

# TOWN OF SUDBURY



## FINANCIAL REPORT & REFERENCE GUIDE

**FY2018 – FY2027**

**June 12, 2026**

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This Financial Report & Reference Guide provides a concise overview of Town of Sudbury financial performance from Fiscal Year 2018 to Fiscal Year 2027, 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 FY2028 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 FY18 through FY25; budgeted amounts will be provided for FY26 and FY27.

## **Property Tax Levy**

In Sudbury, property taxes represent approximately 85.2% 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 FY27, the Town is projecting new growth at \$250,000. 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. For FY2026, Sudbury's tax rate was \$14.27 per \$1,000 of assessed value for Residential property classes and \$21.54 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 FY26, local receipts accounted for approximately 4.67% of general fund revenues.

# TOWN OF SUDBURY – FINANCIAL REPORT & REFERENCE GUIDE

## **State Aid**

In FY26, State Aid (Cherry Sheet) accounted for 6.04% 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 FY26. 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 FY18 through FY25, and budgeted amounts are provided for FY26 and FY27.

## **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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## 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

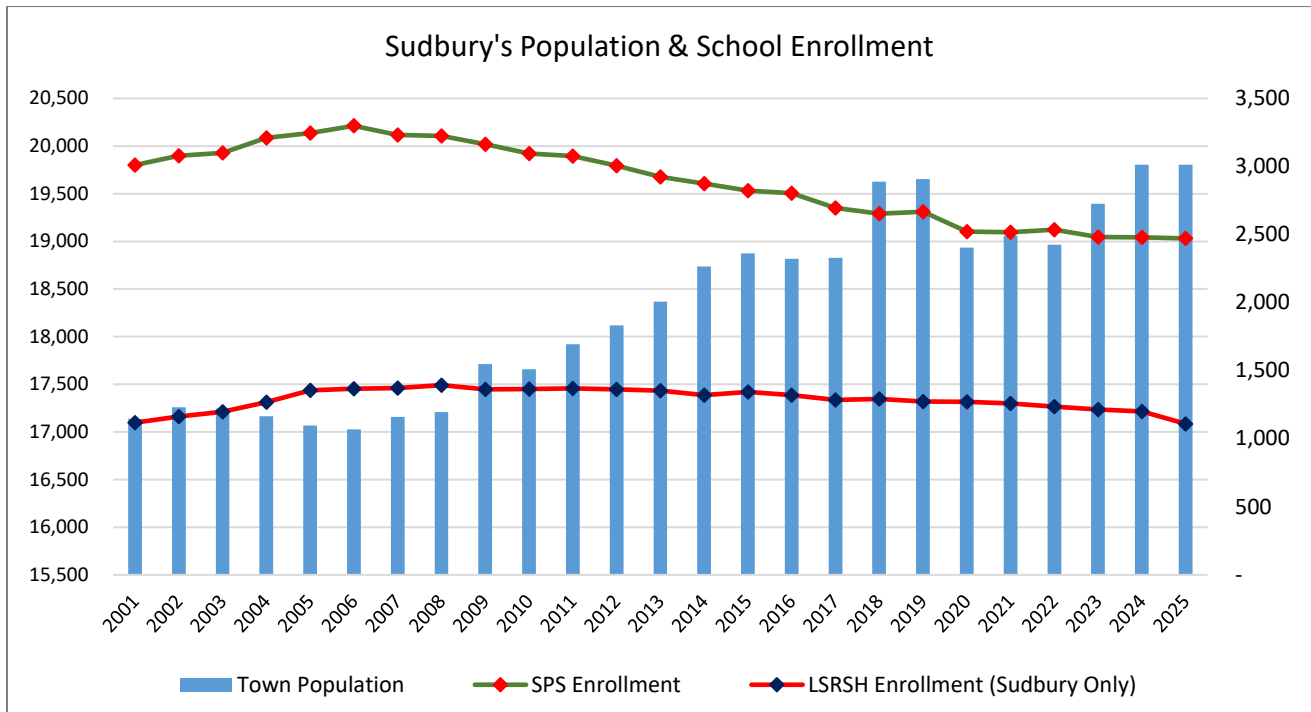
Data was mostly sourced from the Massachusetts Division of Local Services (DLS) data bank which collects information on demographics, debt, expenses, revenues, taxes, reserves, property values and other data from all municipalities. This information can be found on <https://www.mass.gov/collections/DLS-databank-reports>.

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>.

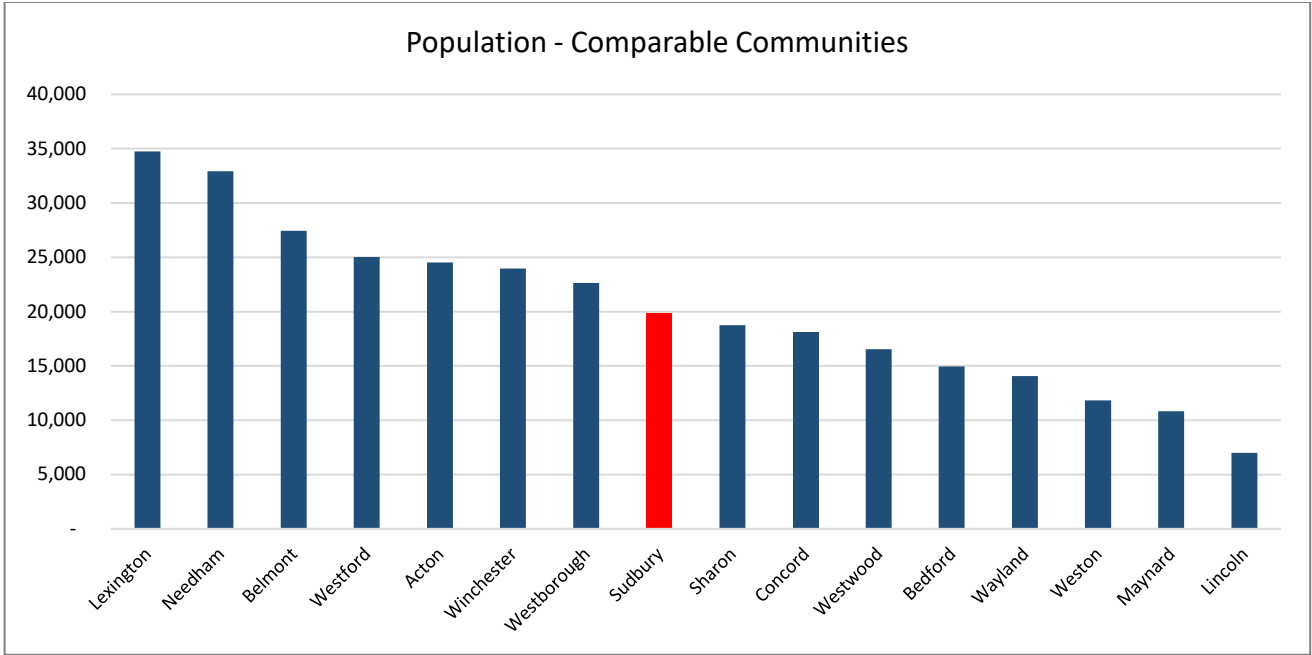
## Population, Demographics and School Enrollment

Sudbury’s current population is 19,805, reflecting an overall increase of approximately 16% since 2000. However, population growth has largely leveled off in recent years.

During this same period, overall school enrollment has experienced a slight decline. For purposes of this analysis, enrollment figures for Lincoln–Sudbury Regional High School reflect Sudbury resident students only.

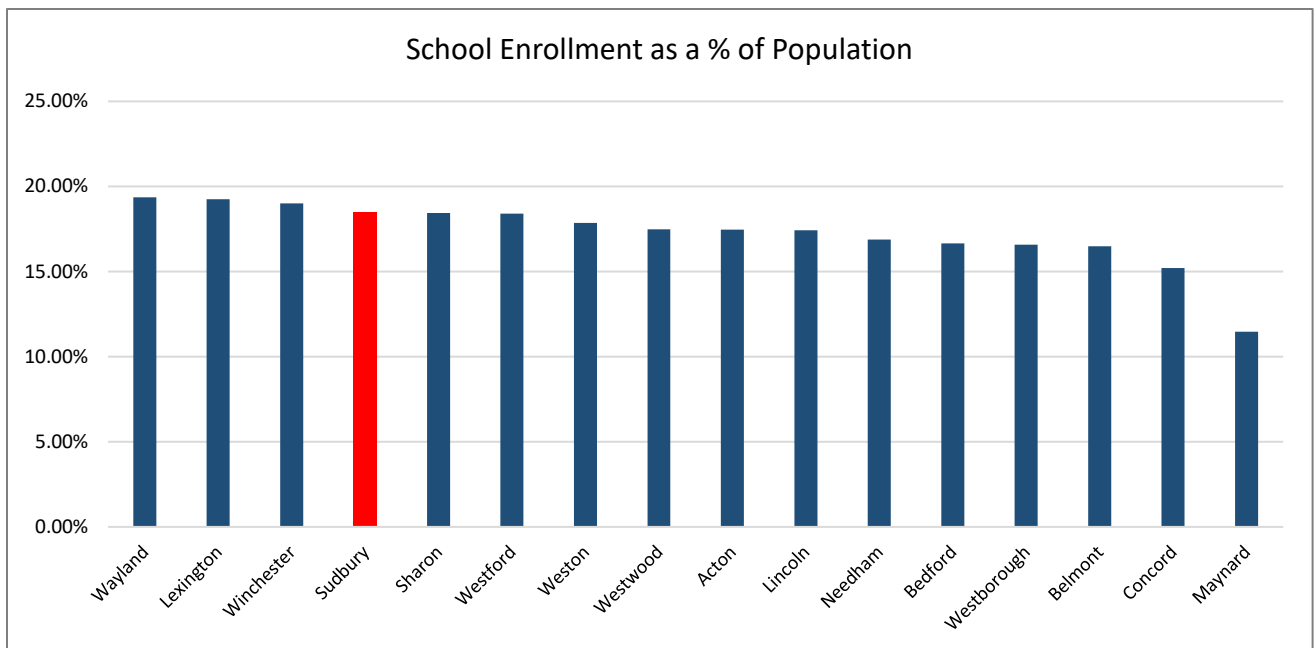


## TOWN OF SUDBURY – COMMUNITY PROFILE



In comparing Sudbury’s demographics to other comparable communities, student enrollment in the Sudbury Public Schools and Lincoln–Sudbury Regional High School represents approximately 18.47% of the Town’s total population, which is modestly higher than peer communities.

This analysis is based on each district’s FY2024 enrollment as reported by DESE, calculated as a percentage of the 2024 Town census population as reported by DLS.



# TOWN OF SUDBURY – COMMUNITY PROFILE

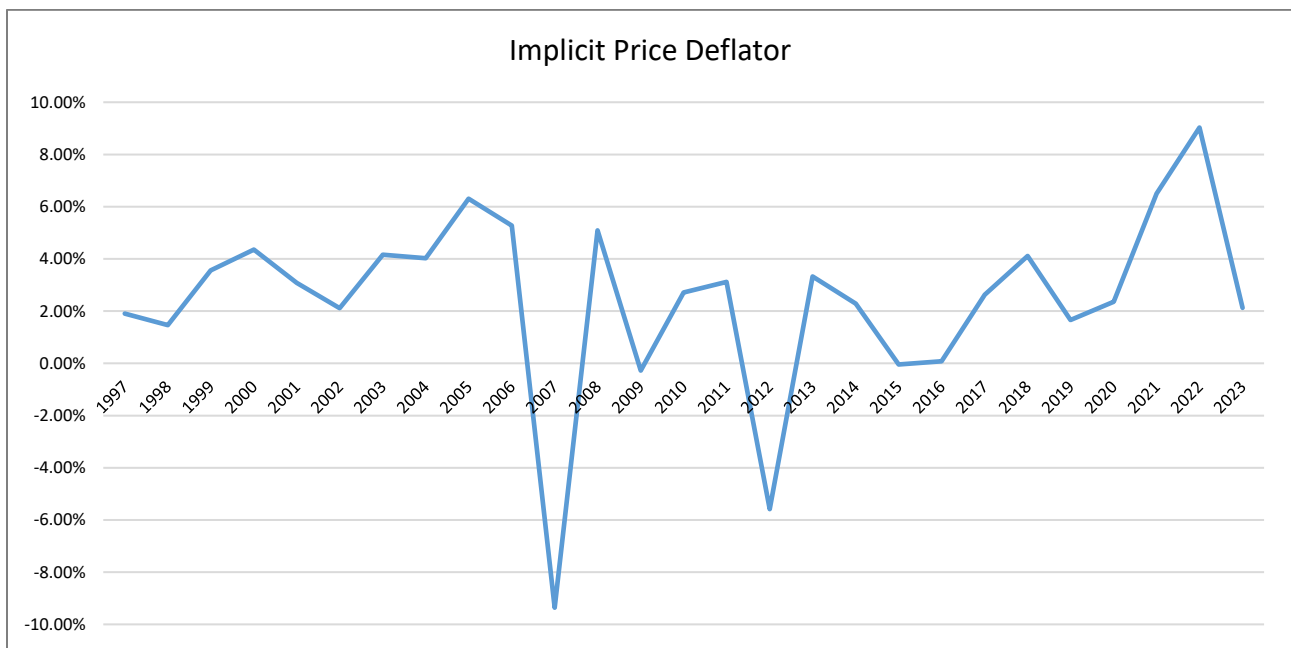
## Largest Employers

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 2025.

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 2023 it was 2.13%.



# TOWN OF SUDBURY – COMMUNITY PROFILE

## Employment Data

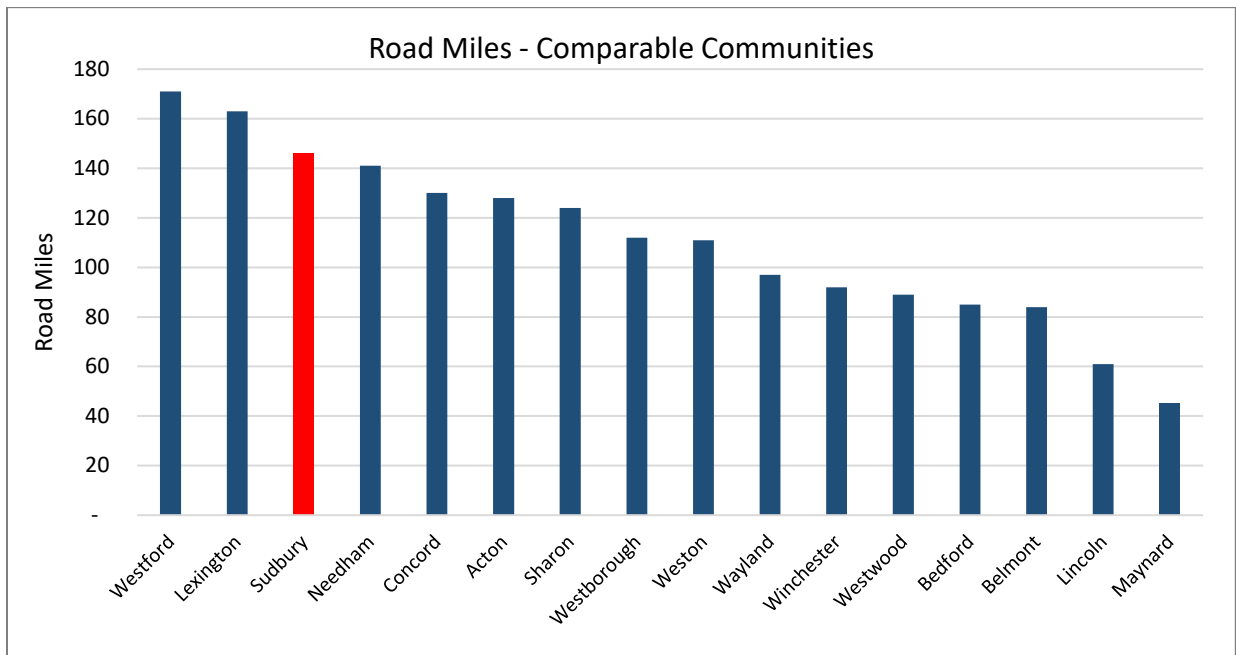
According to data published by the Massachusetts Department of Employment and Training, in December 2025 the Town’s total labor force was 9,347, of which 8,915 individuals were employed and 432 were unemployed, resulting in an unemployment rate of 4.6%. This compares favorably to the 4.8% unemployment rate reported for the Commonwealth of Massachusetts during the same period.

The following table presents the Town’s average annual labor force and unemployment rates for calendar years 2020 through 2025, together with the corresponding unemployment rates for the Commonwealth of Massachusetts and the United States for the same time frame.

Year	Sudbury Labor Force	Sudbury Unemployment Rate	Massachusetts Unemployment Rate	United States Unemployment Rates
2025	9,347	4.60%	4.80%	4.40%
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%

## Road Miles

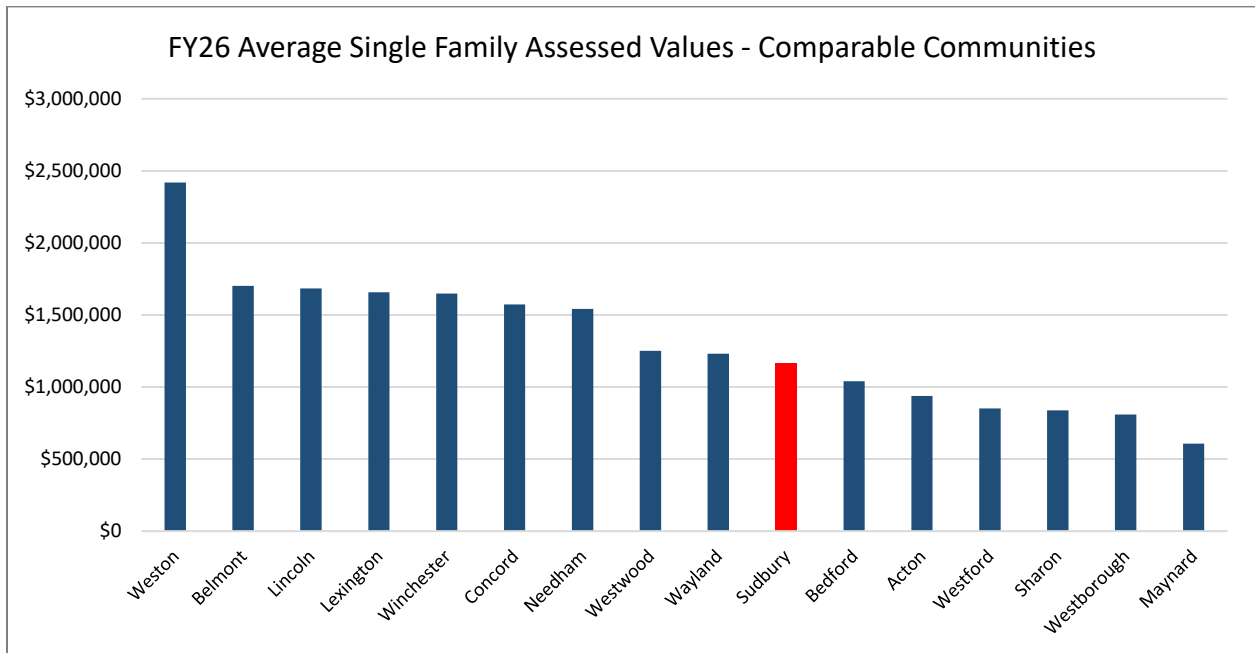
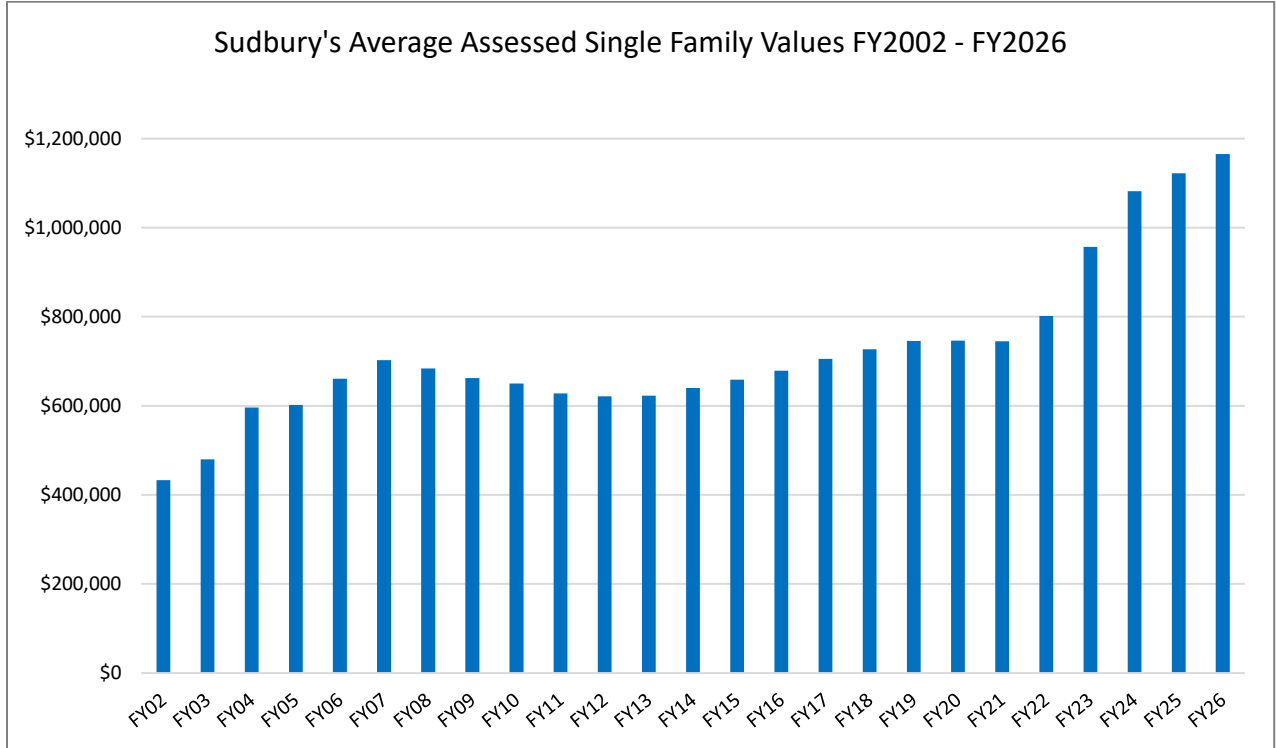
The Town of Sudbury has 146 miles of roads, and the table below sets forth the total road miles compared to other comparable communities.



# TOWN OF SUDBURY – COMMUNITY PROFILE

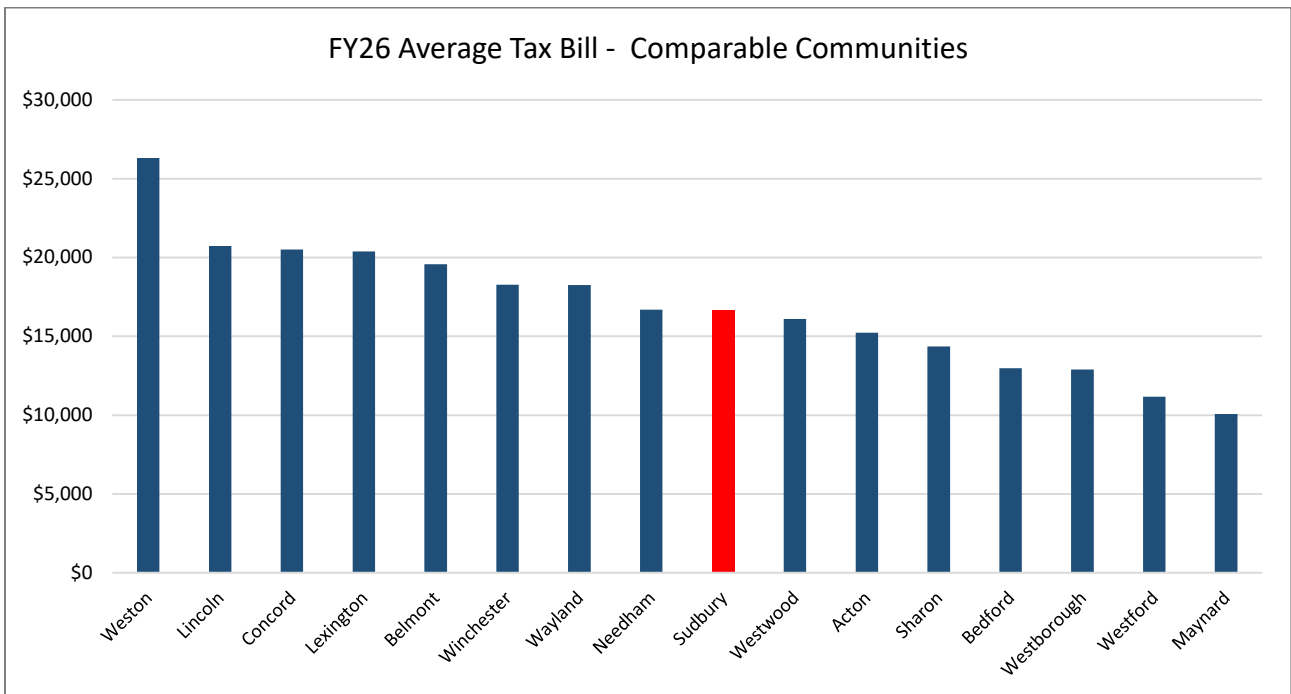
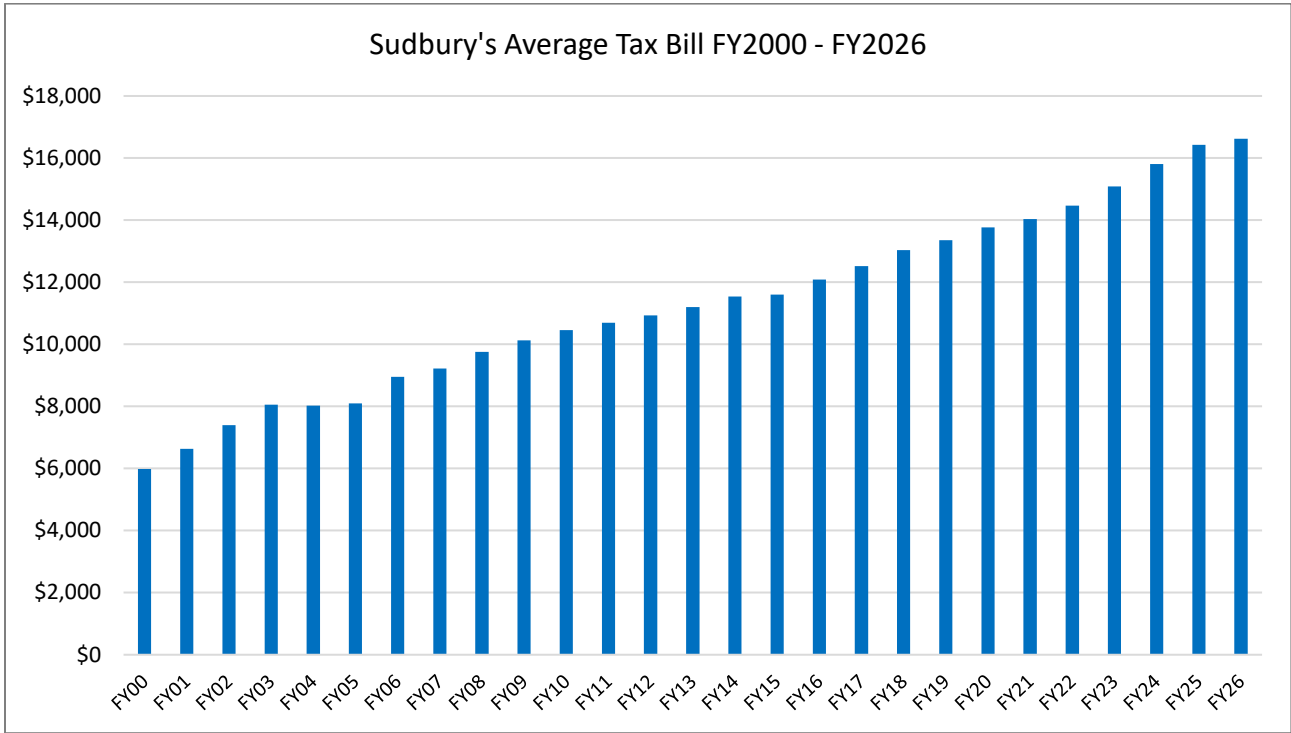
## Property and Income

Sudbury’s single family home values have increased in the last 20 years by 169%. For FY26, the average single home value in Sudbury was \$1,165,018, compared to the State average of \$742,986.



## TOWN OF SUDBURY – COMMUNITY PROFILE

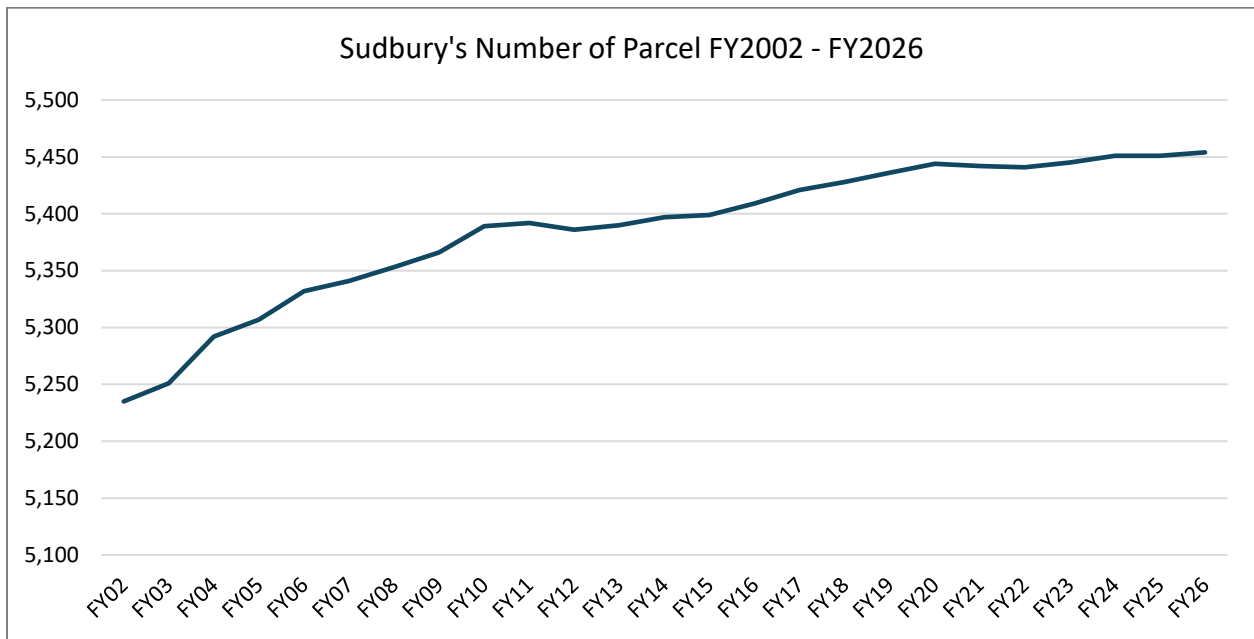
For FY26, Sudbury’s single family average tax bill was \$16,625, compared to the range of \$10,081 - \$26,313 from other comparable communities. The State average residential tax bill for FY26 is \$8,113.



# TOWN OF SUDBURY – COMMUNITY PROFILE

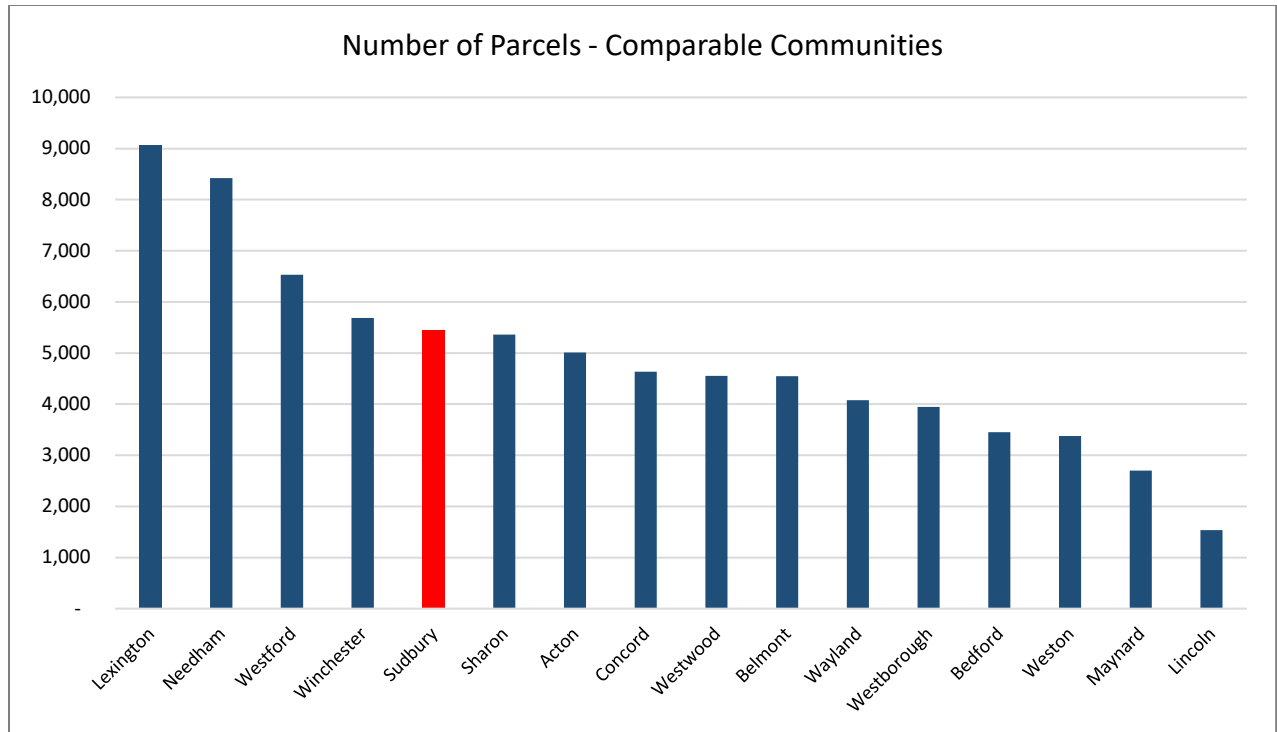
## Comparable Communities FY2026 Tax Rates Per \$1,000 assessed value

Municipality	Residential Rate	Commercial / Industrial Rate (CIP)	Split Tax Rate	CIP Shift (%)
Acton	\$16.23	\$16.23	N	N/A
Bedford	\$12.49	\$28.09	Y	1.75
Belmont	\$11.51	\$11.51	N	N/A
Concord	\$13.05	\$12.20	N	N/A
Lexington	\$12.31	\$24.18	Y	1.75
Lincoln	\$12.31	\$18.78	Y	1.50
Maynard	\$16.62	\$22.51	Y	1.31
Needham	\$10.83	\$21.09	Y	1.75
Sharon	\$17.15	\$17.15	N	N/A
Sudbury	\$14.27	\$21.54	Y	1.46
Wayland	\$14.83	\$14.83	N	N/A
Westborough	\$15.93	\$15.93	N	N/A
Westford	\$13.11	\$13.11	N	N/A
Weston	\$10.88	\$10.88	N	N/A
Westwood	\$12.87	\$24.27	Y	1.70
Winchester	\$11.08	\$10.56	N	N/A



*Sudbury has 5,454 parcels, and that number has increased 4.18% since 2002.*

## TOWN OF SUDBURY – COMMUNITY PROFILE



### Comparable Communities Single Family Parcels (101) FY03 - FY26

Municipality	FY2003	FY2013	FY2026	Increase FY03	% incr FY03
Acton	4,709	4,906	5,011	302	6.41%
Bedford	3,224	3,426	3,453	229	7.10%
Belmont	4,520	4,516	4,547	27	0.60%
Concord	4,620	4,568	4,637	17	0.37%
Lexington	8,898	8,978	9,068	170	1.91%
Lincoln	1,515	1,510	1,538	23	1.52%
Maynard	2,599	2,644	2,698	99	3.81%
Needham	8,297	8,353	8,423	126	1.52%
Sharon	5,152	5,272	5,358	206	4.00%
<b>Sudbury</b>	<b>5,251</b>	<b>5,390</b>	<b>5,454</b>	<b>203</b>	<b>3.87%</b>
Wayland	3,964	4,040	4,076	112	2.83%
Westborough	3,778	3,837	3,947	169	4.47%
Westford	6,124	6,328	6,529	405	6.61%
Weston	3,329	3,350	3,374	45	1.35%
Westwood	4,437	4,481	4,552	115	2.59%
Winchester	5,523	5,609	5,683	160	2.90%

Code 101 – Single Family

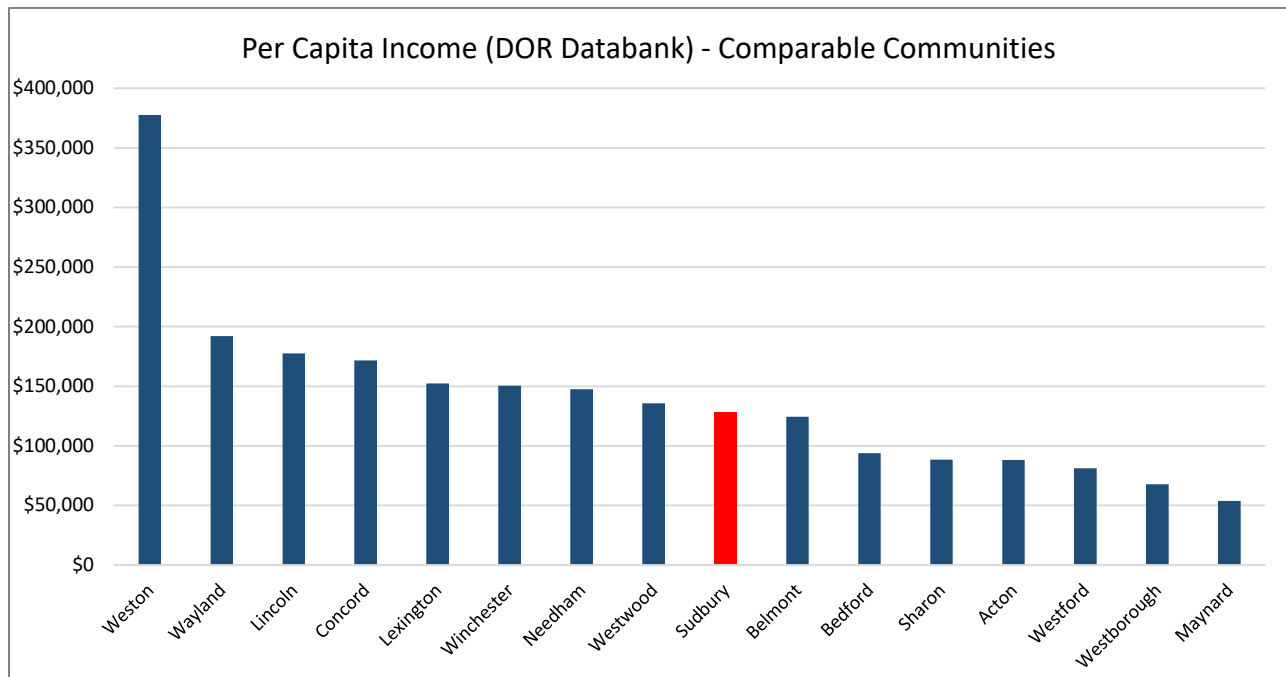
# TOWN OF SUDBURY – COMMUNITY PROFILE

## Comparable Communities Condominiums (102) FY03 - FY26

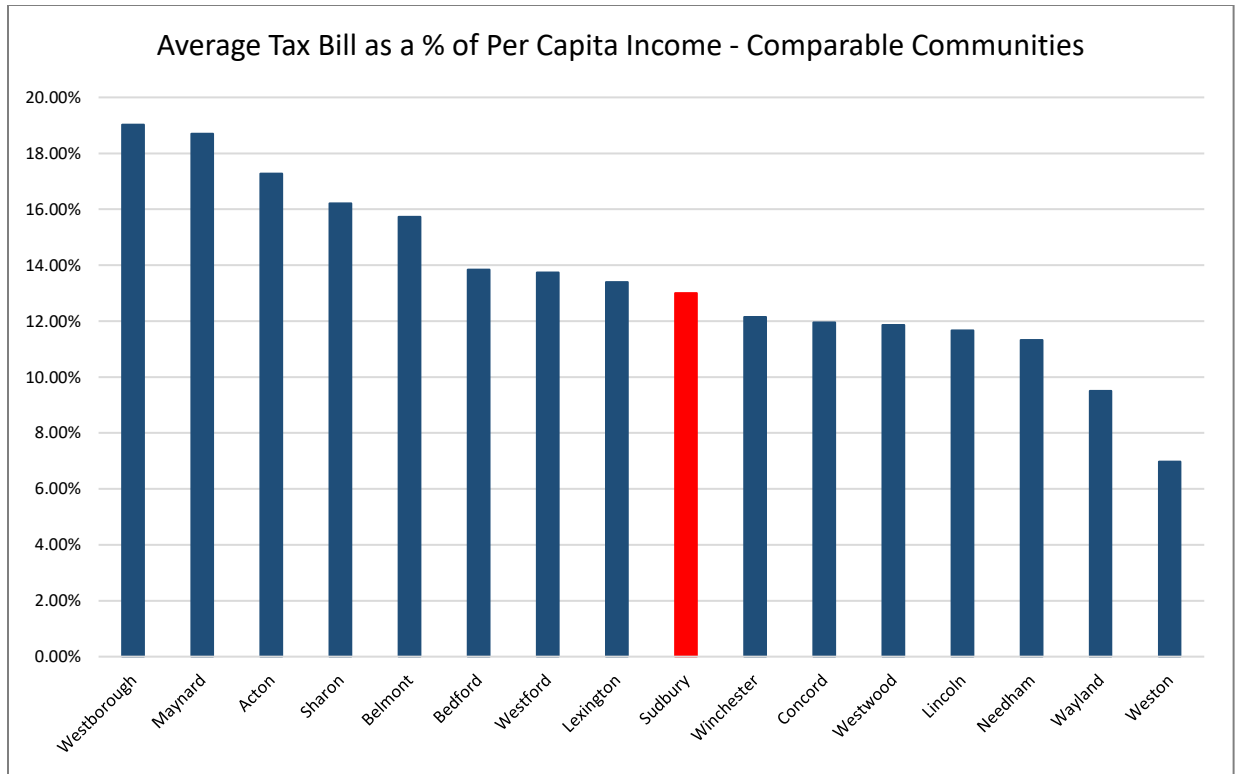
Municipality	FY2003	FY2013	FY2026	Increase FY03	% incr FY03
Acton	1,968	2,317	2,639	671	34.10%
Bedford	324	480	713	389	120.06%
Belmont	803	1,530	1,924	1,121	139.60%
Concord	580	774	918	338	58.28%
Lexington	796	945	1,151	355	44.60%
Lincoln	332	401	402	70	21.08%
Maynard	369	488	609	240	65.04%
Needham	513	781	1,012	499	97.27%
Sharon	336	347	429	93	27.68%
Sudbury	27	248	593	566	2096.30%
Wayland	466	573	678	212	45.49%
Westborough	504	744	1,761	1,257	249.40%
Westford	593	1,211	1,487	894	150.76%
Weston	46	204	255	209	454.35%
Westwood	2	4	203	201	10050.00%
Winchester	942	1,270	1,497	555	58.92%

*Code 102 – Condominium*

Sudbury’s residents have a substantially higher per capita income than the state average in 2025, at \$127,858 versus \$59,265. Measured against income, Sudbury’s tax bill equals 13.0% of per capita income, which is slightly lower than the 13.52% average for comparable communities, indicating a marginally better relative tax burden by this measure.



## 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 FY2026.

Name	Business	Assessed Value	% Total Assessed Value
NSTAR ELECTRIC & GAS COMPANY	Electric Utility	\$122,571,953	1.75%
SUDBURY AVALON INC	Apartment Complex	\$63,391,325	0.90%
CHISWICK PARK LLC	Industrial Warehouse Office Park	\$29,622,200	0.42%
Herb Chambers	Auto Dealership	\$25,848,900	0.37%
BOSTON GAS COMPANY	Gas Utility	\$24,597,320	0.35%
THE APARTMENTS AT COLD BROOK CROSSING LLC	Apartment Complex	\$22,041,700	3.10%
BPR DEVELOPMENT LLC	Whole Foods Shopping Center	\$17,681,000	0.25%
TA SUDBURY LLC	Shaws & CVS Shopping Center	\$14,382,000	0.21%
SUDBURY RESEARCH CENTER LLC	Cummings Office Park	\$13,937,200	0.20%
Sudbury Crossing, LTD	Shopping Center	\$12,039,500	0.17%

# 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
<b>Sudbury</b>	<b>13</b>	<b>7</b>	<b>6</b>
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

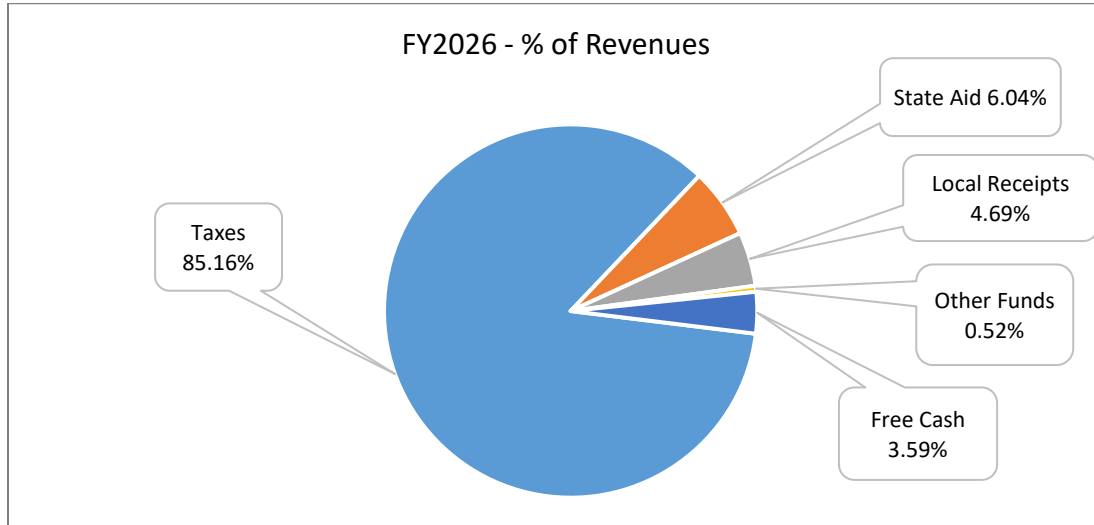
This section reviews the various revenue sources the Town of Sudbury relies on each year to support General Fund operations. Excluding Enterprise Funds, revenues are grouped into five main categories: Property Taxes, Local Receipts, State Aid, Free Cash, and Transfers from Other Funds. The chart below presents actual revenue data from FY18 through FY25, along with budgeted revenues for FY26 and FY27.

Revenues	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Base Tax Levy	\$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	\$109,521,192
Prop 2 1/2	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	2,738,030
New Growth	983,400	1,401,700	963,941	855,336	669,318	845,255	1,751,731	828,244	1,620,098	250,000
Override	1,077,270	0	0	0	0	0	745,460	0	0	0
Debt Exclusion	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	4,237,574
Capital Exclusion	0	0	0	0	0	0	1,020,000	0	0	0
<b>Total Tax Levy to Raise</b>	<b>\$83,524,281</b>	<b>\$86,600,617</b>	<b>\$89,741,650</b>	<b>\$93,076,677</b>	<b>\$96,516,552</b>	<b>\$99,485,516</b>	<b>\$106,581,243</b>	<b>\$109,658,448</b>	<b>\$113,991,388</b>	<b>\$116,746,796</b>
State Aid	6,367,618	6,427,324	6,591,703	6,641,764	6,709,575	6,977,091	7,349,362	7,685,629	8,089,560	8,292,753
Local Receipts	6,342,171	6,471,117	6,302,720	6,604,401	7,150,800	7,383,055	7,766,427	9,741,536	6,274,585	7,140,000
Other Funds	659,912	660,000	660,000	1,000,000	660,000	660,000	819,076	730,000	695,000	780,000
Free Cash	3,323,404	2,097,596	1,089,894	2,981,218	4,058,949	4,669,852	6,115,464	2,107,157	4,810,820	6,289,379
<b>Total Revenues</b>	<b>\$100,217,386</b>	<b>\$102,256,654</b>	<b>\$104,385,967</b>	<b>\$110,304,060</b>	<b>\$115,095,876</b>	<b>\$119,175,514</b>	<b>\$128,631,572</b>	<b>\$129,922,770</b>	<b>\$133,861,353</b>	<b>\$139,248,928</b>
% of Increase		2.03%	2.08%	5.67%	4.34%	3.54%	7.93%	1.00%	3.03%	4.02%
<b>Total Raised/Revenue</b>	<b>\$100,016,548</b>	<b>\$102,040,672</b>	<b>\$104,378,210</b>	<b>\$109,671,997</b>	<b>\$114,574,669</b>	<b>\$118,739,386</b>	<b>\$127,239,447</b>	<b>\$129,908,076</b>	<b>\$132,546,807</b>	<b>\$139,248,928</b>
<b>Unused Levy</b>	<b>\$200,838</b>	<b>\$215,982</b>	<b>\$7,757</b>	<b>\$632,063</b>	<b>\$521,207</b>	<b>\$436,128</b>	<b>\$1,392,125</b>	<b>\$14,694</b>	<b>\$1,314,546</b>	<b>(\$0)</b>

*\*\*Total Raised/Revenue represents the total allowable tax levy to be raised.*

## TOWN OF SUDBURY – REVENUES

The chart below illustrates the FY2026 revenue breakdown by major revenue category for the Town. Property Taxes represent the largest source of revenue at 85.16%, followed by State Aid at 6.04% and Local Receipts at 4.69%. Transfers from other funds and additional revenue sources account for less than 1% of total revenues.



The chart below compares Sudbury's FY2026 revenue composition to that of comparable communities, showing the percentage of total revenue derived from the Tax Levy, State Aid, Local Receipts, and all other revenue sources.

### FY2026 Revenue %'s – Comparable Communities

Municipality	Tax Levy	State Aid	Local Receipts	All Other
Acton	90.94%	1.62%	5.05%	2.39%
Bedford	69.29%	7.40%	13.87%	9.44%
Belmont	80.04%	9.16%	5.36%	5.44%
Concord	82.26%	4.75%	7.54%	5.45%
Lexington	81.69%	6.63%	5.30%	6.38%
Lincoln	70.04%	5.51%	6.62%	17.83%
Maynard	73.78%	14.57%	6.40%	5.25%
Needham	78.37%	6.62%	6.52%	8.49%
Sharon	79.82%	11.78%	6.69%	1.71%
<b>Sudbury</b>	<b>85.16%</b>	<b>6.04%</b>	<b>4.69%</b>	<b>4.11%</b>
Wayland	80.44%	8.16%	5.60%	5.80%
Westborough	71.11%	9.92%	14.61%	4.36%
Westford	74.34%	16.80%	5.98%	2.88%
Weston	82.33%	4.51%	5.43%	7.73%
Westwood	82.32%	7.01%	4.07%	6.60%
Winchester	76.63%	7.85%	6.62%	8.90%

## TOWN OF SUDBURY – REVENUES

### Property Tax Levy

Property taxes in FY26 account for approximately 85.16% of Sudbury’s annual operating revenues and remain the Town’s primary source of funding. Property taxes are assessed on real property, including land, buildings, and homes, as well as personal property, such as equipment owned by non-manufacturing businesses. Under Massachusetts Proposition 2½ law, the Town’s annual property tax levy increase is generally limited to 2.5% over the prior year’s levy, in addition to taxes generated from new growth. New growth represents additional tax revenue resulting from new residential and commercial construction, property improvements, and other additions to the tax base. Sudbury’s new growth totaled \$1,620,098 in FY26 and is projected at \$250,000 for FY27. In addition to the standard levy increase and new growth, voter-approved Proposition 2½ overrides or debt exclusions may also increase the Town’s allowable levy limit. Sudbury has historically maintained very little unused levy capacity, ranging from a low of \$7,757 to a high of \$1,392,125, with FY26 unused levy capacity totaling \$1,314,546.

