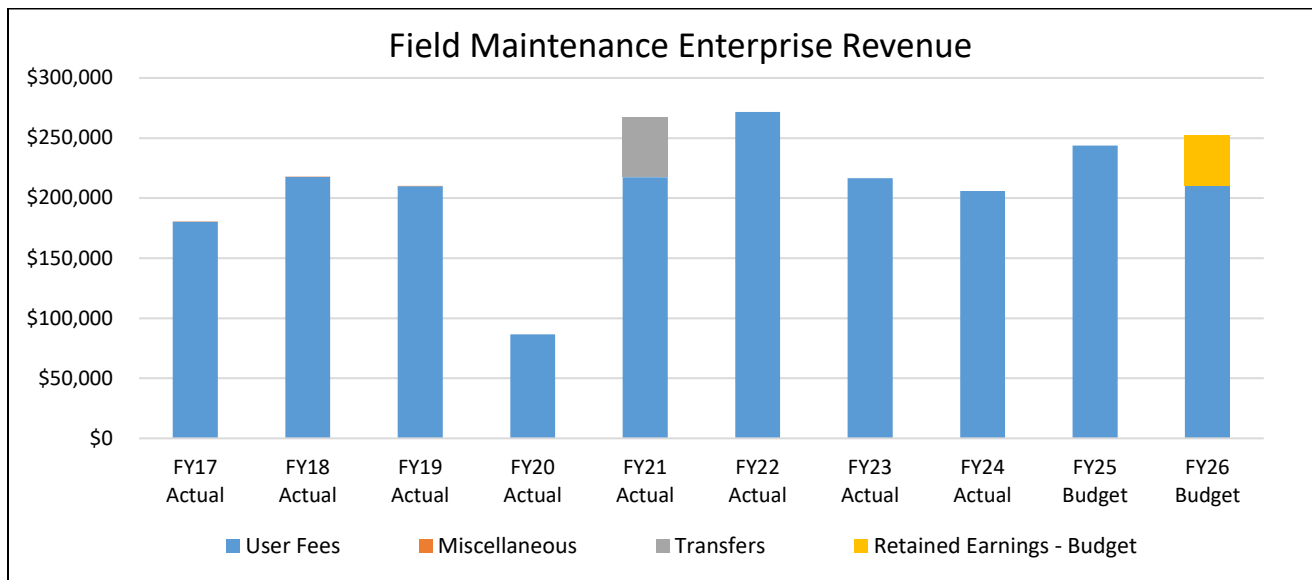


TOWN OF SUDBURY – ENTERPRISE FUNDS

Field Maintenance Enterprise Fund

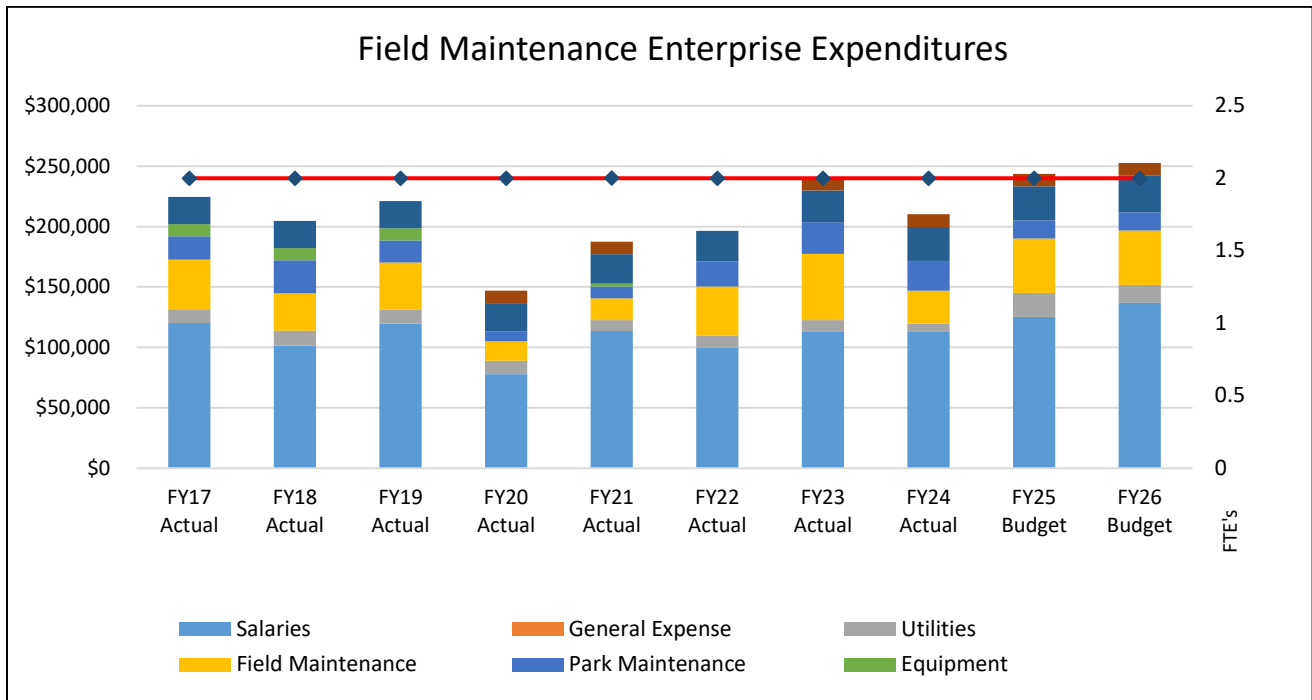
The Field Maintenance Enterprise Fund is responsible for the maintenance of the town athletic fields, town buildings, and open space. Maintenance of these facilities include mowing, aerating, fertilizing, irrigation and system maintenance, weed and insect control; litter clean-up, leaf removal, leveling, grading and marking fields, fence and vandalism repairs; shrub and tree care, support of Town Offices and civic activities.

Revenue - Field Maintenance	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
User Fees	\$180,327	\$217,688	\$209,934	\$86,539	\$217,257	\$271,710	\$216,689	\$205,842	\$243,663	\$210,577
Miscellaneous	40	66	159	0	0	0	0	0	0	0
Transfers	0	0	0	0	50,000	0	0	0	0	0
Total Revenue	\$180,367	\$217,754	\$210,093	\$86,539	\$267,257	\$271,710	\$216,689	\$205,842	\$243,663	\$210,577
Retained Earnings - Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,000



TOWN OF SUDBURY – ENTERPRISE FUNDS

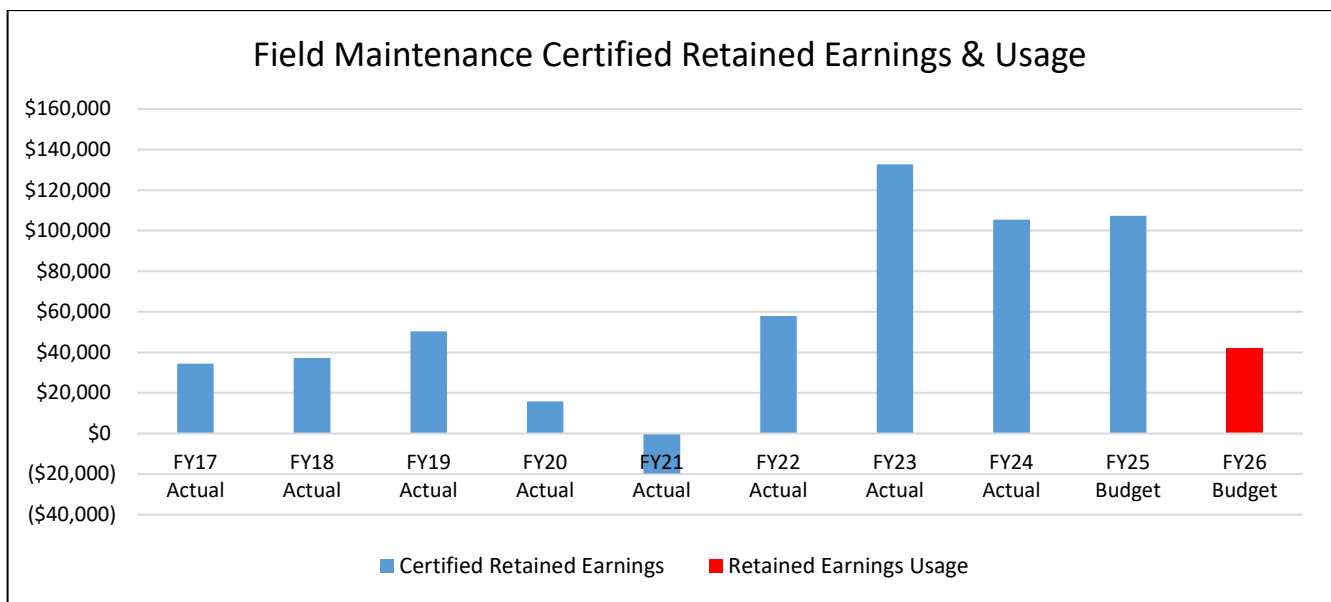
Expenditures - Field Maintenance	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Salaries	\$120,207	\$101,503	\$119,782	\$77,872	\$113,689	\$99,791	\$113,443	\$113,315	\$125,163	\$136,837
General Expense	0	0	0	0	0	0	0	0	0	0
Utilities	11,403	12,371	11,655	11,004	8,789	9,860	9,062	6,255	20,000	15,000
Field Maintenance	41,043	30,936	38,824	16,148	18,107	40,650	54,798	27,284	45,000	45,000
Park Maintenance	19,298	27,248	18,176	8,339	9,702	20,759	26,446	24,852	15,000	15,000
Equipment	10,100	10,100	10,100	0	2,500	0	0	0	0	0
Indirect Cost	22,575	22,575	22,575	23,198	24,269	25,383	26,089	28,000	28,000	30,240
Transfer Out	0	0	0	10,500	10,500	0	10,500	10,500	10,500	10,500
Total Expenses	\$224,624	\$204,733	\$221,111	\$147,061	\$187,556	\$196,443	\$240,339	\$210,206	\$243,663	\$252,577
Employees (FTE)	2	2	2	2	2	2	2	2	2	2



TOWN OF SUDBURY – ENTERPRISE FUNDS

Retained Earnings - The portion of Unreserved Retained Earnings that is certified by the Bureau of Accounts as available for appropriation. Certification requires submission of a June 30 balance sheet accompanied by all information necessary to calculate Free Cash in the general fund and Retained Earnings in the enterprise fund. Once certified, Retained Earnings may be appropriated through the following June 30 and no appropriation may be in excess of the certified amount.