For FY26, Sudbury’s residential tax rate was \$14.27 per \$1,000 of assessed value, while the commercial, industrial, and personal property tax rate was \$21.54 per \$1,000 of assessed value. The final FY27 property tax levy will be determined in December 2026.

### Sudbury’s Property Tax Levy FY18 – FY27

Property Tax Levy	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Actual	FY27 Budget
Base Tax Levy	\$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	\$109,521,192
Prop 2 1/2	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	2,738,030
New Growth	983,400	1,401,700	963,941	855,336	669,318	845,255	1,751,731	828,244	1,620,098	250,000
Override	1,077,270	0	0	0	0	0	745,460	0	0	0
Debt Exclusion	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	4,237,574
Capital Exclusion	0	0	0	0	0	0	1,020,000	0	0	0
<b>Maximum Tax Levy</b>	<b>\$83,524,281</b>	<b>\$86,600,617</b>	<b>\$89,741,650</b>	<b>\$93,076,677</b>	<b>\$96,516,552</b>	<b>\$99,485,516</b>	<b>\$106,581,243</b>	<b>\$109,658,448</b>	<b>\$113,991,388</b>	<b>\$116,746,796</b>
<b>Tax Levy to raise</b>	<b>\$83,323,443</b>	<b>\$86,384,635</b>	<b>\$89,733,893</b>	<b>\$92,444,614</b>	<b>\$95,995,345</b>	<b>\$99,049,388</b>	<b>\$105,189,118</b>	<b>\$109,643,754</b>	<b>\$112,676,842</b>	<b>\$116,746,796</b>
<b>Unused Tax Levy</b>	<b>\$200,838</b>	<b>\$215,982</b>	<b>\$7,757</b>	<b>\$632,063</b>	<b>\$521,207</b>	<b>\$436,128</b>	<b>\$1,392,125</b>	<b>\$14,694</b>	<b>\$1,314,546</b>	<b>(\$0)</b>
<i>% of Increase</i>		4.22%	3.64%	3.47%	3.24%	3.40%	6.13%	2.29%	4.04%	2.73%

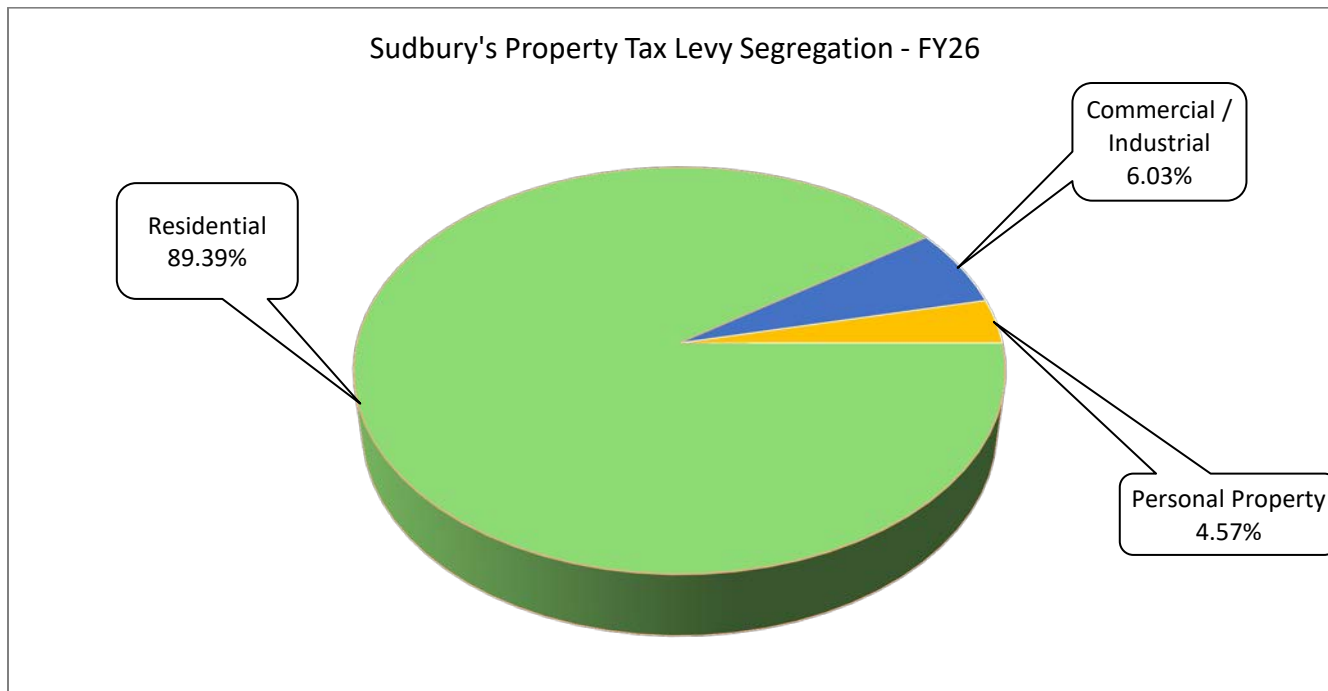
*Note: % of increase does not include Debt Exclusion*

## TOWN OF SUDBURY – REVENUES

### Sudbury's Property Tax Levy by Class FY18 – FY27

Property Tax Levy	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Actual	FY27 Budget
Residential	\$75,832,664	\$78,327,850	\$81,711,940	\$83,859,900	\$86,318,117	\$89,689,358	\$95,013,911	\$99,084,946	\$100,727,381	\$104,234,866
Commercial / Industrial	4,913,678	5,356,600	5,249,869	5,786,323	6,123,509	6,220,329	6,504,501	6,696,849	\$6,799,479	\$7,207,447
Personal Property	2,577,101	2,700,185	2,772,084	2,798,391	3,553,719	3,139,701	3,670,706	3,861,959	\$5,149,983	\$5,304,482
<b>Total Property Tax Levy</b>	<b>\$83,323,443</b>	<b>\$86,384,635</b>	<b>\$89,733,893</b>	<b>\$92,444,614</b>	<b>\$95,995,345</b>	<b>\$99,049,388</b>	<b>\$105,189,118</b>	<b>\$109,643,754</b>	<b>\$112,676,842</b>	<b>\$116,746,796</b>

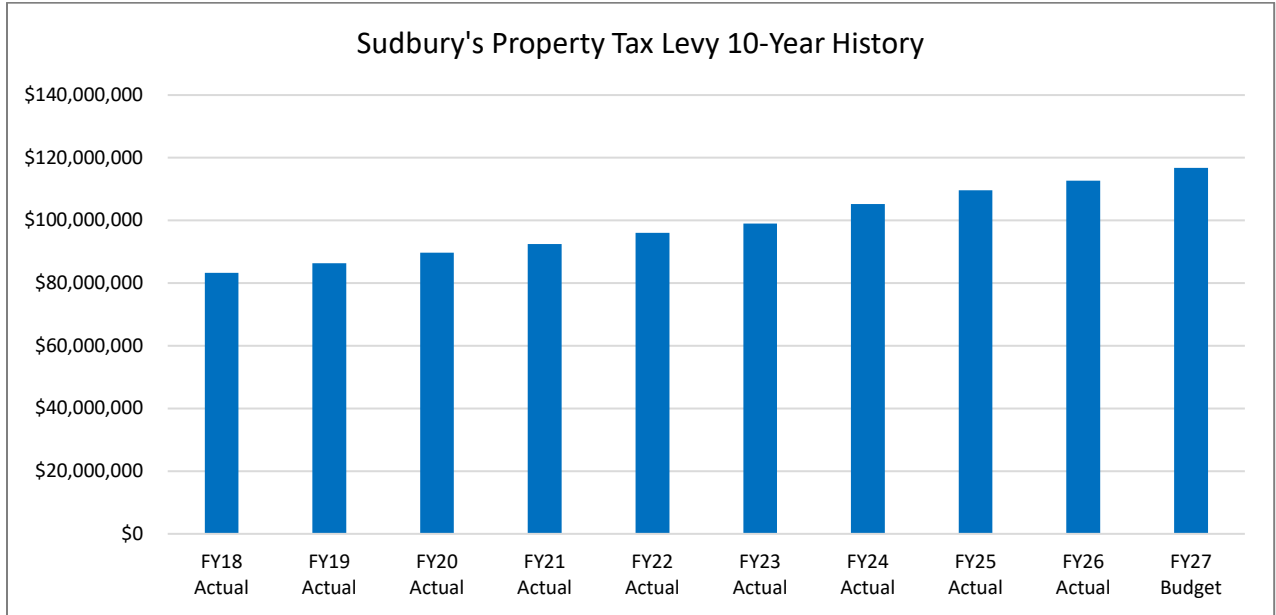
Sudbury derives 89.39% of its tax revenue from Residential taxes, while 10.61% comes from Commercial/Industrial and Personal Property taxes.



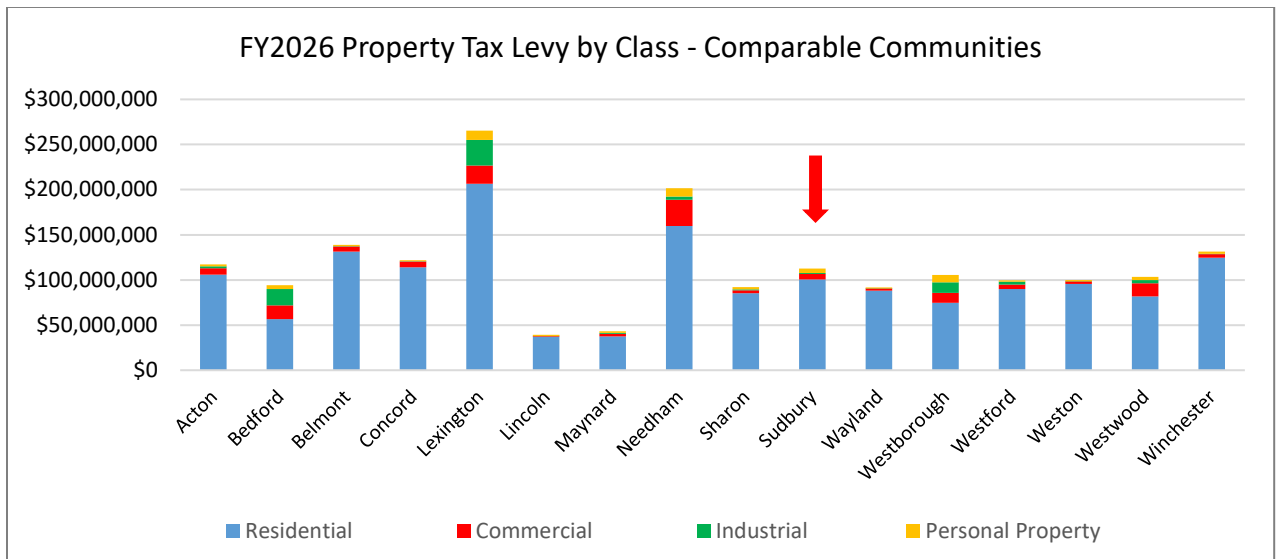
## TOWN OF SUDBURY – REVENUES

**Proposition 2 ½ - Levy Limit and Levy Ceiling** - Proposition 2½ is a Massachusetts law enacted in the 1980s that places limits on the amount of revenue a community may raise through real and personal property taxes. Under Proposition 2½, a municipality’s annual property tax levy limit generally cannot increase by more than 2.5% over the previous year’s levy limit, plus any allowable new growth.

In addition to the annual levy limit restriction, Proposition 2½ also establishes a levy ceiling, which prevents a community from levying more than 2.5% of the total full and fair cash value of all taxable real and personal property within the municipality. This levy ceiling represents the absolute maximum amount of property taxes a community may assess, regardless of overrides or exclusions.



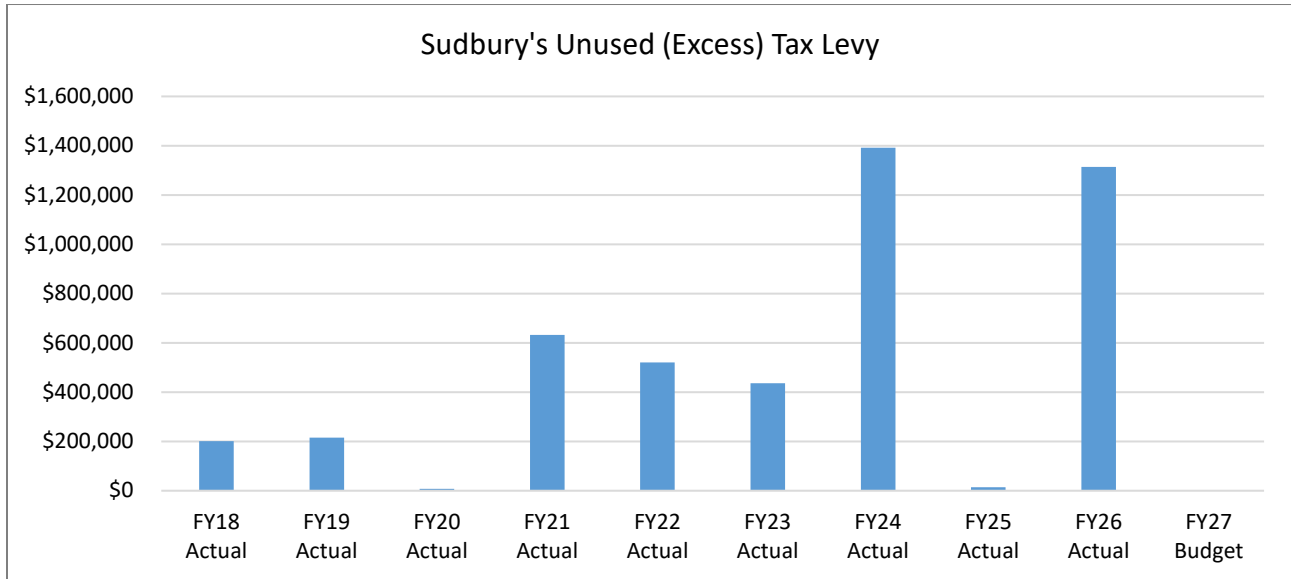
The chart below illustrates the breakdown of the Tax Levy by property class, including Residential, Commercial/Industrial, & Personal Property, compared to that of comparable communities.



## TOWN OF SUDBURY – REVENUES

**Excess (Unused) Levy** - Excess levy capacity, also referred to as unused levy capacity, is a potential municipal reserve created through the operation of Proposition 2½. It represents the difference between the maximum amount of property tax revenue a municipality is allowed to raise under its levy limit and the actual amount of property taxes levied.

Since FY2018, Sudbury’s unused levy capacity has ranged from a low of \$7,757 to a high of \$1,392,125. In FY26, the Town’s unused levy capacity totaled \$1,314,546. The increase in unused levy capacity in FY24 & FY26 was primarily attributable to higher certified personal property new growth.



The chart below compares Sudbury’s unused (excess) tax levy capacity to that of comparable communities, illustrating the amount of remaining levy authority available under Proposition 2½.

### Unused (Excess) Tax Levy FY26 – Comparable Communities

Municipality	Unused Levy
Westborough	\$15,213,948
Weston	\$11,684,481
Bedford	\$3,738,484
Concord	\$3,365,375
Sharon	\$3,220,373
Wayland	\$2,670,481
Acton	\$1,575,243
Needham	\$1,416,909

Municipality	Unused Levy
Westwood	\$1,371,458
Sudbury	\$1,314,545
Maynard	\$418,293
Lexington	\$86,300
Winchester	\$53,205
Westford	\$14,337
Belmont	\$11,923
Lincoln	\$9,433

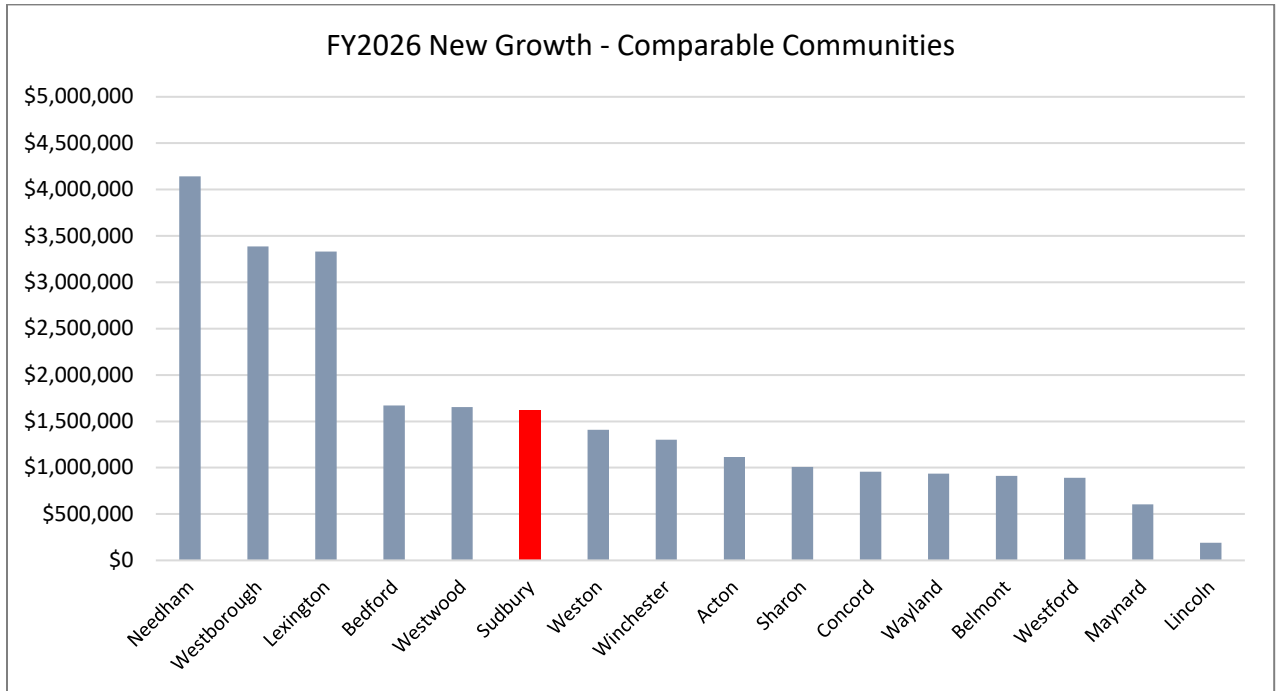
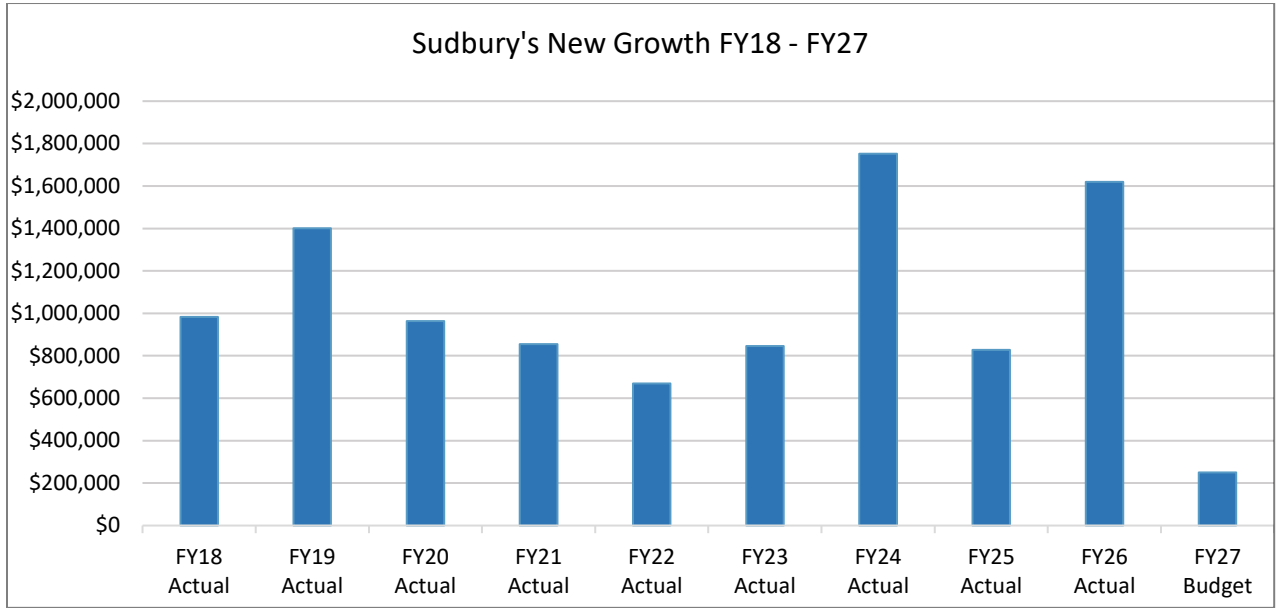
## TOWN OF SUDBURY – REVENUES

### FY2026 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	Override Capacity as a % of Levy Ceiling	Total Assessed Value	Tax Levy as % of Assessed Value
Acton	\$118,729,016	\$117,153,773	\$1,575,243	1.33%	\$180,458,678	\$65,930,809	36.54%	\$7,218,347,101	1.62%
Bedford	\$97,799,465	\$94,060,981	\$3,738,484	3.82%	\$146,452,536	\$50,035,621	34.17%	\$5,858,101,445	1.61%
Belmont	\$138,901,303	\$138,889,380	\$11,923	0.01%	\$301,671,111	\$179,359,274	59.46%	\$12,066,844,449	1.15%
Concord	\$125,077,533	\$121,712,158	\$3,365,375	2.69%	\$249,411,044	\$135,547,256	54.35%	\$9,976,441,750	1.22%
Lexington	\$265,340,793	\$265,254,493	\$86,300	0.03%	\$480,025,024	\$230,891,688	48.10%	\$19,201,000,943	1.38%
Lincoln	\$39,154,845	\$39,145,412	\$9,433	0.02%	\$78,099,656	\$43,178,407	55.29%	\$3,123,986,231	1.25%
Maynard	\$43,399,789	\$42,981,496	\$418,293	0.96%	\$62,534,158	\$22,430,497	35.87%	\$2,501,366,316	1.72%
Needham	\$203,102,295	\$201,685,386	\$1,416,909	0.70%	\$418,443,631	\$224,037,737	53.51%	\$16,737,745,250	1.20%
Sharon	\$95,366,341	\$92,145,968	\$3,220,373	3.38%	\$134,323,568	\$50,443,956	37.55%	\$5,372,942,714	1.72%
<b>Sudbury</b>	<b>\$113,991,388</b>	<b>\$112,676,843</b>	<b>\$1,314,545</b>	<b>1.15%</b>	<b>\$190,887,917</b>	<b>\$81,366,725</b>	<b>42.63%</b>	<b>\$7,635,516,679</b>	<b>1.48%</b>
Wayland	\$94,491,790	\$91,821,309	\$2,670,481	2.83%	\$154,789,799	\$64,944,052	41.96%	\$6,191,591,949	1.48%
Westborough	\$120,771,007	\$105,557,059	\$15,213,948	12.60%	\$165,657,656	\$44,886,649	27.10%	\$6,626,306,258	1.59%
Westford	\$99,609,997	\$99,595,660	\$14,337	0.01%	\$189,923,073	\$92,485,425	48.70%	\$7,596,922,937	1.31%
Weston	\$111,593,412	\$99,908,931	\$11,684,481	10.47%	\$229,570,155	\$126,324,765	55.03%	\$9,182,806,200	1.09%
Westwood	\$104,636,533	\$103,265,075	\$1,371,458	1.31%	\$180,888,189	\$80,333,312	44.41%	\$7,235,527,576	1.43%
Winchester	\$131,303,008	\$131,249,803	\$53,205	0.40%	\$296,971,643	\$183,436,698	61.77%	\$11,878,865,704	1.10%

## TOWN OF SUDBURY – REVENUES

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



## TOWN OF SUDBURY – REVENUES

**Overrides** - An override increases the Town’s tax levy limit and becomes part of the tax base used to calculate future levy limits, resulting in a permanent increase in property taxes. An override requires a majority vote at Town Meeting and approval by a majority vote at the election ballot. Under Massachusetts law, a majority vote of the Select Board is required to place an override question on the ballot.

The Town of Sudbury has approved two overrides in the last ten years. In FY2018, voters approved a \$1,077,270 operating override to support Schools and Public Safety. In FY2024, voters approved a \$745,460 operating override for Sudbury Public Schools. Historical override ballot questions are shown on page 18 of this report.

**Debt Exclusion** is similar to a property tax override, but unlike an override, a debt exclusion is a temporary tax increase. The term “exclusion” means that the additional taxes raised to pay debt service are excluded from the limits of Proposition 2½.

Debt exclusions are typically used to fund large capital projects where the annual debt service costs are too significant to absorb within the operating budget. In Sudbury, projects funded through debt exclusions have included the Police Station, Nixon School Roof, Camp Sewataro, Fairbank Community Center, Stearns Mill Pond, and Broadacres Farm Acquisition.

The additional tax is added to the levy and assessed across all real and personal property in Town. Although debt exclusions are temporary, many projects are financed over a 20-year borrowing period, resulting in residents paying for the project over an extended period of time.

A debt exclusion requires a two-thirds vote at Town Meeting and approval by a majority vote at the election ballot. Under Massachusetts law, a two-thirds vote of the Select Board is required to place a debt exclusion question on the ballot. Unlike an override, a debt exclusion is not added to the base levy limit used to calculate future Proposition 2½ levy limits.

### Debt Exclusions FY2012 – FY2027

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
2026	12/16/2025	Replacement Of Nixon School Roof	\$4,064,845
2026	12/16/2025	Replacement Of Haynes School Roof	\$7,821,563

## TOWN OF SUDBURY – REVENUES

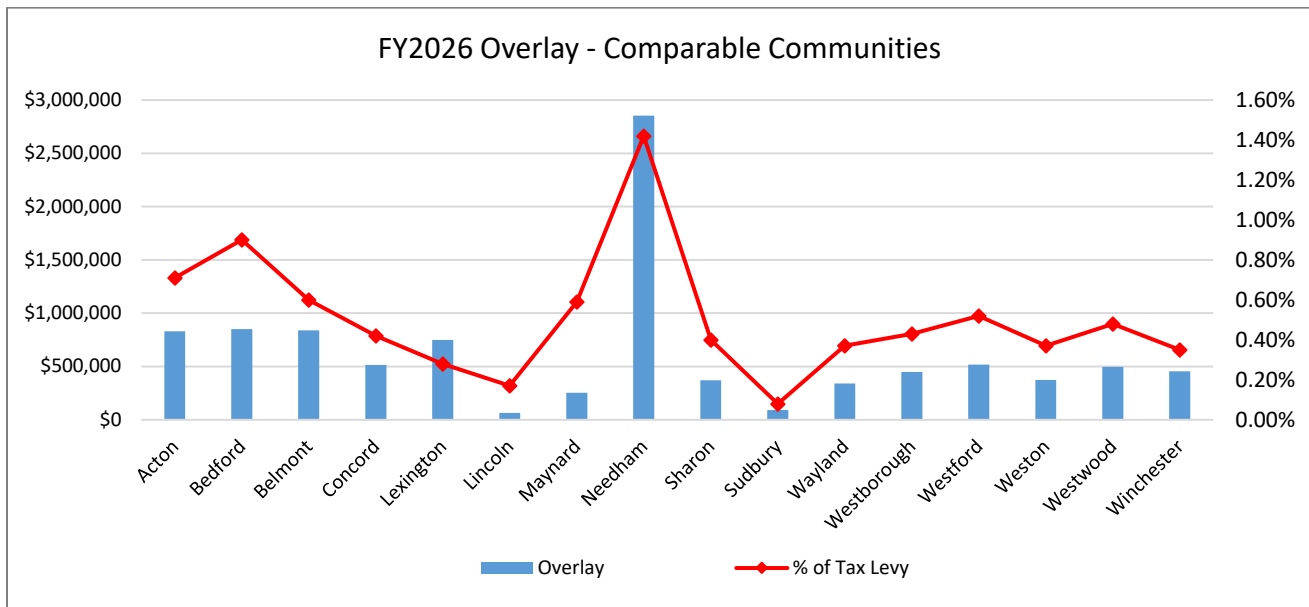
**Capital Outlay Exclusion** is a one-year increase in the amount raised through taxation to pay for a specific capital item that a municipality is otherwise authorized to borrow for. Capital exclusions are often used for the purchase of relatively expensive equipment, such as vehicles, the acquisition of real property, or limited capital projects. In FY2024, the Town approved a \$1,020,000 capital outlay exclusion for the purchase of a fire truck.

### Capital Exclusions FY2012 – FY2027

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 used to fund abatements and exemptions for committed real and personal property taxes in any fiscal year. The overlay amount is determined by the Board of Assessors and may be raised through the tax rate without a separate appropriation. The chart below shows the annual amount raised for the overlay account. Any unused overlay may be released by a vote of the Board of Assessors and returned to Undesignated Fund Balance. Overlay is shown in the expense section of the report.

Overlay	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Actual	FY27 Budget
Overlay Raised	\$584,388	\$726,568	\$627,195	\$478,211	\$430,850	\$446,897	\$431,252	\$347,909	\$90,580	\$25,000



## TOWN OF SUDBURY – REVENUES

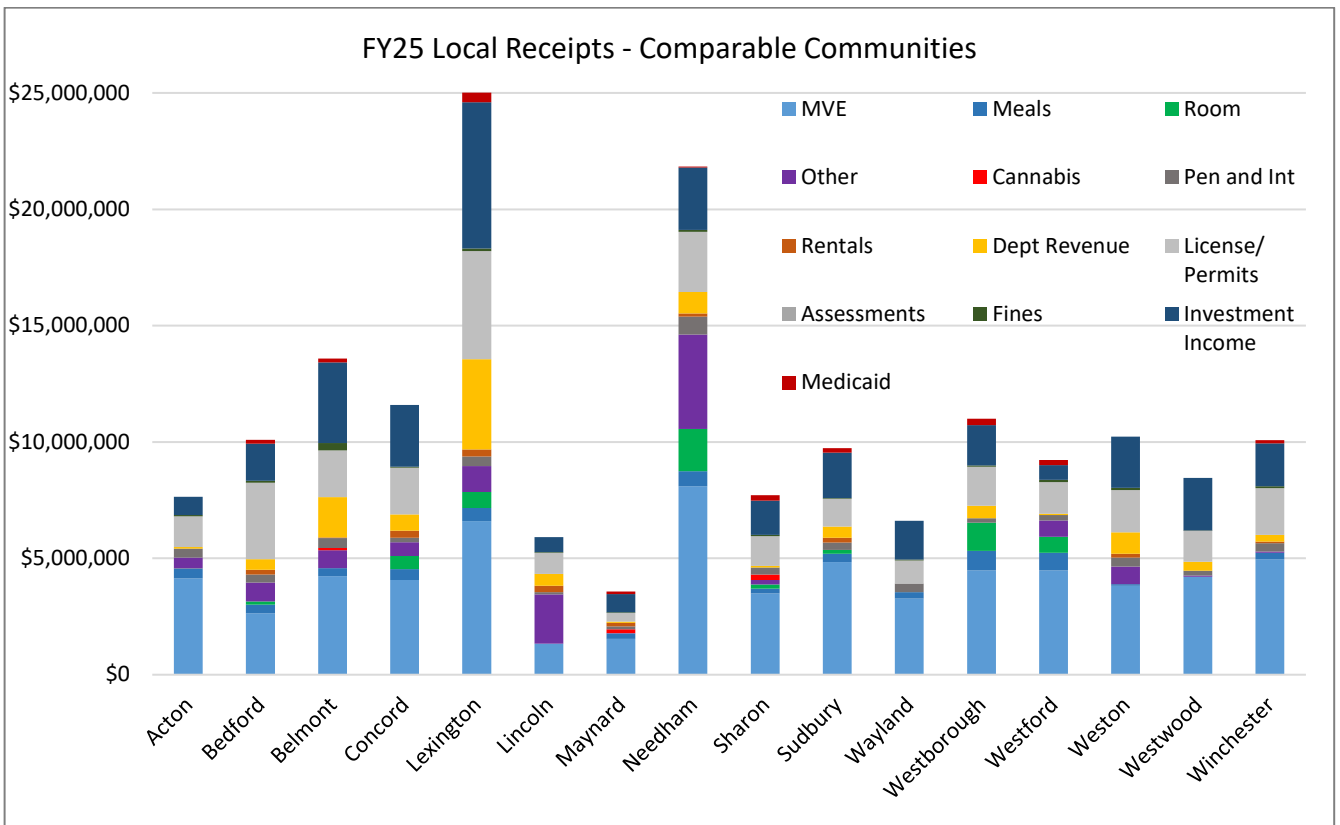
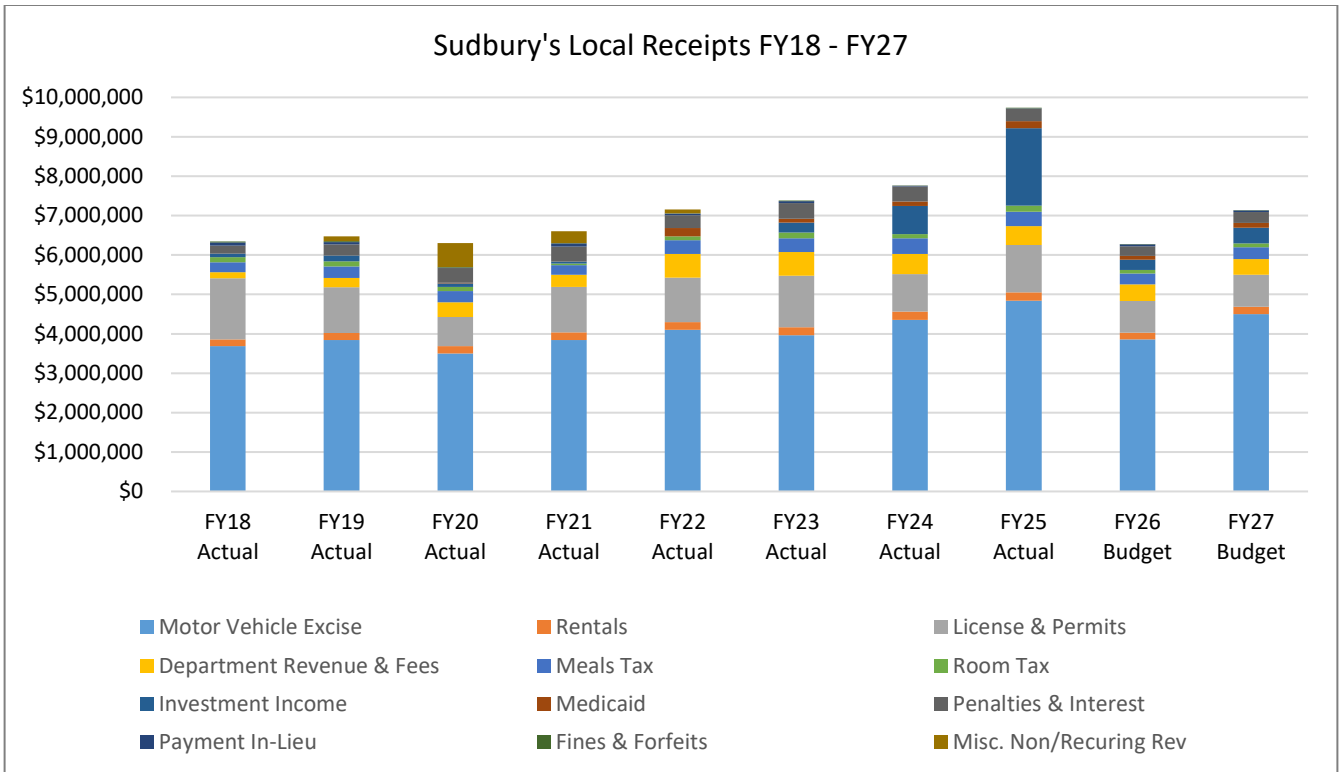
### Local Receipts

Local Receipts represent revenues generated from local taxes (excluding property taxes), fees, and other departmental operations retained directly by the Town. The primary revenue sources comprising local receipts include motor vehicle excise tax, interest income, meals and room taxes, departmental fees, permits and licenses, and miscellaneous revenue. Local receipts accounted for approximately 4.69% of General Fund revenues.

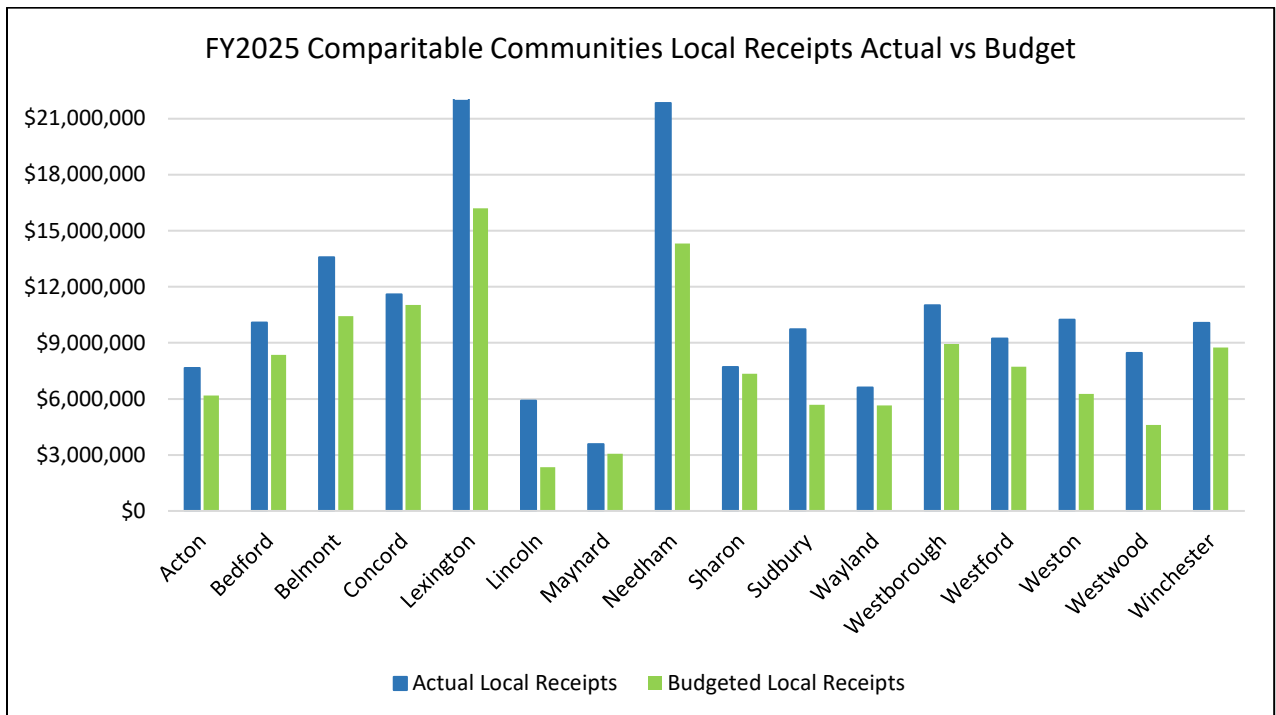
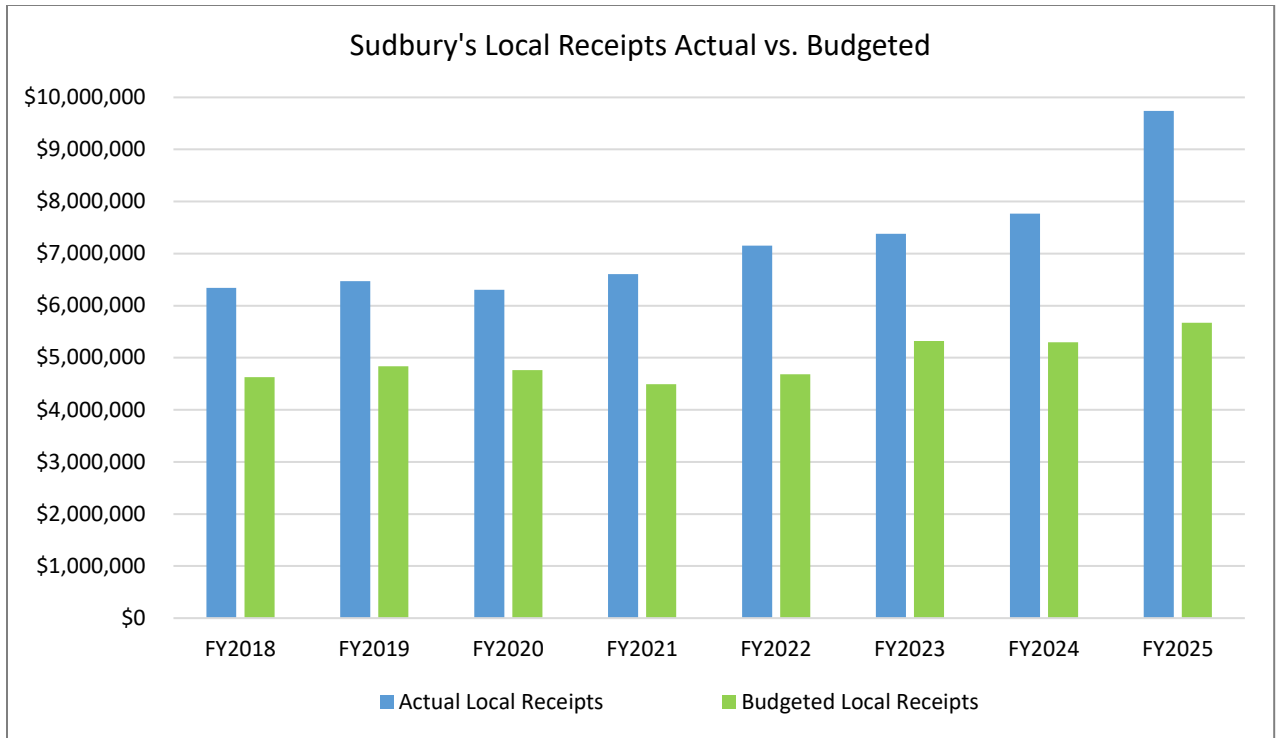
### Sudbury's Local Receipts FY18 – FY27

Local Receipts	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Motor Vehicle Excise	\$3,685,354	\$3,842,679	\$3,500,064	\$3,843,087	\$4,102,280	\$3,961,267	\$4,355,961	\$4,842,834	\$3,858,000	\$4,500,000
Rentals	173,724	179,029	184,500	190,140	195,286	202,622	208,136	212,112	172,000	187,000
License & Permits	1,553,193	1,159,863	743,925	1,157,776	1,129,923	1,312,988	954,108	1,199,878	801,000	814,000
Department Revenue & Fees	151,106	238,967	370,427	309,058	599,127	595,713	506,821	481,476	423,000	395,000
Meals Tax	251,622	287,931	285,010	242,992	347,926	354,151	402,154	359,724	278,000	300,000
Room Tax	134,460	132,750	109,958	40,004	102,799	146,217	105,153	153,948	90,000	100,000
Investment Income	82,655	146,208	85,345	46,622	(4,889)	248,224	714,899	1,965,888	255,334	400,000
Medicaid	0	0	13,225	0	204,843	98,251	109,946	180,154	98,251	120,000
Penalties & Interest	205,816	280,806	374,867	383,512	324,662	397,403	383,994	317,413	250,000	275,000
Payment In-Lieu	83,613	61,537	12,347	78,493	40,450	51,296	12,116	12,069	41,000	41,000
Fines & Forfeits	20,628	19,828	12,380	12,592	10,653	14,923	13,138	16,040	8,000	8,000
Misc. Non/Recurring Rev	0	121,519	610,672	300,126	97,740	0	0	0	0	0
<b>Total Local Receipts</b>	<b>\$6,342,171</b>	<b>\$6,471,117</b>	<b>\$6,302,720</b>	<b>\$6,604,401</b>	<b>\$7,150,800</b>	<b>\$7,383,055</b>	<b>\$7,766,427</b>	<b>\$9,741,536</b>	<b>\$6,274,585</b>	<b>\$7,140,000</b>
<i>% of Increase</i>		2.03%	-2.60%	4.79%	8.27%	3.25%	5.19%	25.43%	-35.59%	13.79%

# TOWN OF SUDBURY – REVENUES



# TOWN OF SUDBURY – REVENUES



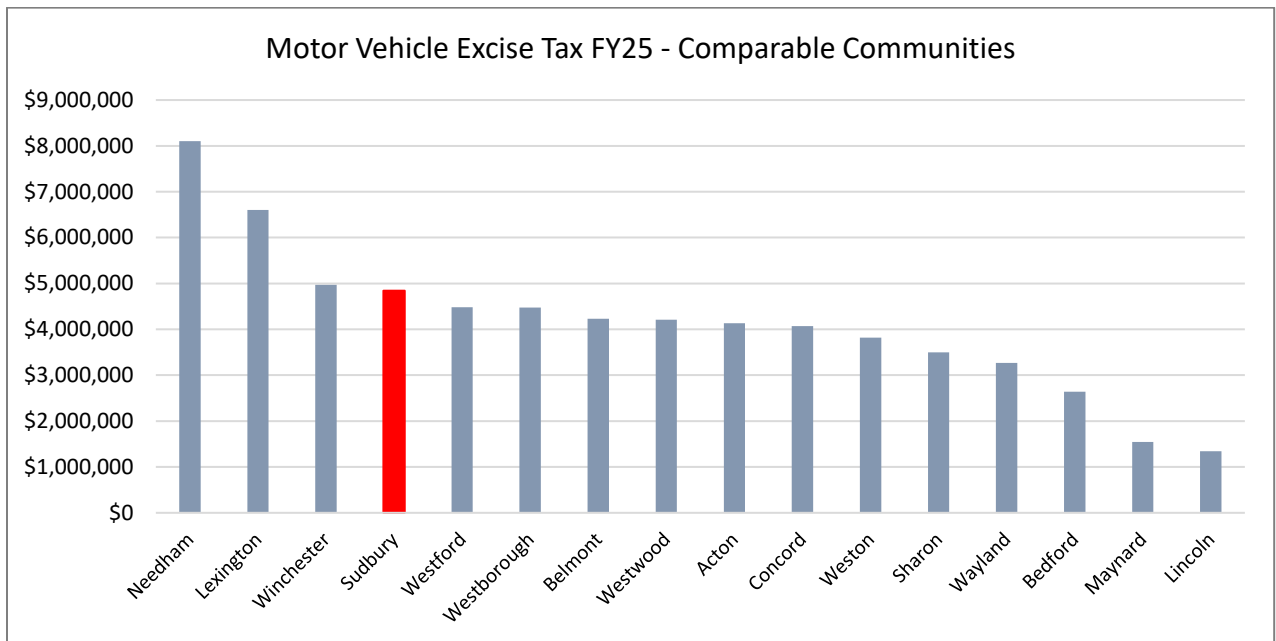
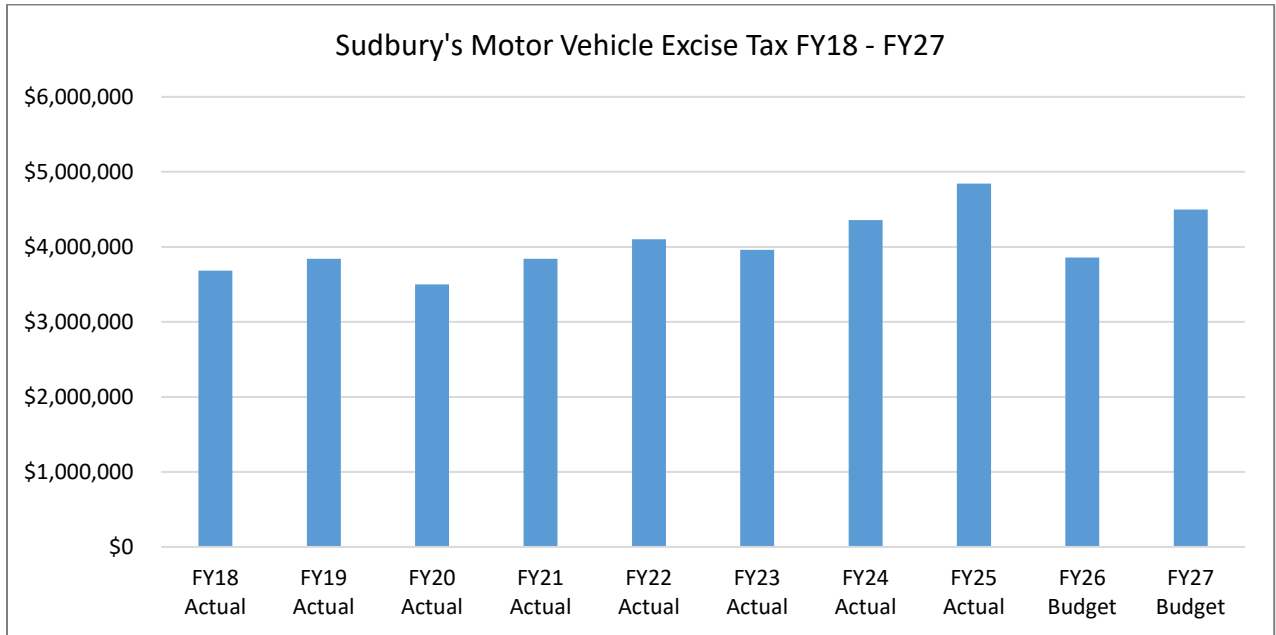
*Actual Local Receipts is amount that was received by a municipality in that Fiscal Year.*

*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

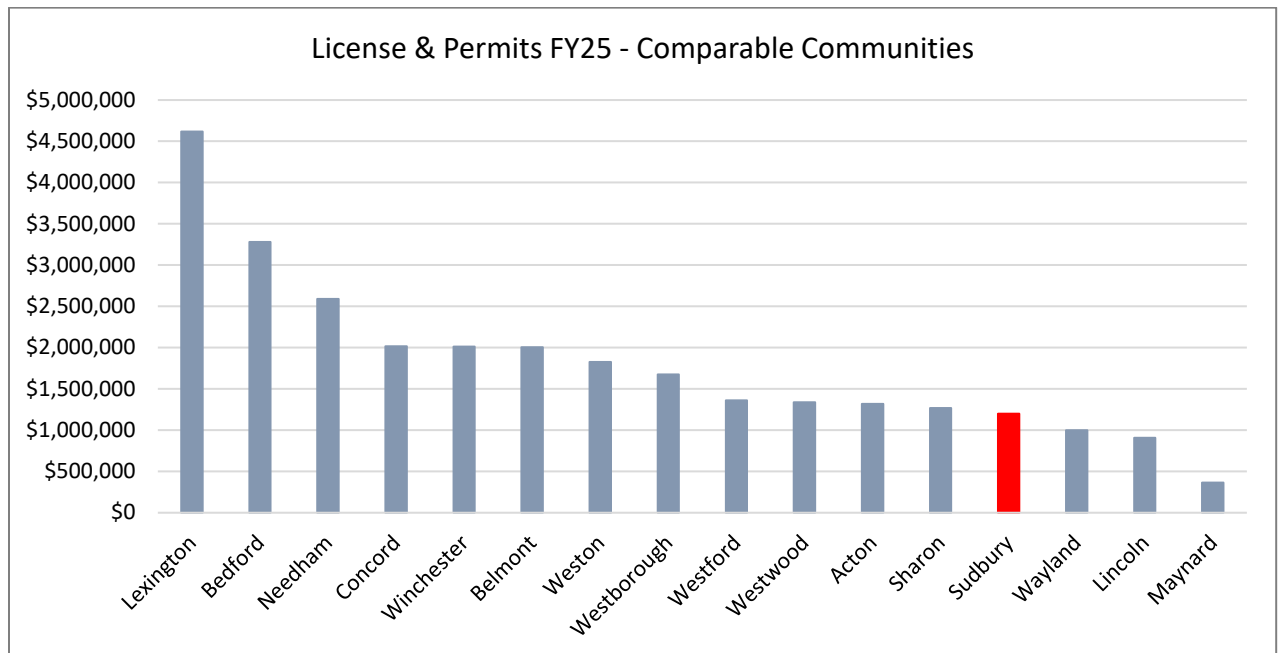
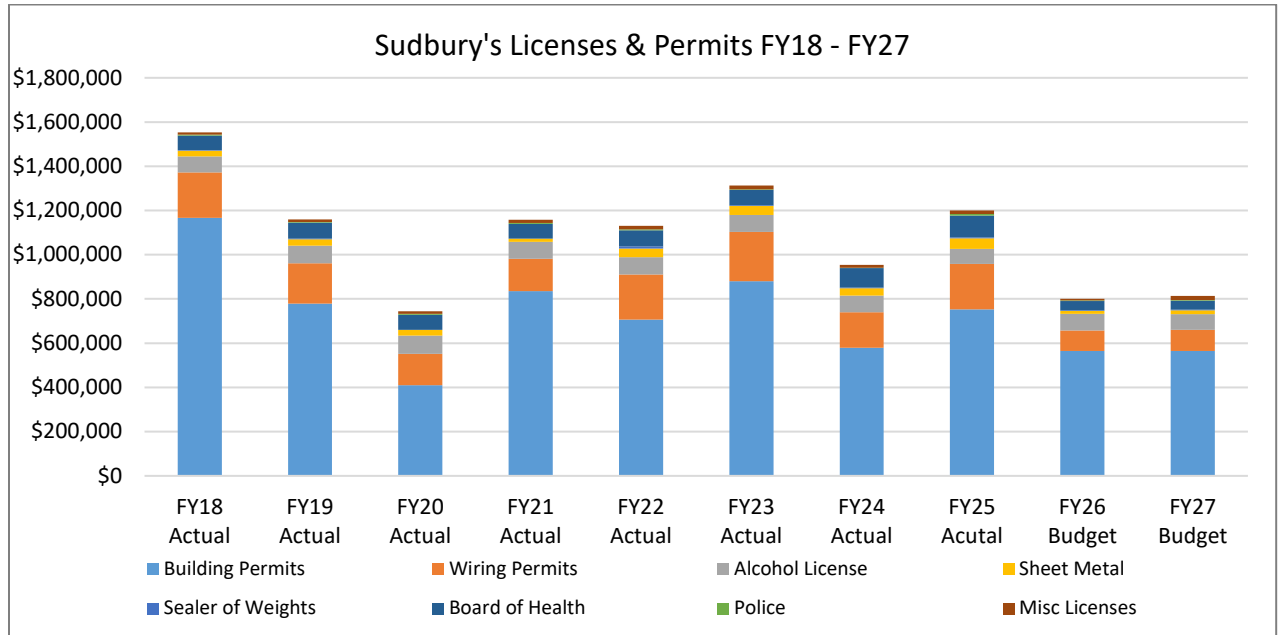
Motor Vehicle Excise (MVE) tax is collected by the Town in which a vehicle is garaged at the time of registration. State law sets the motor vehicle excise rate at \$25 per \$1,000 valuation. Valuations are determined by the Registry using a statutory formula based on a manufacturer's list price and year 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

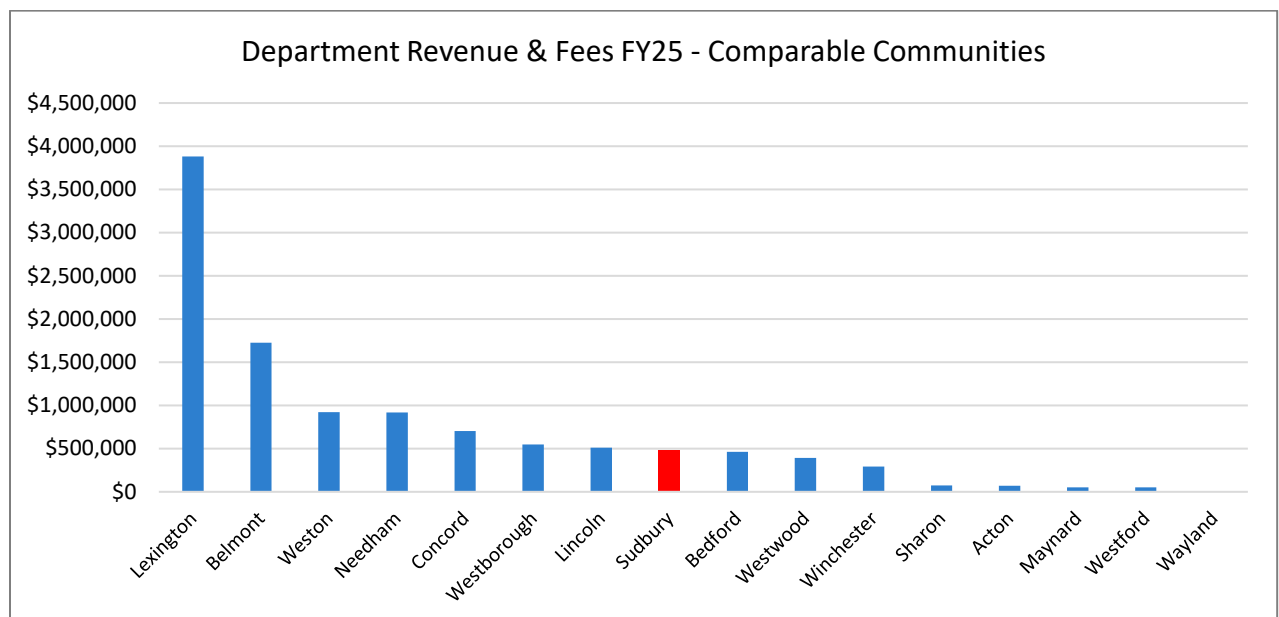
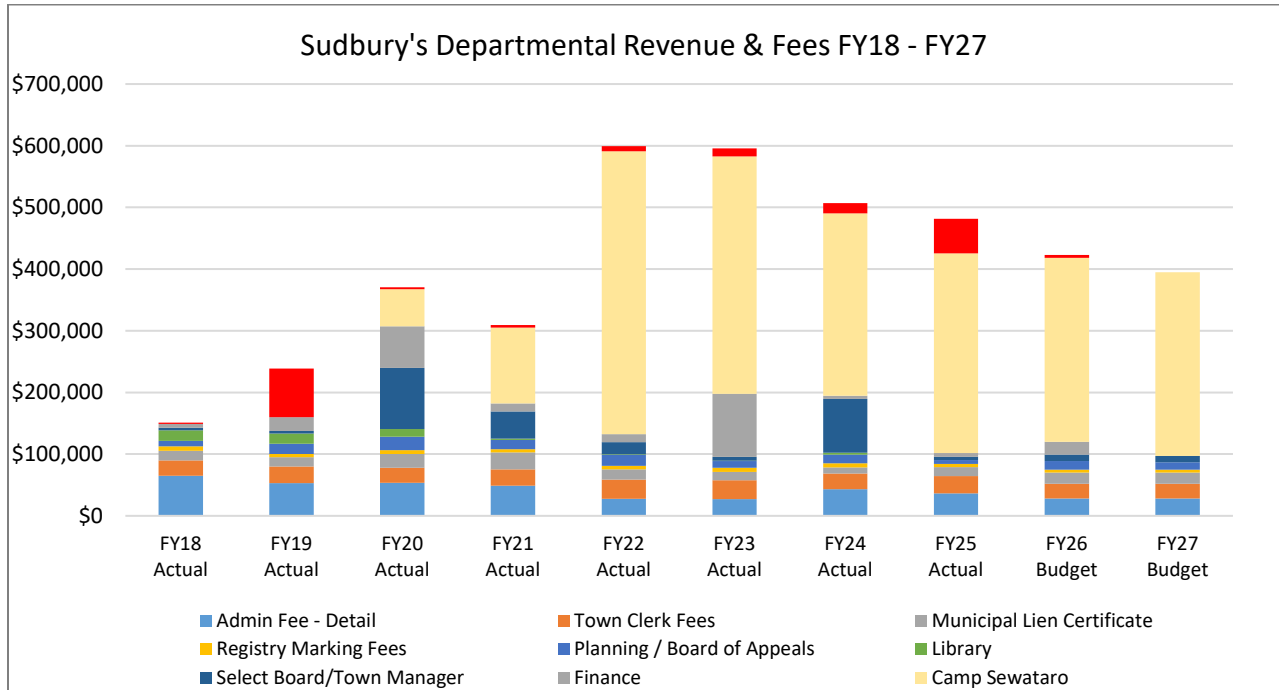
The majority of revenue from licenses and permits is generated through inspectional services, primarily building and electrical permits, which account for approximately 75% of the revenue in this category. Revenue collections are heavily correlated with the level of new construction and property improvements occurring within the Town. In FY25, the Town increased building and electrical permit fees. Other revenue sources within this category include alcohol licenses, Sealer of Weights permits, and Board of Health permits.



# TOWN OF SUDBURY – REVENUES

## Department Revenues & Fees

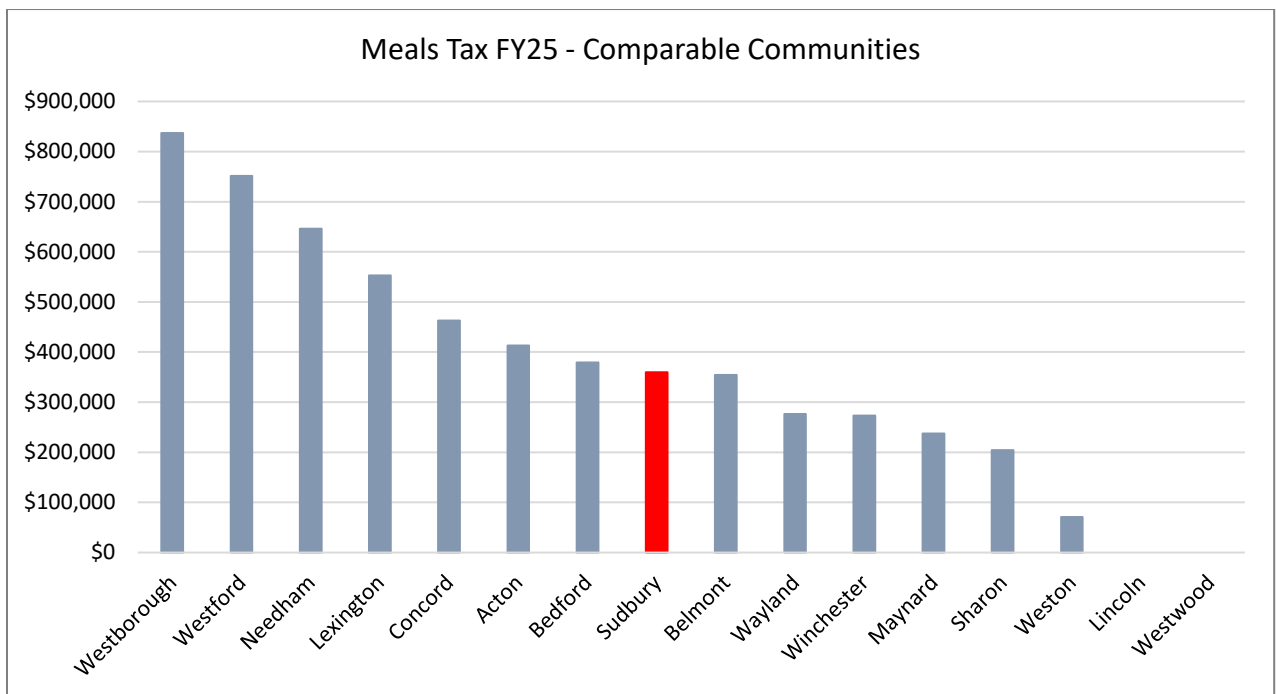
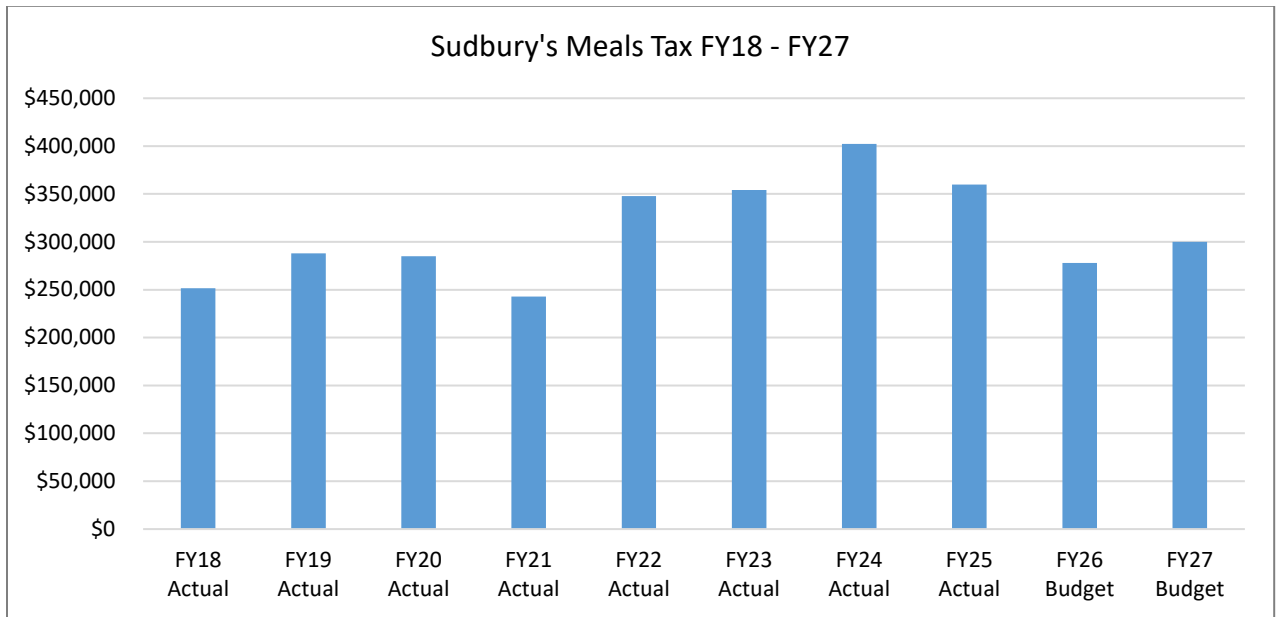
This category includes various departmental revenues and fees collected by the Town. Common examples include municipal lien certificates, revenue share, motor vehicle registry clears, motor vehicle warrant fees, dog licenses, business licenses, birth, death and marriage certificates, police detail administration fees, and other miscellaneous departmental receipts. The largest component of this category is the revenue share from Camp Sewataro.



# TOWN OF SUDBURY – REVENUES

## Meals Tax

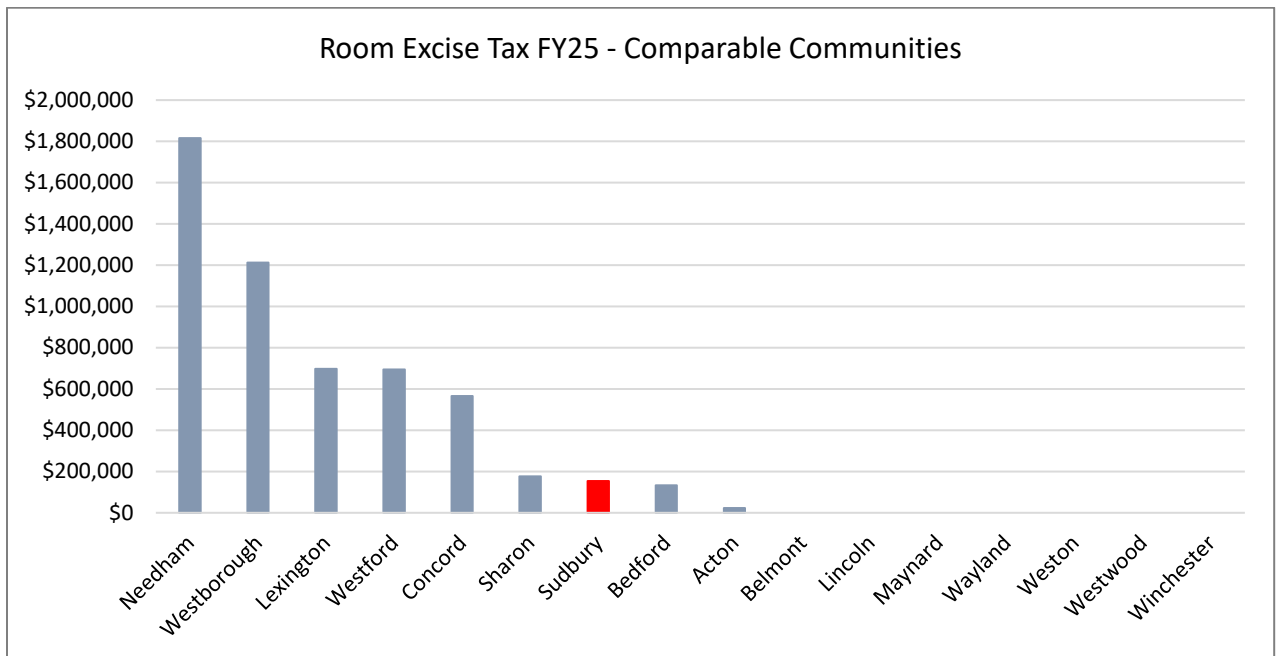
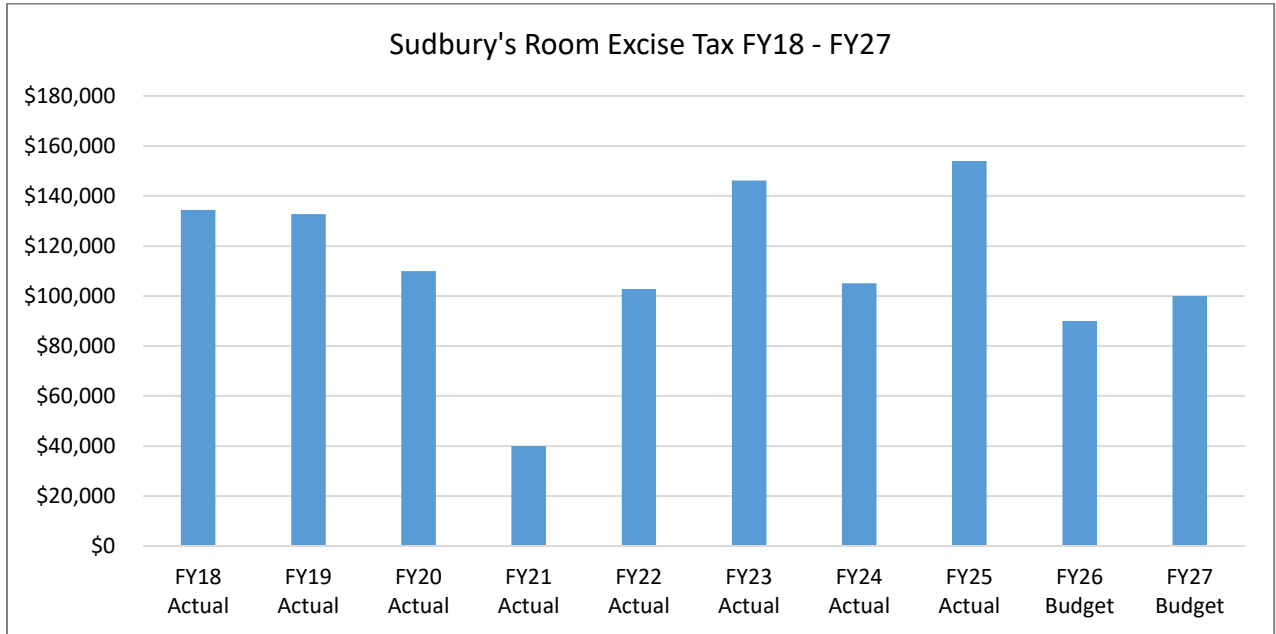
A city or town may impose a local option meals excise of 0.75% on sales of restaurant meals sourced within that municipality. This local excise is imposed in addition to the 6.25% State sales tax on meals, bringing the effective tax rate on sales of meals to 7% in a municipality adopting the local option.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



# TOWN OF SUDBURY – REVENUES

## Room Tax

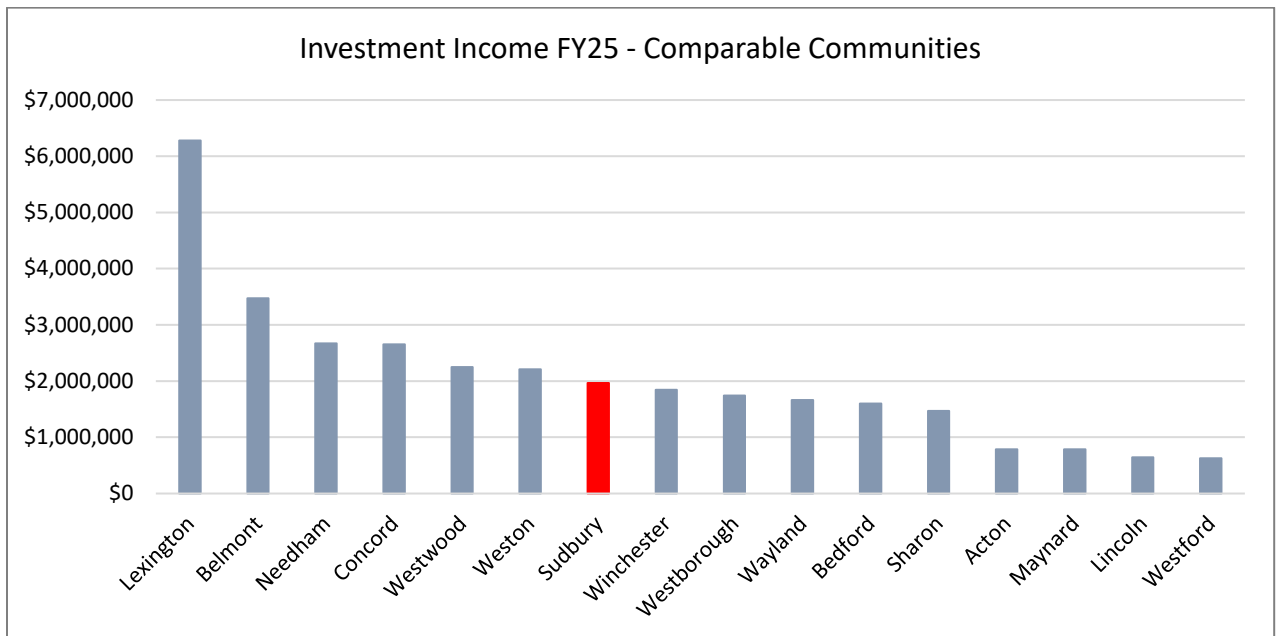
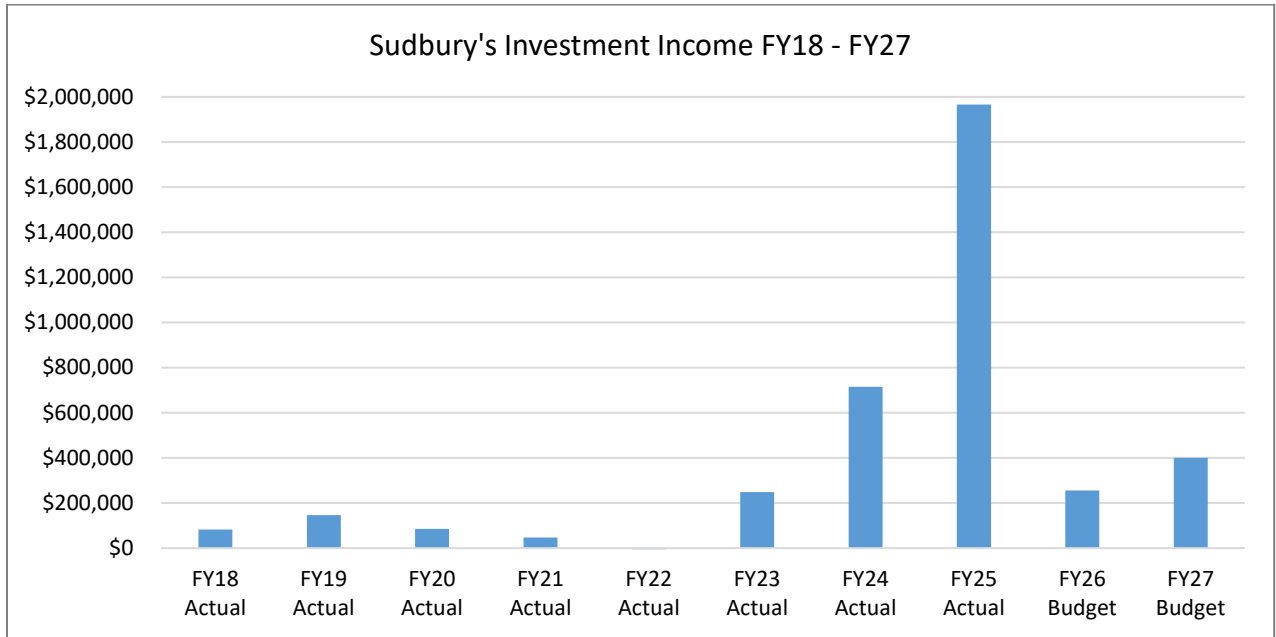
In addition to the 5.7% State excise on rooms, Massachusetts cities and towns are permitted to charge a local room occupancy excise tax of up to 6%.



# TOWN OF SUDBURY – REVENUES

## Investment Income

The Town’s general fund investment income has increased in recent years as the Federal Reserve raised interest rates to help curb inflation. As a result, the Town has experienced higher earnings on its investments and cash balances. However, as interest rates begin to decline, the Town anticipates that investment earnings will decrease in future years. The Town’s general fund investments are managed in accordance with the legal list of allowable investments and include Certificates of Deposit, Money Market Accounts, and U.S. Treasury Notes.

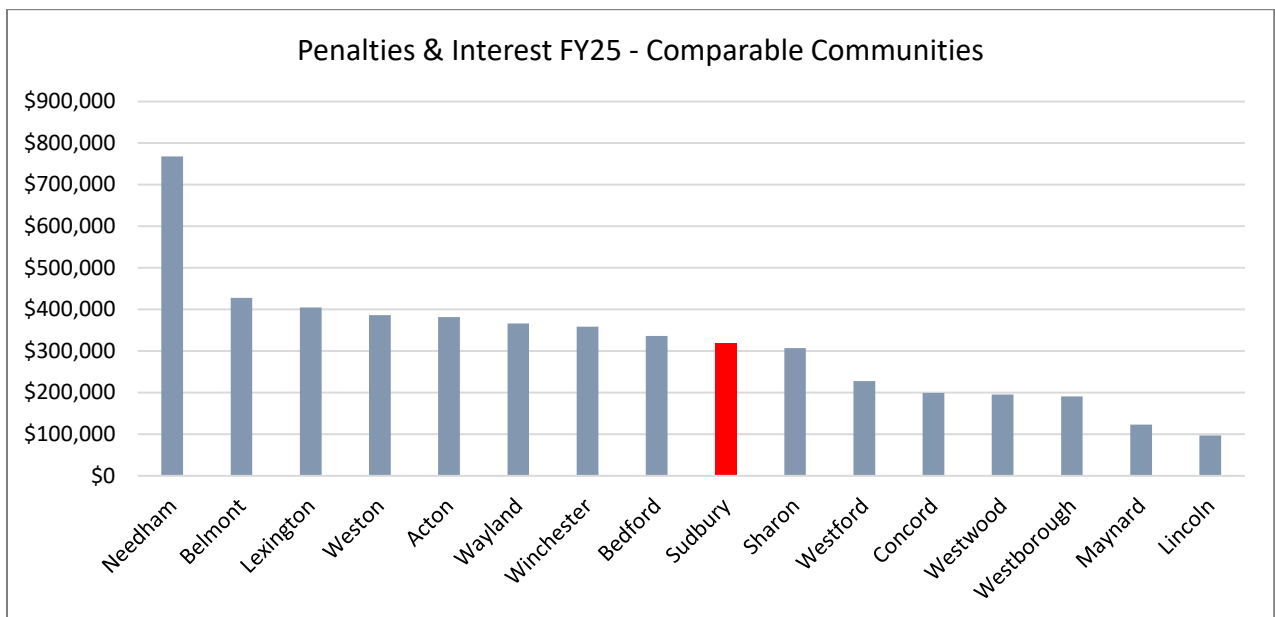
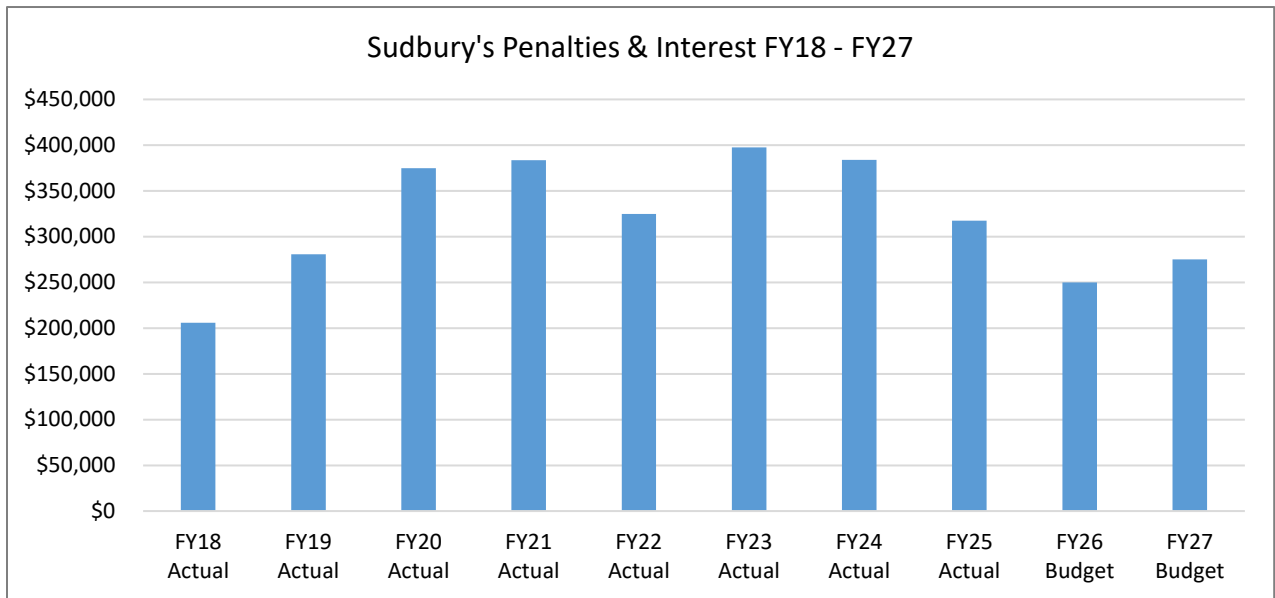


# TOWN OF SUDBURY – REVENUES

## 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:

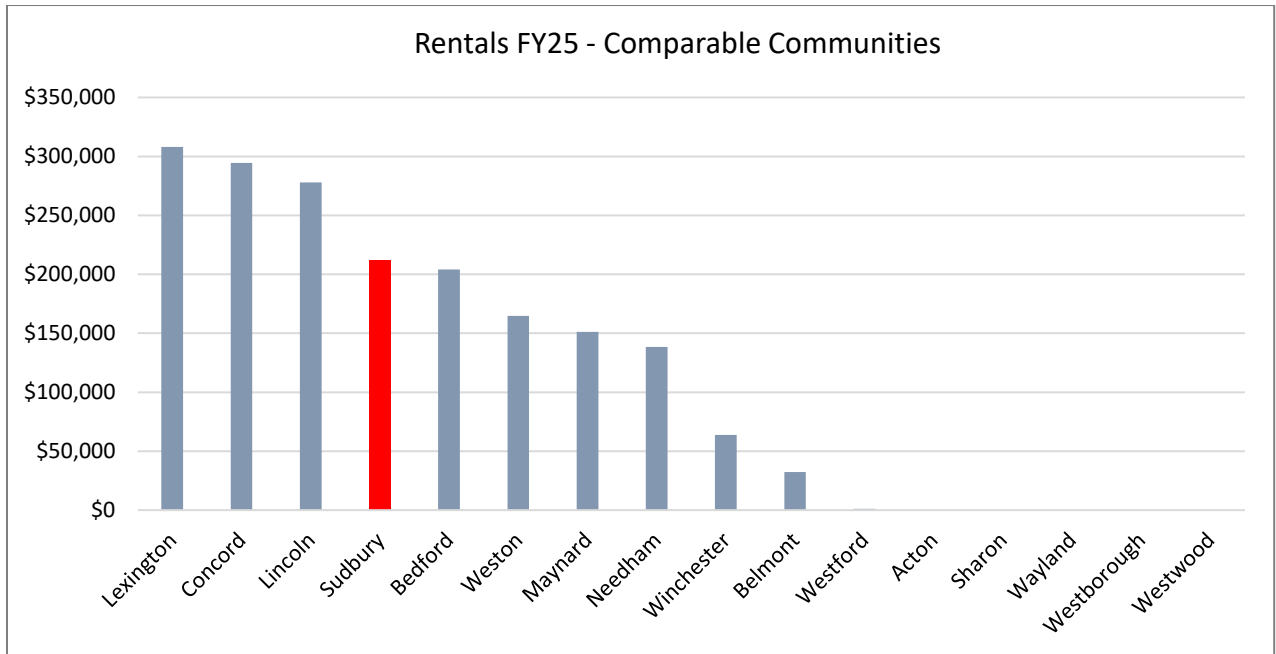
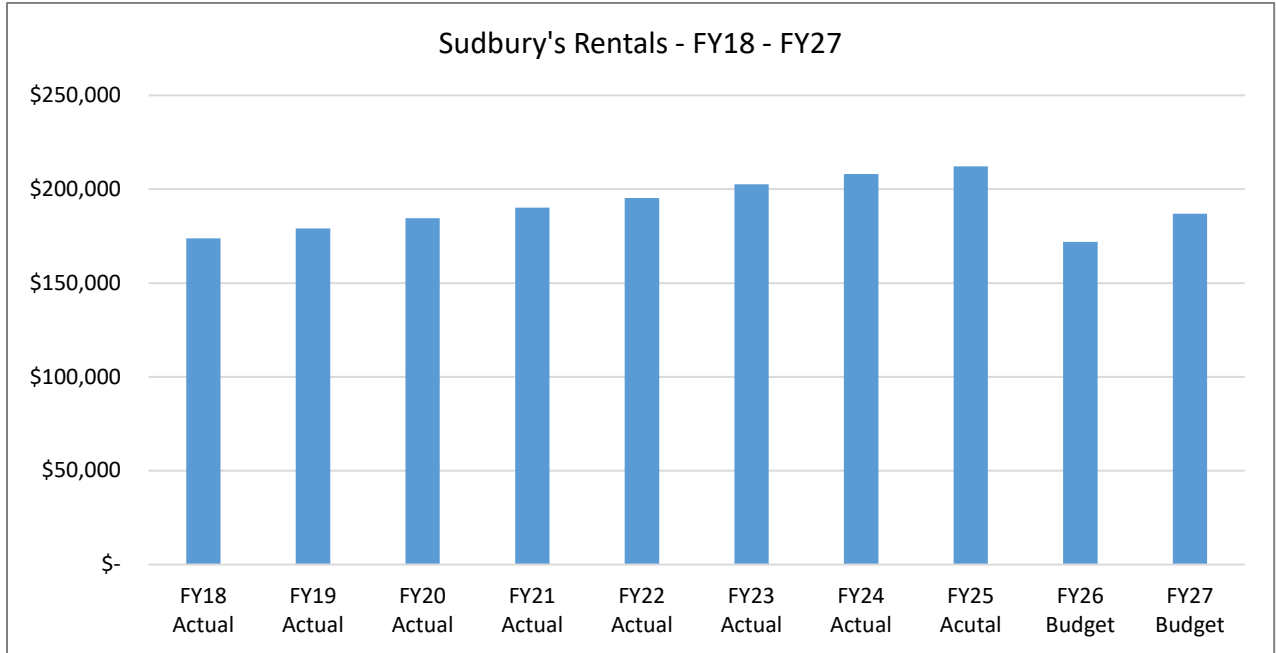
- Real Estate and Personal Property Tax – 14%
- Motor Vehicle Excise Tax – 12%
- Tax Title – 16% / 8% after 11/1/24 new Tax Title accounts
- Deferrals- Taxes – 2.5% (Sudbury’s rate) – state law allows up to 8% (Clause 41A)



# 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. FY24 revenue received was \$109,946 and FY25 was \$180,154.
- **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. FY24 revenue received was \$12,116 and FY25 was \$12,069.
- **Fines & Forfeits** - The majority of the fine revenue is due to motor vehicle infractions. Other fines include court fines and parking tickets. FY24 revenue received was \$13,138 and FY25 was \$16,040.
- **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	FY25 Actual
Sharon	\$230,467
Maynard	\$170,352
Belmont	\$91,266

# TOWN OF SUDBURY – REVENUES

## State Aid

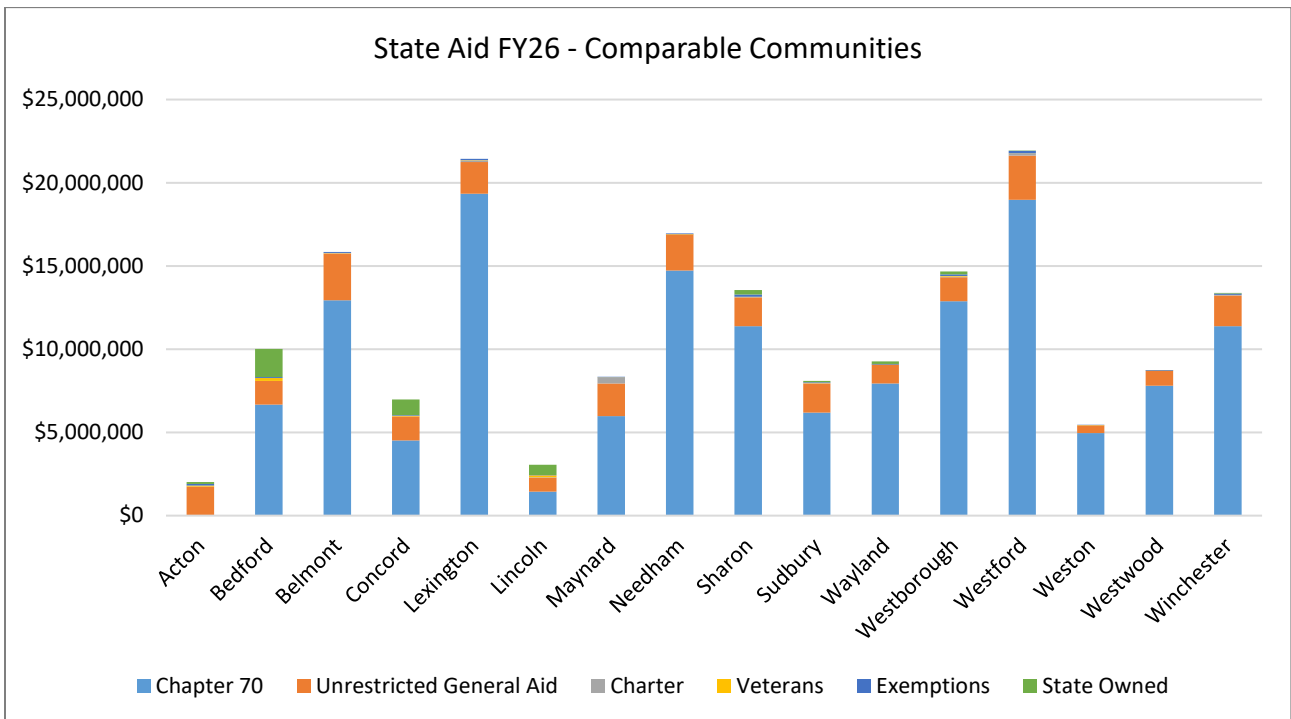
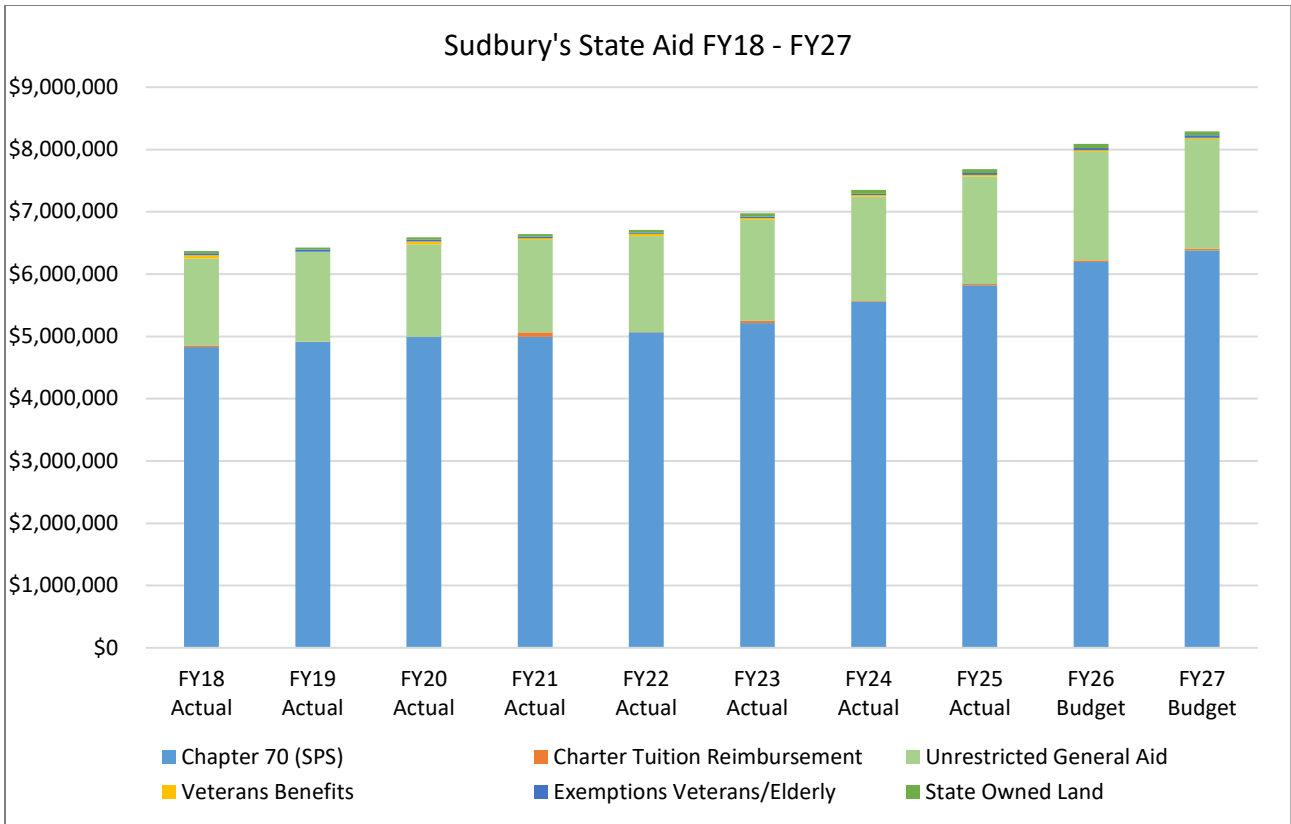
In FY26, State Aid (Cherry Sheet) accounted 6.04% of General Fund revenues, and may vary from year to year. These funds are from the Commonwealth and amounts are determined by the State budget process. Below is a brief description of each State Aid category.

### *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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Chapter 70 (SPS)	\$4,829,178	\$4,910,568	\$4,990,518	\$4,990,518	\$5,066,238	\$5,215,698	\$5,557,508	\$5,818,444	\$6,192,244	\$6,378,011
Charter Tuition Reimbursement	25,086	3,572	1,876	71,855	5,628	35,956	11,497	22,730	27,102	27,102
Unrestricted General Aid	1,398,438	1,447,383	1,486,462	1,486,462	1,538,488	1,621,566	1,673,456	1,723,660	1,742,620	1,760,046
Veterans Benefits	49,959	0	43,458	25,293	34,618	25,695	25,368	28,043	23,540	23,540
Exemptions Veterans/Elderly	32,658	30,900	31,621	28,886	22,474	24,099	22,065	31,794	39,204	39,204
State Owned Land	32,299	34,901	37,768	38,750	42,129	54,077	59,468	60,958	64,850	64,850
<b>Subtotal</b>	<b>\$6,367,618</b>	<b>\$6,427,324</b>	<b>\$6,591,703</b>	<b>\$6,641,764</b>	<b>\$6,709,575</b>	<b>\$6,977,091</b>	<b>\$7,349,362</b>	<b>\$7,685,629</b>	<b>\$8,089,560</b>	<b>\$8,292,753</b>
<i>% of Increase</i>		0.94%	2.56%	0.76%	1.02%	3.99%	5.34%	4.58%	5.26%	2.51%
Offset Items : Public Libraries	28,105	28,229	29,292	35,910	36,408	42,425	51,776	57,187	55,179	55,179
<b>Total State Aid</b>	<b>\$6,395,723</b>	<b>\$6,455,553</b>	<b>\$6,620,995</b>	<b>\$6,677,674</b>	<b>\$6,745,983</b>	<b>\$7,019,516</b>	<b>\$7,401,138</b>	<b>\$7,742,816</b>	<b>\$8,144,739</b>	<b>\$8,347,932</b>

# TOWN OF SUDBURY – REVENUES



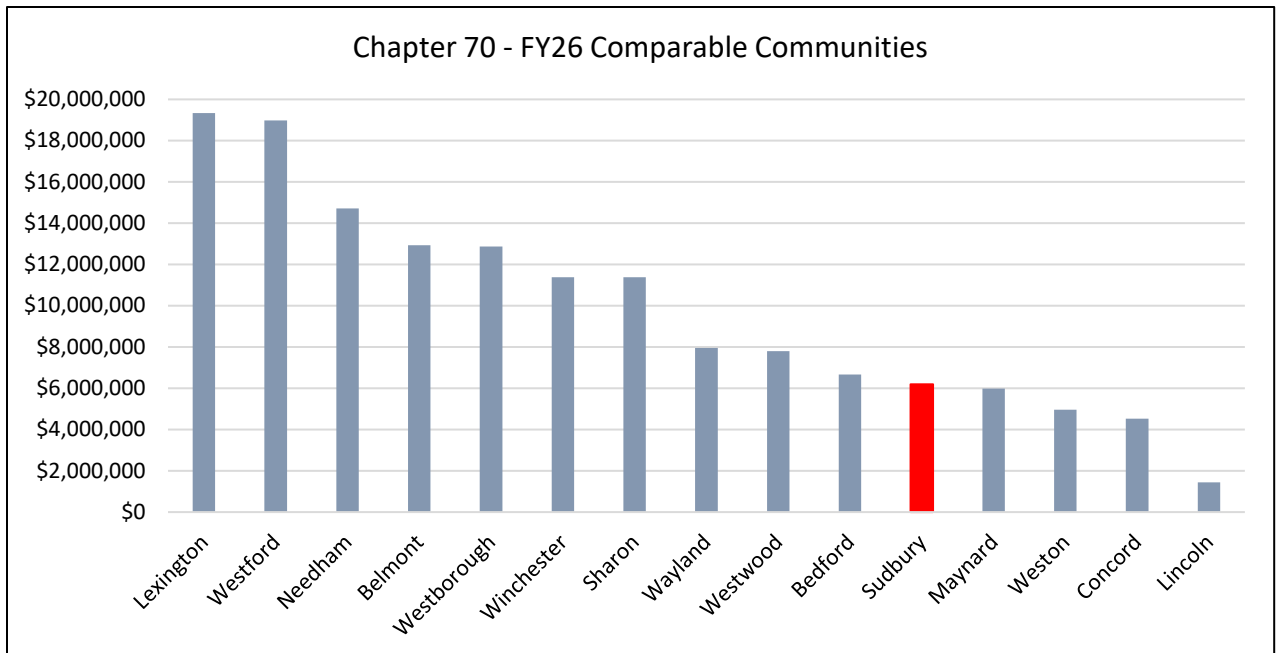
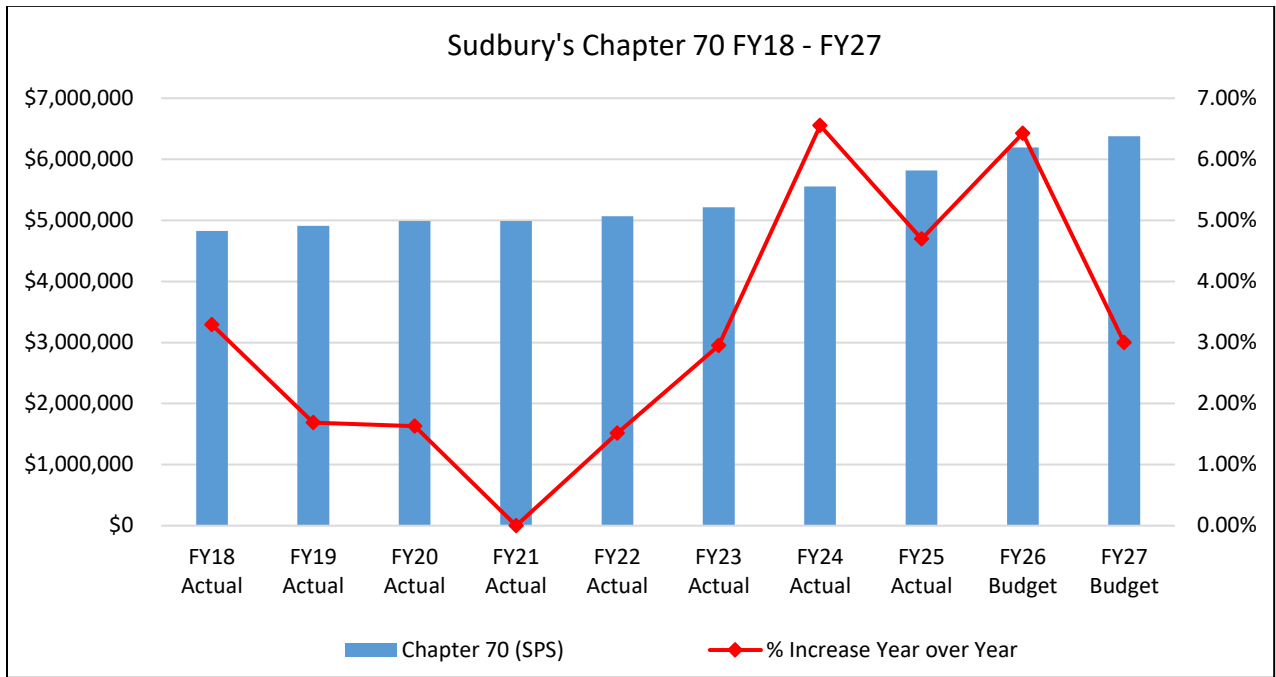
Acton is a regional school district and does not receive Chapter 70 directly

# 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 FY25, the Town (SPS) received \$5,818,444 or 4.7% increase, and for FY26, the Town (SPS) Chapter 70 is \$6,192,244 or 6.42% increase.