Certified Retained Earnings	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget
Certified Retained Earnings	\$34,475	\$37,347	\$50,367	\$15,831	(\$19,691)	\$58,009	\$132,789	\$105,454	\$107,263

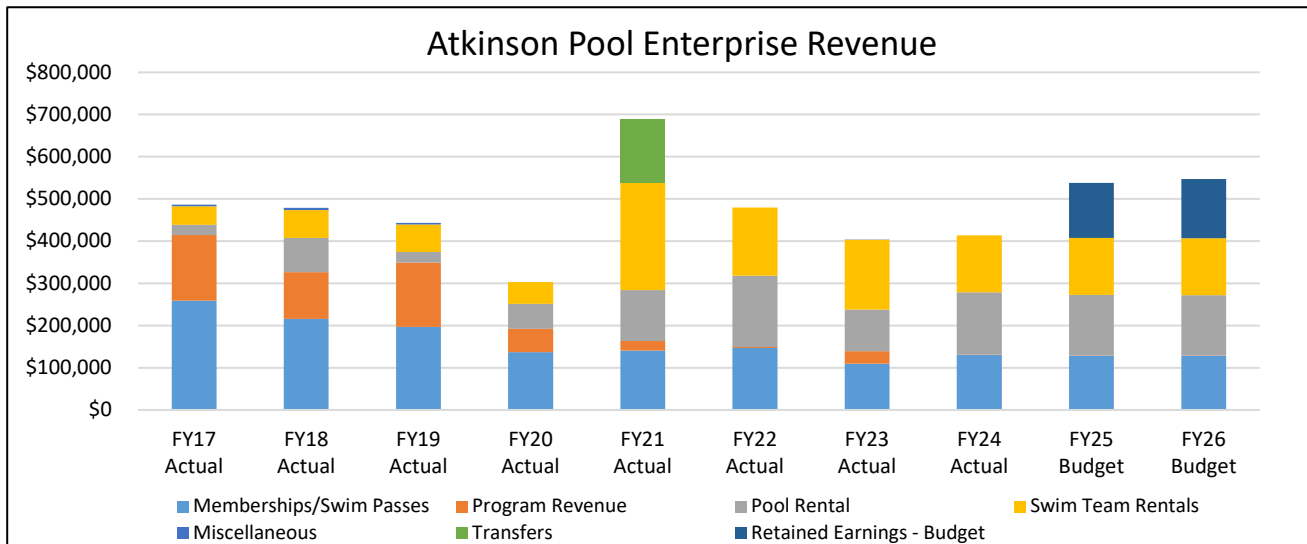


TOWN OF SUDBURY – ENTERPRISE FUNDS

Atkinson Pool Enterprise Fund

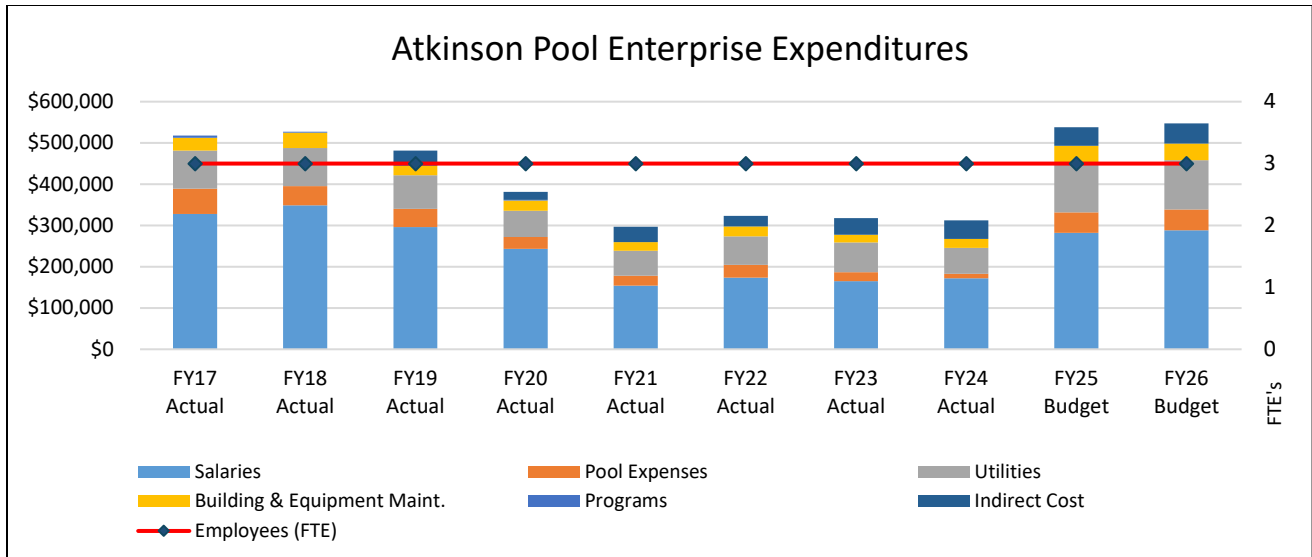
The Atkinson Pool consists of an 8 lane, 25-yard lap pool and a separate diving well. The facility is open to Sudbury residents and non-residents with the payment of a daily fee. Information regarding the Atkinson Pool can be found at (<https://sudburyma.myrec.com/info/activities/default.aspx?CategoryID=1592&type=>). Salaries for the Park & Recreation Director and Administrative Assistant are subsidized through the General Fund Recreation budget.

Revenue - Atkinson Pool	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Memberships/Swim Passes	\$258,892	\$215,647	\$196,616	\$137,266	\$141,033	\$146,682	\$109,586	\$129,951	\$129,000	\$129,000
Program Revenue	155,640	110,750	152,473	54,708	22,452	2,275	29,390	596	500	500
Pool Rental	24,370	81,067	25,447	59,113	120,952	169,128	99,037	148,090	142,967	142,218
Swim Team Rentals	43,863	65,839	64,855	51,960	254,794	161,770	165,264	135,307	135,316	135,316
Miscellaneous	3,871	5,363	3,718	0	0	0	61	0	0	0
Transfers	0	0	0	0	150,000	0	0	0	0	0
Total Revenue	\$486,635	\$478,666	\$443,109	\$303,047	\$689,231	\$479,855	\$403,338	\$413,944	\$407,783	\$407,034
Retained Earnings - Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130,000	\$140,000



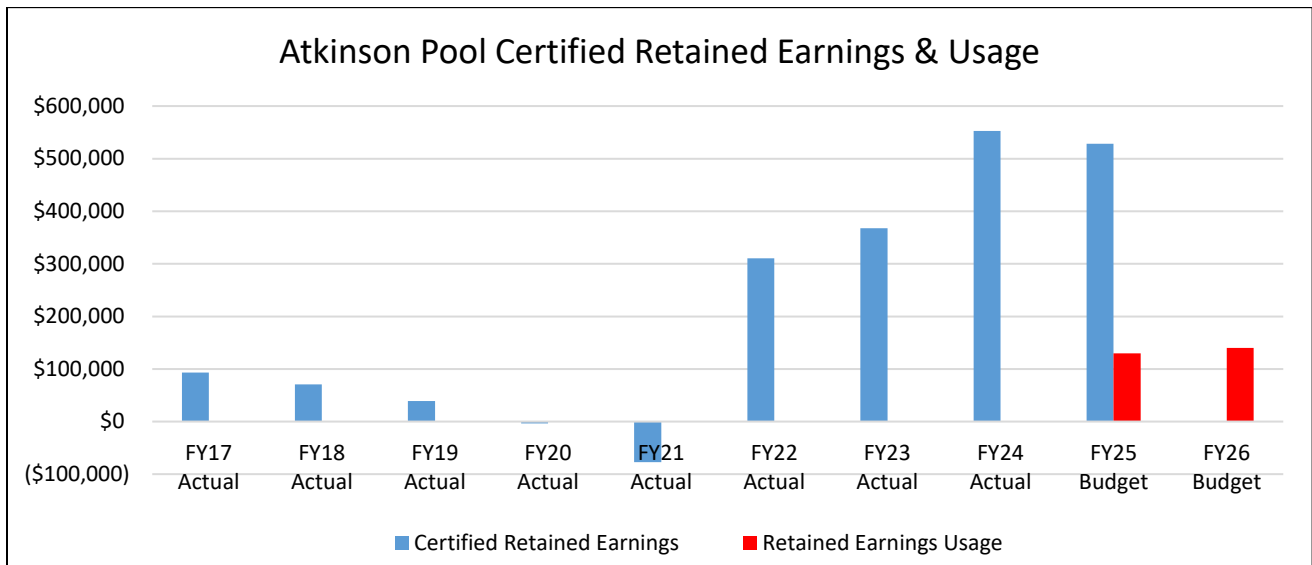
Expenditures - Atkinson Pool	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Salaries	\$327,941	\$349,076	\$295,989	\$243,754	\$154,551	\$173,793	\$164,769	\$172,076	\$281,783	\$288,434
Pool Expenses	61,405	46,287	44,461	28,212	23,442	30,659	22,288	10,965	50,000	50,000
Utilities	91,918	91,938	81,403	63,838	61,062	69,251	71,717	62,343	121,000	120,000
Building & Equipment Maint.	31,525	37,335	22,682	24,498	20,630	24,306	18,415	22,293	40,000	40,000
Programs	4,749	2,553	574	1,787	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0	0	0
Indirect Cost	0	0	36,227	18,956	36,828	25,383	40,733	45,000	45,000	48,600
Total Expenses	\$517,538	\$527,190	\$481,336	\$381,045	\$296,513	\$323,392	\$317,922	\$312,676	\$537,783	\$547,034
Employees (FTE)	3	3	3	3	3	3	3	3	3	3

TOWN OF SUDBURY – ENTERPRISE FUNDS



Retained Earnings - The portion of Unreserved Retained Earnings that is certified by the Bureau of Accounts as available for appropriation. Certification requires submission of a June 30 balance sheet accompanied by all information necessary to calculate Free Cash in the general fund and Retained Earnings in the enterprise fund. Once certified, Retained Earnings may be appropriated through the following June 30 and no appropriation may be in excess of the certified amount.

Certified Retained Earnings	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget
Certified Retained Earnings	\$93,317	\$70,413	\$38,834	(\$3,315)	(\$77,394)	\$310,617	\$367,581	\$552,503	\$528,429



TOWN OF SUDBURY – COMMUNITY PRESERVATION

Community Preservation

Community Preservation Act allows communities to create a local Community Preservation Fund for open space protection, historic preservation, affordable housing and outdoor recreation. Community Preservation monies are raised locally through the imposition of a surcharge of not more than 3% of the tax levy against real property, and municipalities must adopt CPA by ballot referendum. Town Meeting approved creation of a local Community Preservation Committee (CPC) at the 2002 Town Meeting, and voted the 3% surcharge at the 3/25/2002 election. This Committee provides recommendations to Town Meeting on various project applications. A minimum of ten percent (10%) of each year’s revenue must be allocated to spending in each of three categories – affordable housing, historic preservation and open space/recreation.