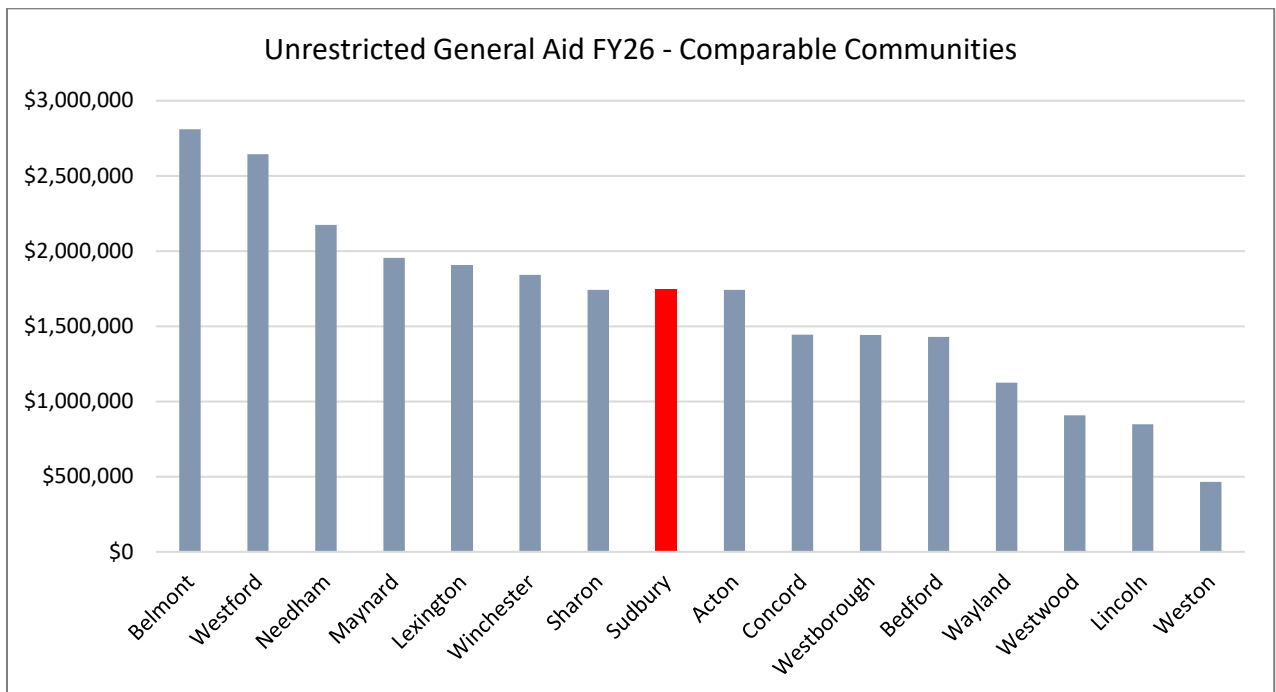
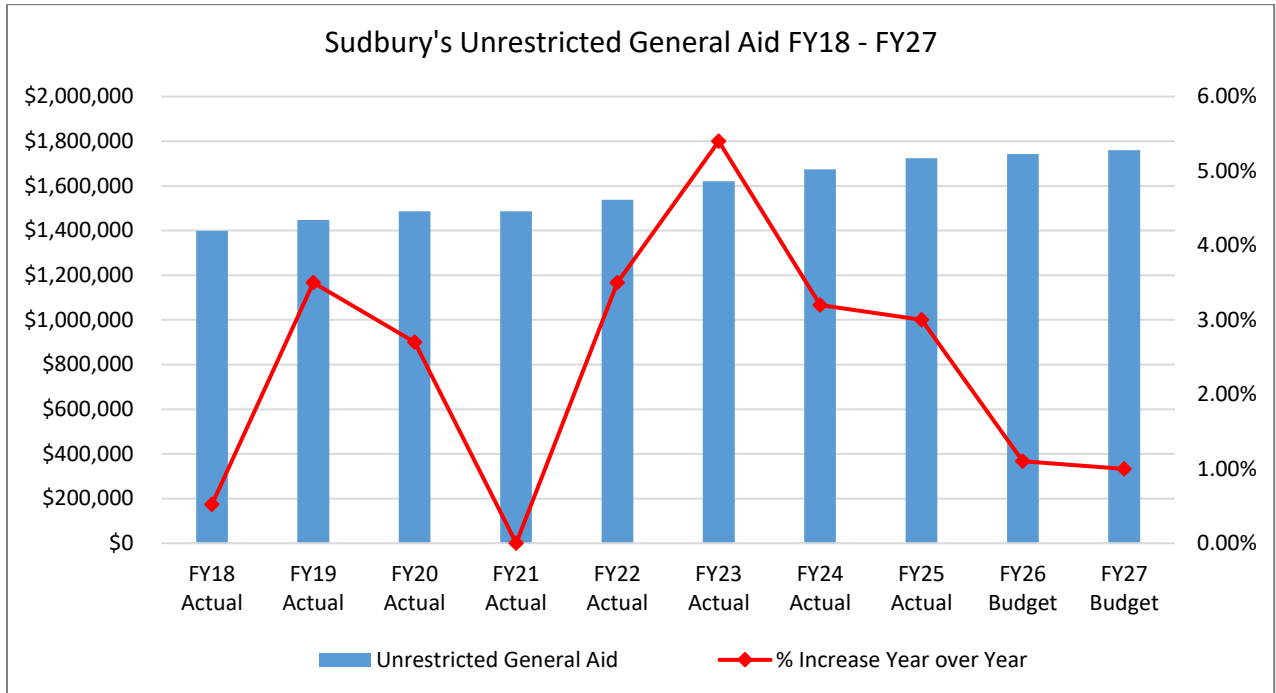
More information regarding Chapter 70 can be found at <http://www.doe.mass.edu/finance/chapter70>



# 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 FY25, the Town received \$1,723,660, or 3.0%, and for FY26, the Town received an increase a 1.10% or \$1,742,620.



## 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 FY25, the Town received \$22,730 for Charter School reimbursements and for FY26 it is expected to receive \$27,102.

### 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 FY25, the Town received \$31,794, and for FY26 it is expected to receive \$39,204.

### 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 FY25, the Town received \$60,958 and for FY26 it is expected to receive \$64,850.
- **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 FY25, the Town received \$28,043 and for FY26 it is expected to receive \$23,540.
- **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 FY26 is \$1,435,415. These funds go directly to the library, without further appropriation. They are under the control of the Library Trustees

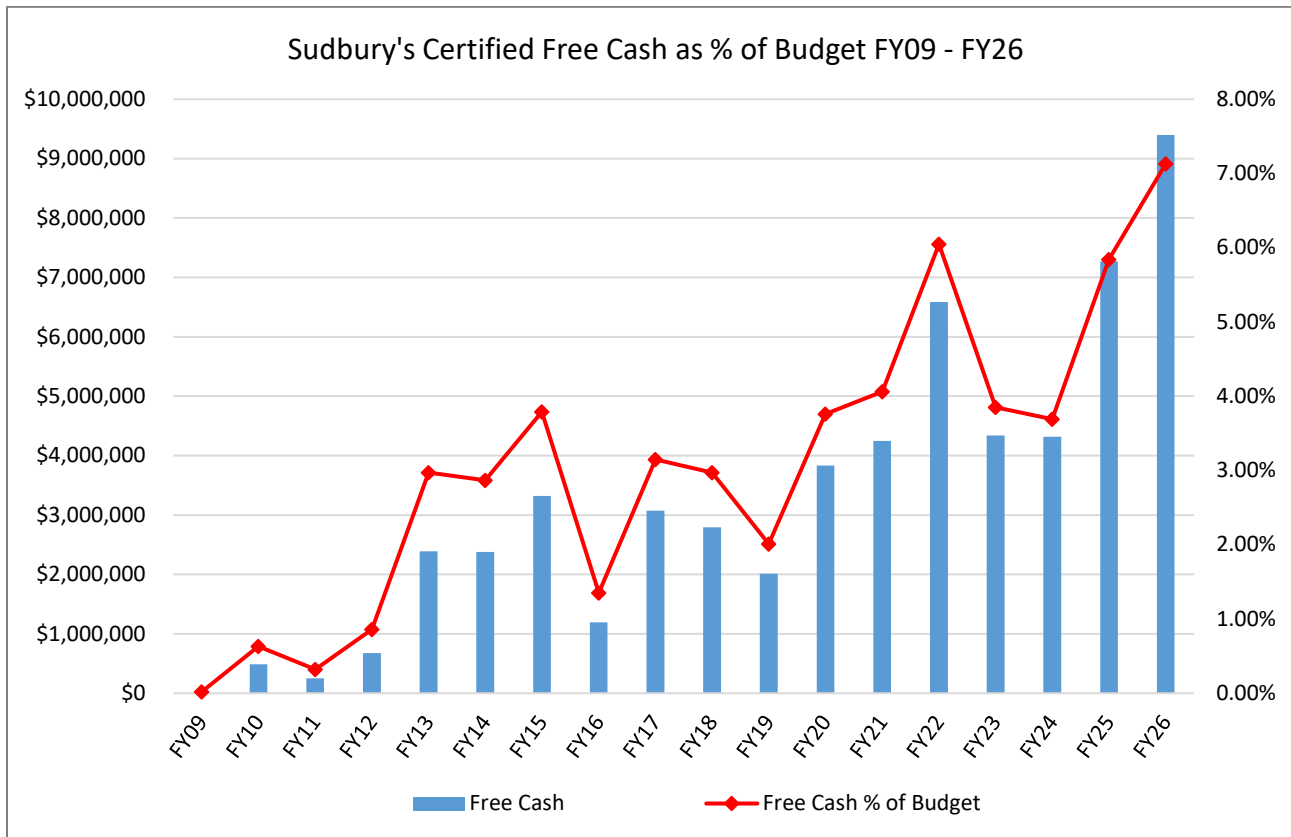
# TOWN OF SUDBURY – RESERVES & OTHER FUNDS

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

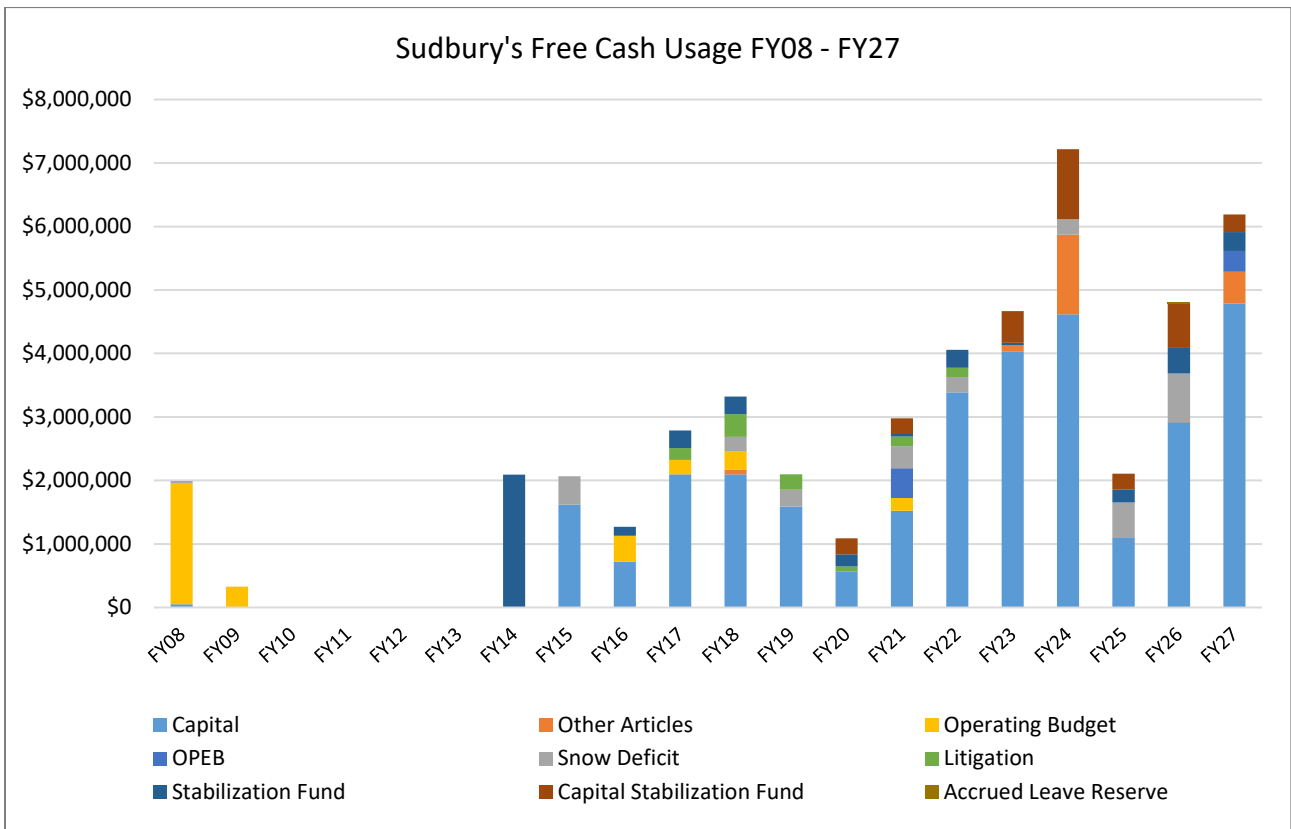
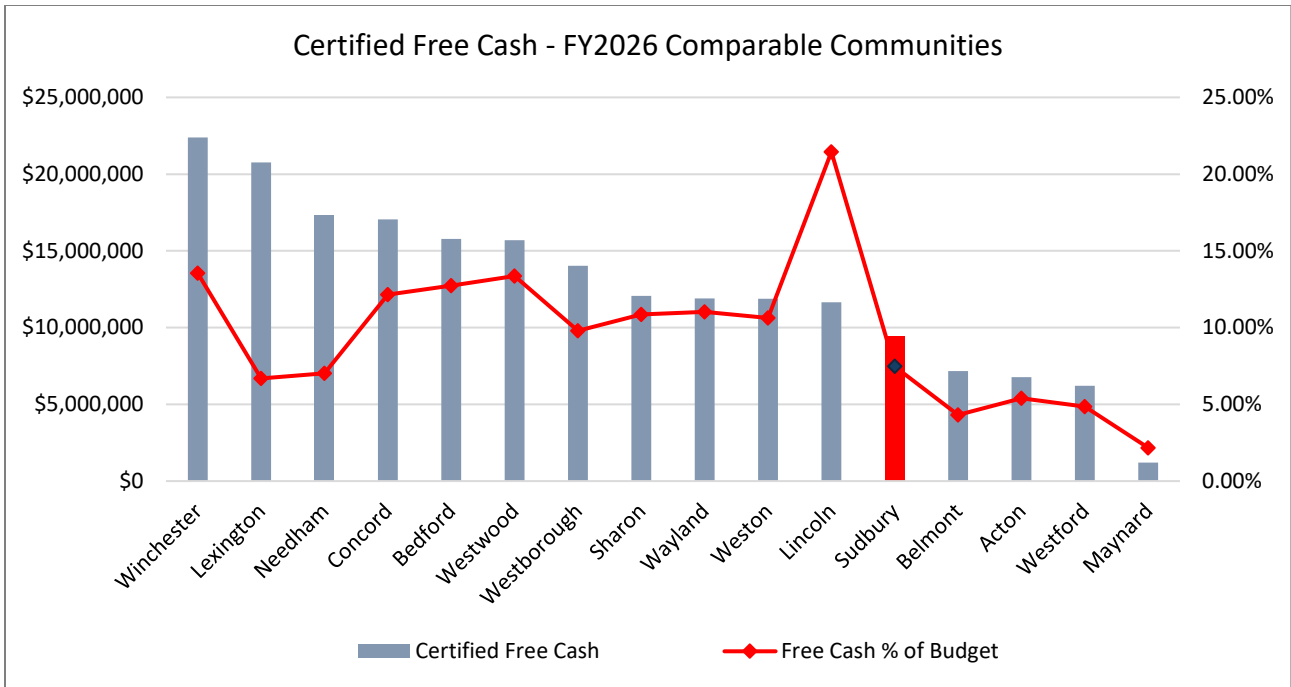
These amounts represent transfers from Ambulance Enterprise Fund, Solar Fund, use of Free Cash, and transfer from other available funds.

### 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: 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 - FY27

Fiscal Year	Capital	Other Articles	Operating Budget	OPEB	Snow Deficit	Litigation	Stabilization Fund	Capital 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	\$2,099,732		\$225,000			\$185,000	\$280,190				\$2,789,922
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			\$550,000		\$201,507	\$250,000			\$2,107,157
FY26	\$2,920,720	\$15,100			\$750,000		\$400,000	\$700,000	\$25,000		\$4,810,820
FY27	\$4,789,379	\$600,000		\$325,000			\$300,000	\$275,000			\$6,289,379
<b>Total</b>	<b>\$31,119,712</b>	<b>\$2,043,939</b>	<b>\$3,344,469</b>	<b>\$793,382</b>	<b>\$3,125,766</b>	<b>\$1,155,000</b>	<b>\$4,252,121</b>	<b>\$3,325,000</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$49,184,389</b>

# TOWN OF SUDBURY – RESERVES & OTHER FUNDS

## Other Available Funds

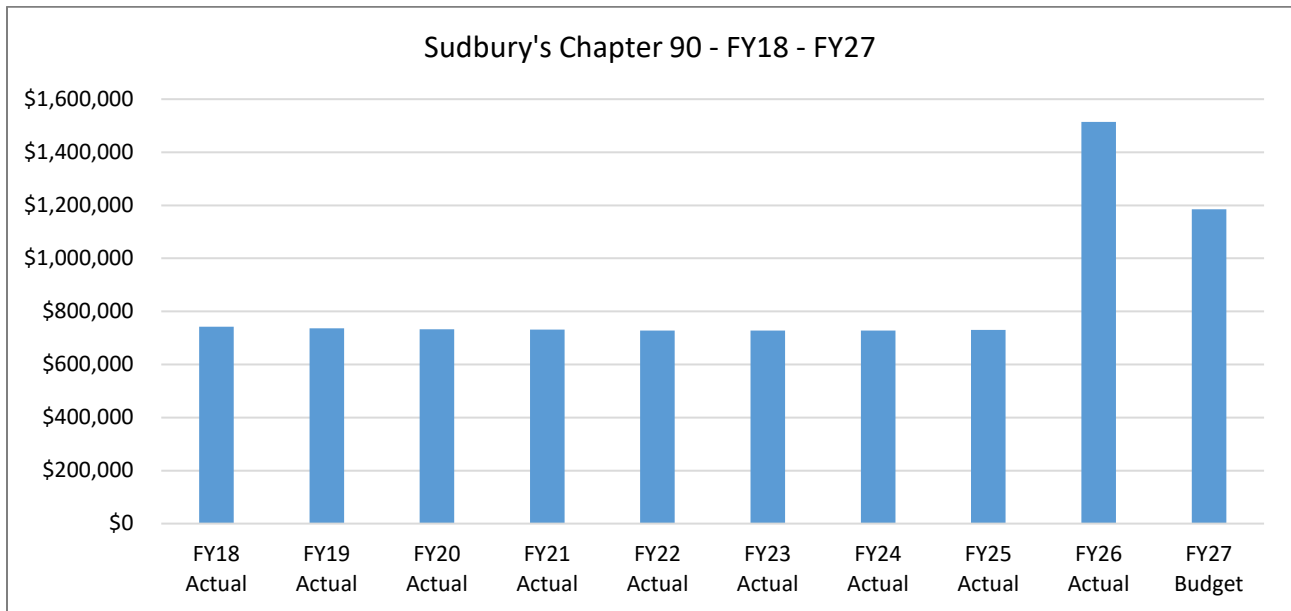
- Ambulance Fund** – This fund is used to offset the cost of Ambulance and Paramedic services within the Fire Department. The transfer amount was \$660,000 for past several fiscal years, and was increased to \$780,000 in FY27.

	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Fund Balance	\$931,990	\$958,654	\$974,152	\$954,774	\$1,064,058	\$785,460	\$926,031	\$1,122,850	\$1,338,772	\$1,569,866
Revenue	\$762,866	\$668,606	\$675,380	\$640,621	\$769,284	\$721,402	\$800,571	\$856,820	\$875,922	\$1,011,094
Transfer Out GF	\$625,000	\$641,000	\$660,000	\$650,000	\$660,000	\$1,000,000	\$660,000	\$660,000	\$660,000	\$660,000

- Solar Fund** – This fund was used to offset expenses related to the Sustainability Coordinator. For FY2024 it was 75%, FY25 was 50% and for FY26 was 25% of the annual salary for this position. In FY27, the offset will be 25% directly charge to the Special Revenue Fund.

## 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%).



### Expenditures

The Town’s general fund expenditures, excluding Enterprise Funds, are divided into several major categories including 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 provides an overview of the Town’s expenditures, including historical spending trends and comparisons with similar communities.

It should be noted that expenditure data can vary significantly among communities based on how municipal operations and departments are structured. For example, some communities include dispatch services within their police department budgets, while Sudbury now participates in a regional dispatch center. In addition, certain costs may be accounted for differently depending on local organizational structures and accounting practices. To help improve consistency and accuracy, the Town reached out to several comparable communities for clarification on specific data points.

Most of the financial information included in this section was obtained from the Massachusetts Division of Local Services (DLS) Municipal Databank and the Department of Elementary and Secondary Education (DESE). The expenditure information reported by municipalities is based on annual audited financial data and follows the accounting and reporting standards established under Massachusetts municipal finance laws and Uniform Massachusetts Accounting System (UMAS) guidelines. Municipal financial data is also subject to review by the Massachusetts Division of Local Services to help ensure consistency and accuracy in reporting among communities.

Each year, municipalities are required to submit a Schedule A report to the Division of Local Services. Schedule A is the Commonwealth’s standardized municipal financial reporting document that details revenues, expenditures, debt, capital spending, and other financial activity for each municipality. The report provides a consistent framework for comparing municipal finances across communities and serves as one of the primary sources used by the Division of Local Services, bond rating agencies, financial analysts, and local officials to evaluate municipal financial operations and trends. Because Schedule A reporting follows standardized state classifications, it provides a valuable tool for benchmarking and comparative financial analysis, while still recognizing that differences in local organizational structures may impact how certain expenditures are categorized.

The charts and graphs below provide a breakdown of expenditures by major sector and illustrate historical spending patterns and comparative data among peer communities.

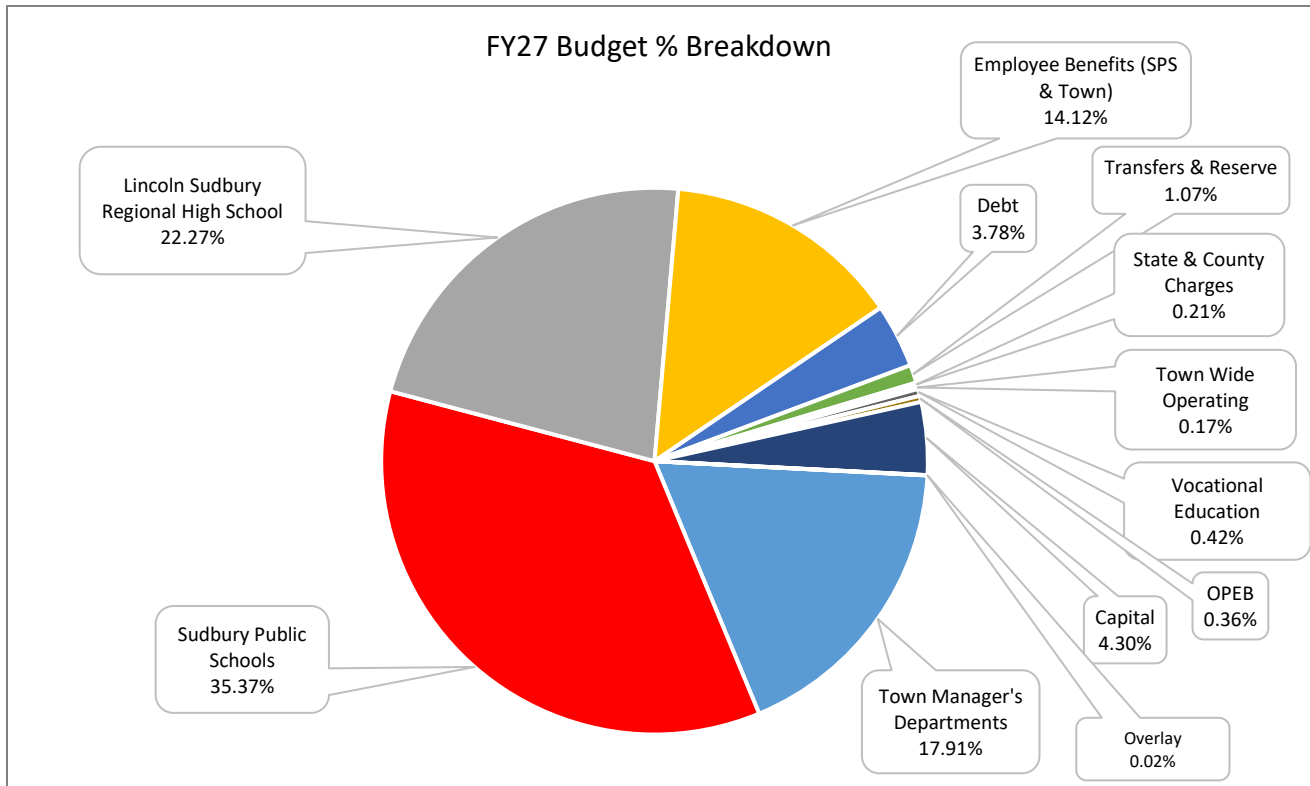
## TOWN OF SUDBURY – EXPENDITURES

### Expenditures Data FY2018 – FY2027

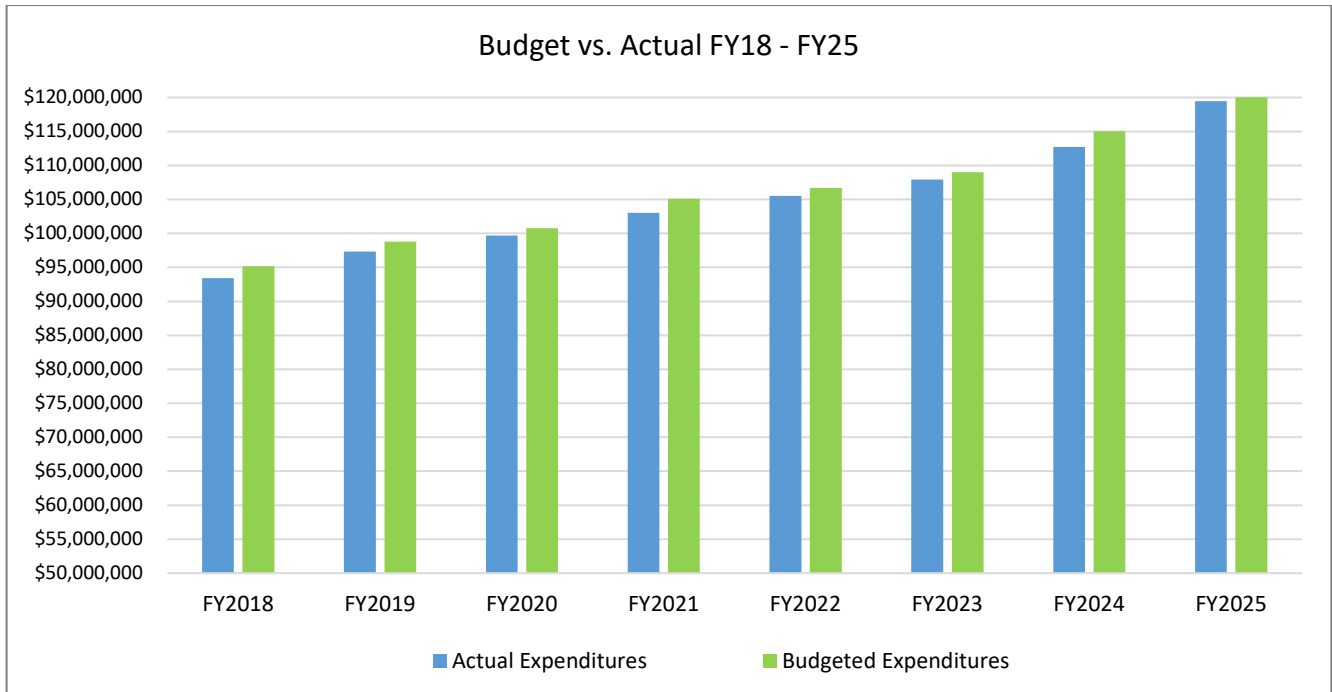
Expenditures Total	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Education - SPS	\$34,926,914	\$38,274,193	\$38,352,357	\$38,673,510	\$40,942,543	\$41,748,483	\$44,029,869	\$45,929,836	\$47,279,447	\$49,252,426
Education - LS	23,698,762	24,762,716	25,808,881	26,712,280	27,330,369	27,869,764	28,537,698	29,363,324	30,252,405	31,012,531
Education - Vocational	591,064	461,426	629,668	297,813	360,501	343,462	193,961	213,098	400,000	580,000
General Government	2,936,088	3,085,214	3,178,664	3,125,893	3,169,690	3,221,143	3,388,604	3,613,385	4,049,199	4,256,166
Public Safety	7,892,373	8,472,123	8,679,677	9,169,836	9,320,703	9,501,310	10,005,847	10,160,504	10,679,760	10,978,200
Public Works	6,330,352	5,146,416	5,109,153	5,715,020	5,582,223	5,971,981	5,965,018	6,261,108	6,414,763	6,709,072
Human Services	716,677	746,973	848,401	908,179	955,561	940,473	863,586	996,437	1,072,144	1,253,437
Culture & Recreation	1,287,913	1,327,814	1,285,958	1,402,351	1,474,131	1,524,148	1,614,791	1,659,211	1,773,678	1,745,755
<b>Total Town Departments</b>	<b>\$78,380,143</b>	<b>\$82,276,875</b>	<b>\$83,892,759</b>	<b>\$86,004,882</b>	<b>\$89,135,721</b>	<b>\$91,120,764</b>	<b>\$94,599,374</b>	<b>\$98,196,903</b>	<b>\$101,921,396</b>	<b>\$105,787,587</b>
Reserve Fund	0	0	0	0	0	0	0	0	300,000	300,000
Town-Wide Operating	171,237	212,237	152,757	149,122	151,632	154,295	168,756	204,121	216,664	239,250
Town Debt Service	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	5,266,335
State & County Charges	205,840	209,519	263,334	296,897	296,146	238,389	260,525	262,046	285,287	294,559
Employee Benefits (Town & SPS)	11,397,900	11,718,431	12,532,658	13,391,454	13,836,720	14,476,744	14,855,507	16,151,547	17,973,338	19,660,335
OPEB Trust Contribution	471,036	540,249	610,249	468,382	625,000	650,000	650,000	650,000	650,000	500,000
<b>Total Operating Budgets</b>	<b>\$94,079,206</b>	<b>\$98,057,935</b>	<b>\$100,542,181</b>	<b>\$103,780,932</b>	<b>\$106,423,391</b>	<b>\$108,816,352</b>	<b>\$113,627,294</b>	<b>\$120,362,081</b>	<b>\$126,315,908</b>	<b>\$132,048,066</b>
Town Manager Capital Article	413,190	821,318	545,000	722,076	1,102,180	1,036,274	728,525	628,697	1,219,400	1,195,600
Capital Expenditures – Other Articles	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	4,789,379
Transfers & Other Articles	1,060,886	240,000	529,994	662,463	691,368	780,509	490,607	461,607	1,150,200	1,185,100
Overlay	584,388	726,568	627,195	478,211	430,850	446,897	431,252	347,909	90,580	25,000
<b>Total Expenditures</b>	<b>\$98,244,237</b>	<b>\$101,300,821</b>	<b>\$103,069,370</b>	<b>\$107,046,682</b>	<b>\$110,634,829</b>	<b>\$114,934,475</b>	<b>\$120,142,330</b>	<b>\$123,855,844</b>	<b>\$131,796,808</b>	<b>\$139,243,145</b>

# TOWN OF SUDBURY – EXPENDITURES

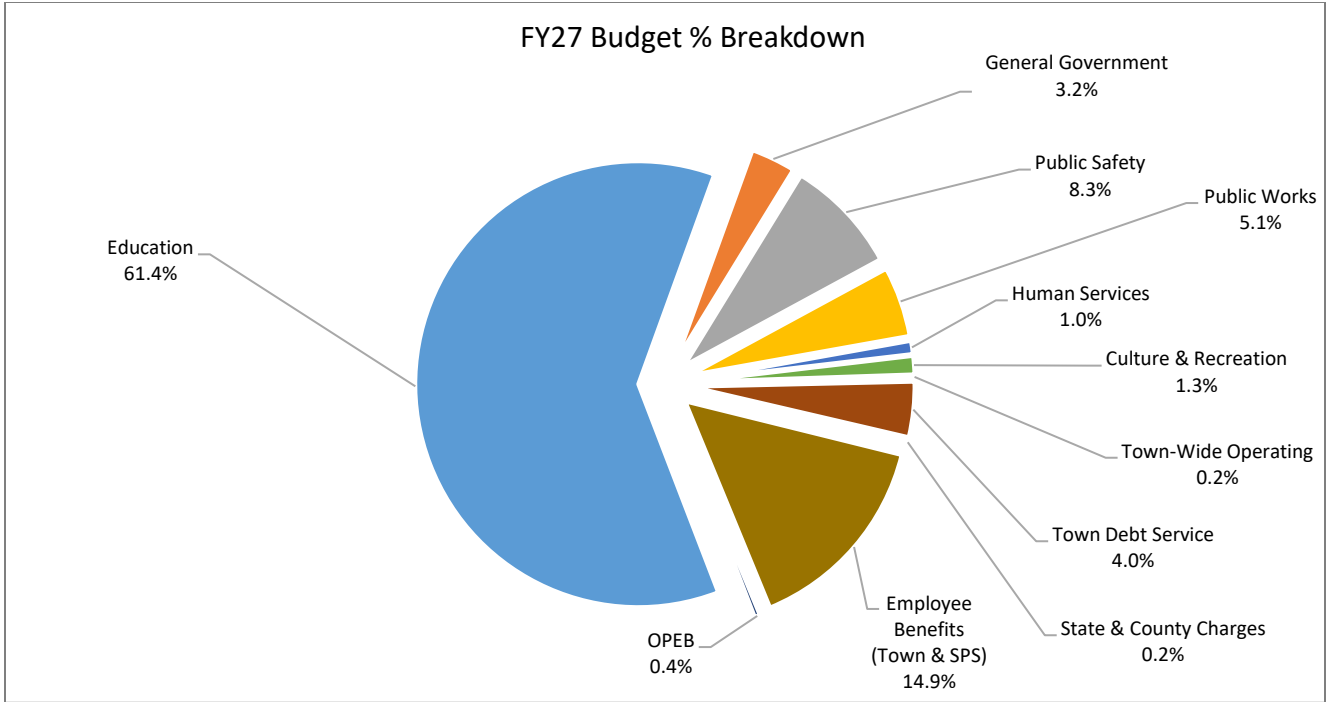
The graph below shows the FY27 Budget breakdown % for each of the major categories.



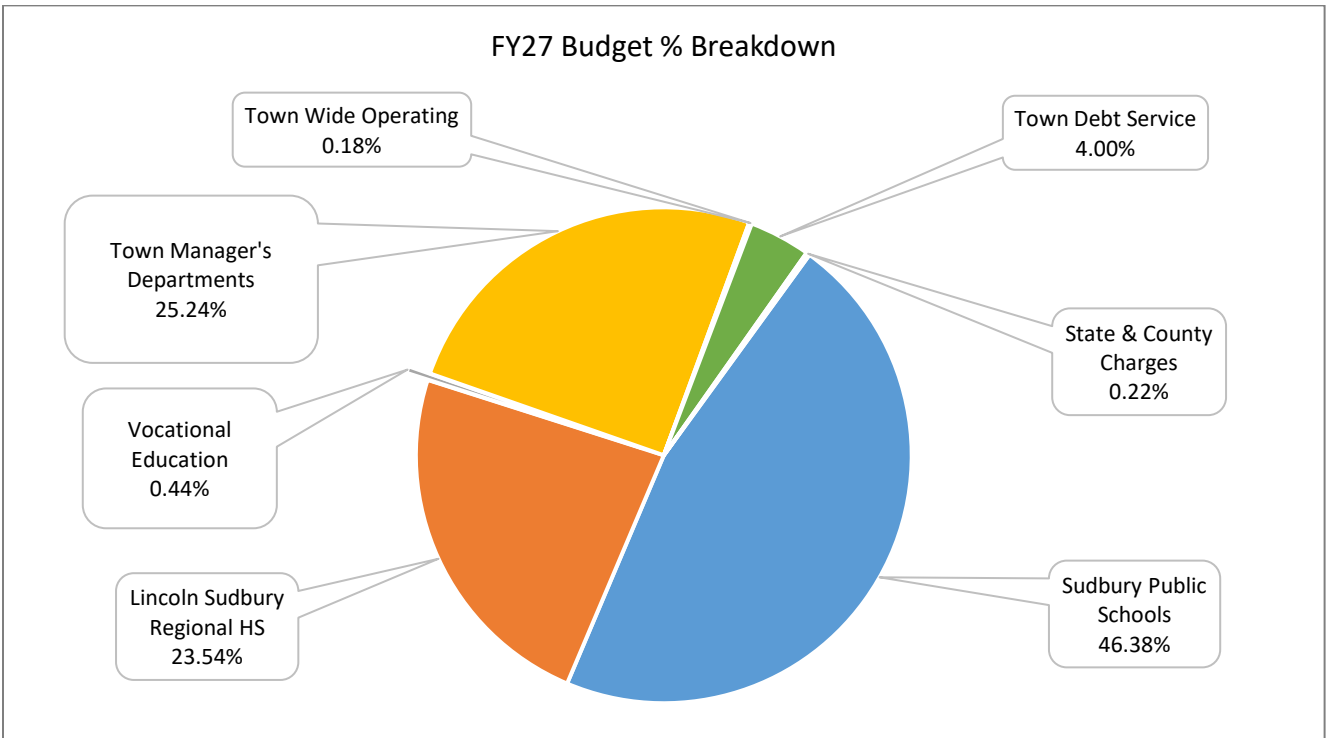
Budget vs. Actual Expenditures (does not include OPEB, Transfers, Capital, Overlay or State Charges)



# TOWN OF SUDBURY – EXPENDITURES



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

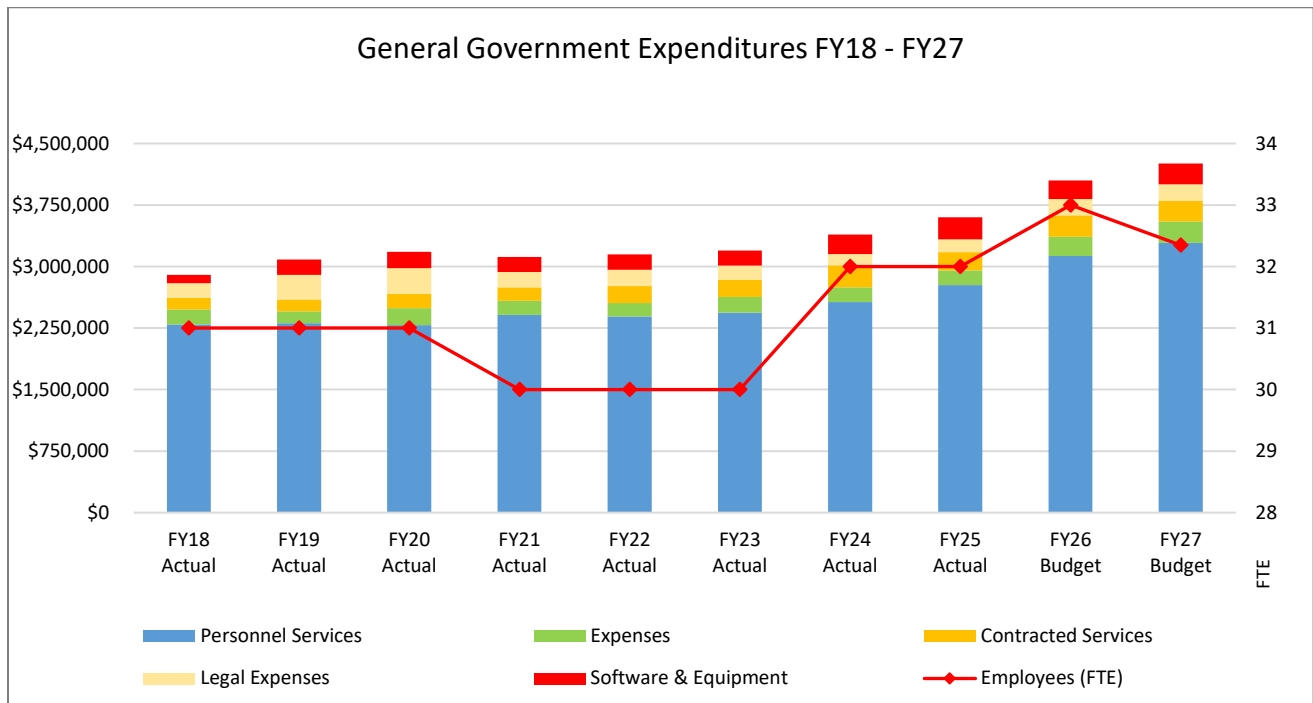


# TOWN OF SUDBURY – EXPENDITURES

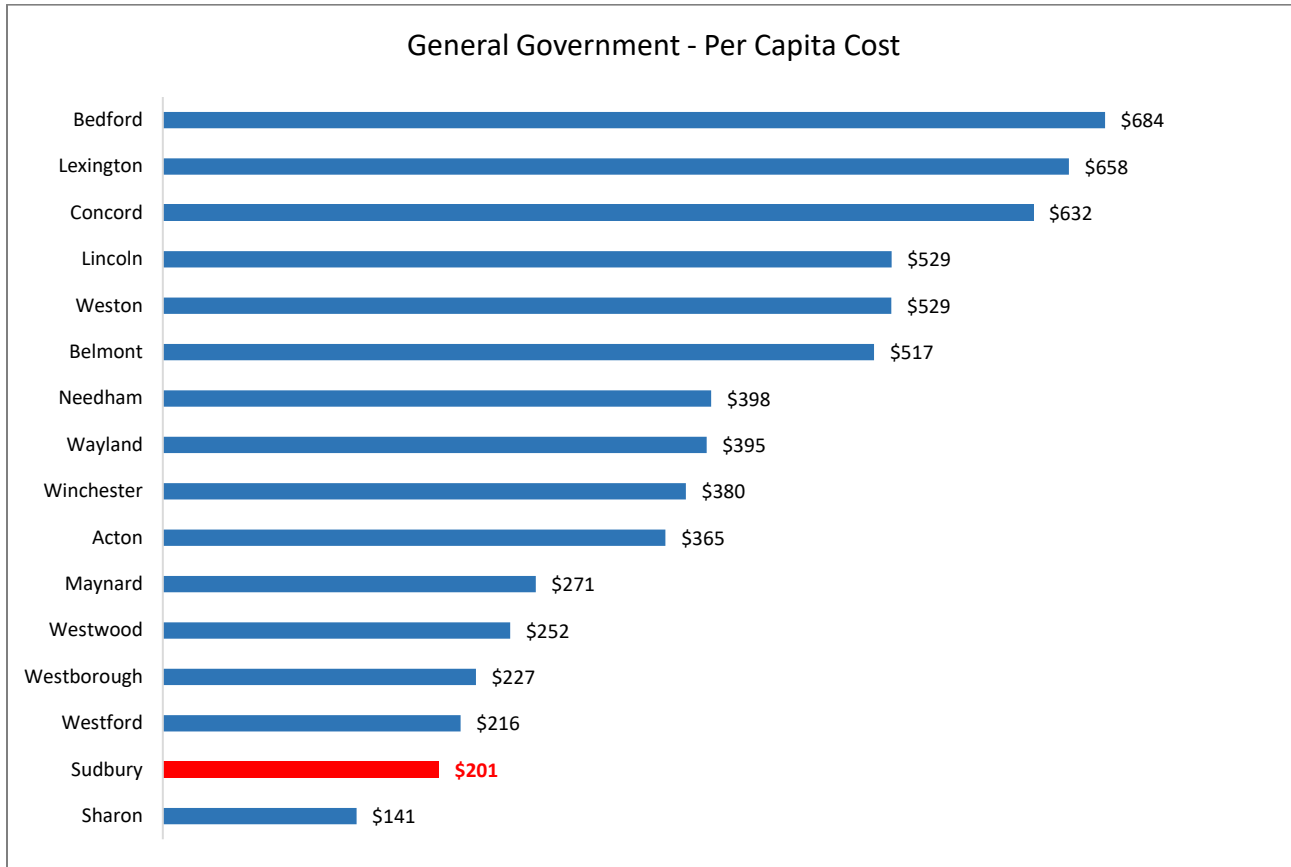
## General Government

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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$2,293,462	\$2,310,624	\$2,285,103	\$2,409,013	\$2,391,314	\$2,436,682	\$2,566,706	\$2,774,128	\$3,128,081	\$3,290,101
Expenses	182,879	142,590	209,144	171,920	164,524	191,383	180,828	179,888	235,928	259,726
Contracted Services	140,507	143,868	174,744	165,641	207,910	211,041	268,188	221,774	259,532	249,215
Legal Expenses	180,182	301,291	313,530	188,369	198,293	174,461	138,110	154,355	200,990	205,000
Software & Equipment	103,074	186,841	196,143	183,621	185,021	180,524	234,772	270,330	224,668	252,124
PY Encumbrances	35,984	0	0	7,329	22,628	27,052	0	12,910	0	0
<b>Total General Government</b>	<b>\$2,936,088</b>	<b>\$3,085,214</b>	<b>\$3,178,664</b>	<b>\$3,125,893</b>	<b>\$3,169,690</b>	<b>\$3,221,143</b>	<b>\$3,388,604</b>	<b>\$3,613,385</b>	<b>\$4,049,199</b>	<b>\$4,256,166</b>
Employees (FTE)	31	31	31	30	30	30	32	32	33	32.35



# TOWN OF SUDBURY – EXPENDITURES



**Sudbury's Per Capita Cost = \$201**  
**Average Per Capita Cost = \$400**  
**Median Per Capita Cost = \$388**

## TOWN OF SUDBURY – EXPENDITURES

### Select Board / Town Manager

The Select Board and Town Manager provide executive leadership for the Town of Sudbury. Together, they support a collaborative, ethical, and professional approach to ensure Town resources are directed toward providing high-quality services, protecting public safety and public assets, and preserving Sudbury’s quality of life.

The Town Manager is responsible for the overall management of Town departments and serves as the Town’s contracting authority. This includes oversight of budgetary, financial, and personnel administration, preparation of the annual budget, appointment of staff, setting compensation, implementation of personnel policies, and negotiation of union contracts.

The Select Board and Town Manager are supported by administrative staff who serve as a liaison between the public and the Select Board, respond to phone calls, visitors, and correspondence, and maintain records of Select Board meetings. The office also accepts Town Meeting articles, prepares Town Meeting and Town Election warrants, produces the Annual Town Report, maintains records of board and committee appointments and resignations, compiles agenda materials for Select Board meetings, and processes licenses issued by the Select Board.

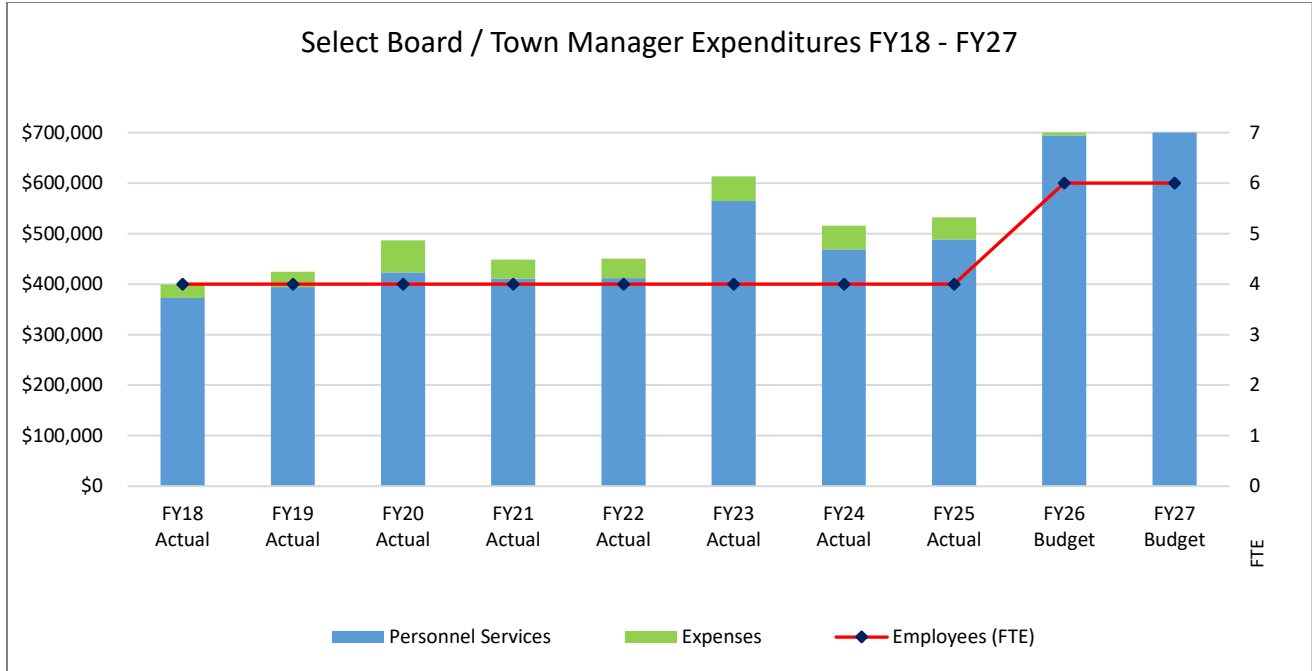
The Management Analyst position was added in FY2025 and provides complex administrative and technical support for key Town Manager operations, including coordination of the Annual Town Meeting Warrant, grant support, procurement, risk management, and special projects. In FY2026, the Sustainability Coordinator position was reclassified from the Facilities Department within Public Works to the Select Board/Town Manager department.

The Public Information Officer supports communication between Town government and Sudbury residents. Responsibilities include maintaining current information on the Town website and social media pages, providing timely information to traditional media, responding to media requests, producing the Town Manager and Select Board newsletters, and assisting with special projects and events.