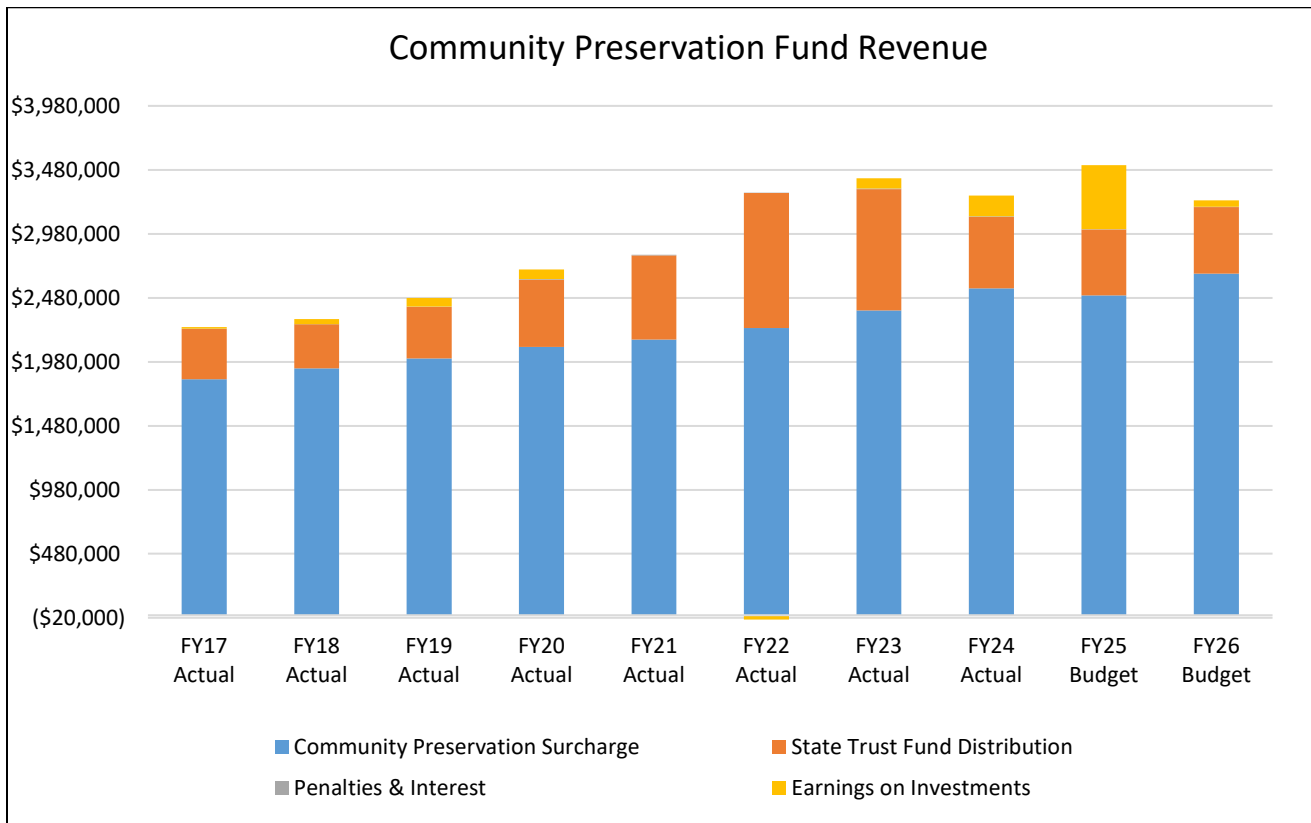
Since 2003 the 3% local surcharge has collected approximately \$37M million, which has been matched by the State contribution of more than \$15.4 million.

Community Preservation Revenue & Match

Fiscal Year	3% CPA Tax Surcharge	State Match	State Match %	Total CPA Tax/Match	Interest Earned
2003	\$1,030,840			\$1,030,840	\$3,552
2004	\$1,090,772	\$1,030,840	100.00%	\$2,121,612	\$13,755
2005	\$1,105,972	\$1,090,772	100.00%	\$2,196,744	\$74,624
2006	\$1,248,806	\$1,105,972	100.00%	\$2,354,778	\$220,411
2007	\$1,307,615	\$1,248,806	100.00%	\$2,556,421	\$293,629
2008	\$1,355,513	\$1,307,615	100.00%	\$2,663,128	\$294,945
2009	\$1,436,011	\$965,898	71.26%	\$2,401,909	\$248,946
2010	\$1,471,025	\$539,676	37.58%	\$2,010,701	\$185,471
2011	\$1,502,906	\$431,234	29.32%	\$1,934,140	\$158,067
2012	\$1,534,878	\$431,743	28.73%	\$1,966,621	\$102,681
2013	\$1,587,599	\$443,953	28.91%	\$2,031,552	\$48,566
2014	\$1,646,001	\$895,751	56.42%	\$2,541,752	\$28,050
2015	\$1,668,843	\$559,382	34.00%	\$2,228,225	\$25,494
2016	\$1,761,704	\$534,729	32.10%	\$2,296,433	\$27,465
2017	\$1,844,796	\$391,958	22.25%	\$2,236,754	\$12,227
2018	\$1,929,918	\$342,975	18.60%	\$2,272,893	\$39,040
2019	\$2,005,977	\$403,176	20.89%	\$2,409,153	\$65,412
2020	\$2,096,860	\$525,058	26.17%	\$2,621,918	\$76,173
2021	\$2,154,274	\$657,465	31.35%	\$2,811,739	(\$1,236)
2022	\$2,243,896	\$1,055,262	48.98%	\$3,299,158	(\$95,554)
2023	\$2,381,306	\$948,629	42.28%	\$3,329,935	\$80,014
2024	\$2,553,631	\$558,308	23.45%	\$3,111,939	\$163,672
Total	\$36,959,143	\$15,469,202		\$52,428,345	\$2,065,404

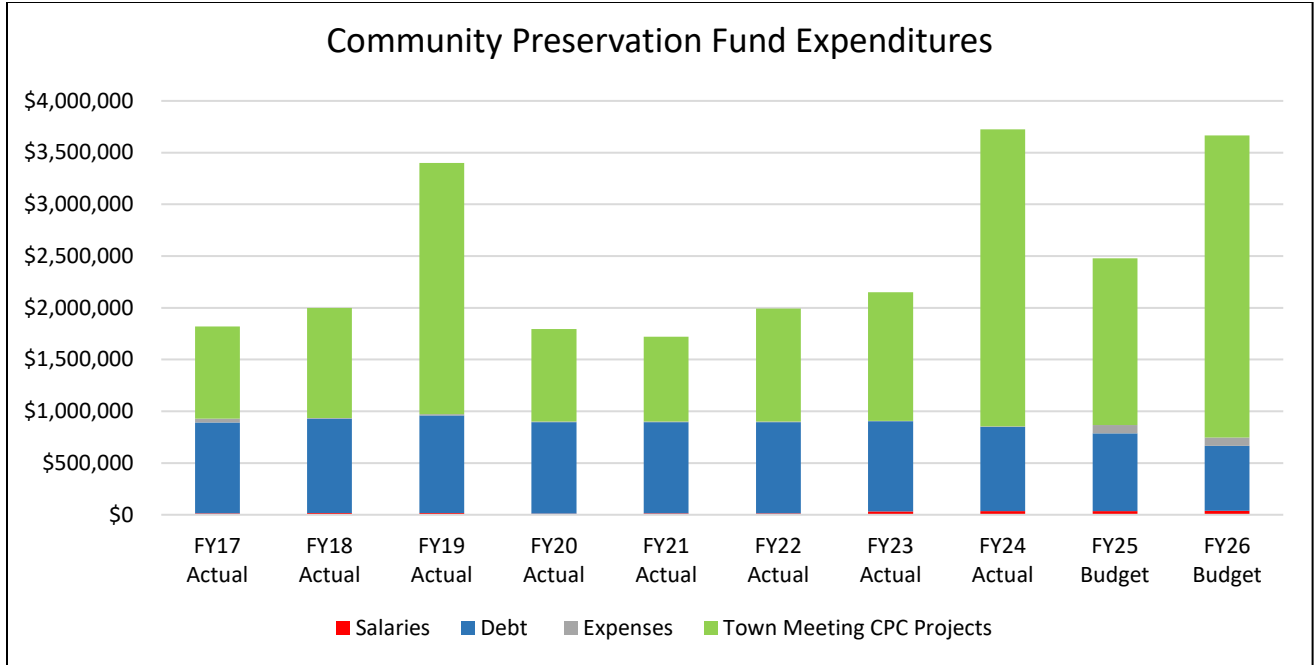
TOWN OF SUDBURY – COMMUNITY PRESERVATION

Revenue	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Community Preservation Surcharge	\$1,844,796	\$1,929,918	\$2,005,977	\$2,096,860	\$2,154,274	\$2,243,896	\$2,381,306	\$2,553,631	\$2,500,000	\$2,670,000
State Trust Fund Distribution	\$391,958	\$342,975	\$403,176	\$525,058	\$657,465	\$1,055,262	\$948,629	\$558,308	\$514,348	\$520,000
Penalties & Interest	\$2,963	\$2,473	\$3,435	\$3,869	\$5,130	\$3,629	\$3,514	\$3,743	\$3,000	\$3,000
Earnings on Investments	\$12,227	\$39,040	\$65,412	\$76,173	(\$1,236)	(\$95,554)	\$80,014	\$163,672	\$50,000	\$50,000
Total Revenue	\$2,251,944	\$2,314,406	\$2,478,000	\$2,701,960	\$2,815,633	\$3,207,233	\$3,413,463	\$3,279,354	\$3,067,348	\$3,243,000



Expenditures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Salaries	\$12,542	\$15,566	\$17,572	\$10,701	\$14,329	\$14,983	\$33,280	\$34,878	\$36,000	\$37,000
Debt	\$880,000	\$915,000	\$941,424	\$885,000	\$880,000	\$880,000	\$870,000	\$815,000	\$750,193	\$628,943
Expenses	\$35,632	\$5,450	\$12,587	\$5,935	\$5,795	\$5,343	\$5,765	\$5,711	\$82,050	\$81,050
Town Meeting CPC Projects	\$892,600	\$1,062,600	\$2,430,000	\$893,000	\$821,600	\$1,093,045	\$1,240,395	\$2,868,961	\$1,609,221	\$2,918,500
Total Expenses	\$1,820,774	\$1,998,616	\$3,401,583	\$1,794,636	\$1,721,724	\$1,993,371	\$2,149,440	\$3,724,550	\$2,477,464	\$3,665,493

TOWN OF SUDBURY – COMMUNITY PRESERVATION



CPC Balances	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget
Undesignated Balance	\$4,960,047	\$5,214,902	\$3,266,229	\$4,233,683	\$4,935,752	\$5,575,355	\$7,568,318	\$6,178,955	\$6,733,132
Historic Preservation	\$222,269	\$222,269	\$222,269	\$178,368	\$161,572	\$433,259	\$641,607	\$621,563	\$621,563

Community Preservation Debt Schedule - These payments are for debt issues for CPC projects.

Community Preservation Debt Projects	Principal Outstanding	Interest Outstanding	Bond Matures
Libby	\$115,000	\$2,300	2025
Johnson Farm	\$550,000	\$101,313	2035
Nobscot Conservation	\$1,195,000	\$71,238	2029
Pantry Brook	\$1,700,000	\$162,364	2034
Nobscot	\$630,000	\$66,100	2031

TOWN OF SUDBURY – COMMUNITY PRESERVATION

Community Preservation Projects – The projects listed below have been funded through the Community Preservation Fund from FY2017 – projected FY2026.

CPC Projects/Capital	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget
Sudbury Housing Trust Allocation	\$202,600		\$212,500			\$388,500			\$380,000	\$690,000
Goodnow Library Archives	\$40,000									
Town Center Landscaping	\$100,000					(\$14,396)				
Sudbury History Center & Museum at the Loring Parsonage	\$400,000									
Bruce Freeman Rail Trail Partial 75% Design	\$150,000									
Fetherland Park Court Reconstruction		\$220,000				(\$7,575)				
Town Hall Restoration/Rehab		\$600,000								
Regional Housing Services		\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$33,000	\$33,000	\$43,000
Sudbury Housing Authority Allocation		\$212,600								
Wayside Inn Invasive Plant Species			\$12,500							
Grist Mill Pond and Stearns Mill Pond Invasive Weed			\$45,000							
Playground Modernization SPS			\$250,000	\$235,000			(\$25,059)			
Broadacres Farms Acquisition			\$1,880,000							
Featherland Park Multisport Court Reconstruction				\$220,000		(\$27,481)				
Coolidge at Sudbury Phase 2				\$320,000						
Sudbury Newspaper Digitization				\$25,000						
Smoke and Fire Detection for Loring Parsonage				\$63,000						
Historic Resource Inventory Survey					\$30,000	(\$15,003)				
Removal of Invasive Species from King Philip Woods					\$47,600					
Deign of Wayside Inn Road Bridge over Hop Brook					\$125,000					

TOWN OF SUDBURY – COMMUNITY PRESERVATION

CPC Projects/Capital	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget
Remediation of Water Chestnuts from Hop Brook Pond					\$180,000			(\$28,051)		
Sudbury Housing Authority Allocation					\$259,000		\$276,000	\$292,000		\$450,000
Library Historic Room Conversion					\$150,000					
Dr. Bill Adelson Playground Improvements						\$285,000				
Frank Feeley Fields Improvements						\$386,000				
Historic Preservation Plan						\$32,000	(\$16,000)			
Housing Production Plan						\$36,000				
Bruce Freeman Rail Trail Design and Construction North of Mass Central Rail Trail							\$500,000			
Bruce Freeman Rail Trail Design and Construction South of Mass Central Rail Trail							\$300,000			
Historic Districts Commission Design Guidelines							\$50,000			
Libby-Dickson Conservation Restriction Monitoring							\$9,454			
Open Space & Recreation Plan and Fields Need							\$100,000			
Town Clock Restoration							\$16,000			
67-73 Nobscot Road Acquisition, Design, and Construction								\$438,000		
Accessible Pathways on Town Properties								\$187,744		
Bruce Freeman Rail Trail CSX Extension								\$300,000		
Curtis Outdoor Health and Wellness Space								\$480,000		
Frank Feeley Fields Improvements Phase II								\$799,668		
Fence and Lights for Fairbank Multisport Court								\$100,000		
Historic Resource Inventory Surveys								\$23,000		
Watershed Based Plan Hop Brook								\$78,600		
Hosmer House Historic Structure, Cultural Landscaping								\$130,000		

TOWN OF SUDBURY – COMMUNITY PRESERVATION

CPC Projects/Capital	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget
Indigenous Cultural Landscape Study								\$35,000		
Wayside Inn Road Bridge Reconstruction									\$400,000	
Bruce Freeman Rail Trail Phase 3									\$600,000	
Remediation of Water Chestnuts from Hop Brook Pond									\$56,221	
Parkinson Field Driveway Design									\$100,000	
Community Garden									\$40,000	
Fairbank Ctr and Haskell Field Landscape Master Plan										\$500,000
Hop Brook										\$90,000
Hosmer House Collection										\$119,500
Hosmer House Envelope & HVAC										\$640,000
Hosmer House Roof										\$386,000
Total CPC Projects	\$892,600	\$1,062,600	\$2,430,000	\$893,000	\$821,600	\$1,093,045	\$1,240,395	\$2,868,961	\$1,609,221	\$2,918,500

Negative amounts represent funds that were reverted back to the Community Preservation Fund, as project was complete.

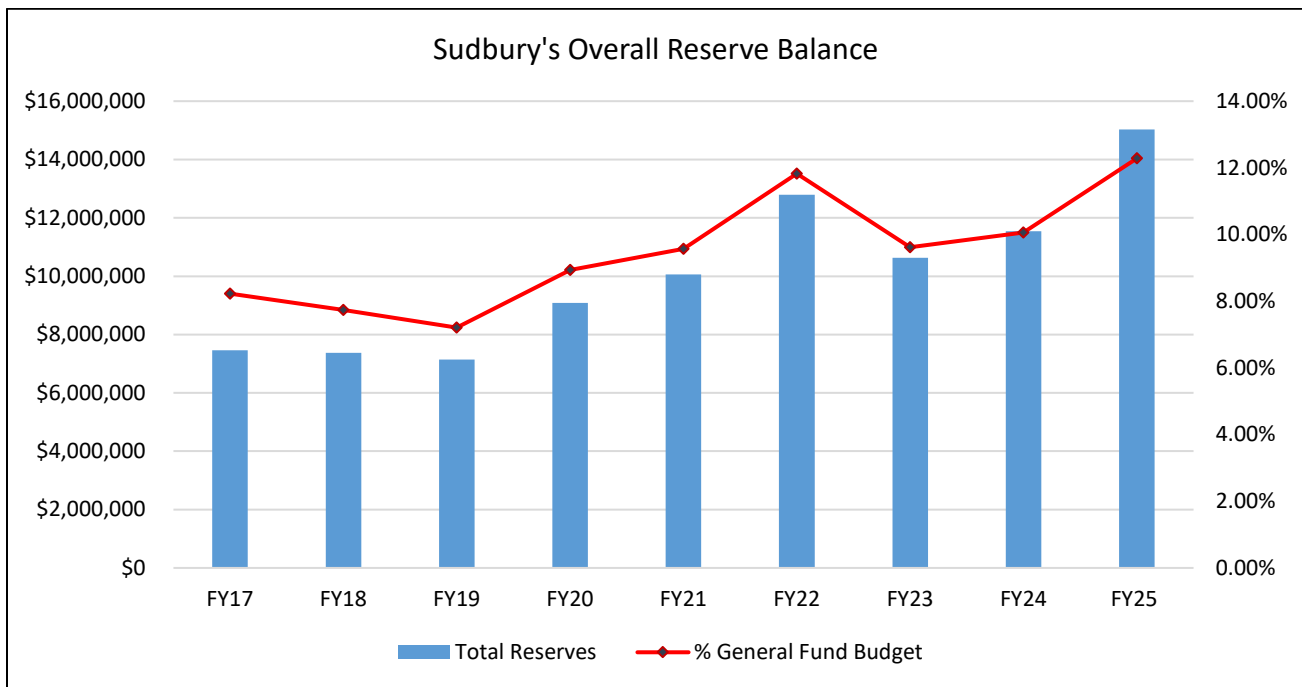
TOWN OF SUDBURY – STABILIZATION FUNDS & RESERVES

Stabilization and Reserve Funds

To help the Town stabilize finances and maintain operations during difficult economic periods, the Financial Management Policies (<https://sudbury.ma.us/policies/financial-policies-manual/>) establishes prudent practices for appropriating to and expending reserve funds. With well-planned sustainability, Sudbury can use its reserves to finance emergencies and other unforeseen needs, to hold money for specific future purposes, or in limited instances, to serve as revenue sources for the annual budget. Reserve balances and policies can also positively impact the Town’s Bond rating and consequently its long-term cost to fund major projects.

The Town of Sudbury commits to building and maintaining its reserves so as to have budgetary flexibility for unexpected events and significant disruptions in revenue-expenditure patterns and to provide a source of available funds for future capital expenditures. The Town will strive to maintain overall reserves in the level of 10-12% of the prior year General Fund budget. These reserves are comprised of the General Stabilization Fund, special purpose stabilization funds and Free Cash target. Adherence to this policy will help the Town withstand periods of decreased revenues and control spending during periods of increased revenues. Other types of reserves include Retained Earnings and overlay surplus.

The article put out by the DLS <https://www.mass.gov/info-details/highly-recommended-financial-reserves> discusses what they consider to be highly recommended for Financial Reserves. In this article, the following reserve targets are suggested by DLS.



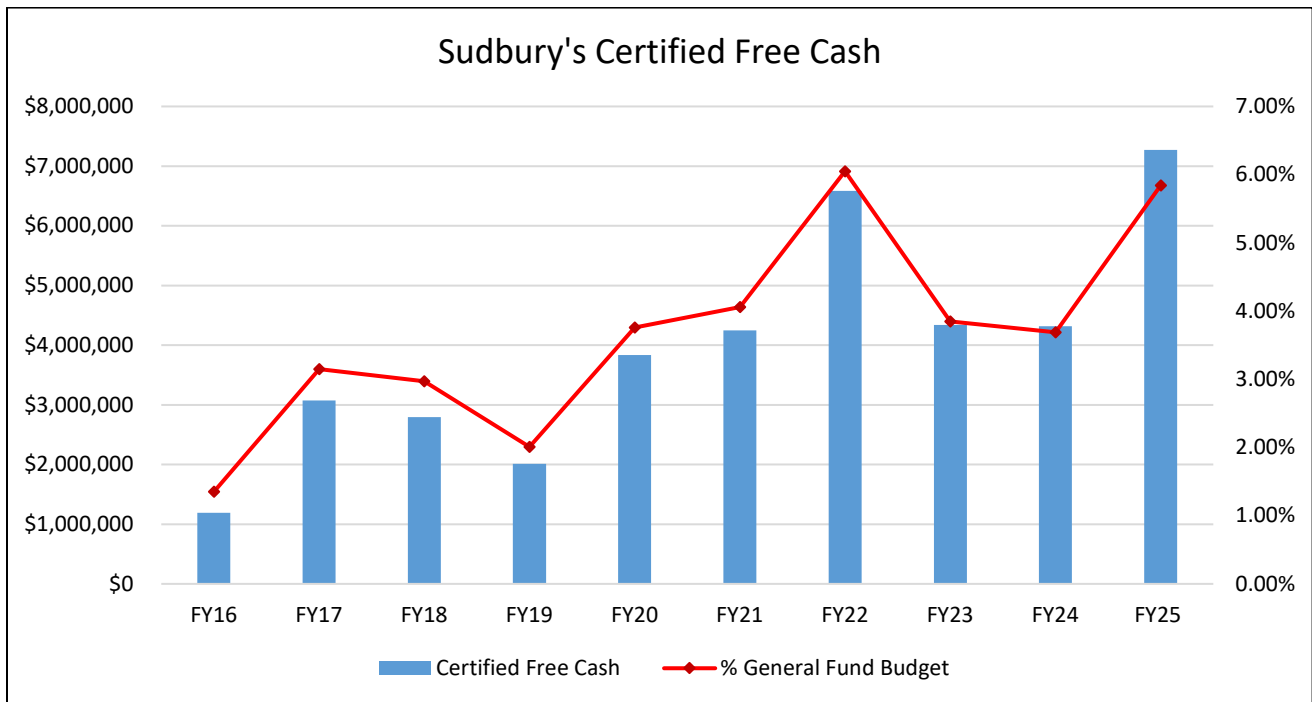
Sudbury Overall Reserve Balance includes Free Cash, Stabilization Fund and Capital Stabilization Fund.