The increase in FTEs in FY2026 reflects the reclassification of the Sustainability Coordinator from Facilities and the addition of the Management Analyst position. The Management Analyst position is shown as a corresponding decrease in the Legal Department.

Select Board/ Town Manager	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$372,593	\$393,830	\$423,204	\$410,286	\$411,811	\$564,280	\$468,853	\$488,729	\$694,023	\$722,280
Expenses	26,632	30,819	63,591	37,978	38,865	48,990	46,685	43,393	66,500	73,000
<b>Total Select Board/ Town Manager</b>	<b>\$399,225</b>	<b>\$424,649</b>	<b>\$486,795</b>	<b>\$448,264</b>	<b>\$450,676</b>	<b>\$613,270</b>	<b>\$515,538</b>	<b>\$532,122</b>	<b>\$760,523</b>	<b>\$795,280</b>
Employees (FTE)	4	4	4	4	4	4	4	4	6	6

## TOWN OF SUDBURY – EXPENDITURES



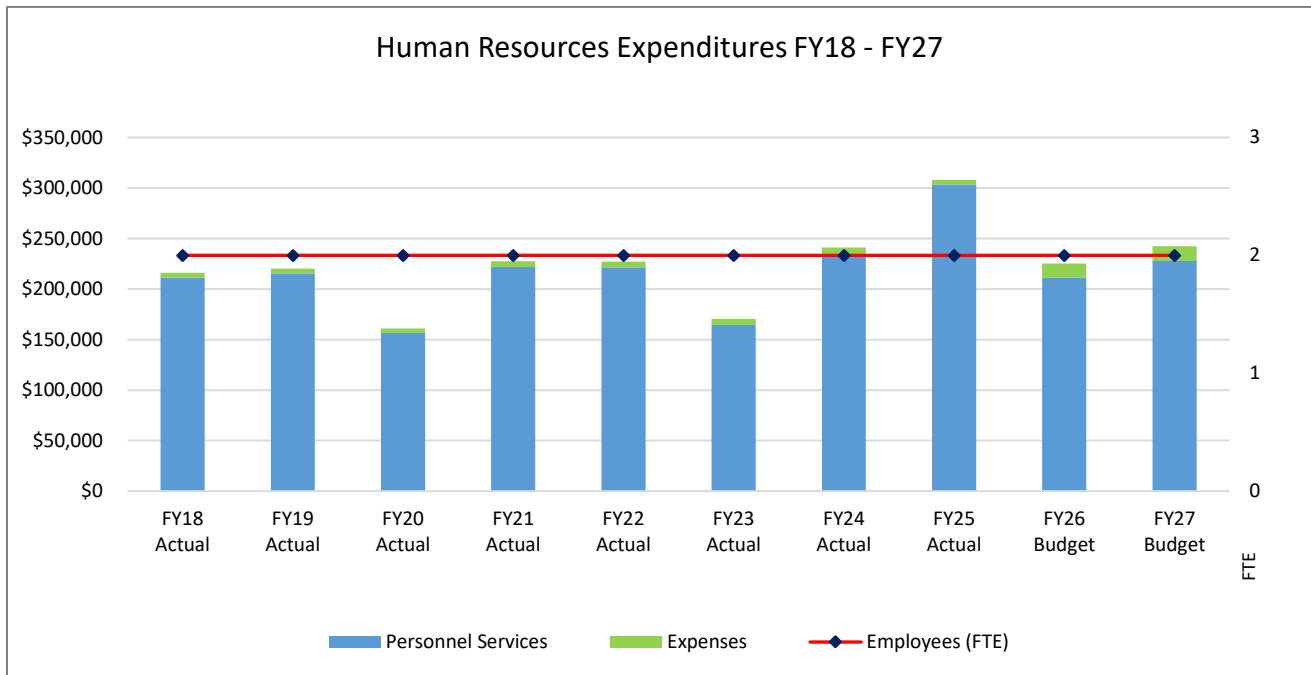
# TOWN OF SUDBURY – EXPENDITURES

## Human Resources

The Human Resources Department is responsible for administering all aspects of the Town’s personnel functions. Core responsibilities include recruitment and hiring; employee onboarding and offboarding; compensation and benefits administration; collective bargaining and employment contract administration; workers’ compensation and Injured-on-Duty benefits; leave administration, including medical and parental leave; Americans with Disabilities Act (ADA) accommodations; employee performance management; development and administration of personnel policies; and ensuring compliance with all applicable employment-related laws and regulations.

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

Human Resources	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$211,266	\$215,486	\$156,594	\$221,868	\$221,565	\$164,528	\$233,803	\$303,581	\$211,397	\$227,730
Expenses	4,687	4,615	4,385	5,743	5,558	5,937	7,200	4,406	13,963	14,500
<b>Total Human Resources</b>	<b>\$215,953</b>	<b>\$220,101</b>	<b>\$160,979</b>	<b>\$227,611</b>	<b>\$227,123</b>	<b>\$170,465</b>	<b>\$241,003</b>	<b>\$307,987</b>	<b>\$225,360</b>	<b>\$242,230</b>
Employees (FTE)	2	2	2	2	2	2	2	2	2	2



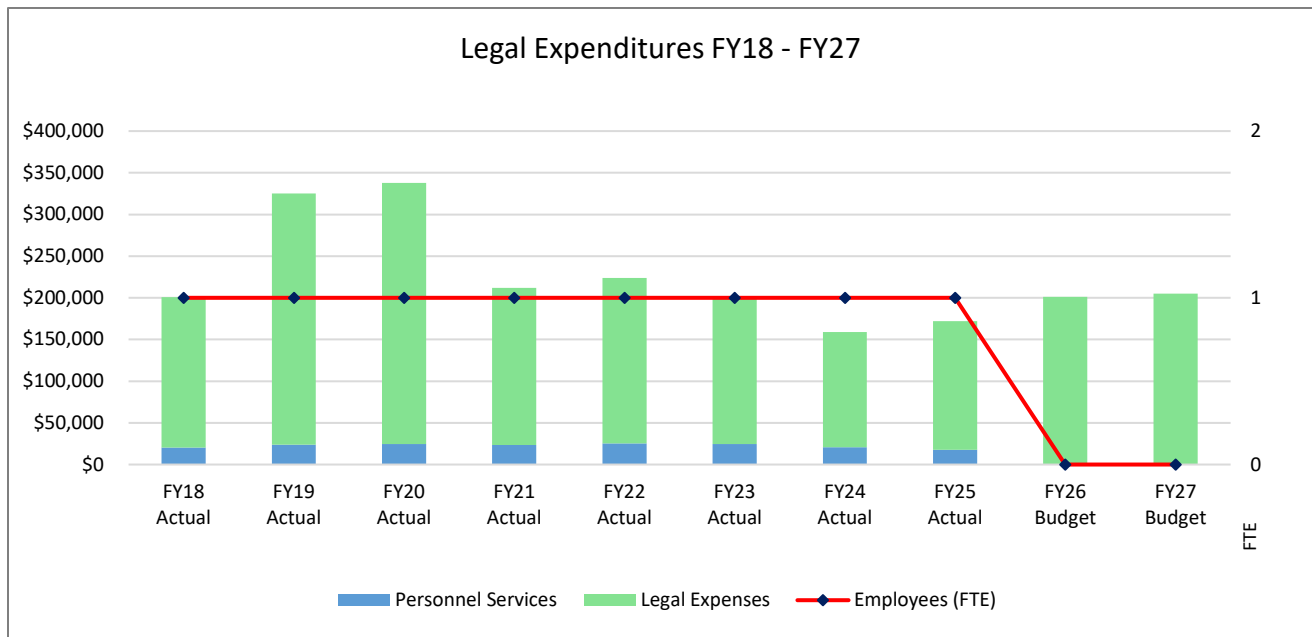
## TOWN OF SUDBURY – EXPENDITURES

### 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$20,418	\$23,824	\$24,465	\$23,465	\$25,418	\$24,429	\$20,700	\$17,737	\$0	\$0
Legal Expenses	180,182	301,291	313,530	188,369	198,293	174,461	138,110	154,355	200,990	205,000
<b>Total Legal</b>	<b>\$200,600</b>	<b>\$325,115</b>	<b>\$337,995</b>	<b>\$211,834</b>	<b>\$223,711</b>	<b>\$198,890</b>	<b>\$158,810</b>	<b>\$172,092</b>	<b>\$200,990</b>	<b>\$205,000</b>
Employees (FTE)	1	1	1	1	1	1	1	1	0	0

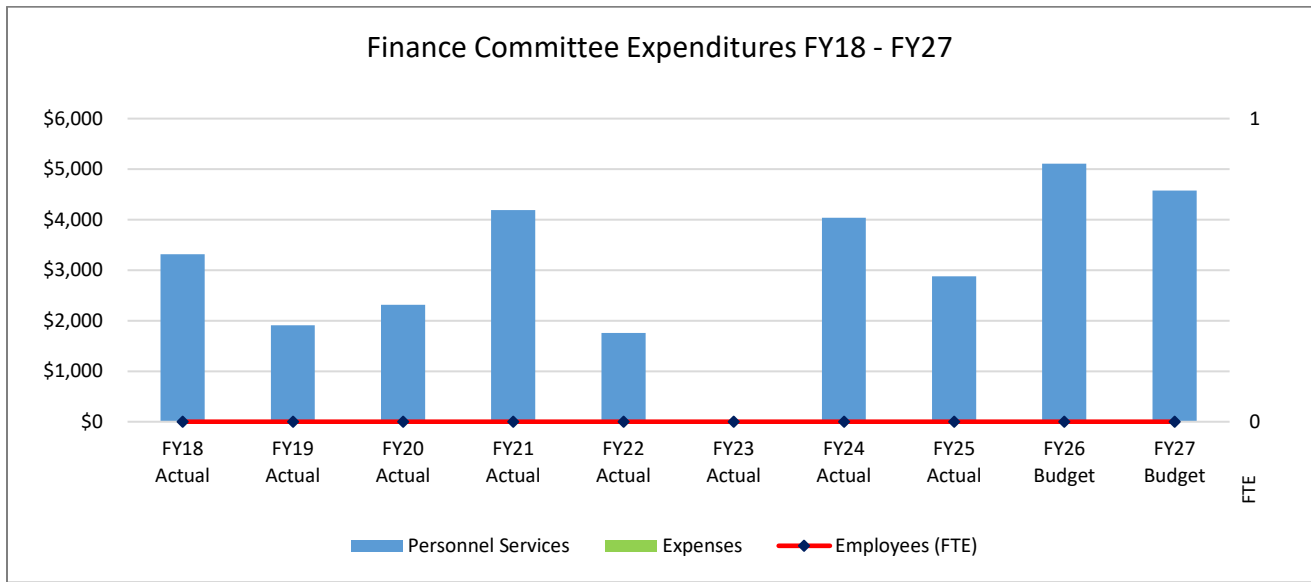


# TOWN OF SUDBURY – EXPENDITURES

## 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$3,314	\$1,908	\$2,315	\$4,189	\$1,757	\$0	\$4,036	\$2,877	\$5,108	\$4,574
Expenses	0	0	0	0	0	0	0	0	0	0
<b>Total Finance Committee</b>	<b>\$3,314</b>	<b>\$1,908</b>	<b>\$2,315</b>	<b>\$4,189</b>	<b>\$1,757</b>	<b>\$0</b>	<b>\$4,036</b>	<b>\$2,877</b>	<b>\$5,108</b>	<b>\$4,574</b>
Employees (FTE)	0	0	0	0	0	0	0	0	0	0



# TOWN OF SUDBURY – EXPENDITURES

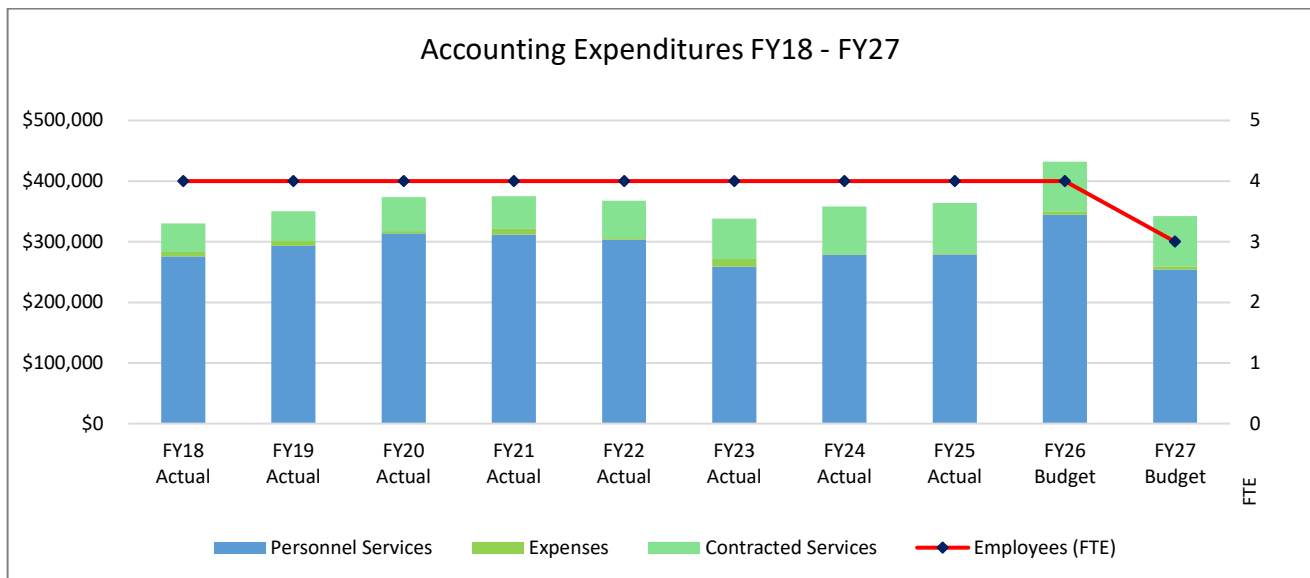
## Accounting Department

The Town Accountant is responsible for maintaining and overseeing the Town’s financial records and ensuring all municipal financial transactions are accurately recorded in accordance with applicable laws, regulations, and accounting standards. The department prepares financial reports and ensures compliance with all state and local reporting requirements. The Accounting Department is responsible for reviewing and approving all bills for payment, ensuring sufficient appropriations are available, and verifying that goods and services have been properly received prior to payment. The department also oversees accounts payable and payroll processing operations for both the Town and School Departments.

The Town Accountant is responsible for numerous Department of Revenue (DOR) reporting requirements, including preparation and submission of Free Cash for certification, the annual State Schedule A report, and assisting with the preparation of the annual Tax Recap. The department also works closely with the Finance Director and external auditors during the Town’s annual independent financial audit. In addition, the Accounting Department prepares W-2s and 1099s, files all payroll tax returns, and responds to public records requests related to financial information.

The Contractual Services budget primarily supports the annual licensing, maintenance, and support costs associated with the Town’s financial management software system, Munis.

Accounting	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$276,024	\$293,179	\$313,670	\$311,806	\$303,513	\$258,820	\$278,390	\$278,738	\$344,490	\$253,946
Expenses	7,246	7,905	3,645	9,406	2,253	12,994	1,005	2,545	5,600	5,600
Contracted Services	46,721	48,942	56,107	53,722	62,068	66,268	78,779	82,546	82,048	82,800
<b>Total Accounting</b>	<b>\$329,991</b>	<b>\$350,026</b>	<b>\$373,422</b>	<b>\$374,934</b>	<b>\$367,834</b>	<b>\$338,082</b>	<b>\$358,174</b>	<b>\$363,829</b>	<b>\$432,138</b>	<b>\$342,346</b>
Employees (FTE)	4	4	4	4	4	4	4	4	4	3



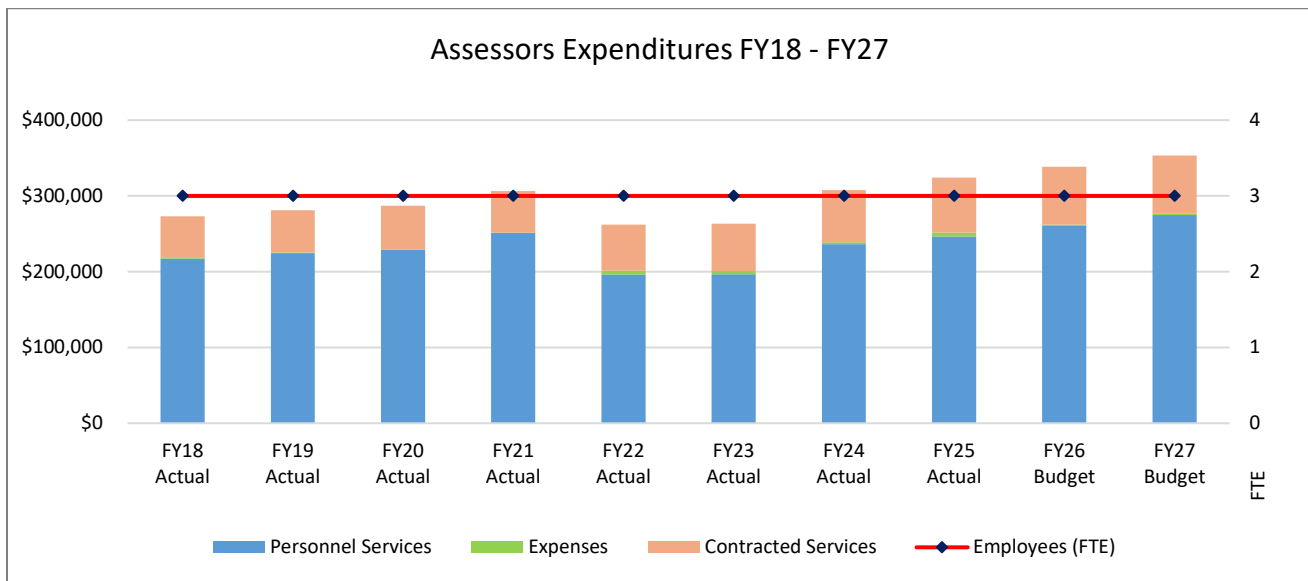
# TOWN OF SUDBURY – EXPENDITURES

## 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$217,543	\$224,342	\$228,798	\$251,325	\$196,194	\$196,545	\$236,526	\$246,640	\$260,234	\$274,853
Expenses	1,520	1,107	751	436	5,242	4,371	2,439	4,758	1,950	1,750
Contracted Services	54,110	55,810	57,460	54,885	60,780	62,460	68,955	72,810	76,451	76,789
<b>Total Assessors</b>	<b>\$273,173</b>	<b>\$281,259</b>	<b>\$287,009</b>	<b>\$306,646</b>	<b>\$262,216</b>	<b>\$263,376</b>	<b>\$307,920</b>	<b>\$324,208</b>	<b>\$338,635</b>	<b>\$353,392</b>
Employees (FTE)	3	3	3	3	3	3	3	3	3	3



## TOWN OF SUDBURY – EXPENDITURES

### **Assistant Town Manager, Finance Director**

The Assistant Town Manager/Finance Director oversees and coordinates the Town’s financial operations and plays a key role in the Town’s overall management and administration. Under the direction of the Town Manager, this position is responsible for the completion of the annual Tax Recapitulation Sheet and the free cash certification process, and assists with the preparation and administration of the annual operating budget, capital improvement plan, and long-range financial forecasts. The Assistant Town Manager/Finance Director provides analysis and guidance on revenues, expenditures, debt management, and capital financing strategies, and supports the Town Manager in collective bargaining and labor negotiations.

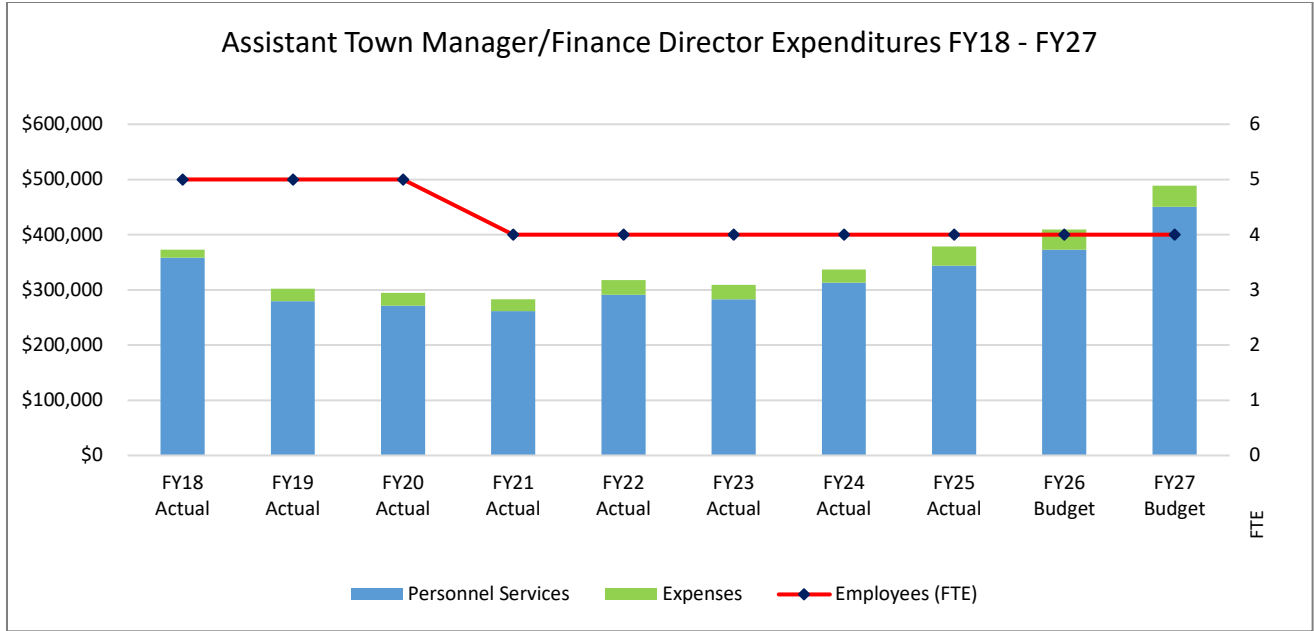
In addition to financial responsibilities, the Assistant Town Manager/Finance Director assists the Town Manager with the day-to-day operational oversight of Town departments, including coordination of departmental budgets, monitoring financial performance, and supporting department heads in operational and policy matters. This position provides administrative oversight of the Finance, Town Clerk, IT, Library, Parks & Recreation, Senior Center, and Veterans Services departments, and plays a key role in advancing capital projects by coordinating financial planning, funding strategies, and implementation in collaboration with Town departments, boards, and committees.

The Treasurer/Collector’s Office is responsible for the collection of all revenues due to the Town and for safeguarding and investing those funds until they are required to meet the Town’s obligations. The office is also responsible for the issuance, tracking, and management of both short-term and long-term debt, ensuring compliance with statutory requirements and alignment with the Town’s financial and capital planning goals.

*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 (ATM) / Finance Director	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$358,467	\$279,604	\$271,112	\$261,509	\$291,049	\$283,253	\$312,990	\$343,736	\$373,086	\$450,217
Expenses	14,544	22,745	23,415	21,748	26,431	26,028	23,833	34,703	36,000	38,700
<b>Total ATM/Finance Director</b>	<b>\$373,011</b>	<b>\$302,349</b>	<b>\$294,527</b>	<b>\$283,257</b>	<b>\$317,480</b>	<b>\$309,281</b>	<b>\$336,823</b>	<b>\$378,439</b>	<b>\$409,086</b>	<b>\$488,917</b>
Employees (FTE)	5	5	5	4	4	4	4	4	4	4

## TOWN OF SUDBURY – EXPENDITURES



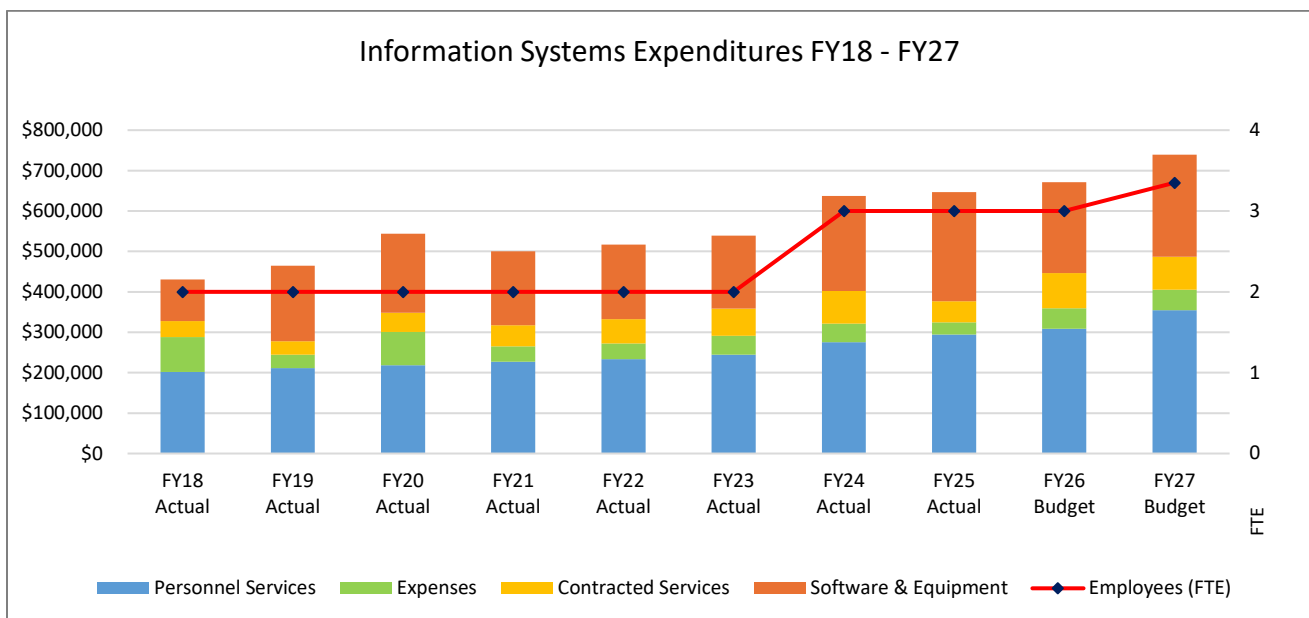
# TOWN OF SUDBURY – EXPENDITURES

## 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$201,841	\$211,648	\$218,282	\$226,961	\$233,263	\$244,892	\$275,369	\$294,097	\$308,499	\$354,941
Expenses	86,396	32,979	82,575	37,911	38,874	46,431	46,016	30,807	50,700	50,700
Contracted Services	39,676	33,232	47,077	52,161	60,127	67,259	80,798	51,770	87,333	81,426
Software & Equipment	103,074	186,841	196,143	183,621	185,021	180,524	234,772	270,330	224,668	252,124
PY Encumbrances	35,984	0	0	7,329	22,628	27,052	0	12,910	0	0
<b>Total Information Systems</b>	<b>\$466,971</b>	<b>\$464,700</b>	<b>\$544,077</b>	<b>\$507,983</b>	<b>\$539,913</b>	<b>\$566,158</b>	<b>\$636,955</b>	<b>\$659,914</b>	<b>\$671,200</b>	<b>\$739,191</b>
Employees (FTE)	2	2	2	2	2	2	3	3	3	3.35



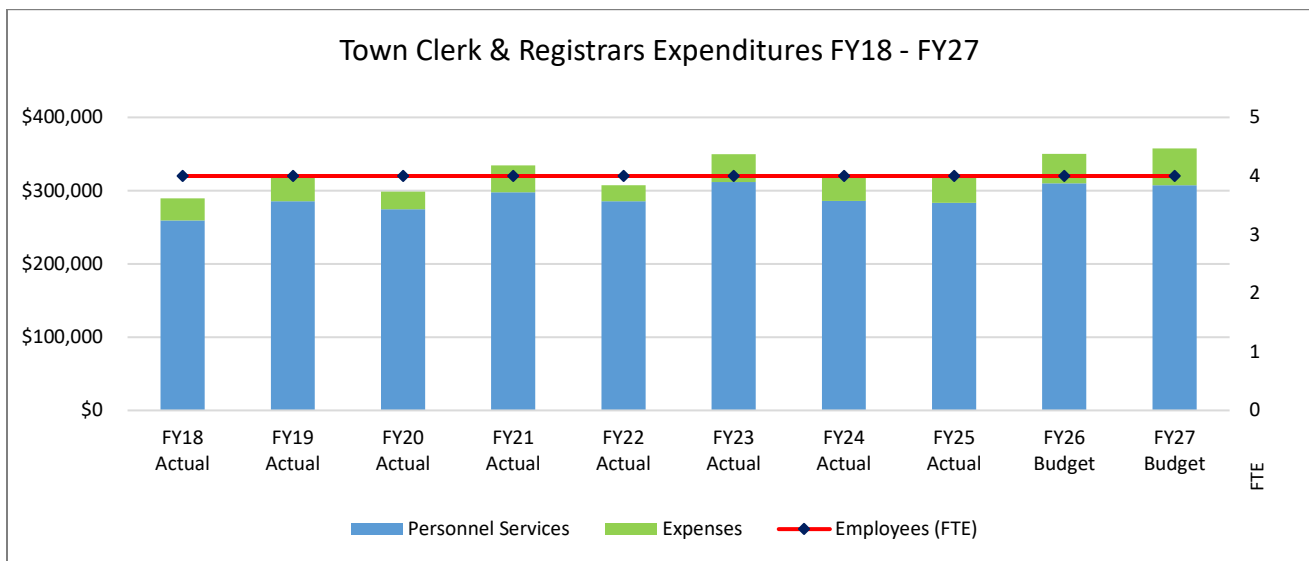
# TOWN OF SUDBURY – EXPENDITURES

## 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$259,381	\$285,431	\$274,673	\$297,954	\$285,611	\$311,645	\$286,203	\$283,310	\$310,125	\$307,211
Expenses	29,917	35,136	23,848	36,433	21,958	38,171	32,916	38,860	40,215	50,536
<b>Total Town Clerk</b>	<b>\$289,298</b>	<b>\$320,567</b>	<b>\$298,521</b>	<b>\$334,387</b>	<b>\$307,569</b>	<b>\$349,816</b>	<b>\$319,119</b>	<b>\$322,170</b>	<b>\$350,340</b>	<b>\$357,747</b>
Employees (FTE)	4	4	4	4	4	4	4	4	4	4



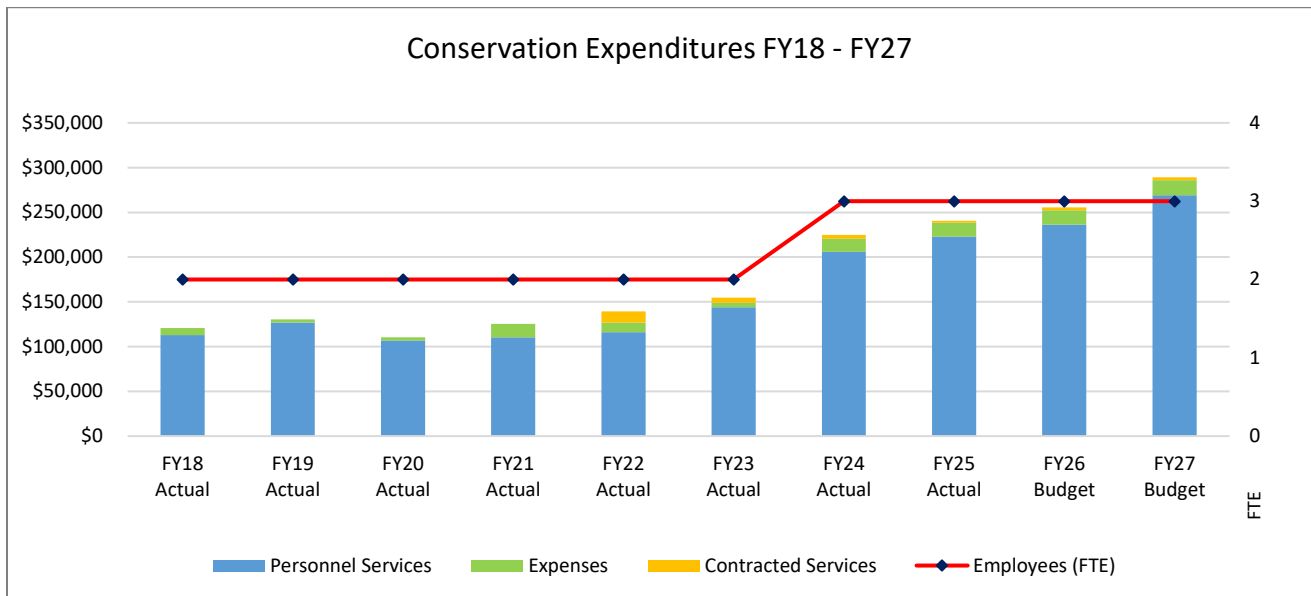
# TOWN OF SUDBURY – EXPENDITURES

## 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$112,814	\$126,781	\$106,976	\$110,505	\$116,034	\$144,124	\$205,791	\$223,097	\$236,366	\$269,176
Expenses	8,069	3,580	3,580	15,083	10,918	4,950	14,640	15,356	15,900	16,700
Contracted Services	0	0	0	0	12,495	5,584	4,426	2,000	3,200	3,200
<b>Total Conservation</b>	<b>\$120,883</b>	<b>\$130,361</b>	<b>\$110,556</b>	<b>\$125,588</b>	<b>\$139,447</b>	<b>\$154,658</b>	<b>\$224,857</b>	<b>\$240,453</b>	<b>\$255,466</b>	<b>\$289,076</b>
Employees (FTE)	2	2	2	2	2	2	3	3	3	3



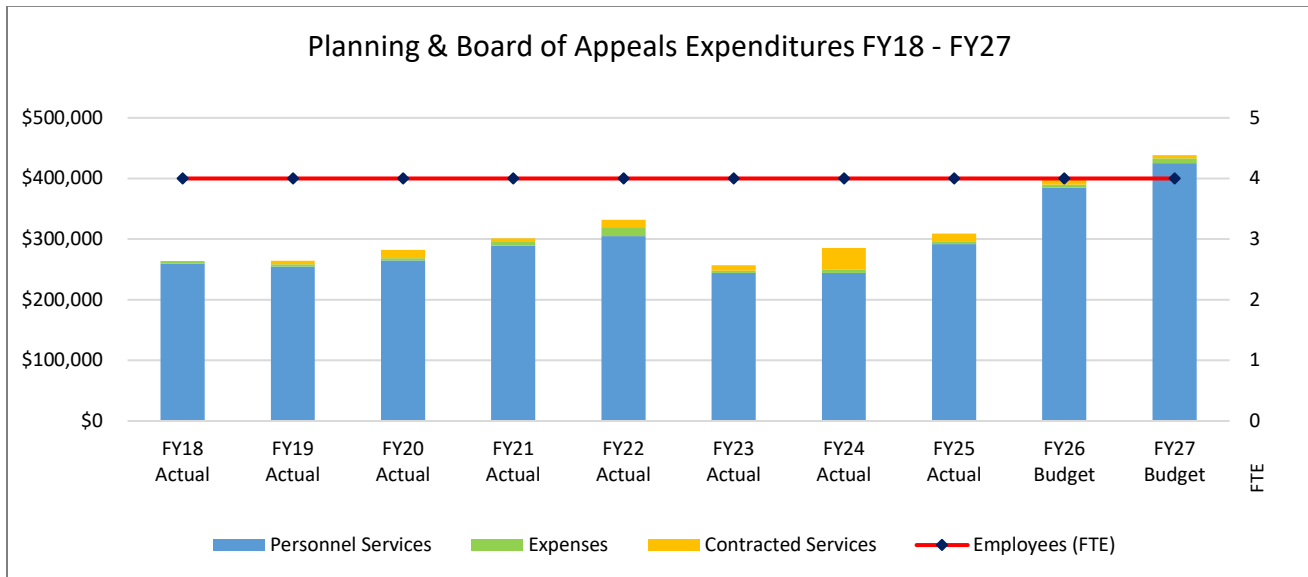
# TOWN OF SUDBURY – EXPENDITURES

## 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 & Board of Appeals	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$259,801	\$254,591	\$265,014	\$289,145	\$305,099	\$244,166	\$244,045	\$291,586	\$384,753	\$425,173
Expenses	3,868	3,704	3,354	7,182	14,425	3,511	6,094	5,060	5,100	8,240
Contracted Services	0	5,884	14,100	4,873	12,440	9,470	35,230	12,648	10,500	5,000
<b>Total Planning</b>	<b>\$263,669</b>	<b>\$264,179</b>	<b>\$282,468</b>	<b>\$301,200</b>	<b>\$331,964</b>	<b>\$257,147</b>	<b>\$285,369</b>	<b>\$309,294</b>	<b>\$400,353</b>	<b>\$438,413</b>
Employees (FTE)	4	4	4	4	4	4	4	4	4	4



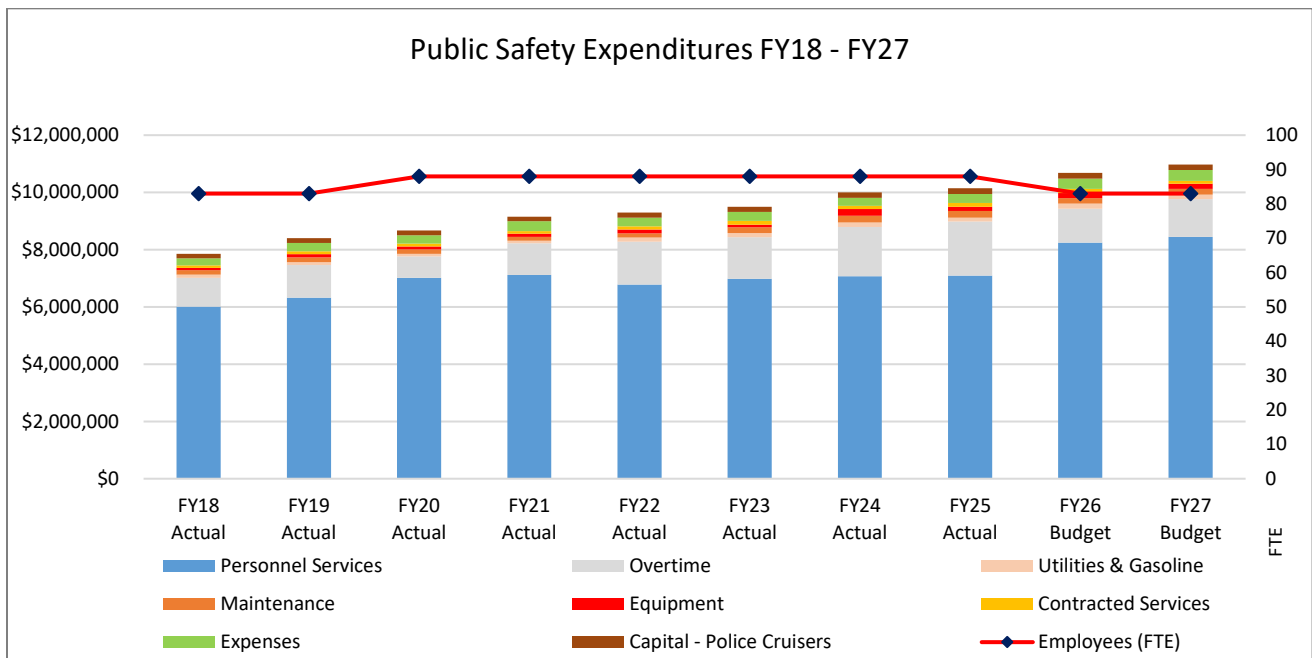
# TOWN OF SUDBURY – EXPENDITURES

## Public Safety

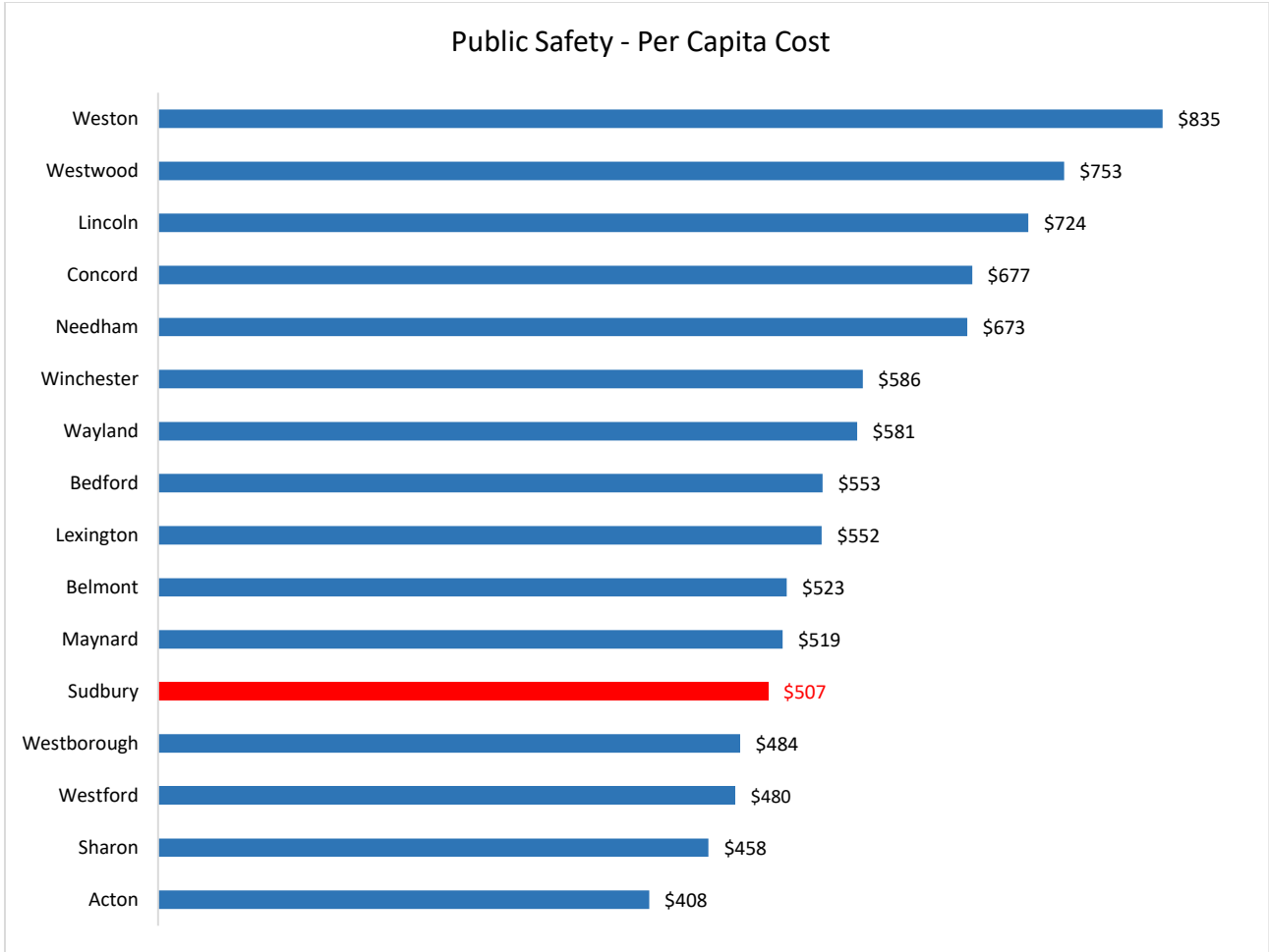
The Public Safety cluster consists of the Police and Fire Departments, Regional Dispatch Center and the Building Inspector. It is the largest of the Town’s budget clusters.

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

Total Public Safety	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$6,009,200	\$6,323,328	\$7,020,935	\$7,117,832	\$6,785,870	\$6,988,016	\$7,077,522	\$7,091,009	\$8,246,263	\$8,451,728
Overtime	1,007,329	1,144,998	742,705	1,101,233	1,496,620	1,449,957	1,720,935	1,889,679	1,185,140	1,313,250
Utilities & Gasoline	108,134	95,263	93,179	98,662	140,440	148,274	156,675	135,492	175,000	162,000
Maintenance	162,972	167,050	156,023	133,861	150,669	194,541	225,797	233,077	192,000	197,000
Equipment	79,884	117,961	98,355	111,191	132,010	94,930	237,489	145,675	177,500	175,000
Contracted Services	81,797	94,409	104,044	90,465	113,220	128,315	114,599	132,772	143,752	103,616
Expenses	248,955	293,240	285,428	345,802	299,019	313,281	277,830	319,667	363,105	378,606
Capital - Police Cruisers	159,282	165,000	165,000	153,480	180,346	182,000	195,000	204,198	197,000	197,000
PY Encumbrances	34,820	70,874	14,008	17,310	22,509	1,996	0	8,935	0	0
<b>Total Public Safety</b>	<b>\$7,892,373</b>	<b>\$8,472,123</b>	<b>\$8,679,677</b>	<b>\$9,169,836</b>	<b>\$9,320,703</b>	<b>\$9,501,310</b>	<b>\$10,005,847</b>	<b>\$10,160,504</b>	<b>\$10,679,760</b>	<b>\$10,978,200</b>
Employees (FTE)	83	83	88	88	88	88	88	88	83	83



# TOWN OF SUDBURY – EXPENDITURES



**Sudbury's per capita cost = \$507**

**Average per capita cost = \$582**

**Median per capita cost = \$552**

## 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.

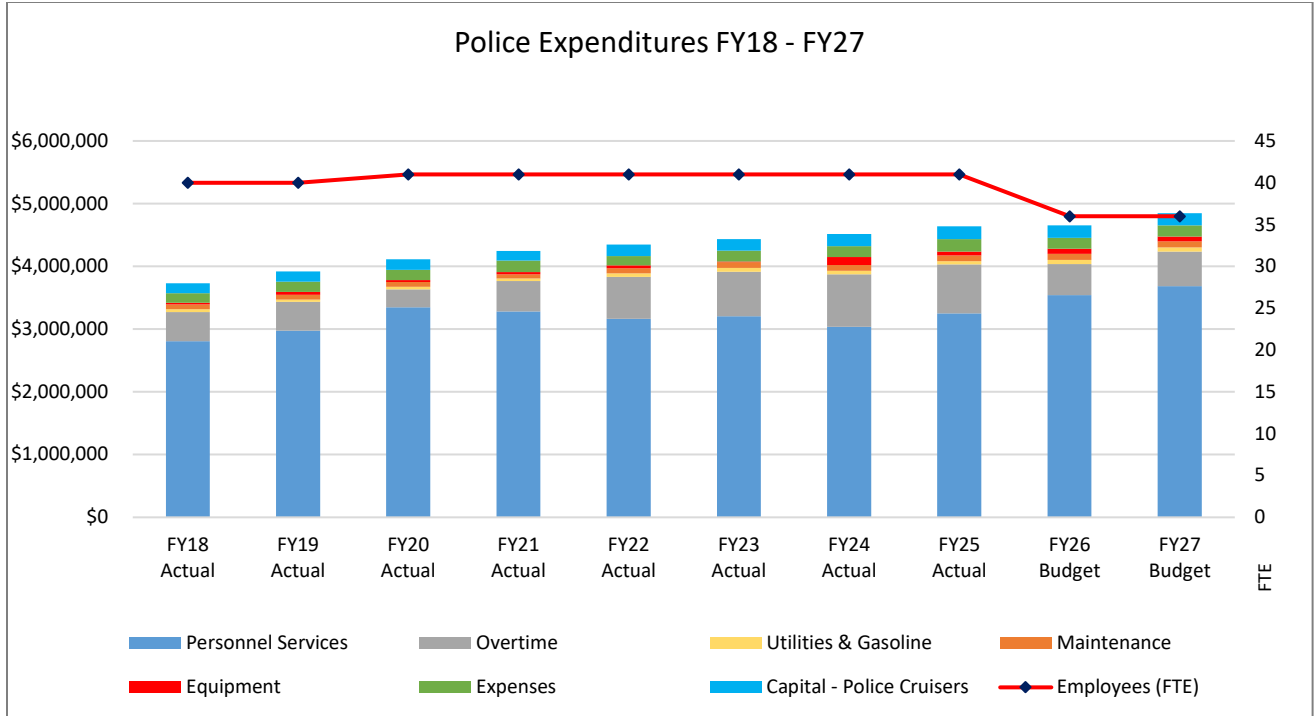
On July 8, 2024, the Town of Sudbury moved its dispatch operations to the Holbrook Regional Dispatch Center. The decrease in the Police budget is primarily related to the move to the Regional Dispatch Center, which is being fully funded by the 911 grant until FY28.