TOWN OF SUDBURY – STABILIZATION FUNDS & RESERVES

Free Cash

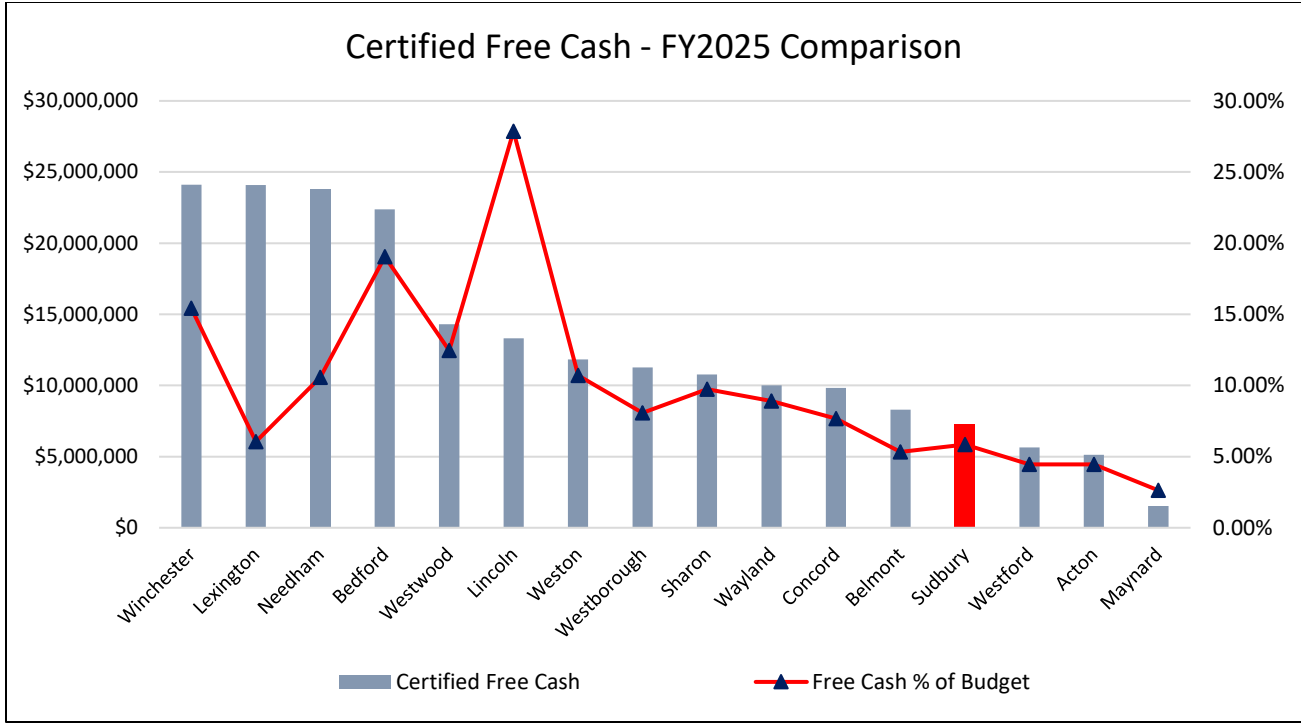
The Division of Local Services (DLS) defines Free Cash as “the remaining, unrestricted funds from operations of the previous fiscal year, including unexpended Free Cash from the previous year.” DLS must certify Free Cash before the Town can appropriate it in the new year.

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.



Note: Needham and Concord Free Cash is FY24 number, as FY25 has not been certified as of this report.

TOWN OF SUDBURY – STABILIZATION FUNDS & RESERVES

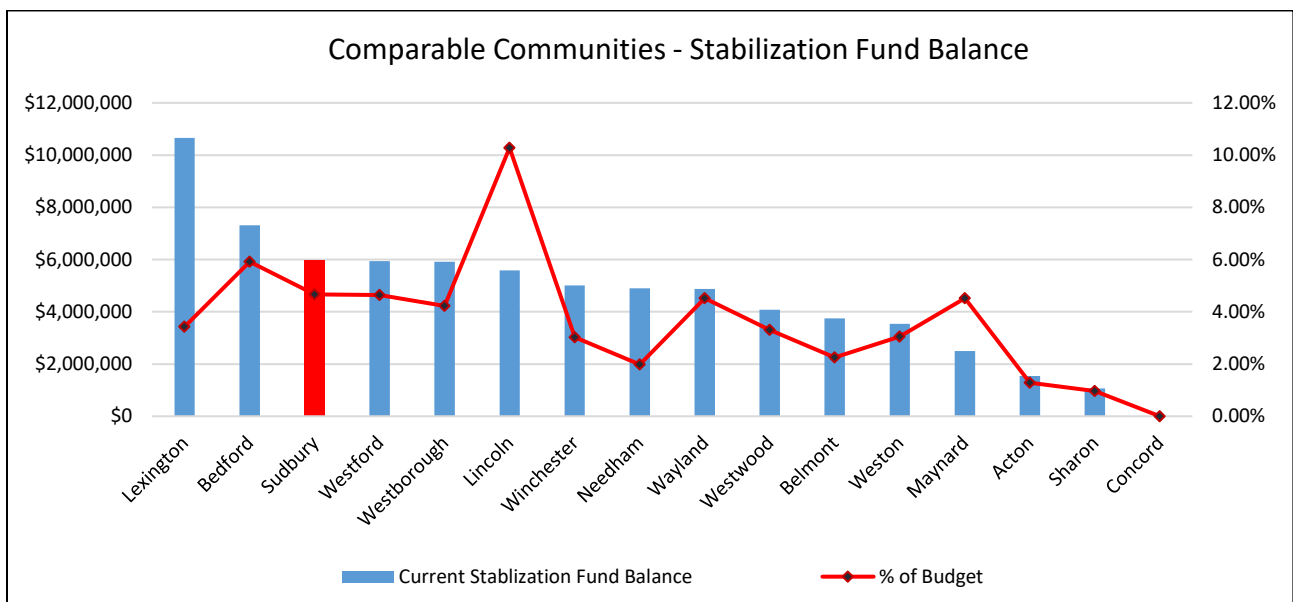
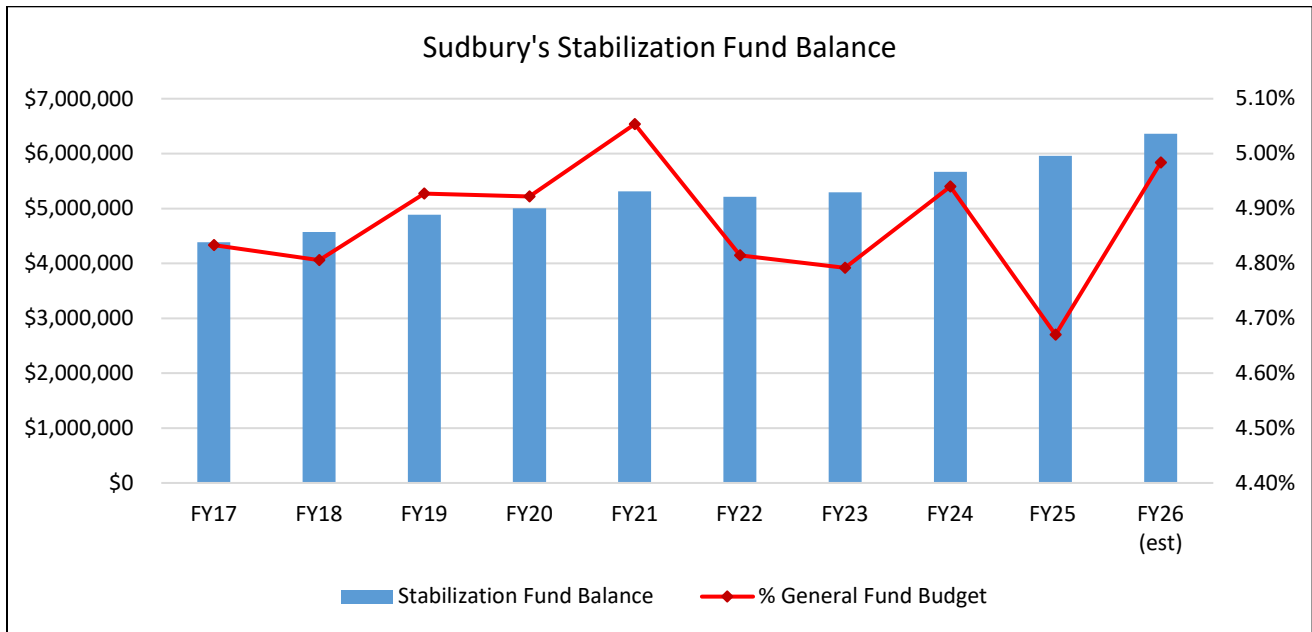


Note: Needham and Concord is FY24 number, as FY25 has not been certified as of this report.

TOWN OF SUDBURY – STABILIZATION FUNDS & RESERVES

General Stabilization Fund

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 a Fall Town Meeting, or the earliest available meeting after Free Cash has been certified.

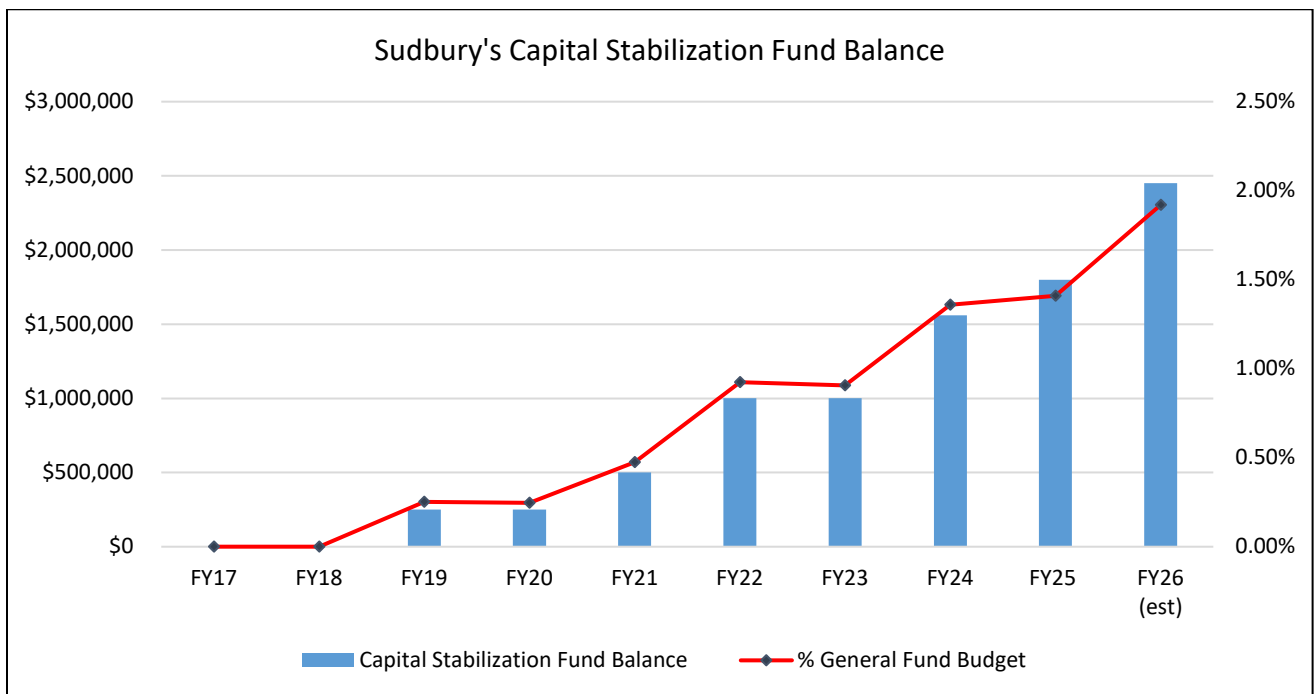


TOWN OF SUDBURY – STABILIZATION FUNDS & RESERVES

Capital Stabilization Fund

The Town will appropriate annually to the Capital Stabilization Fund (Special Purpose 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.

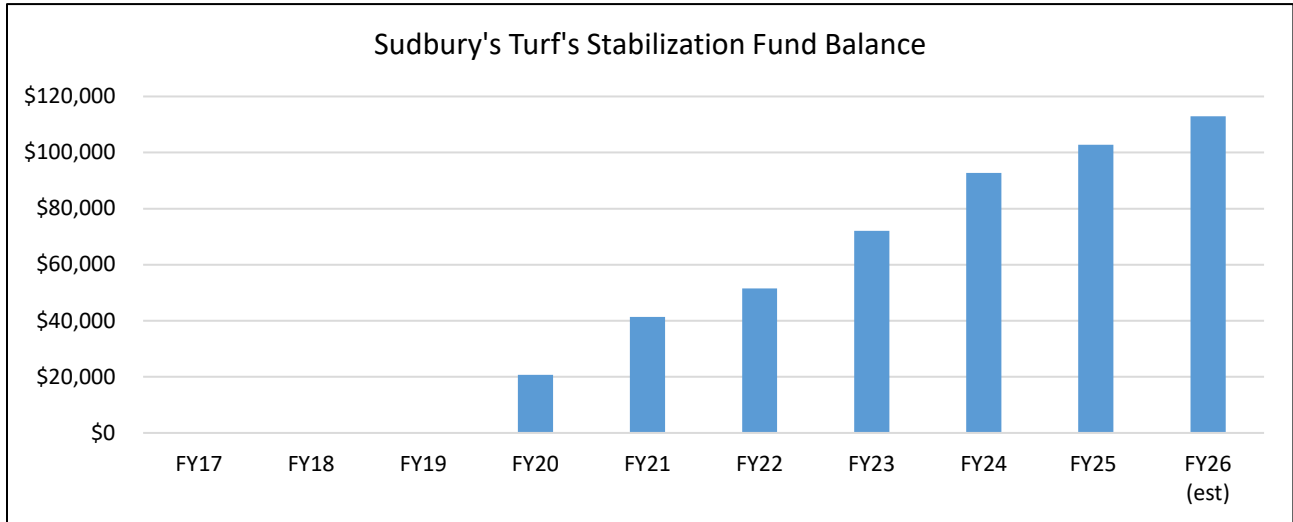
Withdrawals from the Capital Stabilization Fund should be avoided until the target balance has been achieved. Once achieved, funds can be used towards items on the CIP. Once funds are used, the Town will seek to make annual contributions to the fund until the target balance is achieved.



TOWN OF SUDBURY – STABILIZATION FUNDS & RESERVES

Turf Stabilization Fund

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.

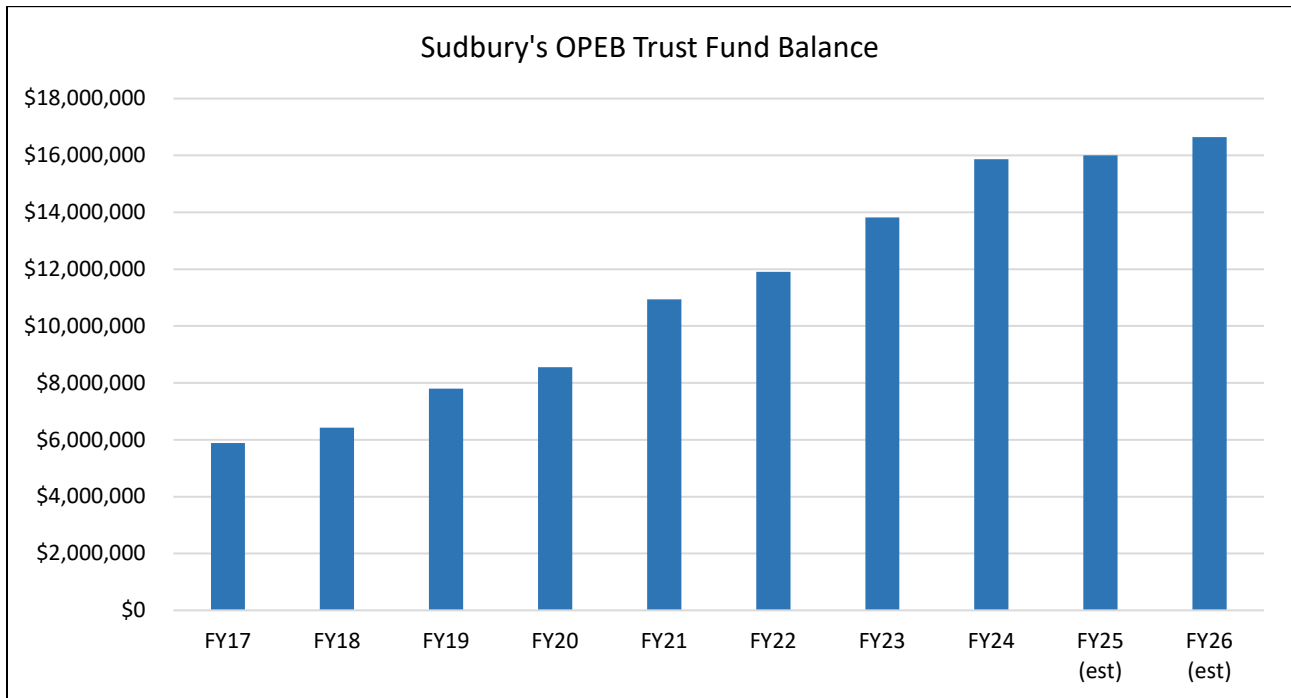


TOWN OF SUDBURY – STABILIZATION FUNDS & RESERVES

Other Post-Employment Benefits (OPEB)

The Town of Sudbury is committed to funding the long-term cost of the benefits promised its employees. To do so, the Town will accumulate resources for future benefit payments in a disciplined, methodical manner during the active service life of employees. The Town will also periodically assess strategies to mitigate its OPEB liability. This involves evaluating the structure of offered benefits and their cost drivers while at the same time avoiding benefit reductions that would place undue burdens on employees or risk making the Town an uncompetitive employer.

The Town of Sudbury administers the retiree health care benefits program - a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. The Town provides health care benefits for retirees and their dependents. Benefits are provided through the Town, and the full cost of benefits is shared between the Town and retirees. The current actuarial study shows that the Town's unfunded liability to be \$53M. The Town does have \$16M in an OPEB Trust Fund, which therefore results in a \$37M net OPEB Liability.



TOWN OF SUDBURY – OTHER FINANCIAL INFORMATION

Other Financial Information

The section reviews the Town’s Revolving Funds, State & Federal Grants, American Rescue Plan (ARPA), Full Time Equivalent Employees (FTE) and Receivable Balances.

Revolving Funds

A revolving fund separately accounts for specific revenues and earmarks them for expenditure for particular purposes to support the activity, program or service that generated the revenues. Spending by a board or officer without appropriation is authorized annually by Town Meeting. Typically, revolving funds are authorized by state law for programs or services with expenses that (1) fluctuate with demand and (2) can be matched with the fees, charges or other revenues collected during the year. Local acceptance, if required by statute, is by vote of the municipality’s legislative body, subject to charter. G.L. c. 4, § 4. The following Revolving Funds are hereby established under the Town’s bylaws Chapter 25, Article 2, pursuant to the provisions of MGL c. 44, § 53E 1/2, the following revolving funds:

Revolving Fund Name	Fund	Revolving Fund Purpose	07/1/24 Balance	FY25 Revenue 3/2025	FY25 Expenses 3/2025	Current FY25 Balance 03/2025	Spending Limits
Cable Television	1163	Local Access TV services - Town institutional network (I-Net)	\$3,394	\$0	\$0	\$3,394	\$30,000
Cemetery Revolving Fund	1175	Cemetery maintenance	\$93,440	\$10,014	\$7,436	\$96,018	\$30,000
Conservation (Trail Maintenance)	1174	Conservation trail maintenance on Town-owned designated conservation lands	\$29,529	\$3,650	\$170	\$33,009	\$15,000
Conservation (Wetlands)	1182	Wetlands Bylaw administration	\$23,851	\$2,038	\$0	\$25,889	\$50,000
Council on Aging Activities	1171	Senior Center classes and programs	\$4,831	\$13,635	\$12,008	\$6,458	\$65,000
Council on Aging Van Transportation (MWRTA)	1173	Van transportation driver salary and benefits and van expenses	\$81,308	\$80,335	\$89,850	\$71,793	\$175,000
Dog	1166	Purchases or payment of expenses required for regulation of dogs	\$159,209	\$33,704	\$32,469	\$160,444	\$75,000
Fire Department Permits	1170	Permit expenses, including salaries, benefits, purchase and maintenance of required equipment	\$183,251	\$23,529	\$9,374	\$197,406	\$70,000
Forestry Activities	1196	Forestry activities	\$0	\$0	\$0	\$0	\$10,000
Goodnow Library Meeting Rooms	1162	Library maintenance and utility charges for room use	\$28,124	\$2,890	\$261	\$30,753	\$10,500
Goodnow Library Services	1198	Funding the replacement of books, CDs, DVDs, audiobooks and other materials lost or damaged by patrons, in addition to incidental costs associated with service for patrons such as document copying, printing, passport acceptance applications, microfilm, and notary services, and including library programs offered to the public	\$70,195	\$25,971	\$12,089	\$84,076	\$25,000
Instrumental Music	1111	School additional or supplemental instrument music lessons after school	\$12,016	\$12,665	\$11,490	\$13,191	\$100,000