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.*

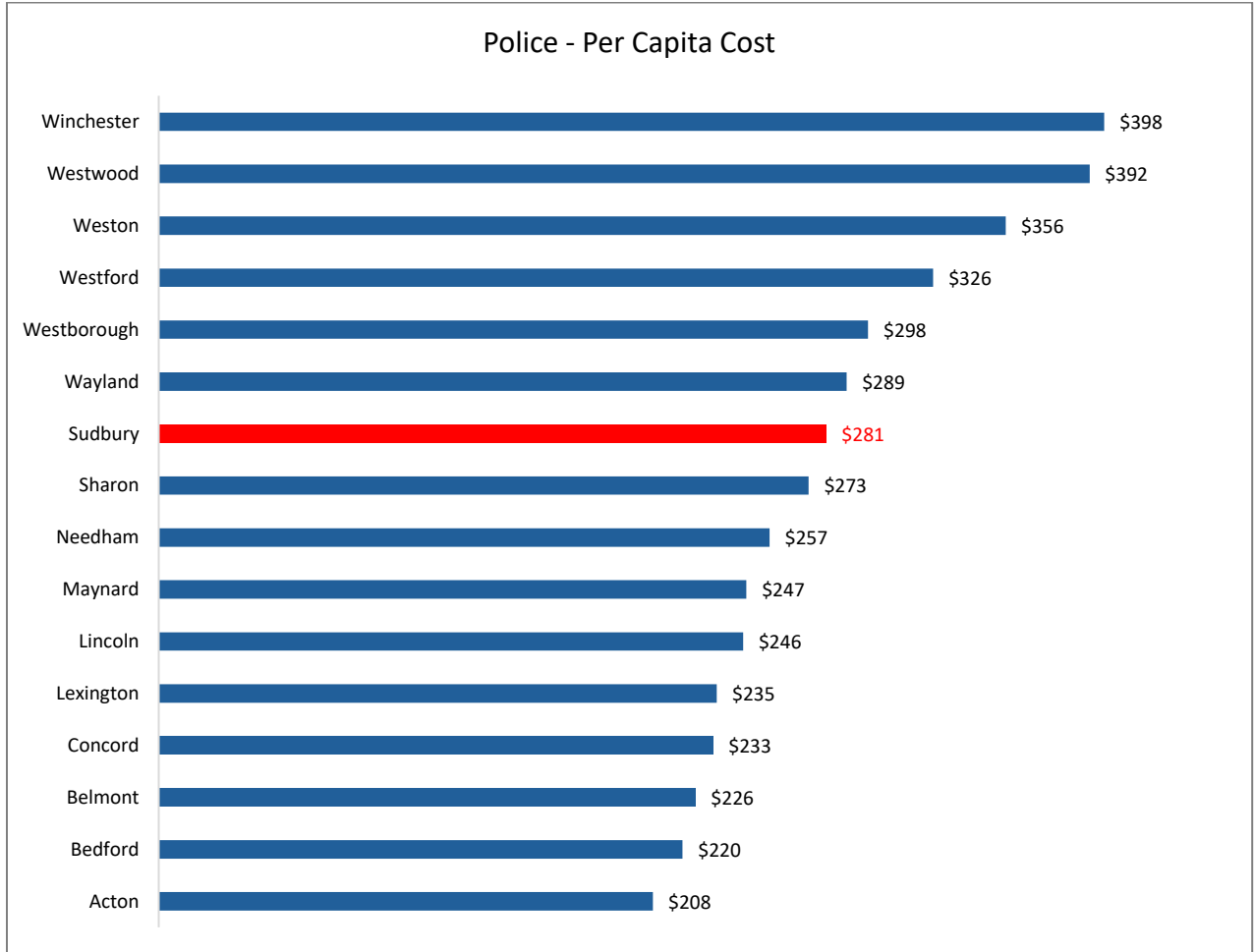
Police	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$2,808,623	\$2,977,678	\$3,347,966	\$3,283,943	\$3,164,149	\$3,207,517	\$3,039,739	\$3,252,258	\$3,542,833	\$3,686,940
Overtime	462,962	458,692	286,685	484,916	669,760	708,719	833,078	781,543	496,240	548,250
Utilities & Gasoline	45,587	32,424	38,664	40,513	57,575	62,362	58,396	47,192	65,000	65,000
Maintenance	76,950	79,847	79,908	66,255	80,800	90,115	89,423	92,944	97,000	97,000
Equipment	26,142	46,914	30,434	34,290	45,915	10,507	130,825	60,814	80,000	80,000
Expenses	152,424	160,044	163,533	182,039	147,586	171,722	170,697	199,239	176,700	176,700
Capital - Police Cruisers	159,282	165,000	165,000	153,480	180,346	182,000	195,000	204,198	197,000	197,000
PY Encumbrances	4,642	8,094	6,810	11,297	5,734	1,996	0	5,739	0	0
<b>Total Police</b>	<b>\$3,736,612</b>	<b>\$3,928,693</b>	<b>\$4,119,000</b>	<b>\$4,256,733</b>	<b>\$4,351,865</b>	<b>\$4,434,938</b>	<b>\$4,517,158</b>	<b>\$4,643,927</b>	<b>\$4,654,773</b>	<b>\$4,850,890</b>
Employees (FTE)	40	40	41	41	41	41	41	41	36	36

# TOWN OF SUDBURY – EXPENDITURES



# TOWN OF SUDBURY – EXPENDITURES

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

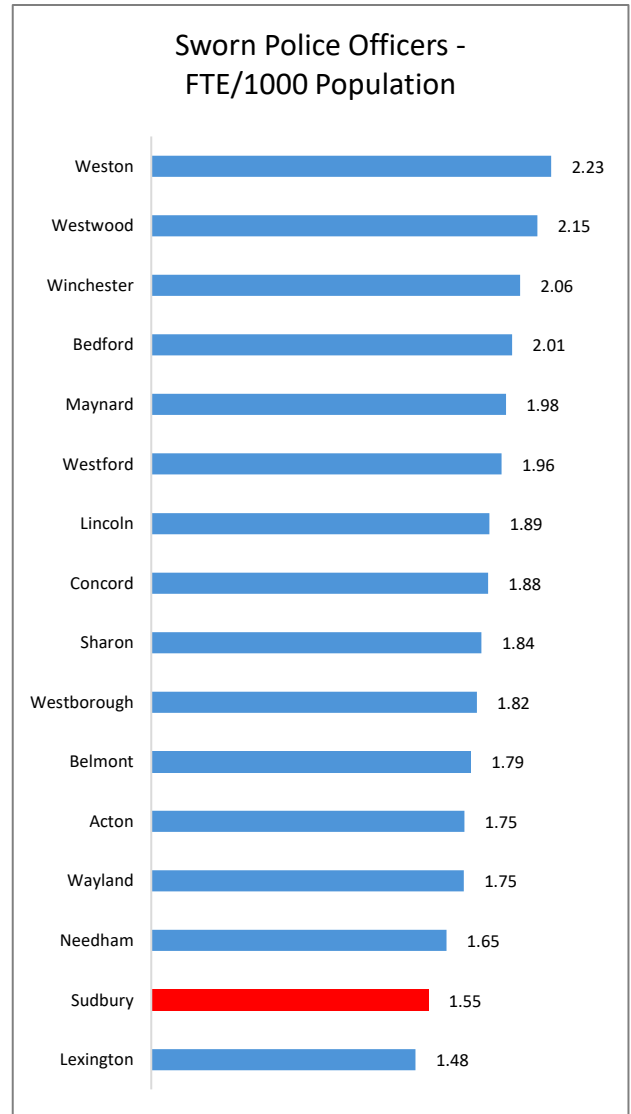
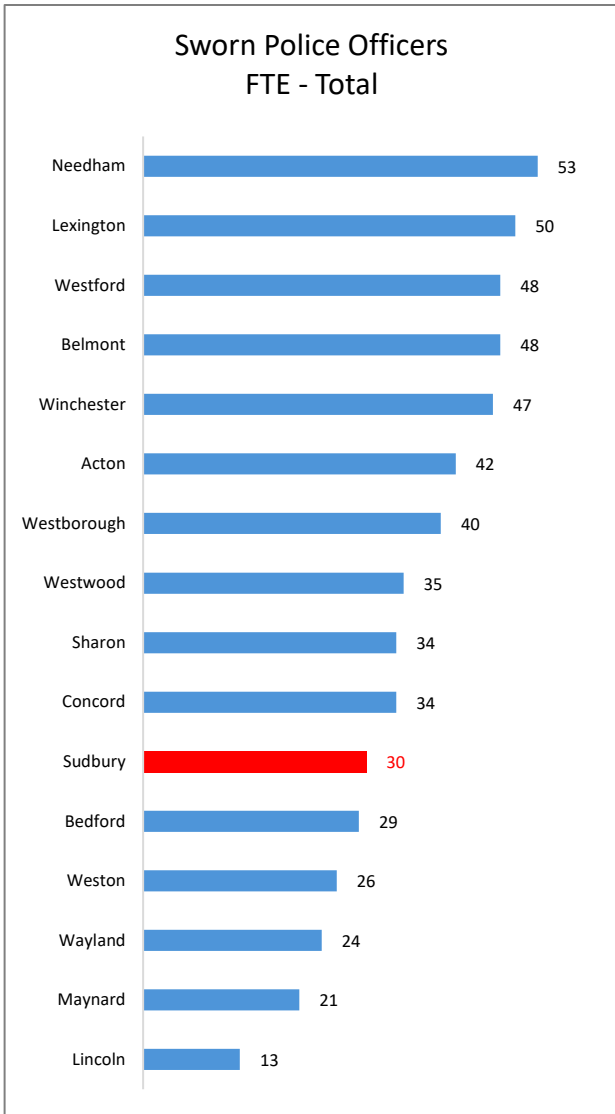


**Sudbury's per capita cost = \$233**

**Average per capita cost = \$280**

**Median per capita cost = \$265**

# TOWN OF SUDBURY – EXPENDITURES



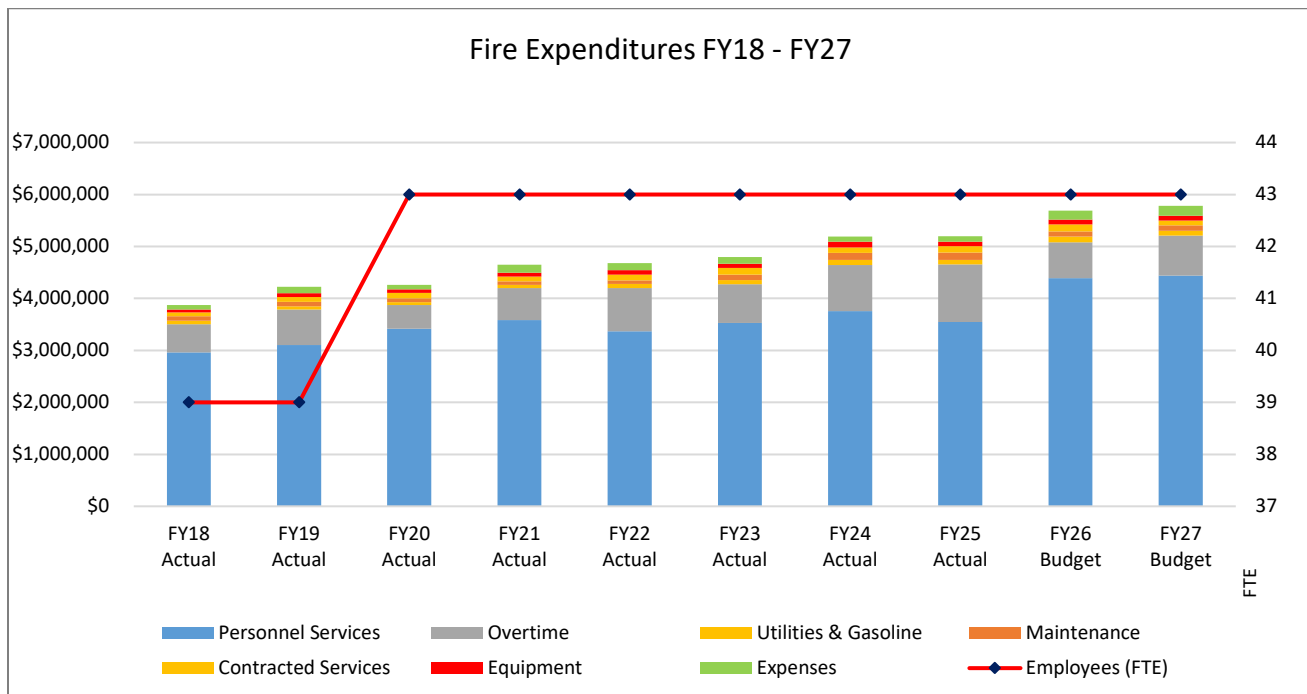
# TOWN OF SUDBURY – EXPENDITURES

## Fire Department

The Sudbury Fire Department provides fire protection, emergency medical services, rescue response, fire prevention, and public safety services to the Town of Sudbury. The Department responds to an average of approximately 2,200 emergency calls annually and conducts numerous fire prevention and life safety inspections throughout the year. The Department operates three fire stations staffed on a full-time basis. Fire Headquarters is located at 77 Hudson Road, Station #2 is located at 550 Boston Post Road (Route 20), and Station #3 is located at 268 North Road (Route 117).

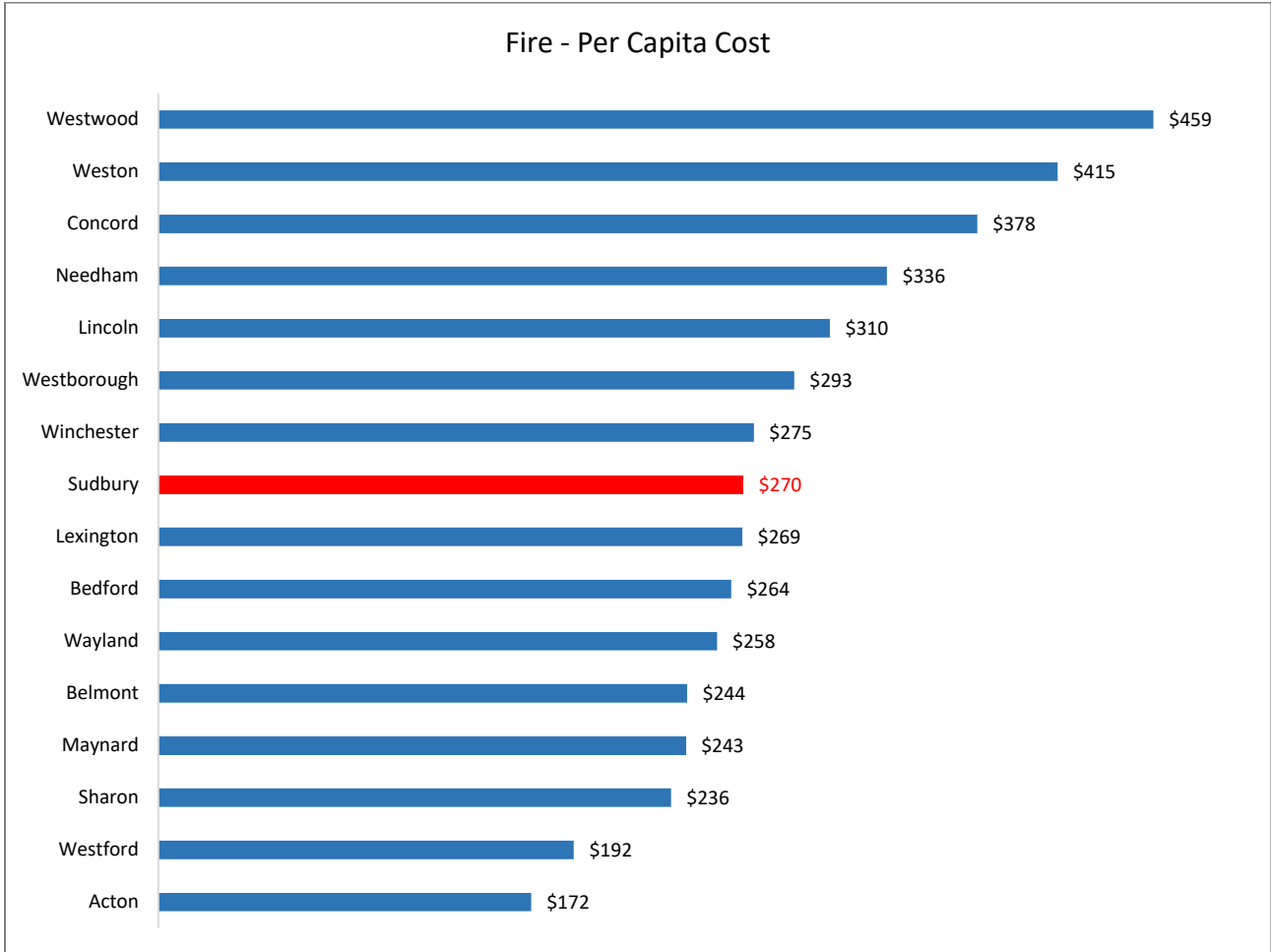
The Department responds to a wide range of emergencies and service calls including medical emergencies, lift assists, well-being checks, structure fires, smoke investigations, carbon monoxide and smoke alarm investigations, motor vehicle accidents, hazardous conditions, and other general calls for assistance. In addition, the Department performs fire alarm inspections, oil burner inspections, underground storage tank removals, public education, and fire prevention activities to help protect the safety of residents, businesses, and visitors.

Fire	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$2,962,051	\$3,101,030	\$3,417,416	\$3,586,450	\$3,370,014	\$3,529,347	\$3,754,750	\$3,546,403	\$4,393,644	\$4,441,716
Overtime	544,367	686,306	456,020	616,317	826,860	741,238	887,857	1,108,136	688,900	765,000
Utilities & Gasoline	62,547	62,839	54,515	58,149	82,865	85,912	98,279	88,300	110,000	97,000
Maintenance	86,022	87,203	76,115	67,606	69,869	104,426	136,374	140,133	95,000	100,000
Contracted Services	78,797	91,409	104,044	90,465	110,220	125,315	107,027	125,200	135,223	94,316
Equipment	53,742	71,047	67,921	76,901	86,095	84,423	106,664	84,861	97,500	95,000
Expenses	84,692	122,127	82,380	152,340	134,317	129,477	97,262	106,970	171,705	187,206
PY Encumbrances	30,178	62,780	7,198	6,013	16,775	0	0	3,196	0	0
<b>Total Fire</b>	<b>\$3,902,396</b>	<b>\$4,284,741</b>	<b>\$4,265,609</b>	<b>\$4,654,241</b>	<b>\$4,697,015</b>	<b>\$4,800,138</b>	<b>\$5,188,213</b>	<b>\$5,203,199</b>	<b>\$5,691,972</b>	<b>\$5,780,238</b>
Employees (FTE)	39	39	43	43	43	43	43	43	43	43



# TOWN OF SUDBURY – EXPENDITURES

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



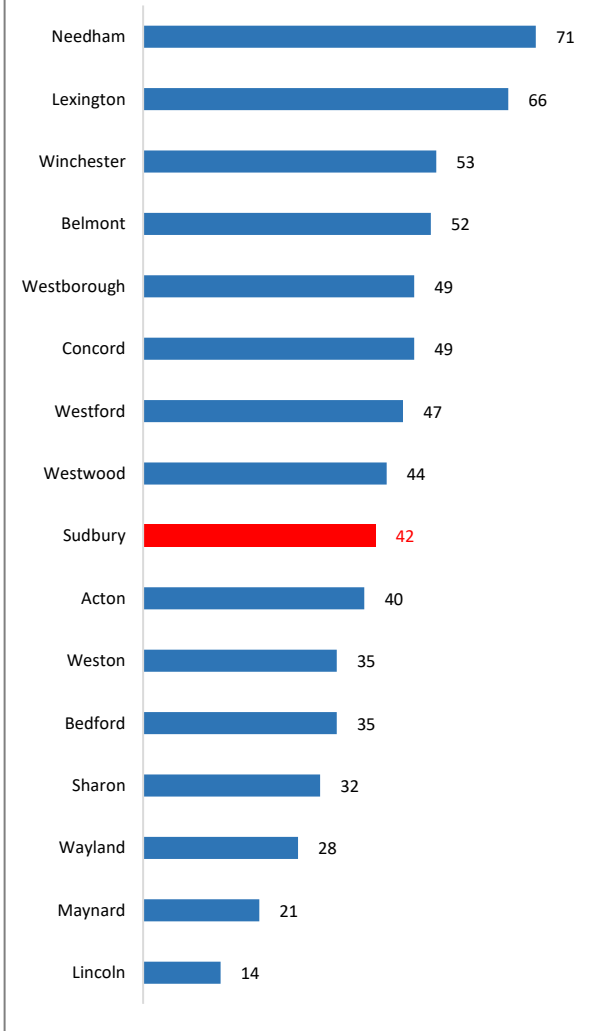
**Sudbury's Per Capita Cost = \$270**

**Average Per Capita Cost = \$288**

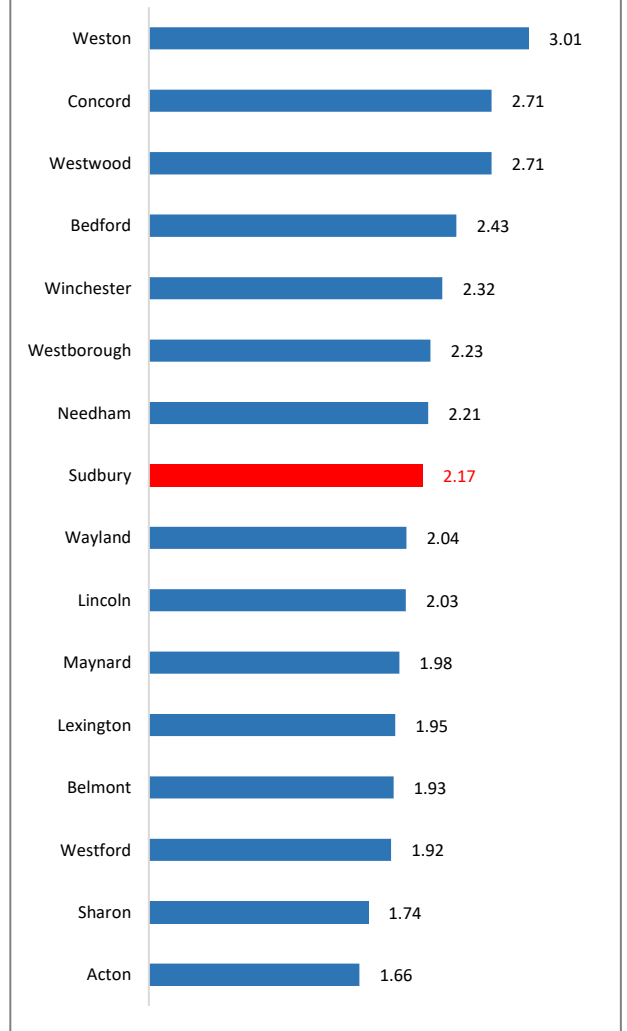
**Median Per Capita Cost = \$269**

# TOWN OF SUDBURY – EXPENDITURES

### Sworn Firefighters FTE - Total



### Sworn Firefighters FTE/1000 Population



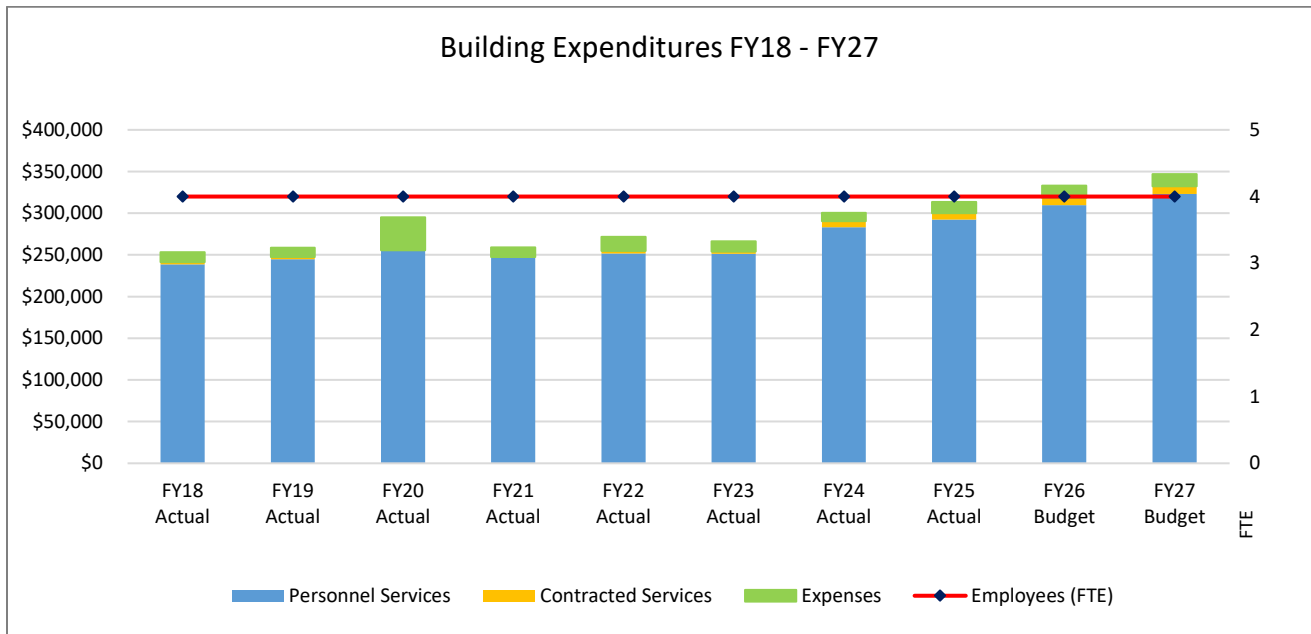
# TOWN OF SUDBURY – EXPENDITURES

## **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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$238,526	\$244,620	\$255,553	\$247,439	\$251,707	\$251,152	\$283,033	\$292,348	\$309,786	\$323,072
Contracted Services	3,000	3,000	0	0	3,000	3,000	7,572	7,572	8,529	9,300
Expenses	11,839	11,069	39,515	11,423	17,116	12,082	9,871	13,458	14,700	14,700
<b>Total Building</b>	<b>\$253,365</b>	<b>\$258,689</b>	<b>\$295,068</b>	<b>\$258,862</b>	<b>\$271,823</b>	<b>\$266,234</b>	<b>\$300,476</b>	<b>\$313,378</b>	<b>\$333,015</b>	<b>\$347,072</b>
Employees (FTE)	4	4	4	4	4	4	4	4	4	4

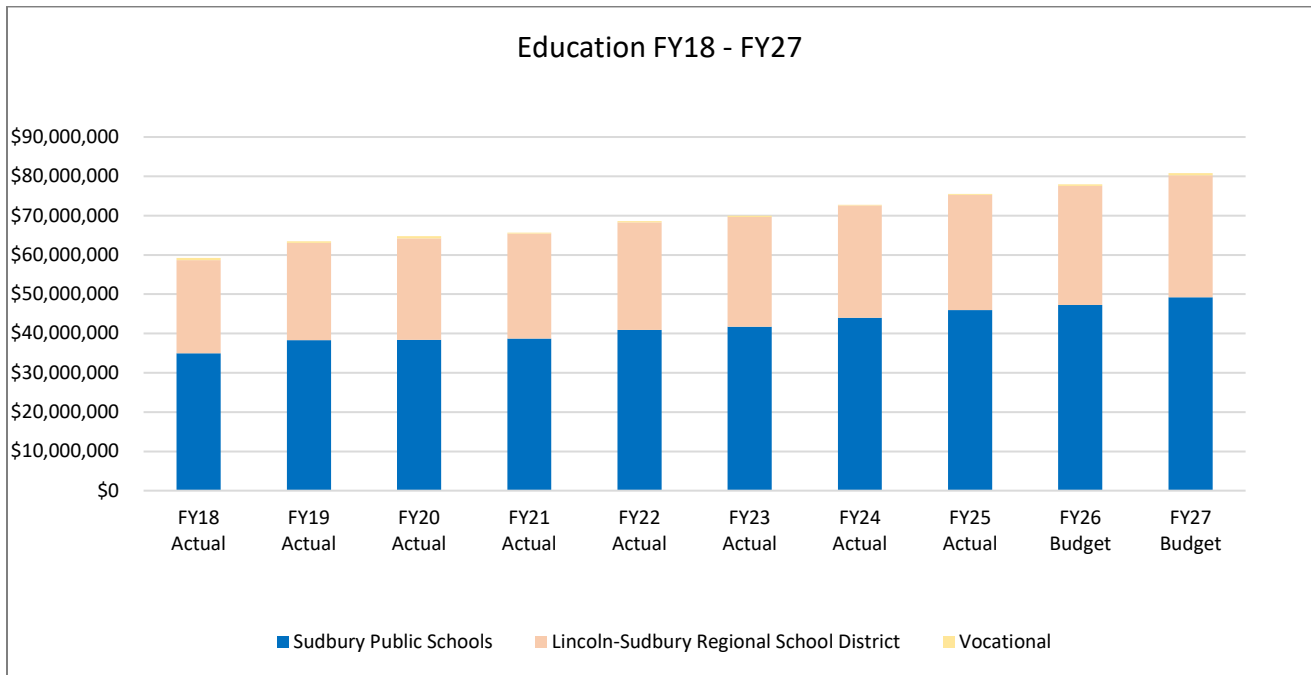


# TOWN OF SUDBURY – EXPENDITURES

## Schools & Education

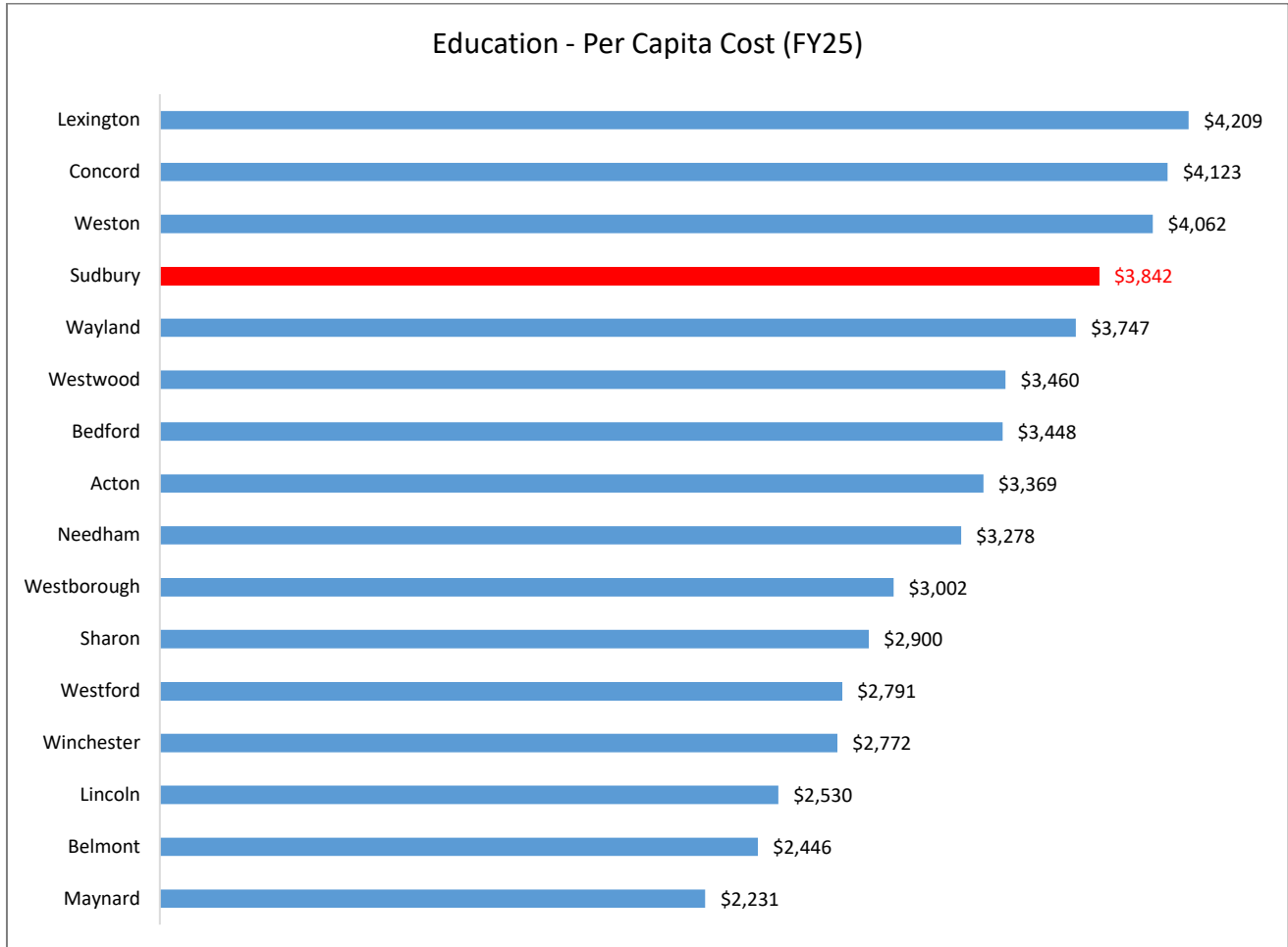
This section of the expenditures is provided for Sudbury Public Schools, Lincoln - Sudbury Regional High School and Vocational Education. The Commonwealth's School Finance Statute, Chapter 70 of the General Laws, establishes an annual net school spending requirement for each Massachusetts school district. 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Sudbury Public Schools	\$34,926,914	\$38,274,193	\$38,352,357	\$38,673,510	\$40,942,543	\$41,748,483	\$44,029,869	\$45,929,836	\$47,279,447	\$49,252,426
Lincoln-Sudbury Regional School District	23,698,762	24,762,716	25,808,881	26,712,280	27,330,369	27,869,764	28,537,698	29,363,324	30,252,405	31,012,531
Vocational	591,064	461,426	629,668	297,813	360,501	343,462	193,961	213,098	400,000	580,000
<b>Total Education</b>	<b>\$59,216,740</b>	<b>\$63,498,335</b>	<b>\$64,790,906</b>	<b>\$65,683,603</b>	<b>\$68,633,413</b>	<b>\$69,961,709</b>	<b>\$72,761,528</b>	<b>\$75,506,258</b>	<b>\$77,931,852</b>	<b>\$80,844,957</b>



## TOWN OF SUDBURY – EXPENDITURES

The chart below shows the Education Per Capita Cost for comparable communities as reported in the Division of Local Services (DLS) Databank. These figures do not include Employee Benefits, as those costs are reflected separately in the Employee Benefits section of this report. Education Per Capita Cost represents the amount spent on education services on a per-resident basis and is intended to provide a comparative benchmark among communities.



**Sudbury's Per Capita Cost = \$3,842**

**Average Per Capita Cost = \$3,263**

**Median Per Capita Cost = \$3,323**

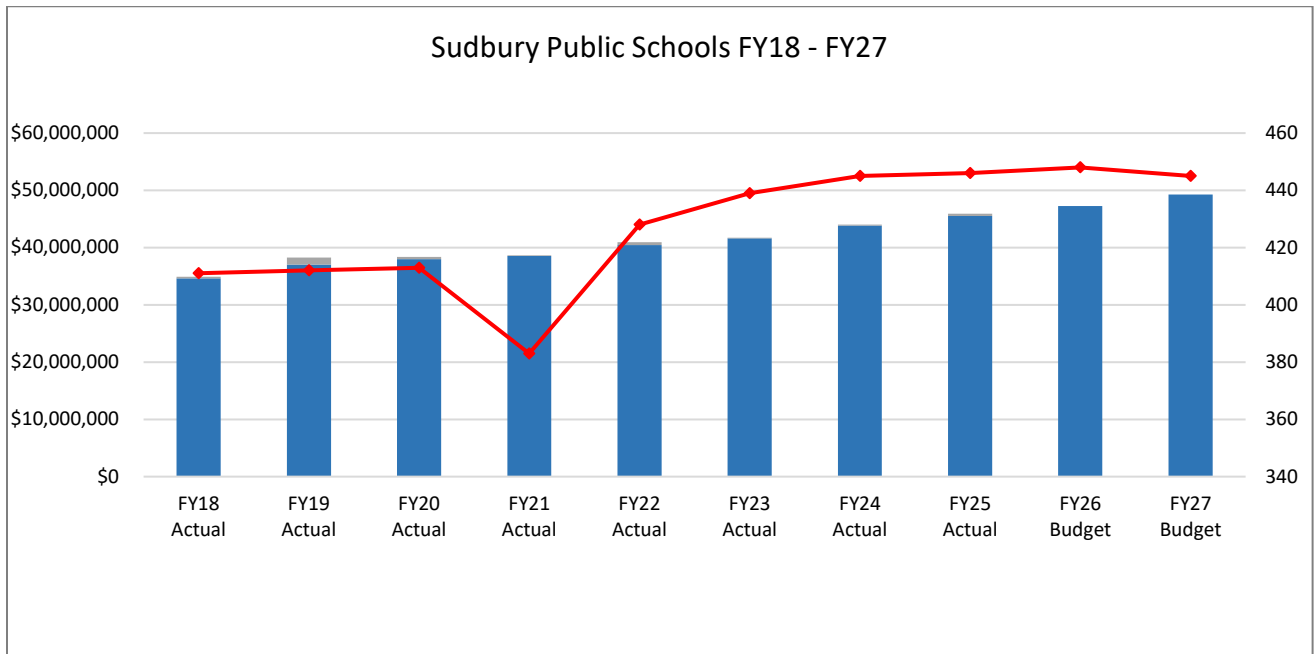
# TOWN OF SUDBURY – EXPENDITURES

## 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Sudbury Public Schools	\$34,637,501	\$37,014,826	\$37,981,921	\$38,528,787	\$40,442,553	\$41,612,861	\$43,851,465	\$45,513,096	\$47,279,447	\$49,252,426
PY Encumbrances	289,413	1,259,367	370,436	144,723	499,990	135,622	178,404	416,740		
<b>Total SPS</b>	<b>\$34,926,914</b>	<b>\$38,274,193</b>	<b>\$38,352,357</b>	<b>\$38,673,510</b>	<b>\$40,942,543</b>	<b>\$41,748,483</b>	<b>\$44,029,869</b>	<b>\$45,929,836</b>	<b>\$47,279,447</b>	<b>\$49,252,426</b>
Employees (FTE)	411	412	413	383	428	439	445	446	448	445

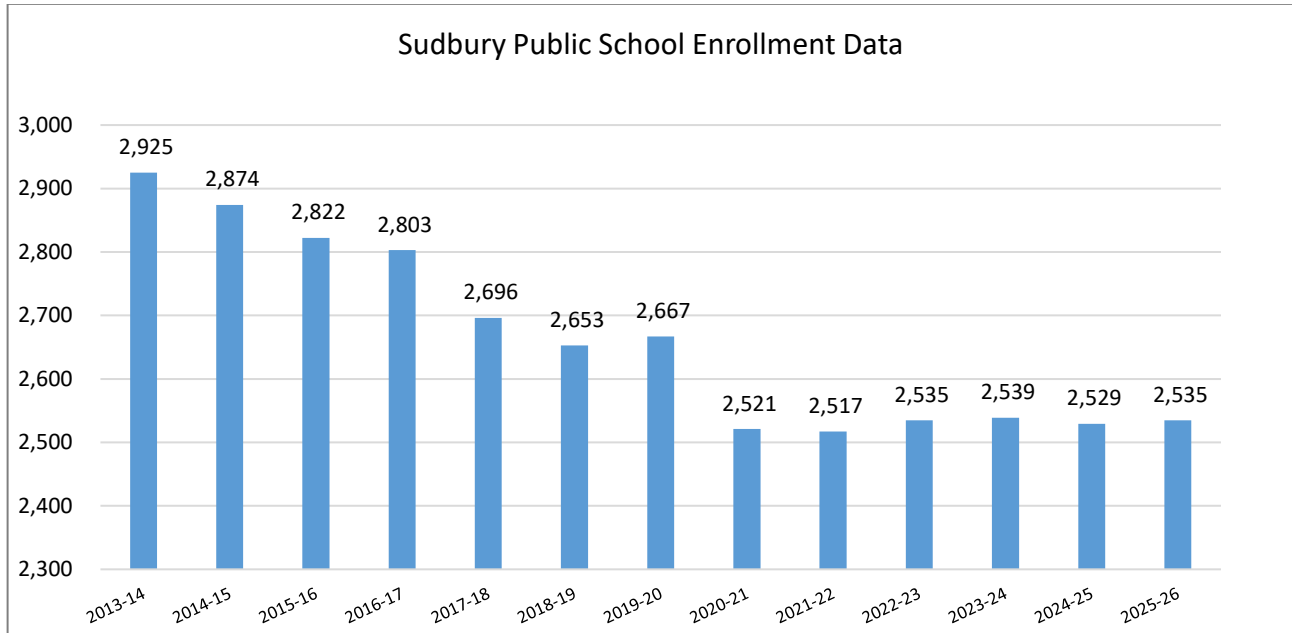


## TOWN OF SUDBURY – EXPENDITURES

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 required Net School Spending (NSS) for Sudbury Public Schools (SPS), as reported by DESE through the Chapter 70 Foundation Budget and Net School Spending data, has increased by \$7,282,570 since FY15, or 28.4%. Over the same period, Sudbury’s actual SPS Net School Spending increased by \$24,043,145, or 65.5%.

In FY25, Sudbury’s actual SPS Net School Spending was 183% of the required Net School Spending amount reported by DESE. Net School Spending data for FY15 through FY25 was obtained from the Massachusetts Department of Elementary and Secondary Education (DESE) databank. The FY26 and FY27 amounts shown are budgeted amounts.

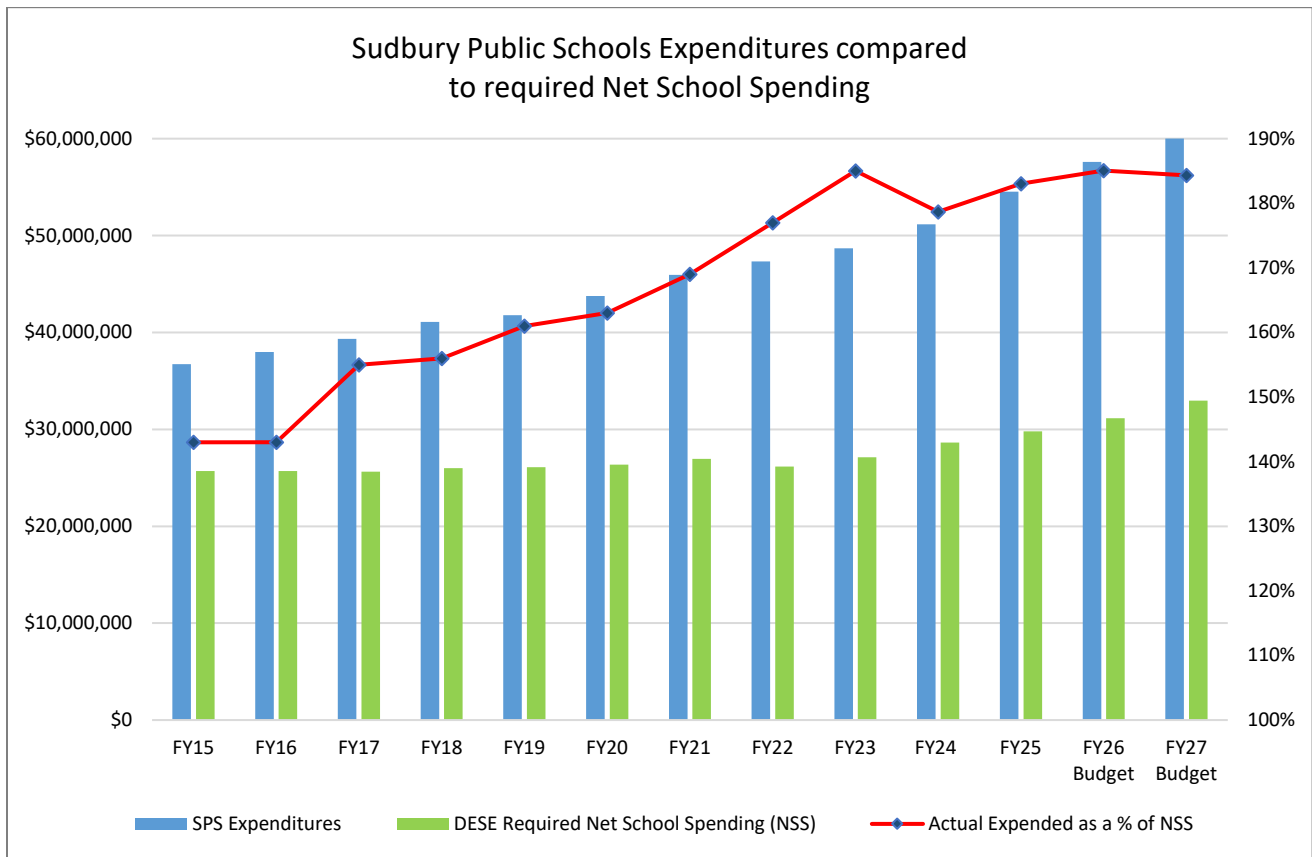
The graphs below show SPS expenditures, including employee benefits, as reported by DESE for Net School Spending.

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>

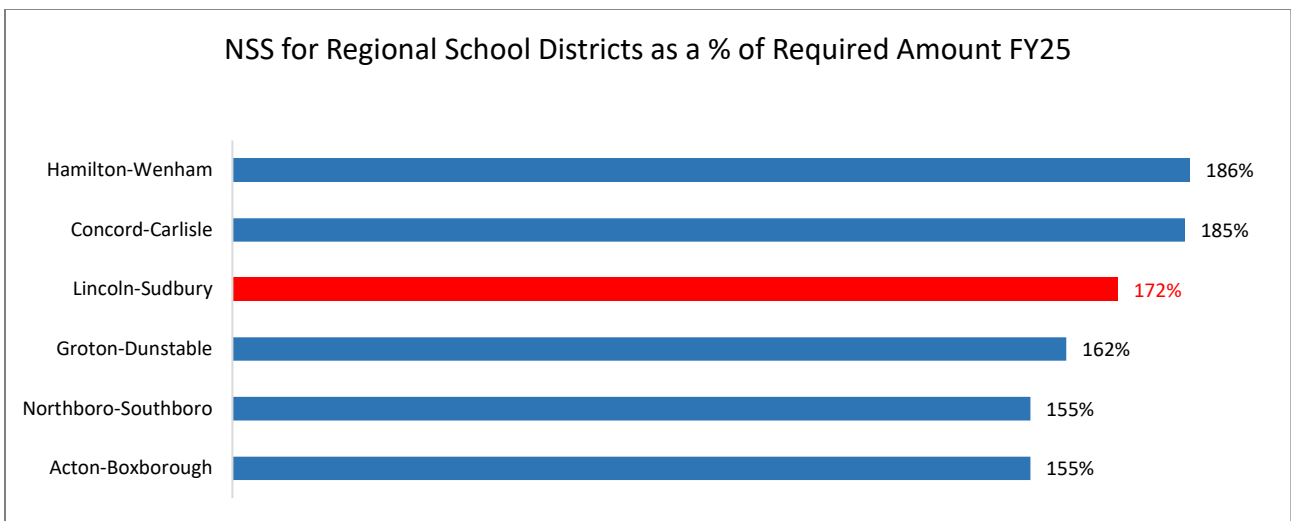
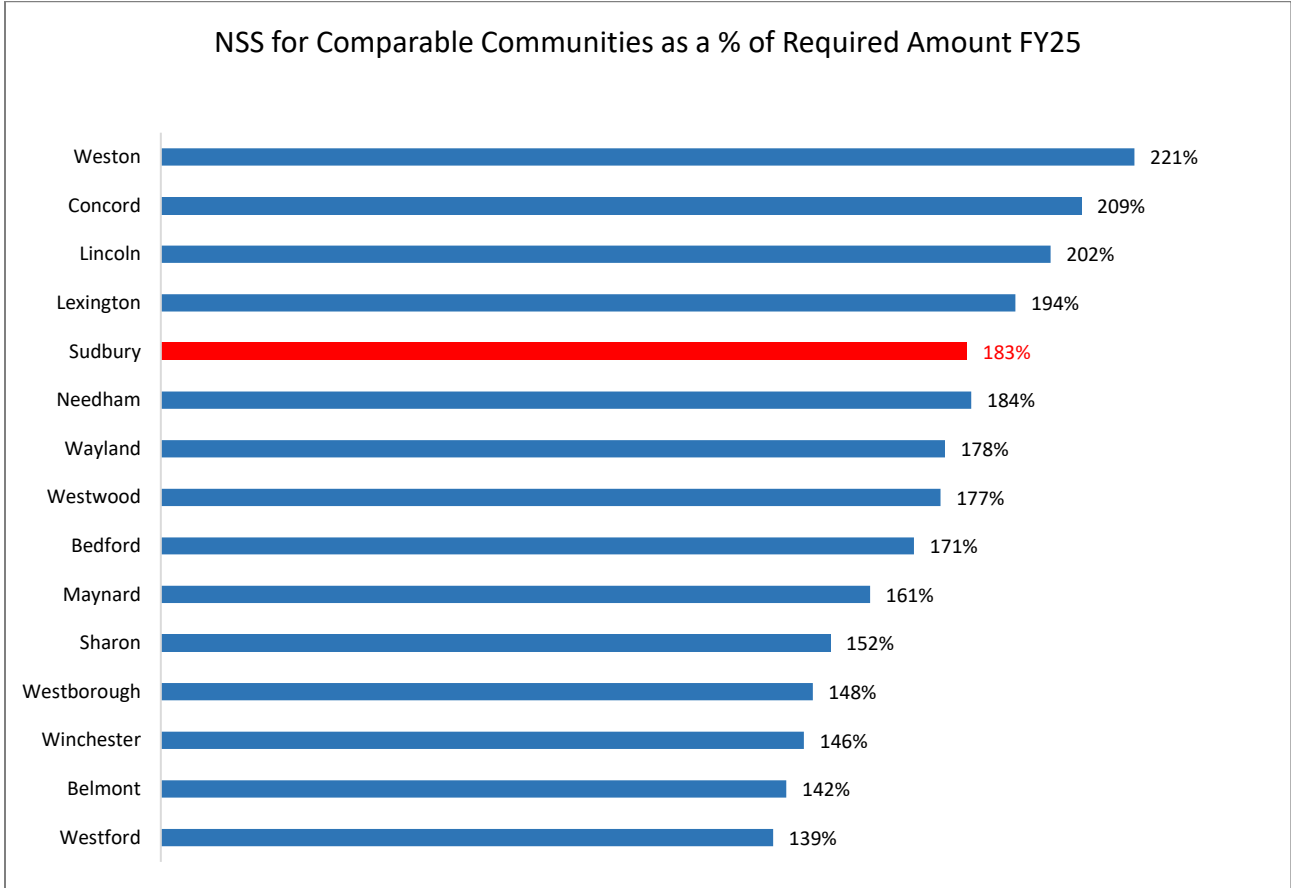
## TOWN OF SUDBURY – EXPENDITURES

Fiscal Year	School Expenditures	% Increase	DESE Required NSS	% Increase NSS	Over Required NSS	% of NSS
FY15	\$ 36,725,037		\$ 25,682,793		\$ 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	\$ 54,514,856	6.59%	\$ 29,786,643	4.05%	\$ 24,728,213	183.0%
FY26 Budget	\$ 57,615,427	5.69%	\$ 31,133,950	4.52%	\$ 26,481,477	185.1%
FY27 Budget	\$ 60,768,172	5.47%	\$ 32,965,363	5.88%	\$ 27,802,809	184.3%



## TOWN OF SUDBURY – EXPENDITURES

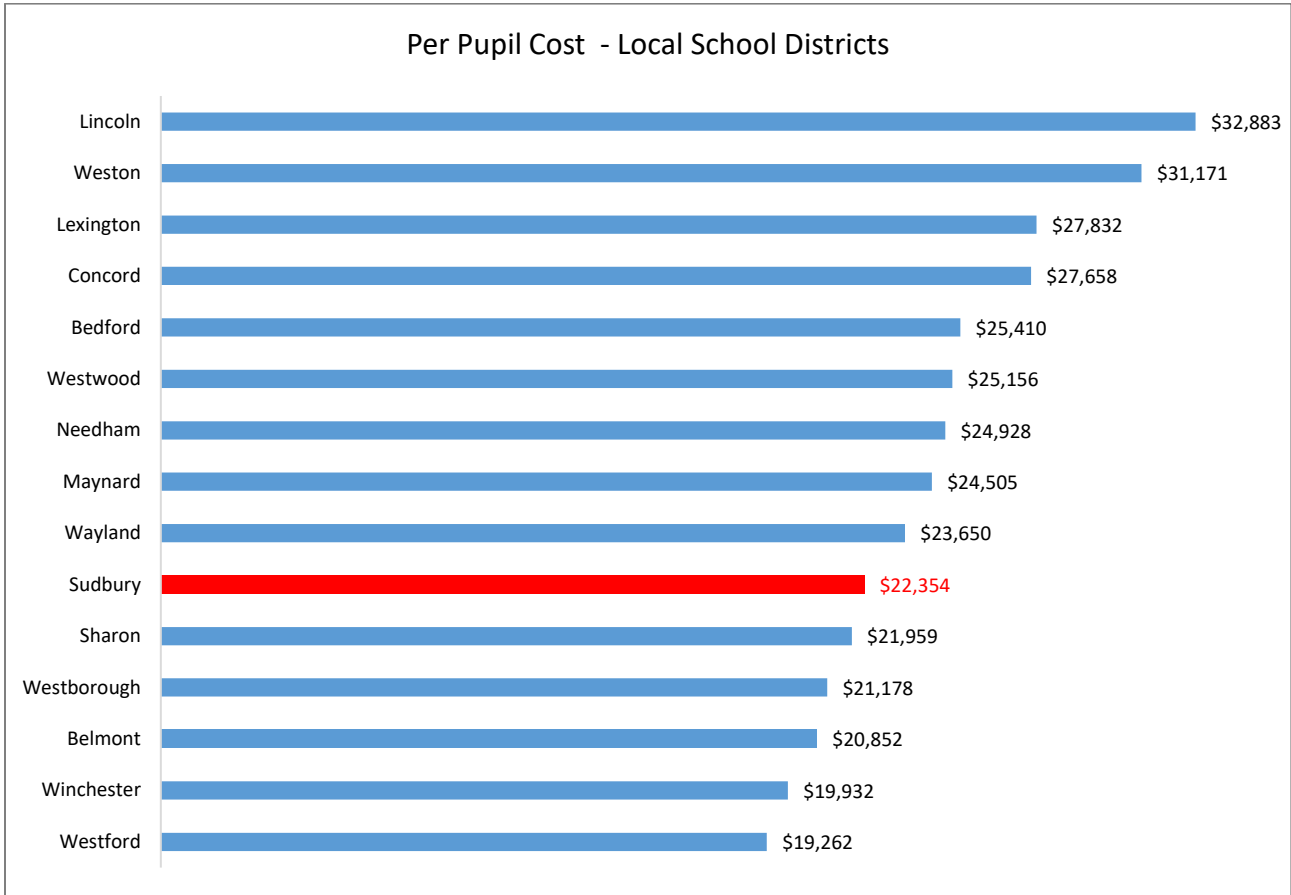
The graph below shows the actual Net School Spending (NSS) percentage for comparable communities, as reported by DESE for FY25, expressed as a percentage of each community’s required Net School Spending amount. The second graph shows the same comparison for regional school districts.