TOWN OF SUDBURY – OTHER FINANCIAL INFORMATION

Revolving Fund Name	Fund	Revolving Fund Purpose	07/1/24 Balance	FY25 Revenue 3/2025	FY25 Expenses 3/2025	Current FY25 Balance 03/2025	Spending Limits
Plumbing & Gas Inspectional Services	1189	Plumbing and gas inspectional services	\$262,957	\$40,492	\$31,448	\$272,001	\$65,000
Portable Sign Administration & Inspectional Services	1192	Portable sign administration and inspectional services	\$87,475	\$5,250	\$1,244	\$91,480	\$10,000
Public Health Vaccinations & Tobacco Control	1194	Public health vaccinations expenses, including salary and benefits, and tobacco control efforts for prevention of youth access and addiction to nicotine products through participation in the MetroWest Tobacco Control Coalition	\$50,173	\$6,297	\$14,561	\$41,908	\$50,000
Recreation Programs	1151	Recreation programs and activities	\$511,945	\$581,683	\$333,853	\$759,775	\$570,000
Rental Property	1190	Upkeep of Town-owned houses	\$363	\$19,050	\$3,241	\$16,172	\$50,000
School Bus Transportation	1103	School bus transportation, additional or supplemental	\$949,938	\$66,502	\$1,676	\$1,014,764	\$600,000
Solar Energy	1195	Payment of Town electrical costs and funding of energy-saving initiatives by the Energy and Sustainability Committee	\$984,778	\$414,214	\$551,829	\$847,163	\$1,000,000
Teen Center	1153	Teen Center programs and activities	\$4,067	\$0	\$0	\$4,067	\$15,000
Youth Programs	1156	Youth programs and activities	\$1,166	\$0	\$321	\$845	\$150,000
Zoning Board of Appeals	1191	Zoning Board of Appeals consultants and part-time employee salaries, as well as costs of training members and staff on matters within the Board's jurisdiction, such as zoning and comprehensive permits, and administering comprehensive permit applications	\$2,656	\$0	\$0	\$2,656	\$50,000

TOWN OF SUDBURY – OTHER FINANCIAL INFORMATION

State & Federal Grants

The chart below shows a summary of the federal and state grants the Town of Sudbury has received from FY14 – FY24, as well as those compared to other communities for FY2024. It should be noted that Sudbury Education Grants are based on K-8, where most of the other communities are K-12. Information does not include LSRSD Grants.

(Source: Division of Local Services Municipal Databank)

Town of Sudbury Federal Grants FY2014 – FY2024

Fiscal Year	Federal General Government Grants	Federal Public Safety Grants	Federal Education Grants	Federal Emergency Management Agency	Federal Culture and Recreation Grants	Other Federal Housing and Urban Development Grants	Other Federal Grants	Total Federal Grants
FY2024	\$0	\$370,160	\$1,336,362	\$347,957	\$0	\$0	\$0	\$2,054,479
FY2023	\$2,937,507	\$15,927	\$998,130	\$0	\$0	\$0	\$0	\$3,951,564
FY2022	\$2,246,130	\$4,636	\$544,296	\$16,851	\$0	\$0	\$2,302	\$0
FY2021	\$1,921,161	\$16,715	\$1,689,008	\$0	\$0	\$0	\$400	\$3,627,284
FY2020	\$96,153	\$8,055	\$506,442	\$99,860	\$0	\$0	\$14,829	\$725,339
FY2019	\$0	\$9,595	\$744,350	\$0	\$0	\$0	\$13,564	\$767,509
FY2018	\$3,208	\$0	\$689,192	\$0	\$0	\$0	\$3,008	\$695,408
FY2017	\$0	\$0	\$797,036	\$0	\$800	\$0		\$797,836
FY2016	\$0	\$14,013	\$666,577	\$0	\$9,800	\$0	\$0	\$690,390
FY2015	\$0	\$2,088	\$667,476	\$1,260	\$0	\$0	\$0	\$670,824
FY2014	\$0	\$0	\$739,148	\$193,960	\$0	\$0	\$600	\$933,708

Federal Grants Comparison – FY2024

Municipality	Federal General Government Grants	Federal Public Safety Grants	Federal Education Grants	Federal Emergency Management Agency	Federal Culture and Recreation Grants	Other Federal Housing and Urban Development Grants	Other Federal Grants	Total Federal Grants
Acton	\$0	\$27,049	\$0	\$0	\$0	\$0	\$0	\$27,049
Bedford	\$828,683	\$27,818	\$940,122	\$0	\$0	\$0	\$2,636	\$1,799,259
Belmont	\$0	\$20,634	\$1,310,370	\$0	\$0	\$0	\$0	\$1,331,004
Concord (FY23)	\$2,827,360	\$17,420	\$1,761,521	\$128,834	\$0	\$325,042	\$0	\$5,060,177
Lexington	\$2,812	\$437,372	\$4,590,924	\$215,243	\$0	\$0	\$0	\$5,246,351
Lincoln	\$10,417	\$194,981	\$539,048	\$0	\$0	\$0	\$16,596,304	\$17,340,750

TOWN OF SUDBURY – OTHER FINANCIAL INFORMATION

Municipality	Federal General Government Grants	Federal Public Safety Grants	Federal Education Grants	Federal Emergency Management Agency	Federal Culture and Recreation Grants	Other Federal Housing and Urban Development Grants	Other Federal Grants	Total Federal Grants
Maynard	\$0	\$18,040	\$1,119,159	\$0	\$0	\$0	\$0	\$1,137,199
Needham	\$0	\$6,712	\$1,721,994	\$325,374	\$0	\$0	\$6,075,117	\$8,129,197
Sharon	\$58,533	\$0	\$209,319	\$0	\$0	\$0	\$0	\$267,852
Sudbury	\$0	\$370,160	\$1,336,362	\$347,957	\$0	\$0	\$0	\$2,054,479
Wayland	\$0	\$0	\$804,440	\$0	\$0	\$0	\$0	\$804,440
Westborough	\$0	\$151,035	\$1,533,725	\$816	\$0	\$0	\$163,816	\$1,849,392
Westford	\$0	\$46,850	\$1,664,503	\$20,264	\$0	\$0	\$62,297	\$1,793,914
Weston	\$0	\$0	\$1,993,389	\$0	\$0	\$0	\$0	\$1,993,389
Westwood	\$0	\$0	\$915,541	\$123,067	\$0	\$0	\$1,467,249	\$2,505,857
Winchester	\$0	\$30,552	\$1,527,417	\$0	\$152,717	\$0	\$177,200	\$1,887,886

Town of Sudbury State Grants FY2014 – FY2024

Fiscal Year	General Government	Public Safety	Public Works	Education	MEMA	Culture and Recreation	Council on Aging	State Library Grants	Other	Total State Grants
FY2024	\$657,974	\$175,303	\$15,800	\$1,565,863	\$9,200	\$8,427	\$102,673	\$51,776	\$512,039	\$3,099,055
FY2023	\$480,976	\$133,994	\$24,750	\$1,285,570	\$0	\$8,334	\$56,724	\$608	\$225,000	\$2,215,956
FY2022	\$172,228	\$163,236	\$528,722	\$1,502,063	\$4,600	\$13,617	\$37,584	\$37,701	\$299,850	\$2,759,601
FY2021	\$522,866	\$121,539	\$112,615	\$2,079,207	\$4,600	\$0	\$37,584	\$33,571	\$50,000	\$2,961,982
FY2020	\$248,275	\$158,829	\$5,250	\$2,158,258	\$4,579	\$6,285	\$29,619	\$29,189	\$0	\$2,640,284
FY2019	\$35,772	\$91,005	\$0	\$1,721,223	\$4,175	\$5,174	\$37,350	\$28,130	\$0	\$1,922,829
FY2018	\$21,446	\$157,988	\$195,000	\$1,094,094	\$8,920	\$4,646	\$28,565	\$27,887	\$0	\$1,538,546
FY2017	\$6,611	\$135,618	\$62,500	\$1,100,330	\$0	\$4,626	\$28,334	\$27,943	\$0	\$1,365,962
FY2016	\$300,010	\$81,826	\$0	\$1,327,363	\$0	\$4,612	\$26,629	\$28,212	\$0	\$1,768,652
FY2015	\$192,628	\$92,879	\$113,338	\$1,167,825	\$8,343	\$4,306	\$22,386	\$27,253	\$0	\$1,628,958
FY2014	\$16,631	\$125,270	\$0	\$1,368,424	\$4,030	\$4,257	\$19,907	\$22,836	\$0	\$1,561,355

TOWN OF SUDBURY – OTHER FINANCIAL INFORMATION

State Grants Comparison – FY2024

Municipality	General Government	Public Safety	Public Works	Education	MEMA	Culture and Recreation	Council on Aging	State Library Grants	Other	Total State Grants
Acton	\$1,679,153	\$334,090	\$1,364,471	\$0	\$0	\$87,500	\$75,866	\$60,110	\$125,250	\$3,726,440
Bedford	\$270,120	\$436,469	\$574,679	\$4,578,421	\$0	\$0	\$56,445	\$36,074	\$124,957	\$6,077,165
Belmont	\$14,406	\$230,393	\$104,321	\$4,685,225	\$0	\$97,032	\$196,807	\$62,451	\$107,500	\$5,498,135
Concord	\$0	\$97,394	\$1,058,748	\$1,692,509	\$0	\$0	\$81,876	\$39,241	\$627,122	\$3,596,890
Lexington	\$319,703	\$143,244	\$144,978	\$8,578,748	\$0	\$166,754	\$126,112	\$82,838	\$100,228	\$9,662,605
Lincoln	\$439,187	\$54,550	\$309,884	\$1,691,964	\$0	\$0	\$174,193	\$18,291	\$0	\$2,688,069
Maynard	\$95,000	\$46,507	\$407,812	\$1,744,099	\$0	\$23,306	\$37,394	\$27,571	\$0	\$2,381,689
Needham	\$973,663	\$192,630	\$18,700	\$4,562,747	\$0	\$0	\$482,110	\$69,953	\$0	\$6,299,803
Sharon	\$1,495	\$32,890	\$851,502	\$5,067,830	\$0	\$9,102	\$63,896	\$41,329	\$166,386	\$6,234,430
Sudbury	\$657,974	\$175,303	\$15,800	\$1,565,863	\$9,200	\$8,427	\$102,673	\$51,776	\$512,039	\$3,099,055
Wayland	\$0	\$908,294	\$0	\$2,209,472	\$0	\$0	\$0	\$31,662	\$0	\$3,149,428
Westborough	\$84,698	\$169,070	\$1,004,826	\$2,161,303	\$0	\$8,900	\$62,384	\$48,102	\$11,161	\$3,550,444
Westford	\$190,635	\$94,751	\$13,000	\$3,638,485	\$0	\$10,825	\$198,022	\$54,200	\$659,889	\$4,859,807
Weston	\$129,521	\$102,799	\$6,650	\$3,291,855	\$0	\$11,181	\$44,310	\$31,193	\$0	\$3,617,509
Westwood	\$0	\$117,617	\$0	\$1,542,463	\$0	\$7,037	\$59,248	\$37,848	\$725,917	\$2,490,130
Winchester	\$3,231	\$59,510	\$568,257	\$1,545,725	\$0	\$7,743	\$75,572	\$50,184	\$585,358	\$2,895,580

TOWN OF SUDBURY – OTHER FINANCIAL INFORMATION

ARPA (American Rescue Plan Act)

The American Rescue Plan Act of 2021 (ARPA) was passed by the federal government to support communities across the country in responding to and recovering from the COVID-19 pandemic. Federal funds from ARPA are intended to address the negative health and economic impacts caused by the pandemic. Sudbury received \$5,875,014 in ARPA funding. The Town of Sudbury has dedicated the ARPA funds to various project in the Town. ARPA funding is available for use until the end of 2024. This means projects must be under contract by the end of 2024 and expended by the end of 2026. The Town has committed all its ARPA funds to the projects listed below; projects with * are still ongoing.

- Social Work Services - \$170,000 *
- Basic needs Gift Cards (Jail Diversion Program, Senior Center and Social Work Dept) - \$20,000 *
- Health Nursing Services - \$86,000 *
- SPS Summer Academic Program - \$520,000
- SPS Social and Emotional Learning - \$420,000
- LSRHS Ventilation System Upgrade - \$67,619
- Fairbank Community Center Water Line Replacement - \$131,431
- Fire Equipment - \$31,205
- Fairbank Community Center Construction - \$1,868,569
- HOPE Sudbury Community Resource Fund - \$75,000
- Police Medical Equipment - \$3,267
- Sudbury Community Food Pantry COVID-19 Mitigation - \$100,000
- Fire Station #2 Living/Office Addition - \$362,688 *
- Consultant/Trainers to assist with Development of the DEI Commission's Mission - \$15,000 *
- Housing Small Grant Program - \$75,000
- Police Body Camera & Cruiser Camera - \$150,000
- Consultant Economic Development - \$50,000 *
- Information System Website Scan Documents - \$35,000 *
- Information System Website Skilled Developer - \$40,000 *
- Fire OPIOID Impacts - \$12,500 *
- Housing Tenant Rental Assistance - \$200,000
- Parks & Recreation Passenger Van - \$135,533
- Hybrid Meeting Equipment - \$78,000
- Fairbank Community Center AV Design - \$13,460

TOWN OF SUDBURY – OTHER FINANCIAL INFORMATION

- Atkinson Pool Repair - \$275,500
- Community Transit Grant Match - \$17,000 *
- Fire Station #3 Roof - \$85,000
- SPS Classroom Equipment - \$100,000
- Sudbury 250th Commemoration - \$25,000 *
- DPW Office Renovation - \$111,350
- Holiday Village - \$15,000
- HVAC School Project - \$100,000 *
- Parenting Today's Super Connected Kids - \$10,000
- School Roof Feasibility Study MSBA - \$100,000 *
- Camp Sewataro Audit - \$25,000 *
- Conservation Vehicle Replacement - \$50,000 *
- Finance Postage Machine - \$13,892
- Fire Department Life Pack Replacement - \$64,000
- Go Sudbury and Transportation Programs - \$135,000 *
- Public Works Pickup Truck - \$88,000 *

TOWN OF SUDBURY – OTHER FINANCIAL INFORMATION

Full Time Equivalent Employees (FTE)

Department	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget
Select Board/Town Manager										
Town Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administration	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0
Sustainability Coordinator	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Clerical	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Total Select Board/Town Manager	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	6.0
Human Resources										
ATM/HR Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0
Human Resources Director	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Benefits Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Human Resources	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Law										
Legal Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0
Total Law	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0
Accounting										
Town Accountant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Clerical	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Total Accounting	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Assessors										
Assessors	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Clerical	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Total Assessors	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Assistant Town Manager/Finance Director										
Assistant Town Manager/Finance Director	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Finance Director/Treasurer-Collector	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0
Treasurer/Collector	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Financial Analyst	1.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
Clerical	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	2.0
Total Assistant Town Manager/FD	5.0	5.0	5.0	5.0	4.0	4.0	4.0	4.0	4.0	4.0
Information Systems										
Technology Administrator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Non-Clerical	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0	2.0
Total Information System	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0

TOWN OF SUDBURY – OTHER FINANCIAL INFORMATION

Department	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget
Town Clerk										
Town Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Clerical	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Total Town Clerk	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Conservation										
Conservation Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Non-Clerical	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0	1.0
Clerical	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Conservation	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0
Planning										
Planning Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Staff Planning Salaries	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Clerical	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Total Planning	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Total General Government	31.0	31.0	31.0	31.0	30.0	30.0	30.0	32.0	32.0	33.0
Police										
Police Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Lieutenants	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Patrol Officers	25.0	26.0	26.0	27.0	27.0	27.0	27.0	27.0	27.0	27.0
Clerical	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Department Assistant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0
Dispatchers	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	0.0
Total Police	39.0	40.0	40.0	41.0	41.0	41.0	41.0	41.0	41.0	36.0
Fire										
Fire Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Fire Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Firefighters/EMTs/Paramedics	32.0	36.0	36.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0
Clerical	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Fire	35.0	39.0	39.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0
Building										
Building Inspector	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Asst. Building Inspector	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Clerical	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Total Building	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Total Public Safety	78.0	83.0	83.0	88.0	88.0	88.0	88.0	88.0	88.0	83.0

TOWN OF SUDBURY – OTHER FINANCIAL INFORMATION

Department	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget
Engineering (Public Works)										
Deputy Director DPW	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Non-Clerical	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Clerical	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Engineering (Public Works)	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Streets & Roads (Public Works)										
DPW Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Highway Dir. Of Operations	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Management Analyst	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Non-Clerical	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
Clerical	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Streets & Roads (Public Works)	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0
Trees & Cemetery										
Non-Clerical	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Total Trees & Cemetery (Public Works)	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Parks & Grounds										
Non-Clerical	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0
Total Parks & Grounds (Public Works)	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0
Combined Facilities										
Facilities Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Supervisor of Town Buildings	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Sustainability Coordinator	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0	0.0
Clerical	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Town Custodial	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Total Combined Facilities	5.0	5.0	5.0	5.0	5.0	5.0	5.0	6.0	6.0	5.0
Total Public Works	34.0	34.0	34.0	34.0	34.0	34.0	34.0	35.0	35.0	35.0
Health										
Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Town Social Worker	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Health Inspector	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0
Public Health Nurse	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Clerical	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Health	4.0	4.0	4.0	4.0	5.0	5.0	5.0	5.0	5.0	5.0

TOWN OF SUDBURY – OTHER FINANCIAL INFORMATION

Department	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget
Senior Center										
Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Program Coordinator	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Clerical	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0
Information/Reference	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Senior Center	4.0	4.0	4.0	5.0	5.0	5.0	5.0	5.0	5.0	6.0
Veterans Affairs										
Clerical	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Veterans Affairs	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Health & Human Services	9.0	9.0	9.0	10.0	11.0	11.0	11.0	11.0	11.0	12.0
Goodnow Library										
Library Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Non-Clerical	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
Total Goodnow Library	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0
Recreation										
Rec. Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Program Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Clerical	2.0	2.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Recreation	4.0	4.0	4.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0
Total Culture & Recreation	18.0	18.0	18.0	18.0	17.0	17.0	17.0	17.0	17.0	17.0
Total Town FTE's	170.0	175.0	175.0	181.0	180.0	180.0	180.0	183.0	183.0	180.0
Sudbury Public Schools (SPS)	430.6	410.7	412.2	413.0	383.0	428.0	439.0	445.0	446.0	448.0

TOWN OF SUDBURY – OTHER FINANCIAL INFORMATION

Receivable Balances

Real Estate & Personal Property Taxes: The receivable amounts represent the outstanding taxes as of June 30, 2024.

Tax Lien/Title Taxes: When real estate taxes are not paid on time and in full, a lien is placed on the property by operation of law. The Town of Sudbury perfects this lien by commencing Tax Title procedures as described in MGL Chapter 60, Section 53.

Deferred Taxes: For residents age 65+. The senior property tax deferral program, known as Clause 41A, allows people 65 or over to defer their property taxes until their home is sold or conveyed.

Outstanding Receivables – Comparable Communities Balances a/o 06/30/2024 (FY2024)

Municipality	Outstanding Taxes Receivables	Deferred Property Taxes	Tax Liens/ Tax Title	Total
Acton	\$1,467,565	\$172,371	\$427,674	\$2,067,610
Bedford	\$1,047,432	\$3,538	\$51,976	\$1,102,946
Belmont	\$1,178,385	\$274,192	\$1,274,359	\$2,726,936
Concord *	\$886,734	\$245,175	\$621,079	\$1,752,988
Lexington	\$2,325,005	\$3,500,350	\$1,250,028	\$7,075,383
Lincoln	\$444,537	\$322,635	\$220,786	\$987,958
Maynard	\$498,251	\$42,788	\$872,673	\$1,413,712
Needham *	\$2,964,486	\$744,219	\$823,799	\$4,532,504
Sharon	\$679,608	\$1,070,956	\$639,931	\$2,390,495
Sudbury **	\$1,122,310	\$1,460,913	\$1,327,279	\$3,910,502
Wayland	\$1,275,529	\$83,988	\$985,948	\$2,345,465
Westborough	\$1,001,288	\$154,363	\$130,073	\$1,285,724
Westford	\$996,733	\$724,583	\$536,742	\$2,258,058
Weston	\$1,564,640	\$713,972	\$437,650	\$2,716,262
Westwood	\$975,500	\$486,409	\$258,644	\$1,720,553
Winchester	\$610,057	\$959,175	\$1,157,718	\$2,726,950

Source: Division of Local Services Municipal Databank (Concord and Needham are as of FY23)*

****Town of Sudbury current outstanding receivable balance 3/31/25 - \$248,399**

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.

TOWN OF SUDBURY – BUDGET TERMS AND DEFINITIONS

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.

TOWN OF SUDBURY – BUDGET TERMS AND DEFINITIONS

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.

Levy Ceiling: The maximum the levy limit can be. The ceiling equals 2.5 percent of the community's full and fair cash value.

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.

Overlay: The overlay is the amount raised by the Assessors independently of Town Meeting as permitted by law for the purpose of creating a fund to cover property tax abatements and avoid fractions in the tax rate.

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.

TOWN OF SUDBURY – BUDGET TERMS AND DEFINITIONS

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.

RECAP Sheet: To set a tax rate, a municipality must submit a “Tax Rate Recapitulation Sheet”, also called “the recap”, to DLS' Bureau of Accounts (BOA). The recap displays a municipality's entire budget plan for the fiscal year. It summarizes all anticipated expenditures.

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.



TOWN OF SUDBURY
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FINANCE DEPARTMENT
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