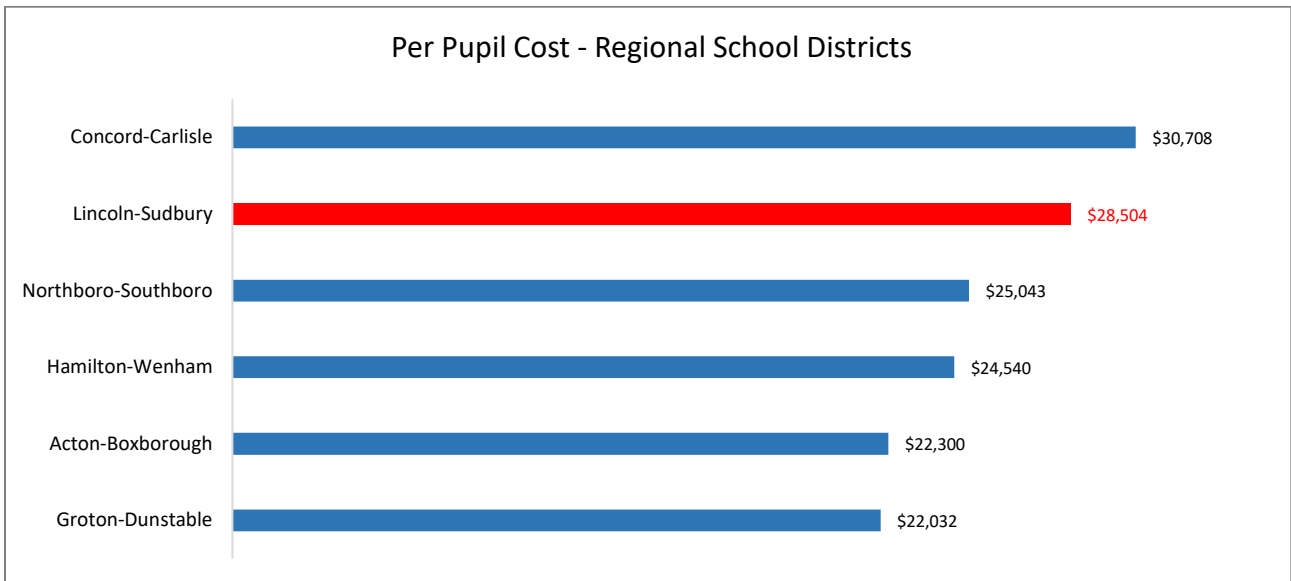
## TOWN OF SUDBURY – EXPENDITURES

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>



*\*\* Most Local districts shown in the above chart are K-12, Sudbury is K-8*



# TOWN OF SUDBURY – EXPENDITURES

## **Lincoln - Sudbury Regional High School (LSRHS)**

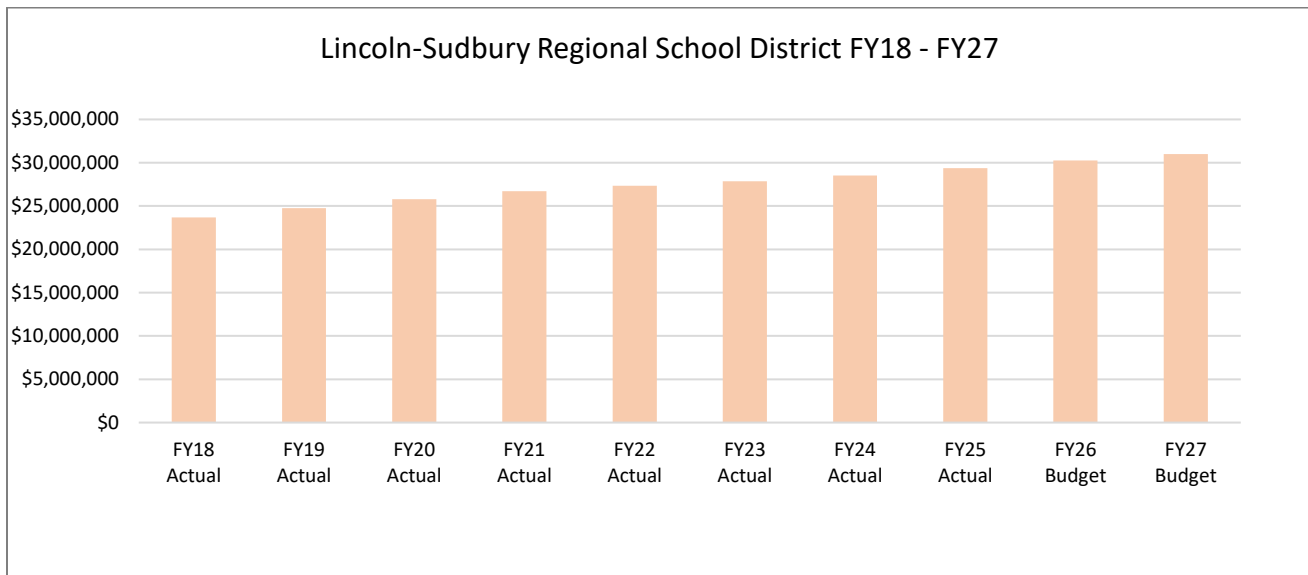
Since its founding in 1954, Lincoln - Sudbury Regional High School has viewed itself as "a different kind of place" - a place that truly values diversity in style and substance. This quality manifests itself in the academic program and in the general atmosphere of the school, and may best be seen in 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
LSRHS	\$23,698,762	\$24,762,716	\$25,808,881	\$26,712,280	\$27,330,369	\$27,869,764	\$28,537,698	\$29,363,324	\$30,252,405	\$31,012,531
<b>Total LSRHS</b>	<b>\$23,698,762</b>	<b>\$24,762,716</b>	<b>\$25,808,881</b>	<b>\$26,712,280</b>	<b>\$27,330,369</b>	<b>\$27,869,764</b>	<b>\$28,537,698</b>	<b>\$29,363,324</b>	<b>\$30,252,405</b>	<b>\$31,012,531</b>

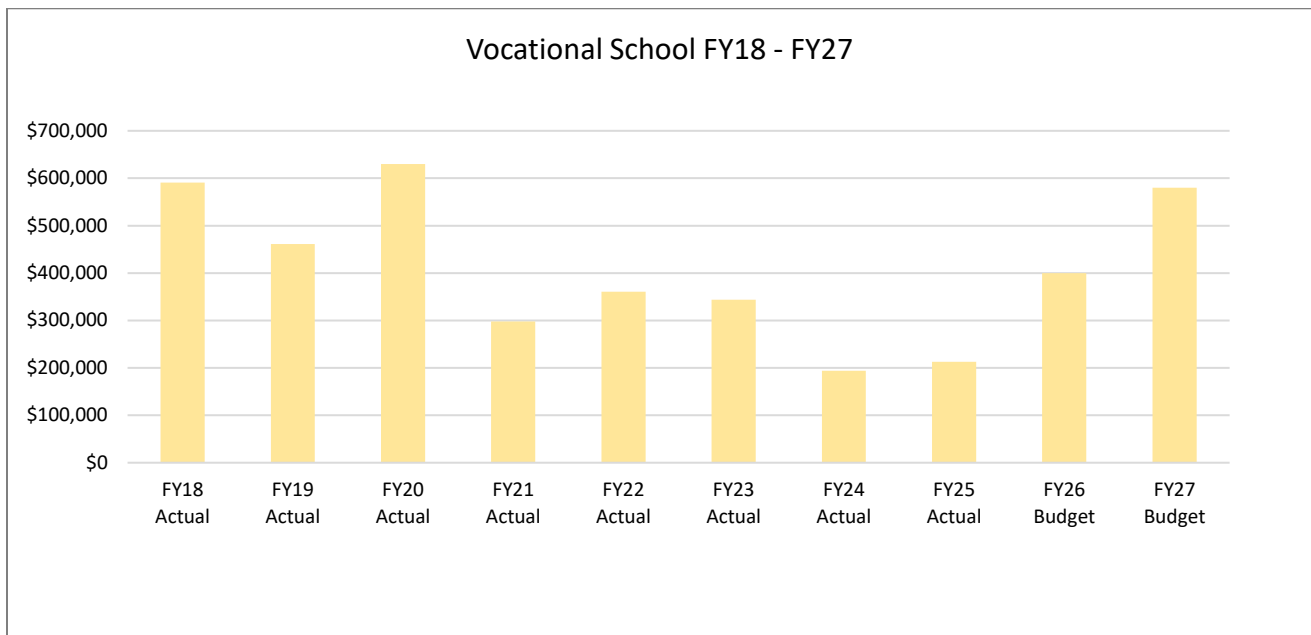


## TOWN OF SUDBURY – EXPENDITURES

### 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Vocational	\$591,064	\$461,426	\$629,668	\$297,813	\$360,501	\$343,462	\$193,961	\$213,908	\$400,000	\$580,000



## TOWN OF SUDBURY – EXPENDITURES

### Public Works

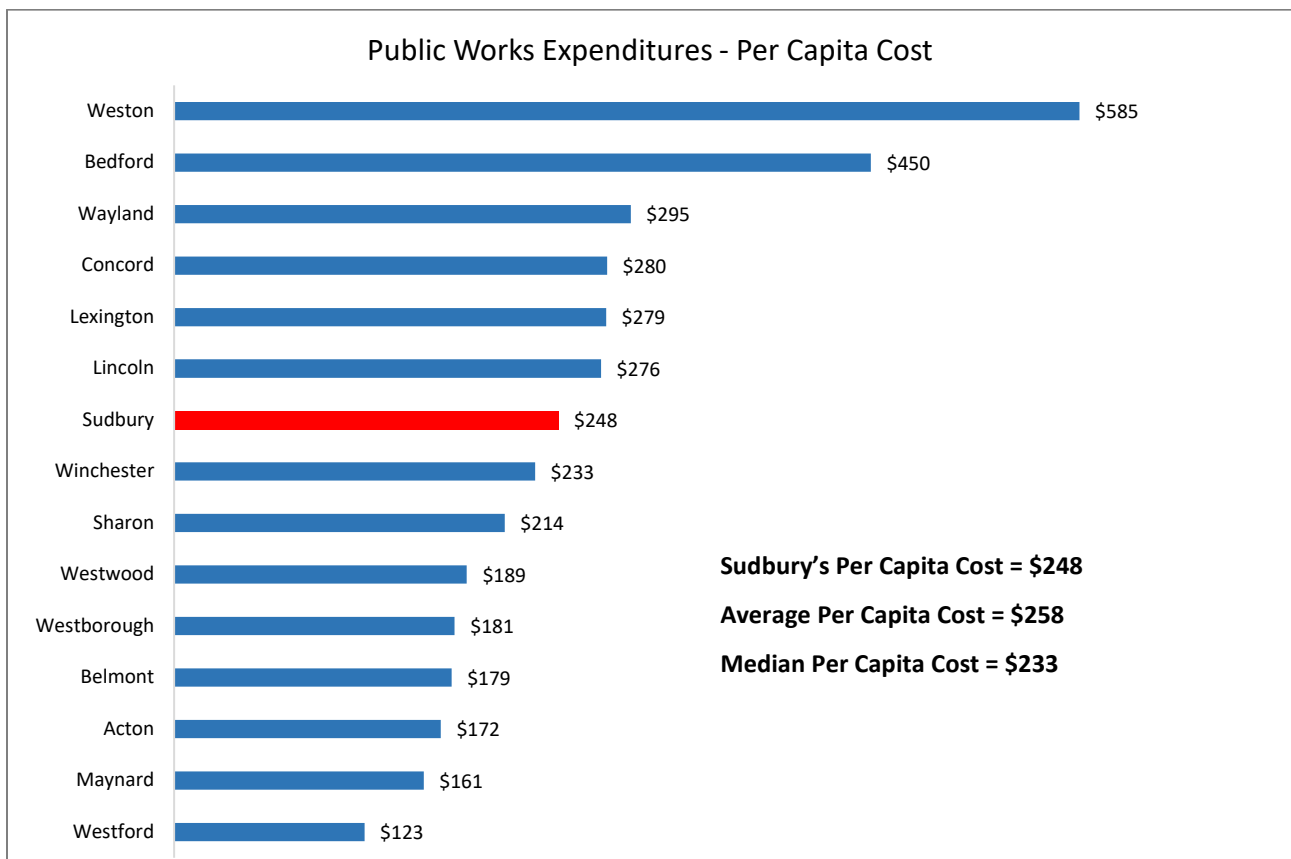
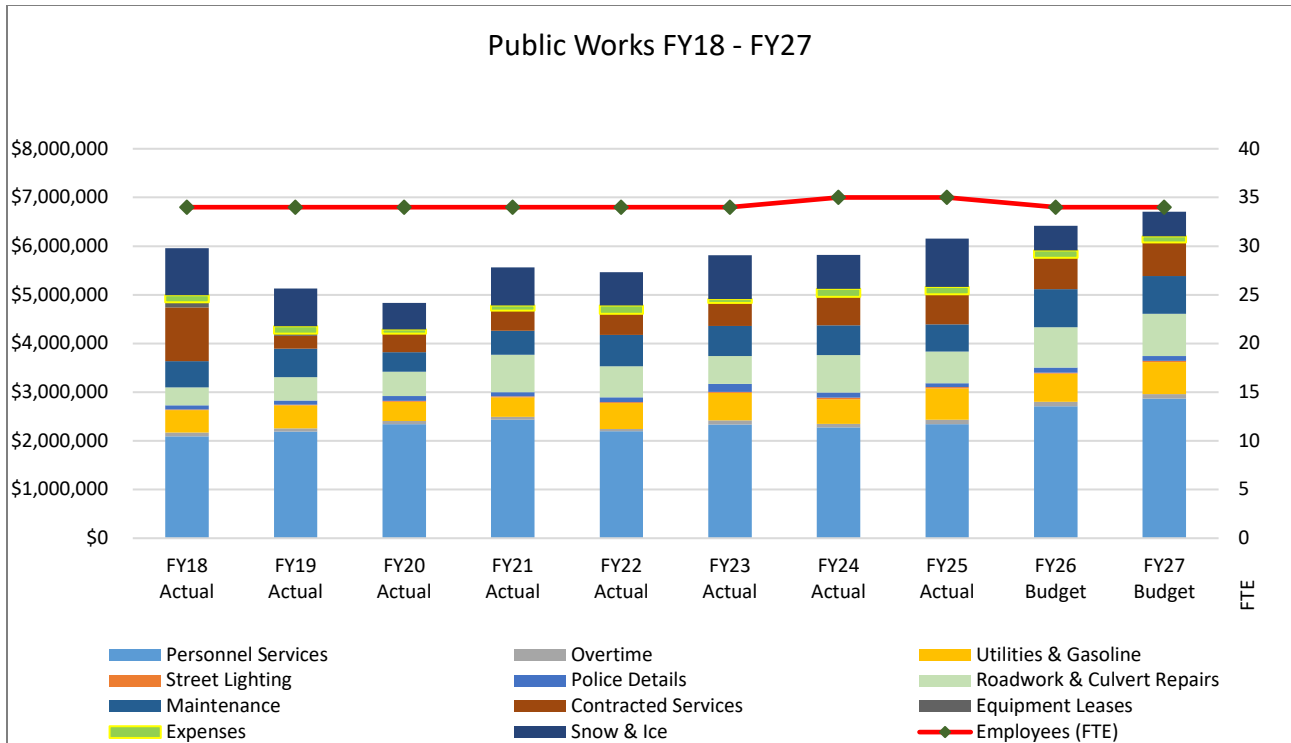
The Public Works Department supports and enhances the quality of life for residents, businesses, and visitors by managing, maintaining, and improving the Town’s infrastructure in an efficient and responsible manner. The department provides design, construction, maintenance, and operational support for roads, traffic systems, drainage and conveyance systems, public grounds, cemeteries, and other municipal infrastructure, with a continued focus on public safety and long-term asset management.

The Public Works cluster includes Engineering, Streets and Roads, Trees and Cemeteries, Parks and Grounds, and the Transfer Station Enterprise Fund. The Transfer Station Enterprise Fund is voted separately at Town Meeting. This cluster also includes the Combined Facilities Department. Sixty-Percent (60%) of the Facilities Director’s salary and Admin is included in the Public Works budget, with the remaining half 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*

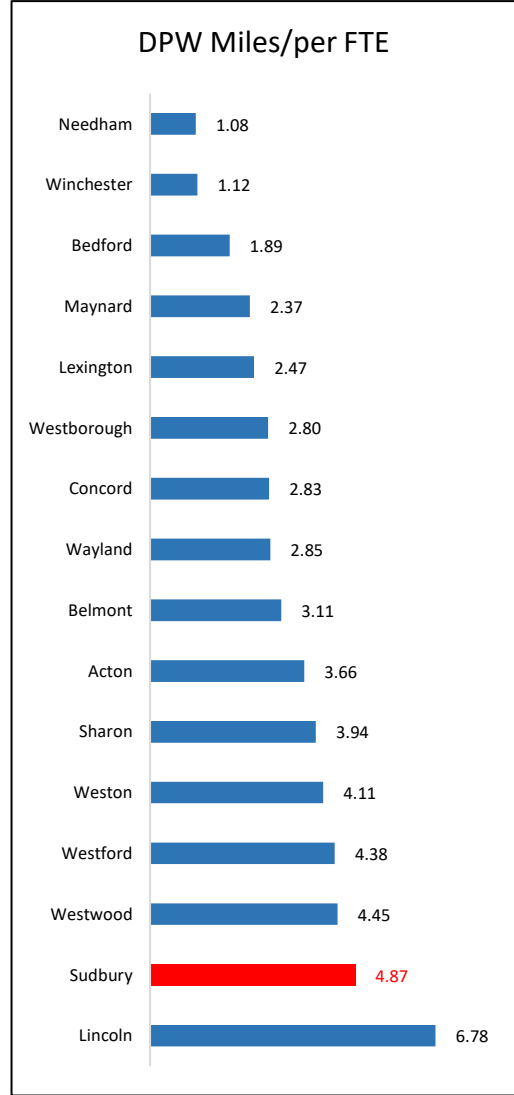
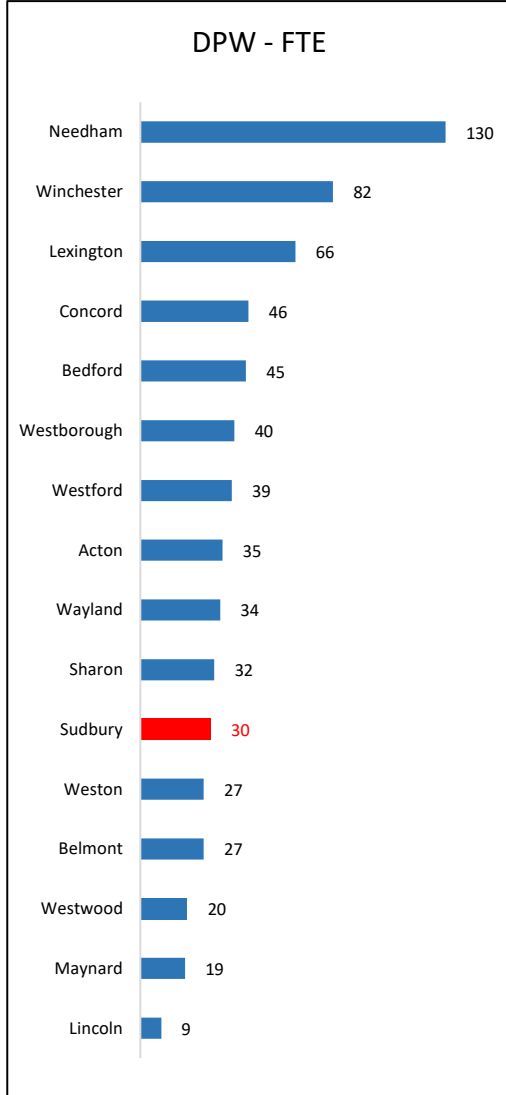
Public Works Department	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$2,093,803	\$2,193,690	\$2,339,050	\$2,436,423	\$2,197,057	\$2,338,929	\$2,279,376	\$2,341,249	\$2,707,474	\$2,868,039
Overtime	74,502	63,313	70,658	59,314	48,082	81,312	67,216	95,352	93,273	93,283
Utilities & Gasoline	462,048	471,243	393,884	400,536	530,115	566,734	509,482	641,731	577,200	657,200
Street Lighting	13,656	17,325	18,330	18,590	17,724	20,334	32,858	26,638	25,000	25,000
Police Details	84,007	85,139	98,470	82,263	101,263	161,113	101,185	79,337	100,000	100,000
Roadwork & Culvert Repairs	371,105	476,112	500,378	774,429	639,199	574,788	768,869	651,312	830,000	867,000
Maintenance	538,187	589,493	403,132	487,123	639,824	618,967	616,790	560,476	781,562	777,160
Contracted Services	1,106,127	262,670	379,515	415,651	438,553	470,730	584,579	616,865	646,574	689,135
Equipment Leases	103,318	46,383	0	0	0	0	0	0	0	0
Expenses	141,534	148,396	84,465	109,678	170,022	77,488	165,073	147,426	153,680	127,255
Snow & Ice	970,427	776,860	544,700	781,368	680,897	905,680	696,699	993,646	500,000	505,000
PY Encumbrances	371,638	15,792	276,571	149,645	119,487	155,906	142,891	107,076		
<b>Total Public Works</b>	<b>\$6,330,352</b>	<b>\$5,146,416</b>	<b>\$5,109,153</b>	<b>\$5,715,020</b>	<b>\$5,582,223</b>	<b>\$5,971,981</b>	<b>\$5,965,018</b>	<b>\$6,261,108</b>	<b>\$6,414,763</b>	<b>\$6,709,072</b>
Employees (FTE)	34	34	34	34	34	34	35	35	34	34

# 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.*

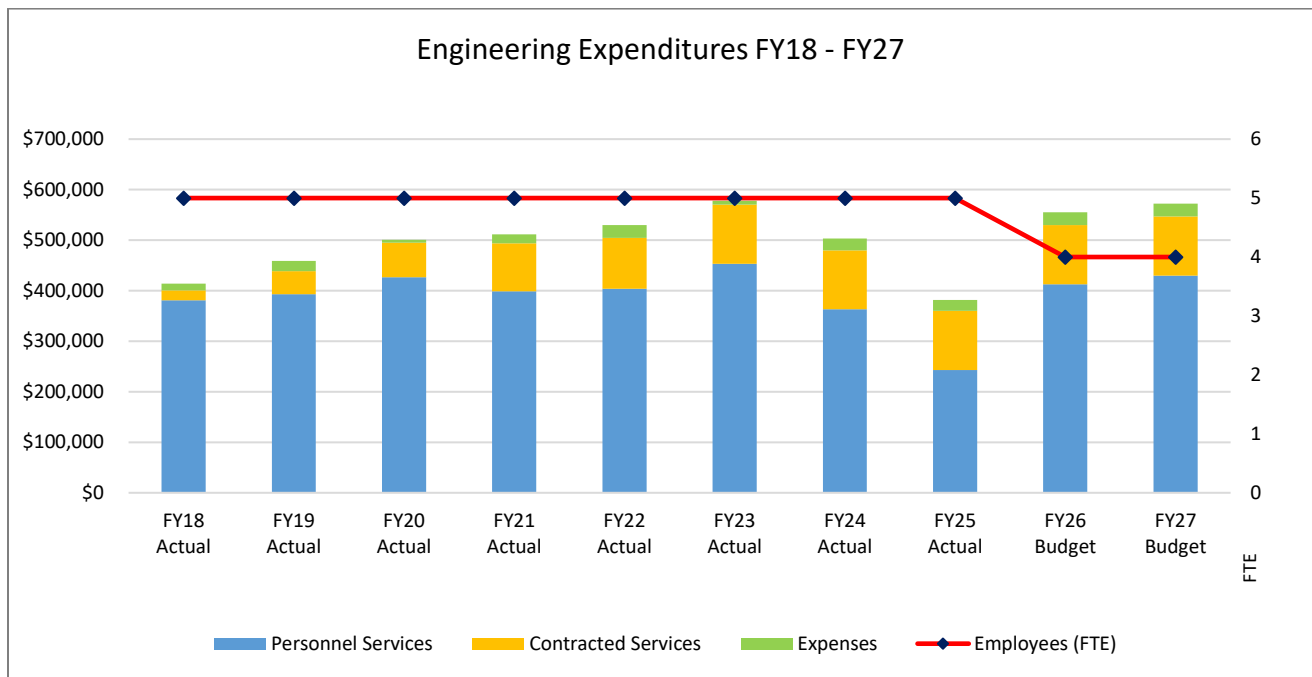
# TOWN OF SUDBURY – EXPENDITURES

## Engineering

The Engineering Division is responsible for the planning, design, and construction oversight of roadway, drainage, and infrastructure improvement projects throughout the Town. The Division assists with maintaining compliance with various State and Federal regulatory programs, including the National Pollutant Discharge Elimination System (NPDES) Phase II Stormwater requirements.

The Division also manages the Town’s Street Opening Permit and Trench Opening Permit programs, reviews development and redevelopment plans to ensure roadway, utility, and stormwater improvements conform to Town standards and regulations, and performs inspections related to modifications and expansions of the Town’s roadway and drainage infrastructure. In addition, the Engineering Division supports long-term capital planning, traffic and roadway safety initiatives, and coordination with utility companies, contractors, and regulatory agencies on infrastructure-related projects.

Engineering	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$381,349	\$393,067	\$426,871	\$398,626	\$403,541	\$453,116	\$363,148	\$243,015	\$412,626	\$429,957
Contracted Services	19,331	45,446	68,000	95,300	100,805	117,000	117,000	117,300	117,300	117,300
Expenses	13,425	20,223	6,134	17,734	25,724	8,202	23,129	21,512	25,375	25,375
PY Encumbrances	26,609	5,932	19,232	0	5,071	16,495	0	86		
<b>Total Engineering</b>	<b>\$440,714</b>	<b>\$464,668</b>	<b>\$520,237</b>	<b>\$511,660</b>	<b>\$535,141</b>	<b>\$594,813</b>	<b>\$503,277</b>	<b>\$381,913</b>	<b>\$555,301</b>	<b>\$572,632</b>
Employees (FTE)	5	5	5	5	5	5	5	5	4	4

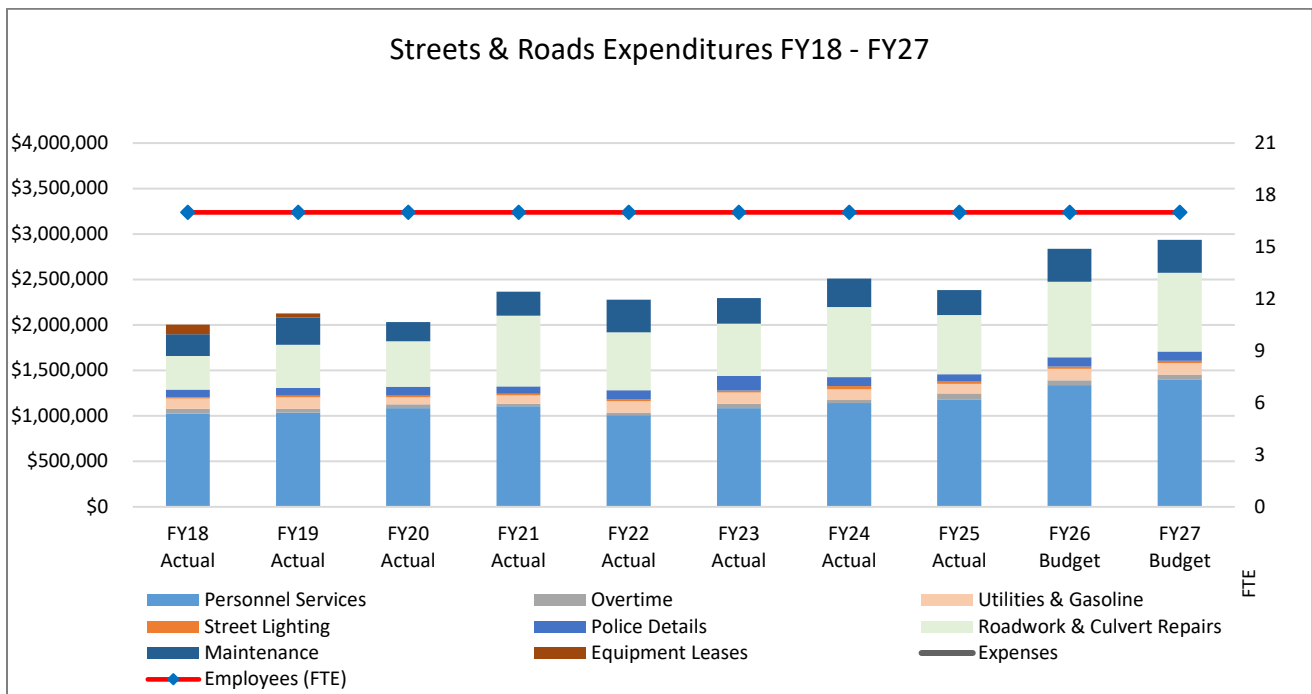


# TOWN OF SUDBURY – EXPENDITURES

## Streets & Roads

The Streets & Roads Division is responsible for the maintenance, repair, and improvement of the Town’s roadway and walkway infrastructure. This includes roadway paving and patching, pavement markings, granite and bituminous curbing, sidewalks, street and regulatory signage, traffic islands, drainage systems, and stormwater appurtenances. The Division also supports roadway safety initiatives, responds to roadway-related emergencies, and assists with maintaining safe travel conditions for residents, pedestrians, cyclists, and motorists throughout the year.

Streets & Roads	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$1,026,642	\$1,037,839	\$1,085,947	\$1,106,680	\$1,006,971	\$1,084,479	\$1,141,244	\$1,176,082	\$1,338,671	\$1,401,441
Overtime	51,188	39,516	41,177	28,864	30,319	48,760	38,569	69,567	53,300	53,300
Utilities & Gasoline	112,533	127,439	76,501	89,977	125,226	125,378	113,850	105,820	127,200	127,200
Street Lighting	13,656	17,325	18,330	18,590	17,724	20,334	32,858	26,638	25,000	25,000
Police Details	84,007	85,139	98,470	82,263	101,263	161,113	101,185	79,337	100,000	100,000
Roadwork & Culvert Repairs	371,105	476,112	500,378	774,429	639,199	574,788	768,869	651,312	830,000	867,000
Maintenance	240,099	298,537	210,067	265,376	358,266	280,844	315,346	275,793	363,300	363,300
Equipment Leases	103,318	46,383								
Expenses	56,724	81,226	58,138	54,213	58,178	36,283	103,744	87,027	87,380	70,380
PY Encumbrances	296,099	2,107	218,426	55,966	56,770	131,819	20,363	58,389		
<b>Total Streets &amp; Roads</b>	<b>\$2,355,371</b>	<b>\$2,211,623</b>	<b>\$2,307,434</b>	<b>\$2,476,358</b>	<b>\$2,393,916</b>	<b>\$2,463,798</b>	<b>\$2,636,028</b>	<b>\$2,529,965</b>	<b>\$2,924,851</b>	<b>\$3,007,621</b>
Employees (FTE)	17	17	17	17	17	17	17	17	17	17



# TOWN OF SUDBURY – EXPENDITURES

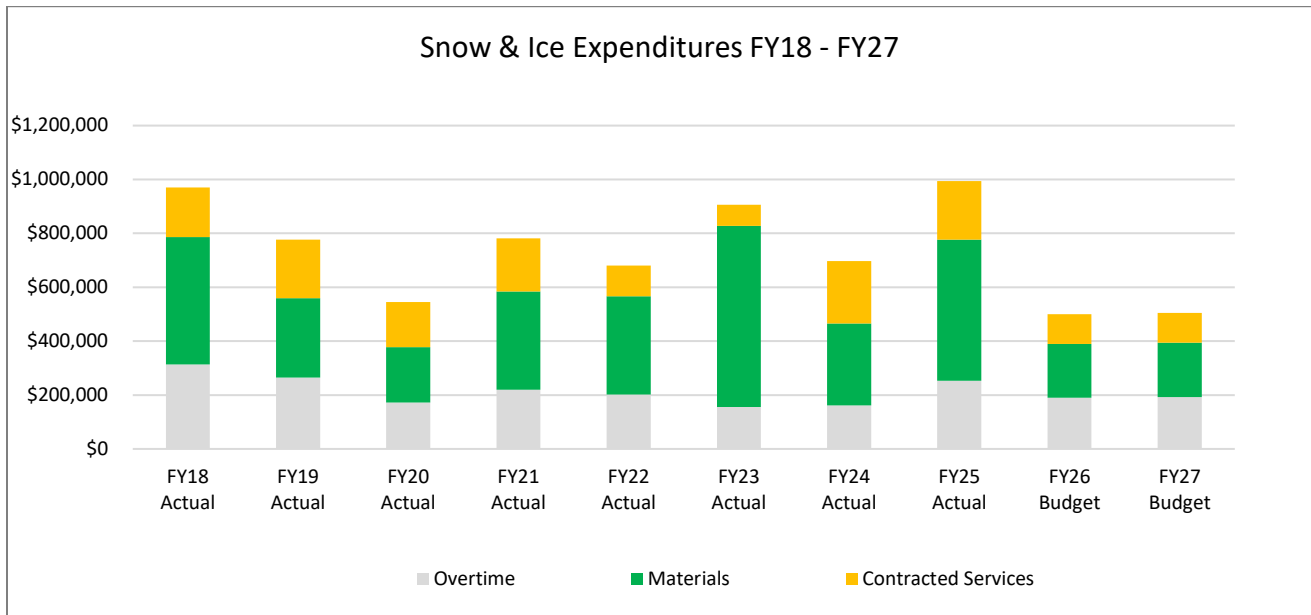
## Snow & Ice

The DPW is responsible for treating and clearing approximately 146 miles of public and private roads, sidewalks, and Town and School buildings. The Town uses contractors to assist with snow removal when needed, depending on the size, timing, and severity of each storm.

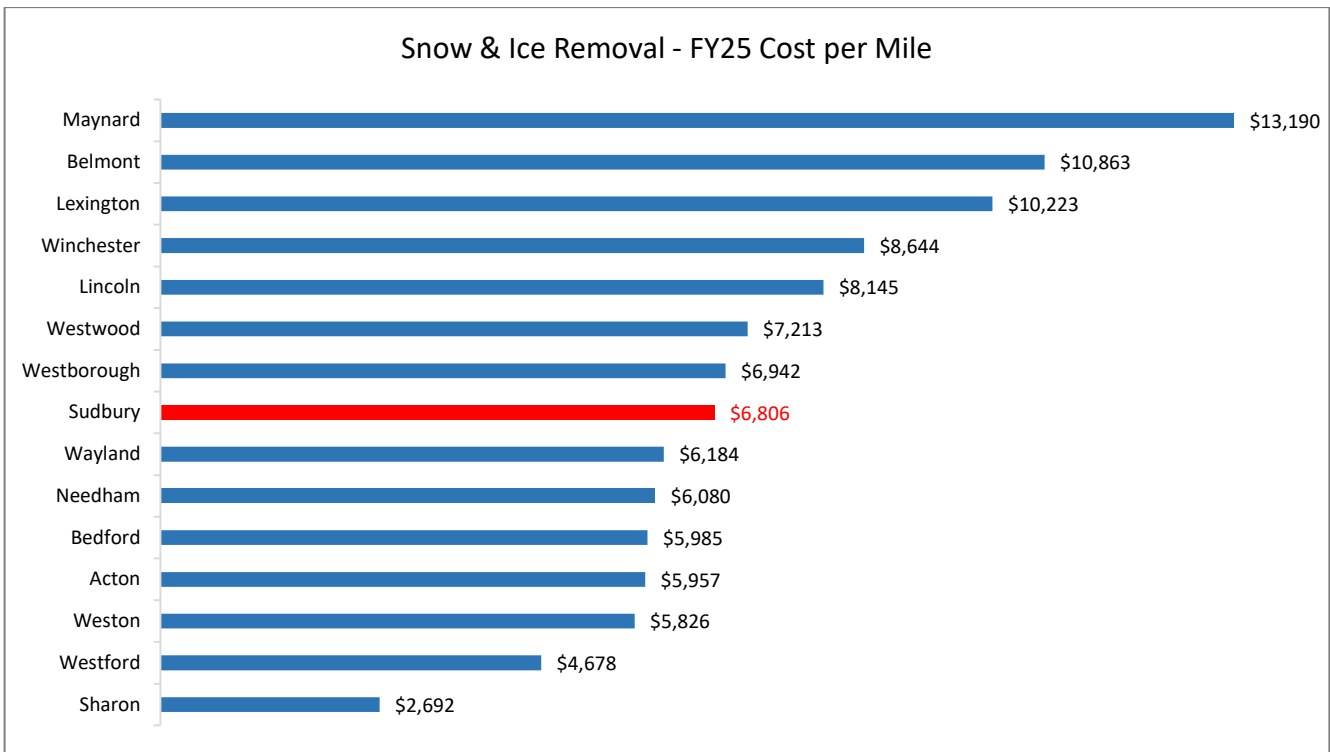
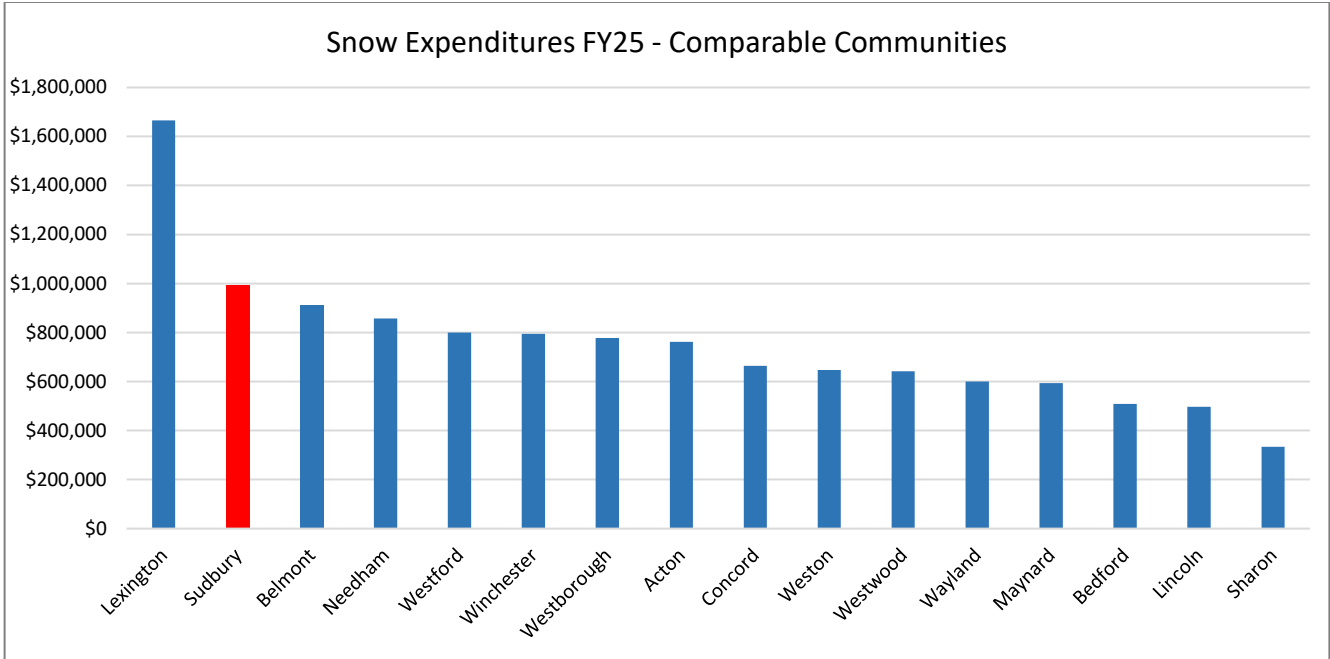
Under current law, if a City or Town appropriates at least the same amount for snow and ice as it did in the prior fiscal year, the snow and ice account may legally be deficit spent. Any deficit must then be addressed in the following fiscal year, either through the tax rate or by a transfer from available funds.

The chart below shows the amount budgeted for snow and ice compared to the actual amount spent each year.

Snow and Ice	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Overtime	\$313,155	\$265,402	\$172,718	\$219,499	\$201,924	\$155,901	\$162,128	\$253,532	\$190,000	\$191,900
Materials	473,227	294,295	205,179	364,801	365,035	671,359	303,511	522,994	200,000	202,000
Contracted Services	184,045	217,163	166,803	197,068	113,938	78,420	231,060	217,120	110,000	111,100
<b>Total Snow and Ice</b>	<b>\$970,427</b>	<b>\$776,860</b>	<b>\$544,700</b>	<b>\$781,368</b>	<b>\$680,897</b>	<b>\$905,680</b>	<b>\$696,699</b>	<b>\$993,646</b>	<b>\$500,000</b>	<b>\$505,000</b>
<b>Budgeted</b>	<b>\$424,750</b>	<b>\$424,750</b>	<b>\$424,750</b>	<b>\$424,750</b>	<b>\$424,750</b>	<b>\$424,750</b>	<b>\$424,750</b>	<b>\$450,000</b>	<b>\$500,000</b>	<b>\$505,000</b>
<b>Deficit</b>	<b>\$545,677</b>	<b>\$352,110</b>	<b>\$119,950</b>	<b>\$356,618</b>	<b>\$256,147</b>	<b>\$480,930</b>	<b>\$271,949</b>	<b>\$543,646</b>		



# TOWN OF SUDBURY – EXPENDITURES



**Sudbury's per mile cost = \$6,806**

**Average per mile cost = \$7,158**

**Median per mile cost = \$6,495**

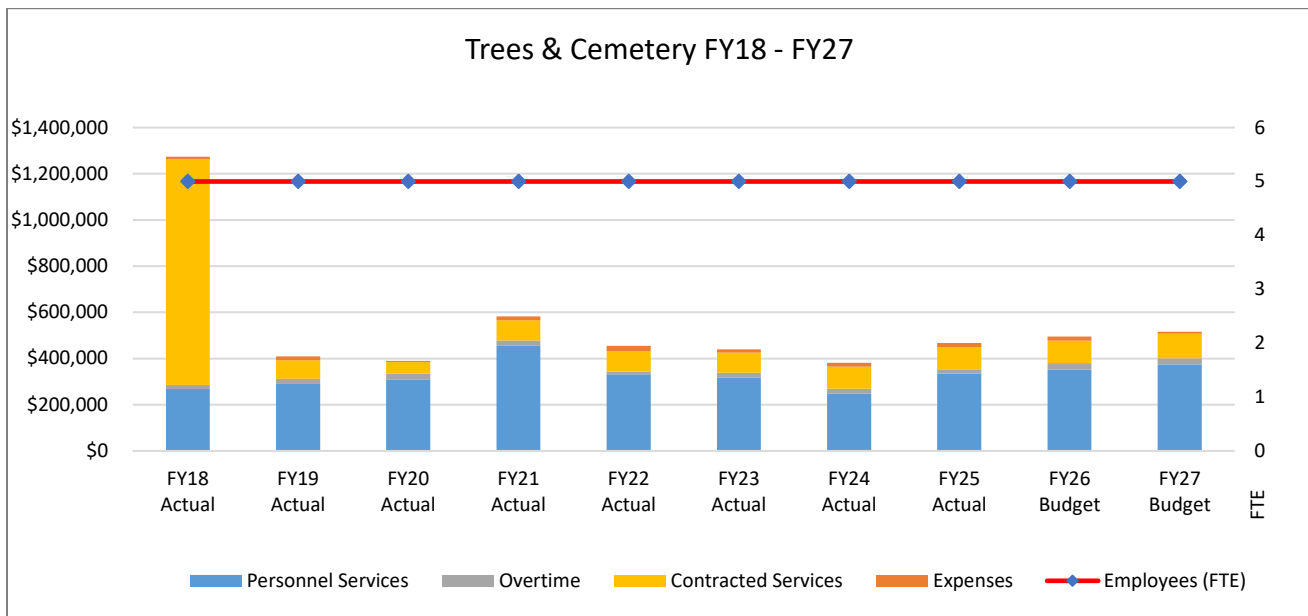
# TOWN OF SUDBURY – EXPENDITURES

## Trees and Cemetery

The Trees & Cemetery Division is responsible for the maintenance and management of the Town’s estimated 5,600 public shade trees located within the public right-of-way and on Town property. While these trees provide significant environmental, aesthetic, and public benefits to the community, they also require ongoing inspection, pruning, removal, and maintenance to ensure public safety and reduce potential liability from hazardous or damaged trees.

The Division is also responsible for the operation and maintenance of the Town-owned cemeteries, including grounds maintenance, burials, and cemetery lot management. Division staff regularly perform interments and work closely with families, funeral homes, and veterans’ organizations to ensure cemetery operations are conducted respectfully and professionally.

Trees & Cemetery	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$268,364	\$293,194	\$309,514	\$455,169	\$332,331	\$316,790	\$249,276	\$333,984	\$352,677	\$374,051
Overtime	17,112	19,321	24,843	23,818	12,603	22,195	20,803	17,154	27,183	27,183
Contracted Services	978,484	80,255	50,033	87,085	86,180	86,336	94,443	98,060	97,683	106,110
Expenses	10,003	16,794	5,264	15,932	24,210	14,168	17,614	17,872	18,425	9,000
PY Encumbrances	14,700	0	6,045	19,787	0	0	0	0		
<b>Total Trees &amp; Cemetery</b>	<b>\$1,288,663</b>	<b>\$409,564</b>	<b>\$395,699</b>	<b>\$601,791</b>	<b>\$455,324</b>	<b>\$439,489</b>	<b>\$382,136</b>	<b>\$467,070</b>	<b>\$495,968</b>	<b>\$516,344</b>
Employees (FTE)	5	5	5	5	5	5	5	5	5	5

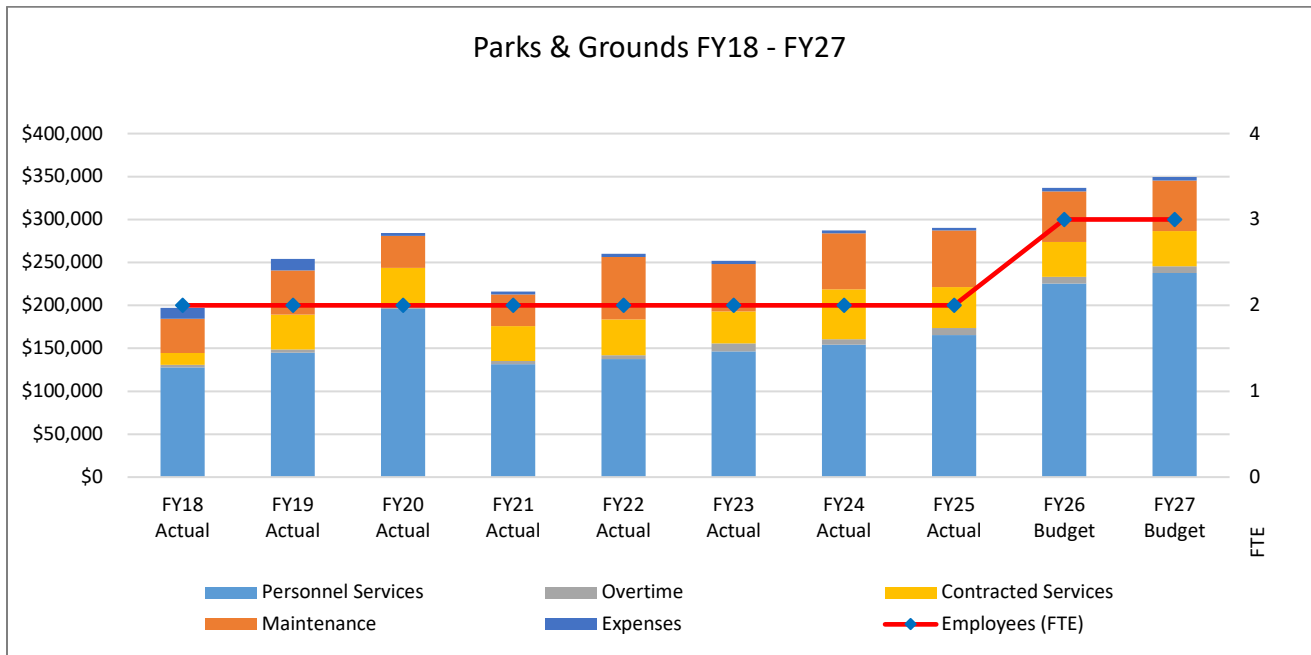


# TOWN OF SUDBURY – EXPENDITURES

## Parks and Grounds

The Parks & Grounds Division provides safe, well-maintained recreational facilities and public spaces throughout the Town. The Division is responsible for the care, maintenance, and operation of Town-owned parks, athletic fields, playgrounds, passive recreation areas, and landscaped public properties to ensure they are safe, accessible, and available for year-round community use. Approximately 40% of the Division’s salary costs, along with a portion of related operating expenses, are funded through the Field Enterprise Fund, with the remaining costs supported by the General Fund.

Parks & Grounds	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$127,825	\$144,789	\$195,916	\$131,523	\$137,482	\$146,260	\$154,183	\$165,493	\$225,376	\$237,782
Overtime	2,819	3,922	4,194	3,850	4,294	9,410	6,535	8,053	7,790	7,800
Contracted Services	13,838	40,560	43,399	40,318	41,871	37,168	57,946	47,700	40,725	40,725
Maintenance	39,953	51,480	37,498	37,021	72,733	55,413	65,208	65,833	58,860	58,860
Expenses	12,786	13,300	3,200	3,411	3,600	3,498	3,467	3,267	4,200	4,200
PY Encumbrances	2,248	4,107	3,340	9,976	22,223	215	5,125	0		
<b>Total Parks &amp; Grounds</b>	<b>\$199,469</b>	<b>\$258,158</b>	<b>\$287,547</b>	<b>\$226,099</b>	<b>\$282,203</b>	<b>\$251,964</b>	<b>\$292,464</b>	<b>\$290,346</b>	<b>\$336,951</b>	<b>\$349,367</b>
Employees (FTE)	2	2	2	2	2	2	2	2	3	3



# TOWN OF SUDBURY – EXPENDITURES

## **Combined Facilities**

The Facilities Department is responsible for facilities planning, maintenance, and capital improvements for all Town-owned buildings, including the K–8 schools. The Department works collaboratively with Town and School departments to implement comprehensive preventive and corrective maintenance programs that preserve building systems, extend asset life, and ensure safe, reliable, and code-compliant facilities. Responsibilities include the scheduling, coordination, and oversight of building renovations and repairs; maintenance of building envelopes, mechanical, electrical, plumbing, and life-safety systems; and the implementation of energy conservation and sustainability initiatives across the Town’s facilities.

In addition, the Department supports the planning and management of capital improvement projects and new construction that enhance the Town’s ability to meet current and future community needs. The Facilities Department works closely with the Capital Improvement Advisory Committee (CIAC), the Energy Committee, and the Permanent Building Committee (PBC) to prioritize projects, coordinate funding strategies, and ensure the effective delivery of facility upgrades and long-term improvements.

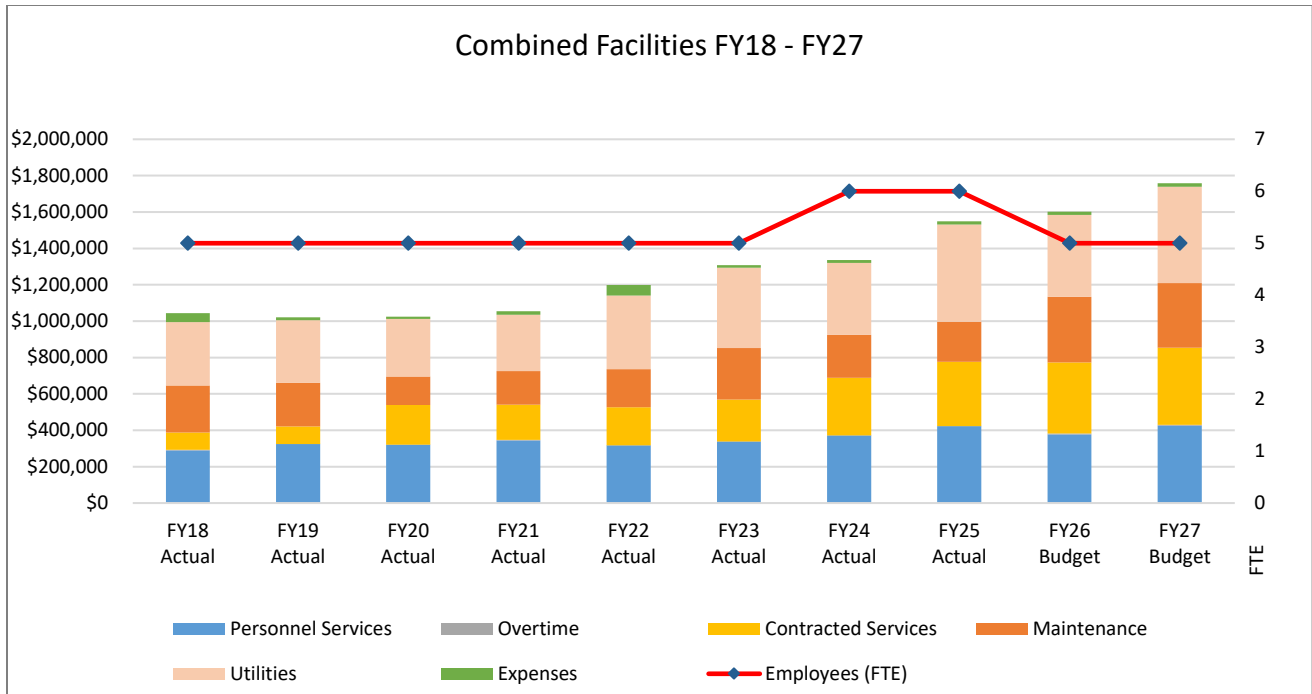
The Facilities budget includes utility costs for Town-owned municipal buildings. Utility expenses for Sudbury Public Schools instructional facilities are budgeted separately within the School Department budget. However, utility costs for the Fairbank Community Center are included in the Facilities budget, as the building houses Sudbury Public Schools administrative offices in addition to Town functions.

The Town Buildings maintenance line item includes approximately \$70,000 in annual budgeted expenses related to Sudbury Public Schools facilities. This amount was added several years ago as a separate expenditure within the Town’s operating budget to support limited maintenance and repair activities at school buildings. While the majority of school facility operating costs are budgeted within the School Department, this line item reflects a longstanding shared-services approach intended to address specific building maintenance needs efficiently and consistently.

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

<b>Facilities</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
Personnel Services	\$289,623	\$324,801	\$320,802	\$344,425	\$316,732	\$338,284	\$371,525	\$422,675	\$378,124	\$424,808
Overtime	3,383	554	444	2,782	866	947	1,309	578	5,000	5,000
Contracted Services	94,474	96,409	218,083	192,948	209,697	230,226	315,190	353,805	390,866	425,000
Maintenance	258,135	239,476	155,567	184,726	208,825	282,710	236,236	218,850	359,402	355,000
Utilities	349,515	343,804	317,383	310,559	404,889	441,356	395,632	535,911	450,000	530,000
Expenses	48,596	16,853	11,729	18,388	58,310	15,337	17,119	17,748	18,300	18,300
PY Encumbrances	31,982	3,646	29,528	63,916	35,423	7,377	117,403	48,601		
<b>Total Facilities</b>	<b>\$1,075,708</b>	<b>\$1,025,543</b>	<b>\$1,053,536</b>	<b>\$1,117,744</b>	<b>\$1,234,742</b>	<b>\$1,316,237</b>	<b>\$1,454,414</b>	<b>\$1,598,168</b>	<b>\$1,601,692</b>	<b>\$1,758,108</b>
Employees (FTE)	5	5	5	5	5	5	6	6	5	5

# TOWN OF SUDBURY – EXPENDITURES



# TOWN OF SUDBURY – EXPENDITURES

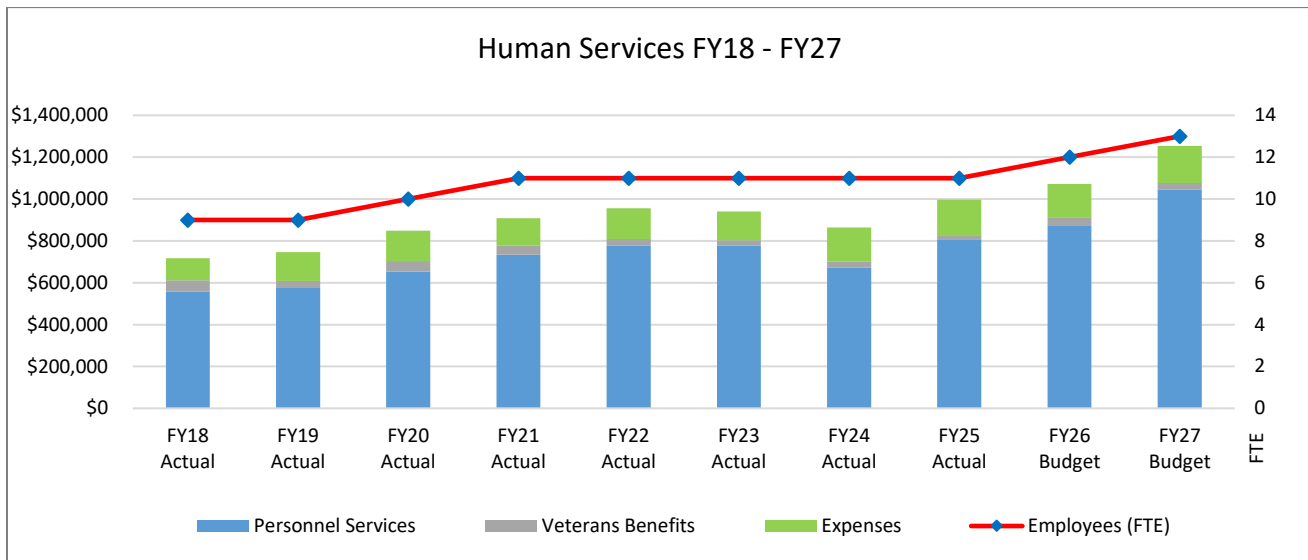
## Health and Human Services

The Human Services cluster includes the Health Department, Senior Center, and Veterans’ Services offices, and is responsible for delivering essential public health, social, and supportive services to residents across all stages of life. Together, these departments promote public health and safety, support aging residents, assist veterans and their families, and help ensure access to critical services and resources.

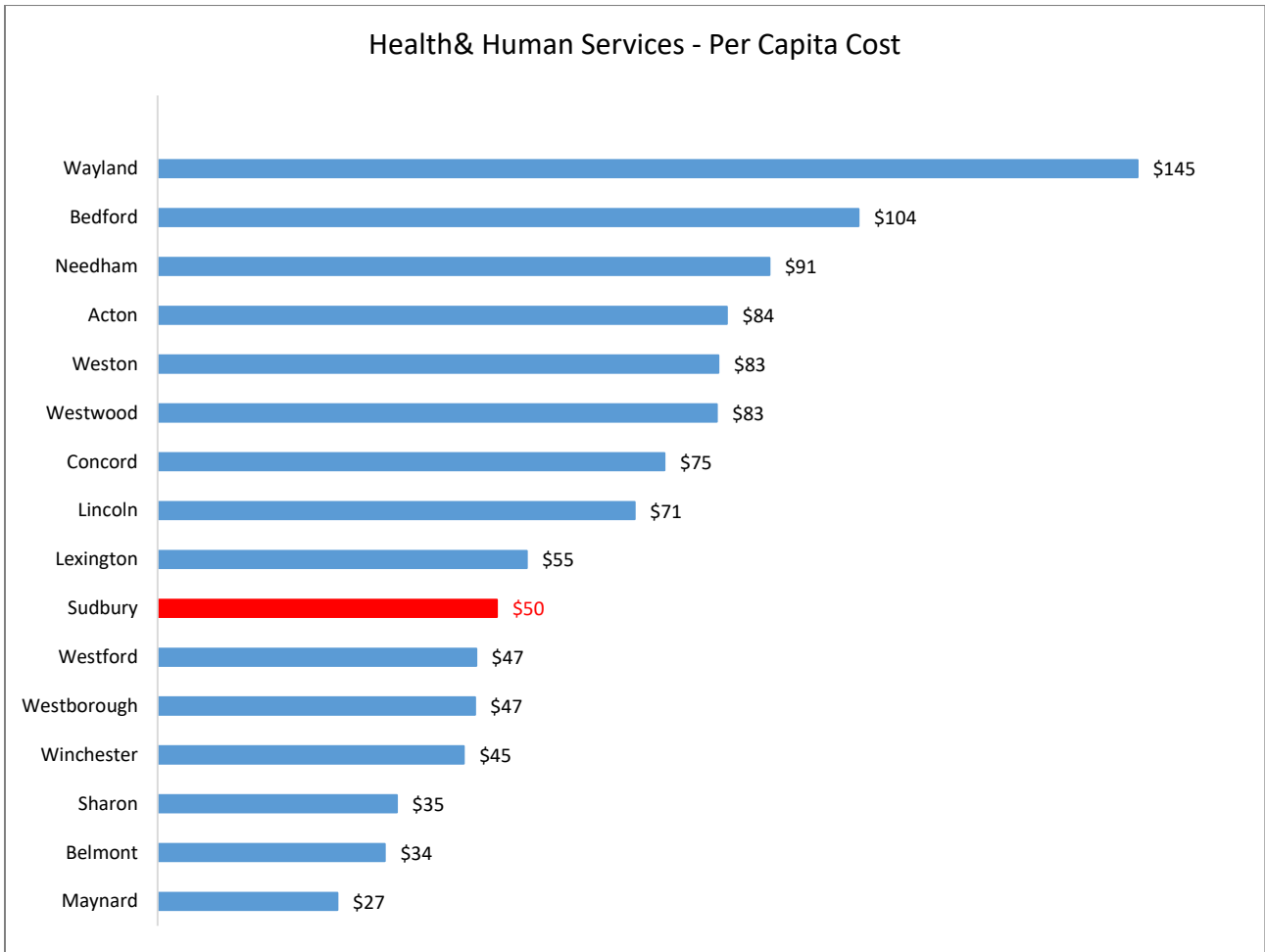
The Health Department administers public health and environmental health programs, enforces state and local health regulations, and responds to communicable disease concerns, inspections, and public health emergencies. The Senior Center provides programs, services, and outreach designed to support older adults, promote independence, and enhance quality of life through social, educational, wellness, and human services programming. The Veterans’ Services office assists eligible veterans and their dependents by providing benefits counseling, financial assistance, advocacy, and referrals to state and federal resources.

Collectively, the Human Services cluster emphasizes prevention, outreach, and coordination with regional, state, and community partners to address evolving resident needs, strengthen community well-being, and ensure services are delivered efficiently and compassionately.

Total Human Services	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$556,660	\$575,792	\$653,861	\$734,781	\$778,015	\$777,259	\$673,735	\$805,085	\$874,593	\$1,046,057
Veterans Benefits	54,441	33,188	49,926	43,401	30,539	25,183	28,121	21,868	35,000	30,000
Expenses	105,576	137,993	144,614	129,997	147,007	138,031	161,730	169,484	162,551	177,380
<b>Total Human Services</b>	<b>\$716,677</b>	<b>\$746,973</b>	<b>\$848,401</b>	<b>\$908,179</b>	<b>\$955,561</b>	<b>\$940,473</b>	<b>\$863,586</b>	<b>\$996,437</b>	<b>\$1,072,144</b>	<b>\$1,253,437</b>
Employees (FTE)	9	9	10	11	11	11	11	11	12	13



# TOWN OF SUDBURY – EXPENDITURES



**Sudbury's Per Capita Cost = \$50**

**Average Per Capita Cost = \$67**

**Median Per Capita Cost = \$63**

# TOWN OF SUDBURY – EXPENDITURES

## Health Department

The Health Department is responsible for the development, administration, and enforcement of public health regulations and policies to protect the health and safety of the community. The Department issues licenses for food establishments, recreational camps, and swimming pools; issues permits for septic system installations and replacements; and conducts inspections to ensure compliance with state and local health codes. The Department also investigates public health nuisances and environmental health concerns.

The Health Department responds to reports of communicable diseases; enforces isolation and quarantine requirements in accordance with state regulations; conducts public health clinics and screenings; provides home visits; and administers seasonal immunization programs, including flu vaccinations. In addition, the Department provides social work and human services support, including referrals to community and regional resources, fuel assistance, administration of HOPE Sudbury applications, coordination of food pantry deliveries, and management of charitable donations.

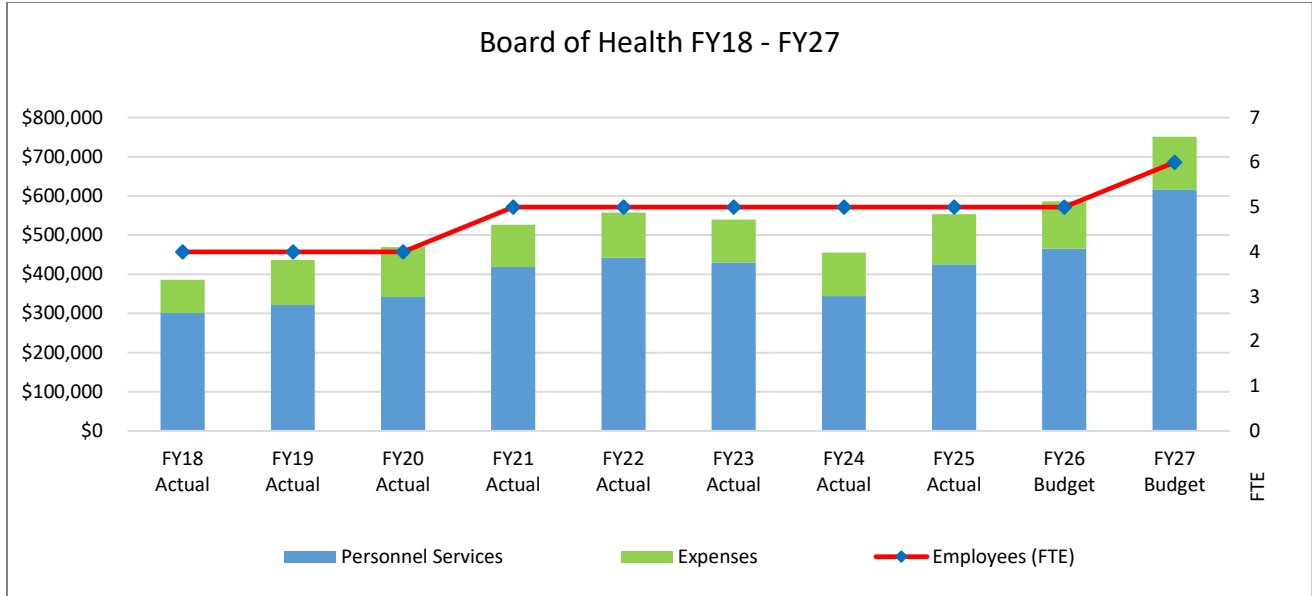
The Department also undertakes special projects and initiatives, such as household hazardous waste collections, community noise surveys, and environmental testing in support of Department of Public Works operations.

The Health and Community Services Director is responsible for overseeing the Health Department, Social Services, Parks & Recreation, and Veterans Services. This newly created position is intended to strengthen coordination across related service areas, improve operational oversight, and promote collaboration among departments that serve overlapping community needs. The Director provides strategic leadership, policy guidance, and administrative oversight to ensure the effective and efficient delivery of health, recreational, social, and veterans’ services.

To support the expanded scope of services and ensure continuity of operations, the Town added an Assistant Health Director position. The Assistant Health Director assists in the administration and daily operations of the Health Department, including supervision of staff, coordination of inspections and permitting activities, enforcement of public health regulations, and response to public health incidents. This position also support communicable disease control activities, emergency preparedness, special projects, and interdepartmental initiatives.

Board of Health	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$300,688	\$321,534	\$342,225	\$418,557	\$441,976	\$430,321	\$344,061	\$425,572	\$465,166	\$616,072
Expenses	85,527	114,823	127,471	108,041	115,360	108,994	111,226	128,037	120,651	135,480
<b>Total Board of Health</b>	<b>\$386,215</b>	<b>\$436,357</b>	<b>\$469,696</b>	<b>\$526,598</b>	<b>\$557,336</b>	<b>\$539,315</b>	<b>\$455,287</b>	<b>\$553,609</b>	<b>\$585,817</b>	<b>\$751,552</b>
Employees (FTE)	4	4	4	5	5	5	5	5	5	6

# TOWN OF SUDBURY – EXPENDITURES



## TOWN OF SUDBURY – EXPENDITURES

### Senior Center

The Sudbury Senior Center provides a wide range of programs and services that support the dignity and independence of older residents and their families through advocacy, education, and services addressing the intellectual, physical, and social aspects of aging.

A new Director was appointed at the end of FY25, upon arrival, the Director assumed responsibility for completing the kitchen project, which had not been fully outfitted when the building opened due to budget constraints. Major kitchen equipment has since been installed, and smaller wares are now in use during monthly luncheons. The goal for FY27 is to launch a fully operational lunch program.

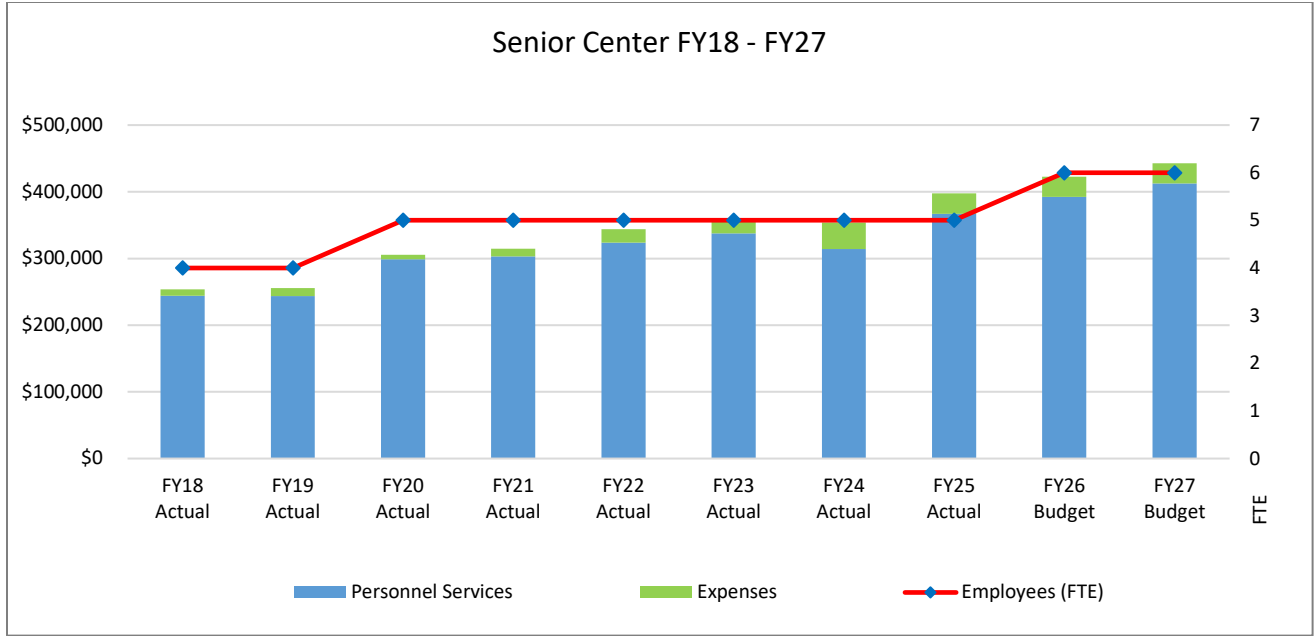
During this transition, staff expanded programming to maximize use of the new facility and respond to the diverse needs of Sudbury’s senior population. Participation has increased, with many programs operating at or near capacity on most days.

The Senior Center continues to offer a broad range of programs focused on lifelong learning, wellness and fitness, recreation, social engagement, and volunteerism, while also providing essential in-home and community-based services. These services include the Friendly Visitor Program, Grocery Shopping, Fix-It Assistance, Medical Equipment Loans, Winter Sand Delivery, and Library Delivery.

The Director worked closely with the Sudbury Transportation Committee to maintain transportation services, including the GoSudbury Taxi and Uber programs, Catch Connect Sudbury, Dial-A-Ride, and the Boston Hospital Shuttle. The Uber program transitioned to a voucher-based system during the year. The Senior Center also operates two accessible vans serving seniors and adults living with a disability. Support for individuals living with dementia and their caregivers continued through a Caregiver Support Group, service referrals, Winter Basket deliveries, and the Memory Café. The Senior Center also administered the Sudbury Property Tax Work-Off Program.

Senior Center	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$244,341	\$243,505	\$298,709	\$303,098	\$323,635	\$337,581	\$313,980	\$366,710	\$392,491	\$412,541
Expenses	9,178	12,246	6,941	11,550	20,045	19,356	39,972	30,903	30,000	30,000
<b>Total Senior Center</b>	<b>\$253,519</b>	<b>\$255,751</b>	<b>\$305,650</b>	<b>\$314,648</b>	<b>\$343,680</b>	<b>\$356,937</b>	<b>\$353,952</b>	<b>\$397,613</b>	<b>\$422,491</b>	<b>\$442,541</b>
Employees (FTE)	4	4	5	5	5	5	5	5	6	6

# TOWN OF SUDBURY – EXPENDITURES

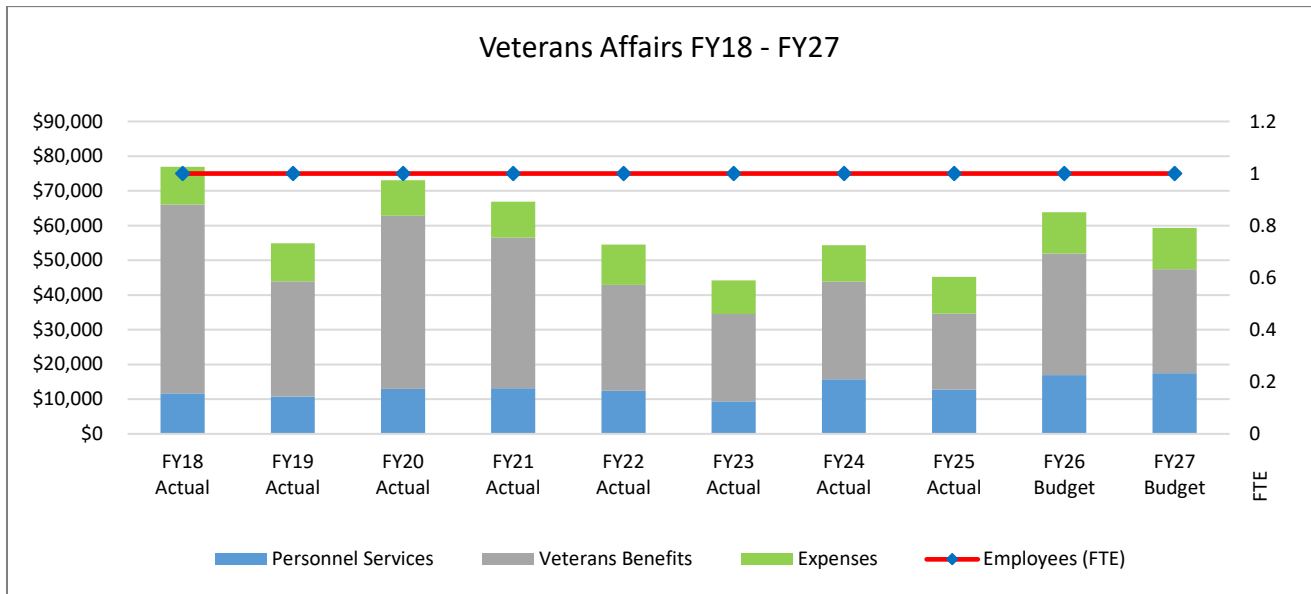


# TOWN OF SUDBURY – EXPENDITURES

## 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$11,631	\$10,753	\$12,927	\$13,126	\$12,404	\$9,357	\$15,694	\$12,803	\$16,936	\$17,444
Veterans Benefits	54,441	33,188	49,926	43,401	30,539	25,183	28,121	21,868	35,000	30,000
Expenses	10,871	10,924	10,202	10,406	11,602	9,681	10,532	10,544	11,900	11,900
<b>Total Veterans Services</b>	<b>\$76,943</b>	<b>\$54,865</b>	<b>\$73,055</b>	<b>\$66,933</b>	<b>\$54,545</b>	<b>\$44,221</b>	<b>\$54,347</b>	<b>\$45,215</b>	<b>\$63,836</b>	<b>\$59,344</b>
Employees (FTE)	1	1	1	1	1	1	1	1	1	1

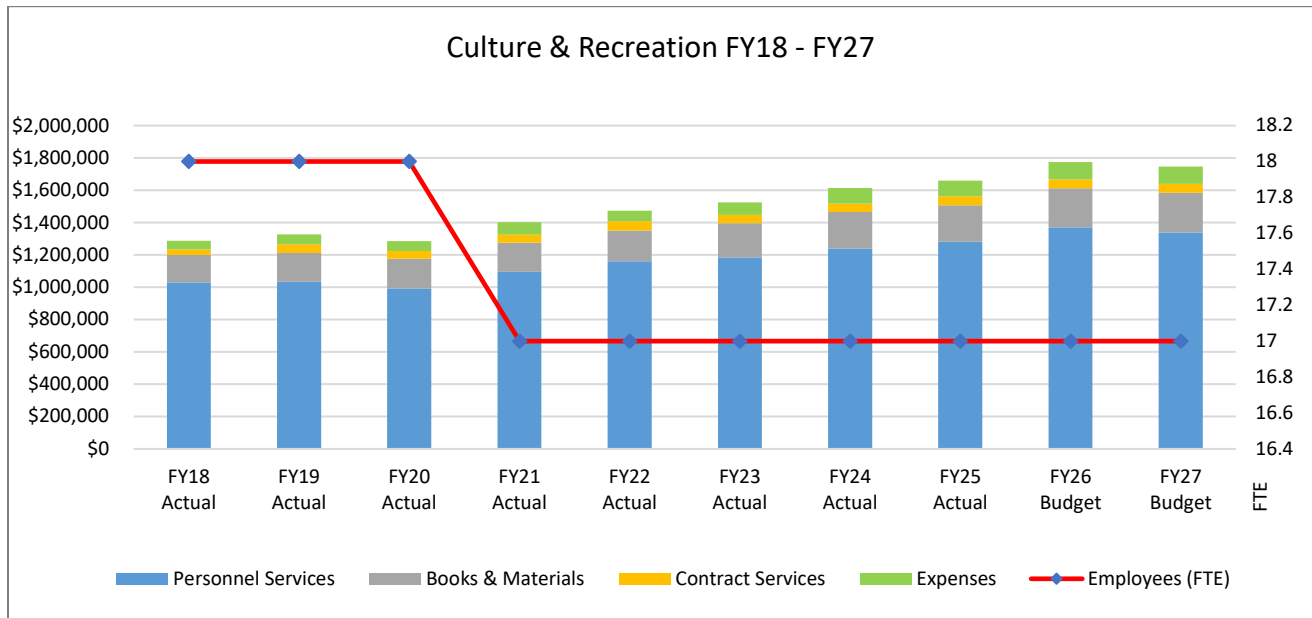


# TOWN OF SUDBURY – EXPENDITURES

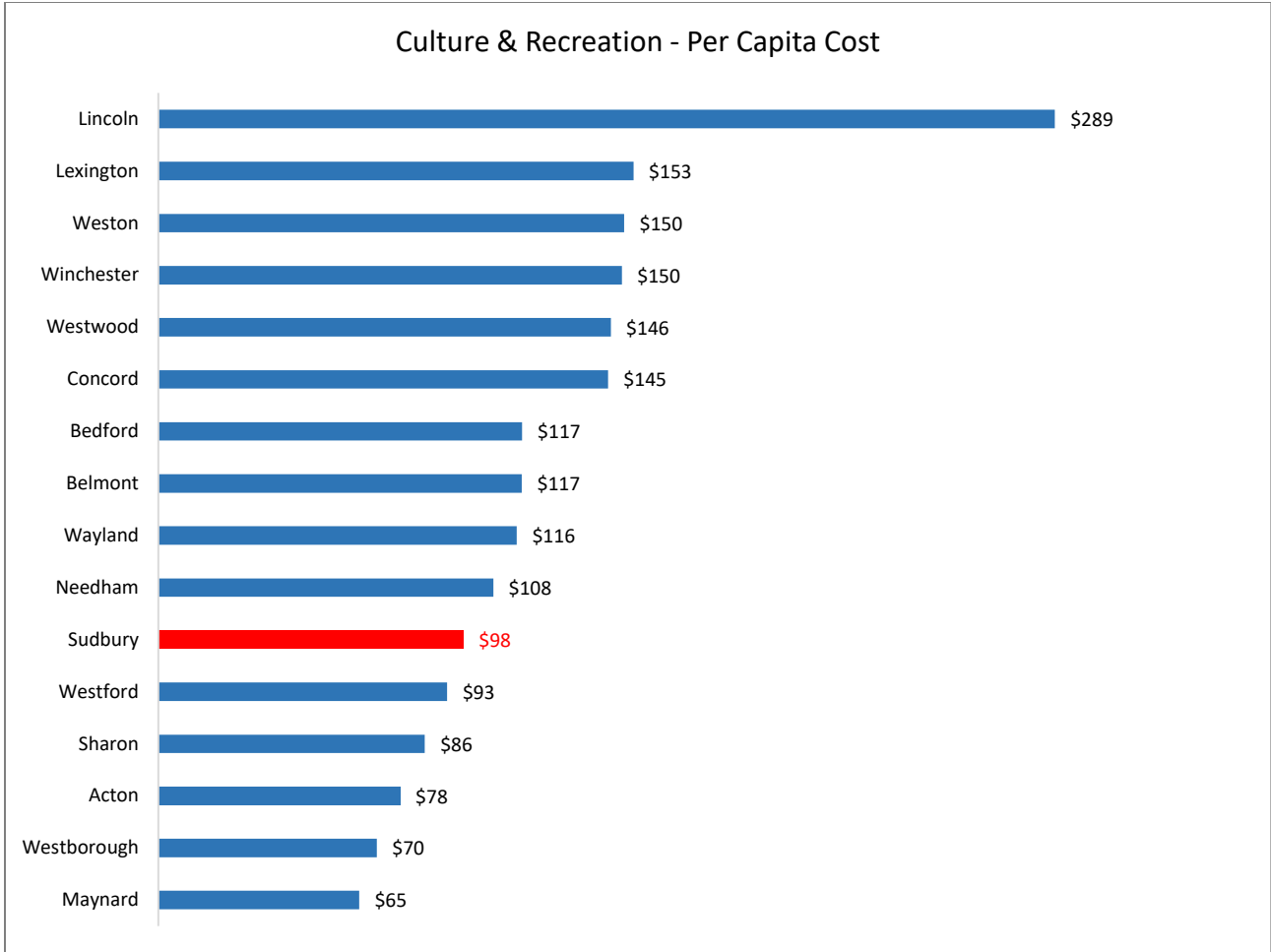
## Culture & Recreation

The Culture & Recreation cluster includes the Goodnow Library, Recreation Department, Historical Commission, and the Historic Districts Commission. Together, these departments and commissions provide educational, recreational, and cultural opportunities, preserve the Town’s historic resources, and enhance community engagement and quality of life for residents of all ages.

Total Culture and Recreation	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$1,029,835	\$1,033,930	\$992,527	\$1,095,596	\$1,159,763	\$1,184,679	\$1,239,528	\$1,281,571	\$1,371,278	\$1,339,037
Books & Materials	170,630	178,802	184,540	179,970	190,801	211,528	226,161	225,775	240,000	245,000
Contract Services	32,861	52,000	46,213	50,012	56,603	52,000	51,170	54,470	56,000	56,000
Expenses	54,587	63,082	62,678	76,773	66,964	75,941	97,932	97,395	106,400	105,718
<b>Total Expenses</b>	<b>\$1,287,913</b>	<b>\$1,327,814</b>	<b>\$1,285,958</b>	<b>\$1,402,351</b>	<b>\$1,474,131</b>	<b>\$1,524,148</b>	<b>\$1,614,791</b>	<b>\$1,659,211</b>	<b>\$1,773,678</b>	<b>\$1,745,755</b>
Employees (FTE)	18	18	18	17	17	17	17	17	17	17



# TOWN OF SUDBURY – EXPENDITURES



**Sudbury's Per Capita Cost = \$98**

**Average Per Capita Cost = \$123**

**Median Per Capita Cost = \$117**

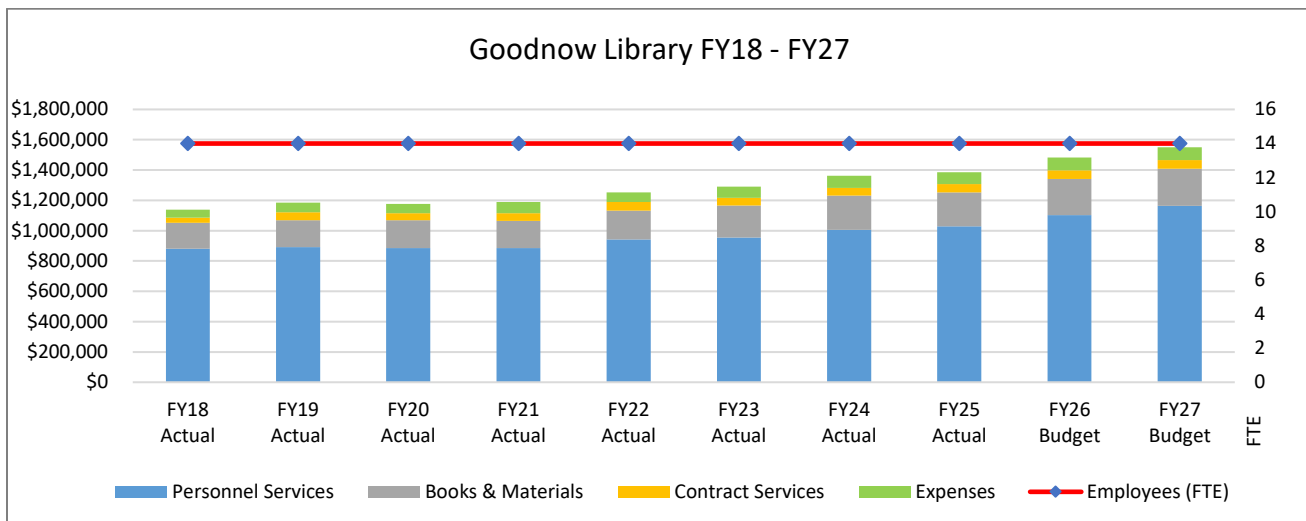
# TOWN OF SUDBURY – EXPENDITURES

## Goodnow Library

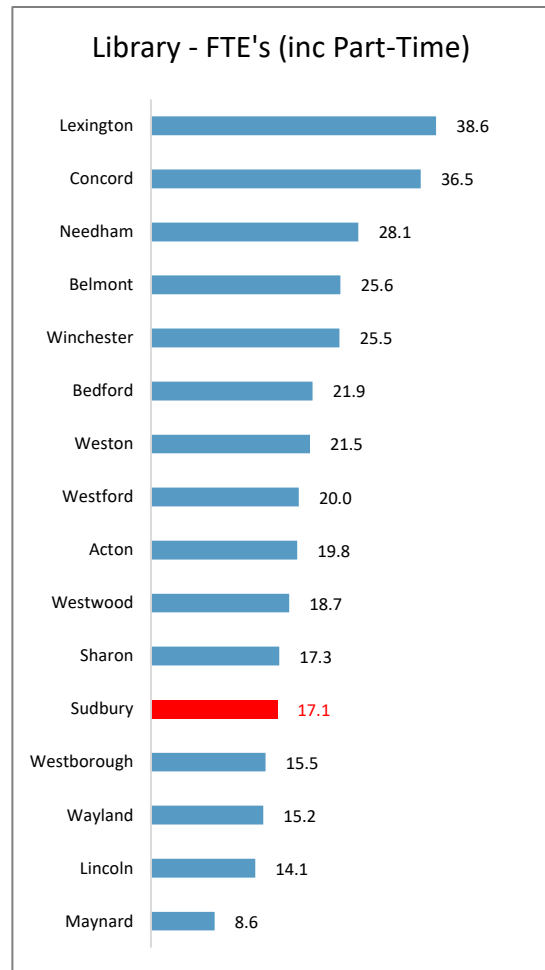
The Goodnow Library’s mission is to improve lives through the power of information, ideas and innovation. The library’s vision is to be a primary source for learning, be socially equitable and accessible to all, be a valued community partner, and be proactive and responsive to community needs.

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 FY26 is \$1,435,415. These state funds go directly to the library, without further appropriation. The state funds are under the control of the Library Trustees. For FY26, the Town is expected to receive \$55,179, which the Town expects to use these funds to offset Library operations.

Goodnow Library	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$881,915	\$890,664	\$884,386	\$884,907	\$942,220	\$953,923	\$1,004,873	\$1,027,901	\$1,102,138	\$1,163,847
Books & Materials	170,630	178,802	184,540	179,970	190,801	211,528	226,161	225,775	240,000	245,000
Contract Services	32,861	52,000	46,213	50,012	56,603	52,000	51,170	54,470	56,000	56,000
Expenses	53,077	62,827	61,473	73,360	62,924	72,259	80,565	78,456	85,500	85,500
<b>Total Expenses</b>	<b>\$1,138,483</b>	<b>\$1,184,293</b>	<b>\$1,176,612</b>	<b>\$1,188,249</b>	<b>\$1,252,548</b>	<b>\$1,289,710</b>	<b>\$1,362,769</b>	<b>\$1,386,602</b>	<b>\$1,483,638</b>	<b>\$1,550,347</b>
Employees (FTE)	14	14	14	14	14	14	14	14	14	14



# TOWN OF SUDBURY – EXPENDITURES

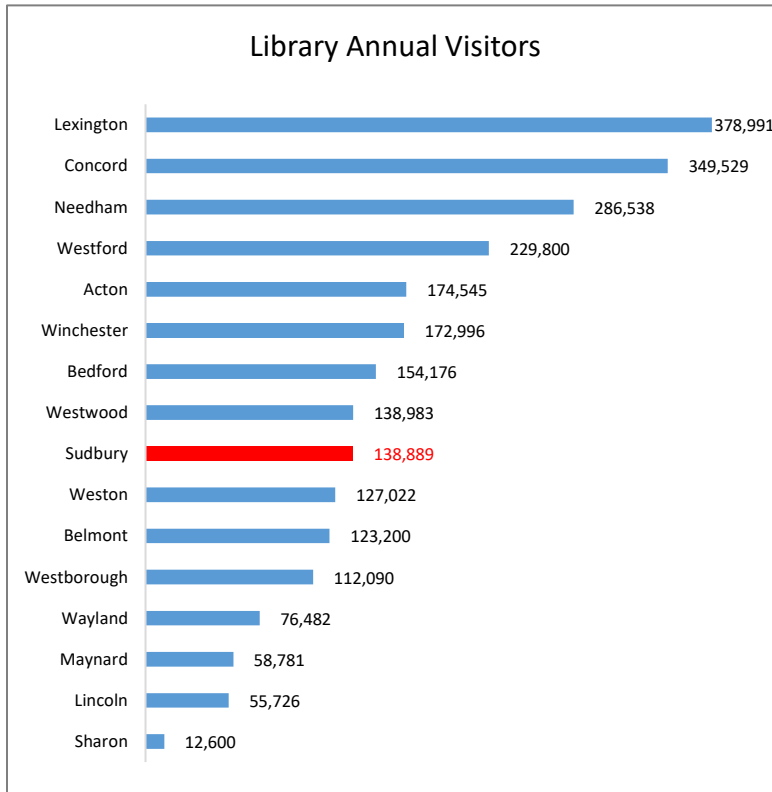
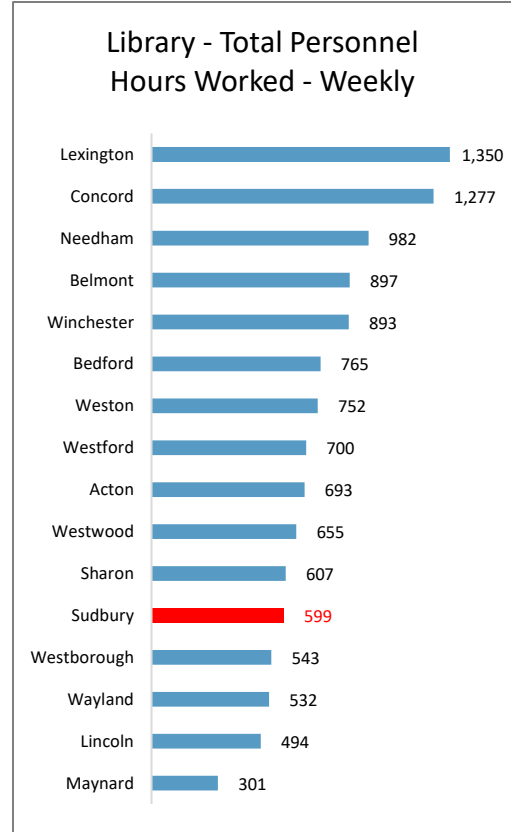
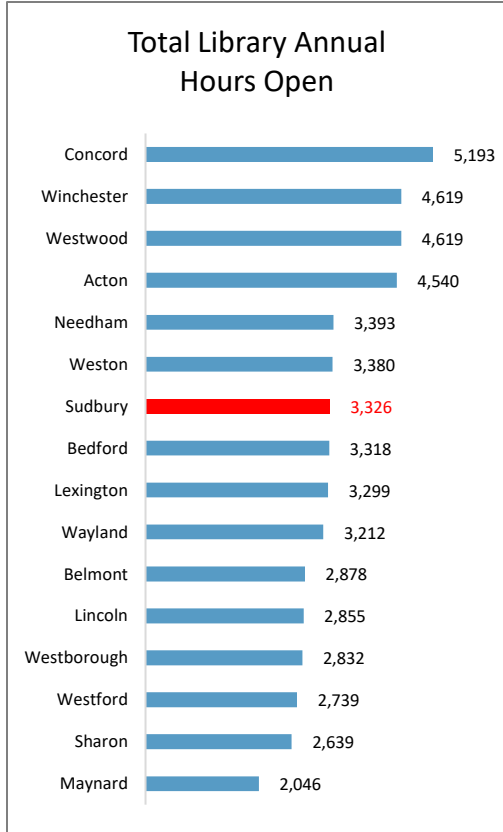


**Sudbury's Per Capita Cost = \$75**

**Average Per Capita Cost = \$91**

**Median Per Capita Cost = \$84**

# TOWN OF SUDBURY – EXPENDITURES



# TOWN OF SUDBURY – EXPENDITURES

## Recreation

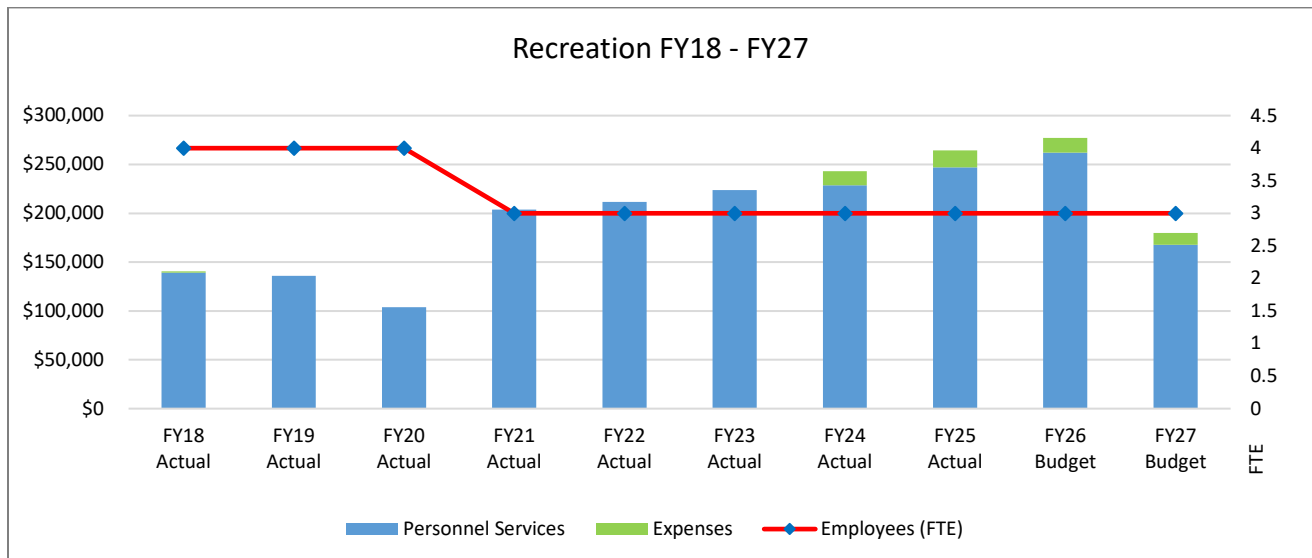
The Recreation Department provides a comprehensive range of public recreation programs, services, and facilities for Sudbury residents. The Department offers social, educational, and recreational opportunities that promote a healthy and productive use of leisure time for all ages.

Most recreation programs are operated through a revolving fund and are designed to be self-sustaining, with program fees supporting direct operating costs, staffing, supplies, and facility expenses. This funding structure allows the Department to deliver a wide array of services while minimizing reliance on the General Fund and aligning revenues with program demand and usage.

In addition, the Atkinson Pool and the Town’s athletic fields are operated as Enterprise Funds. These Enterprise Funds account for the full cost of operations, including staffing, utilities, maintenance, and capital-related expenses, and are supported primarily through user fees and program revenues. The enterprise fund structure provides greater transparency, supports long-term financial planning, and ensures that fees more accurately reflect the cost of providing these services. Recreation facilities include the Atkinson Pool, Fairbank Community Center, toddler playground, tennis courts, basketball courts, sand volleyball court, outdoor skating area (weather permitting), and athletic fields used for baseball, field hockey, lacrosse, softball, and soccer.

The Recreation Division is overseen by the Director of Health and Community Services, providing enhanced administrative oversight, fiscal coordination, and opportunities for collaboration across health, social services, and recreational programming to better serve the community’s needs.

Recreation	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$139,230	\$136,126	\$103,753	\$203,901	\$211,693	\$223,836	\$228,570	\$247,168	\$262,037	\$167,795
Expenses	1,267	0	0	0	0	0	14,550	17,086	15,000	12,000
<b>Total Expenses</b>	<b>\$140,497</b>	<b>\$136,126</b>	<b>\$103,753</b>	<b>\$203,901</b>	<b>\$211,693</b>	<b>\$223,836</b>	<b>\$243,120</b>	<b>\$264,254</b>	<b>\$277,037</b>	<b>\$179,795</b>
Employees (FTE)	4	4	4	3	3	3	3	3	3	3

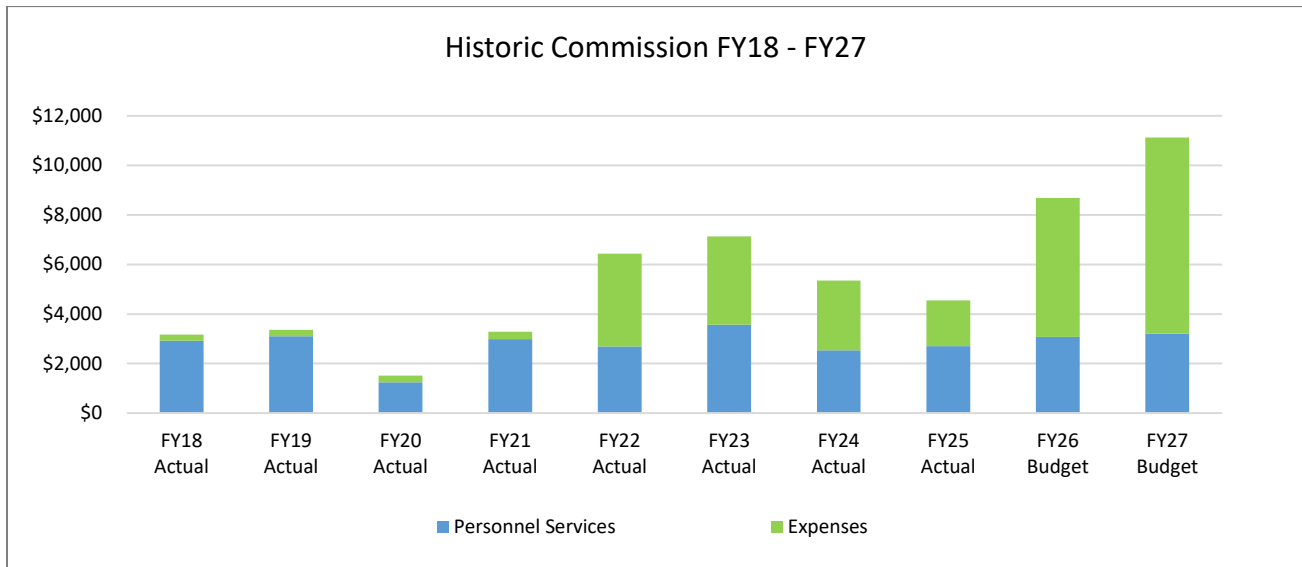


## TOWN OF SUDBURY – EXPENDITURES

### 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$2,926	\$3,102	\$1,244	\$2,993	\$2,693	\$3,563	\$2,539	\$2,698	\$3,079	\$3,202
Expenses	243	255	266	295	3,740	3,566	2,817	1,853	5,600	7,918
<b>Total Expenses</b>	<b>\$3,169</b>	<b>\$3,357</b>	<b>\$1,510</b>	<b>\$3,288</b>	<b>\$6,433</b>	<b>\$7,129</b>	<b>\$5,356</b>	<b>\$4,551</b>	<b>\$8,679</b>	<b>\$11,120</b>

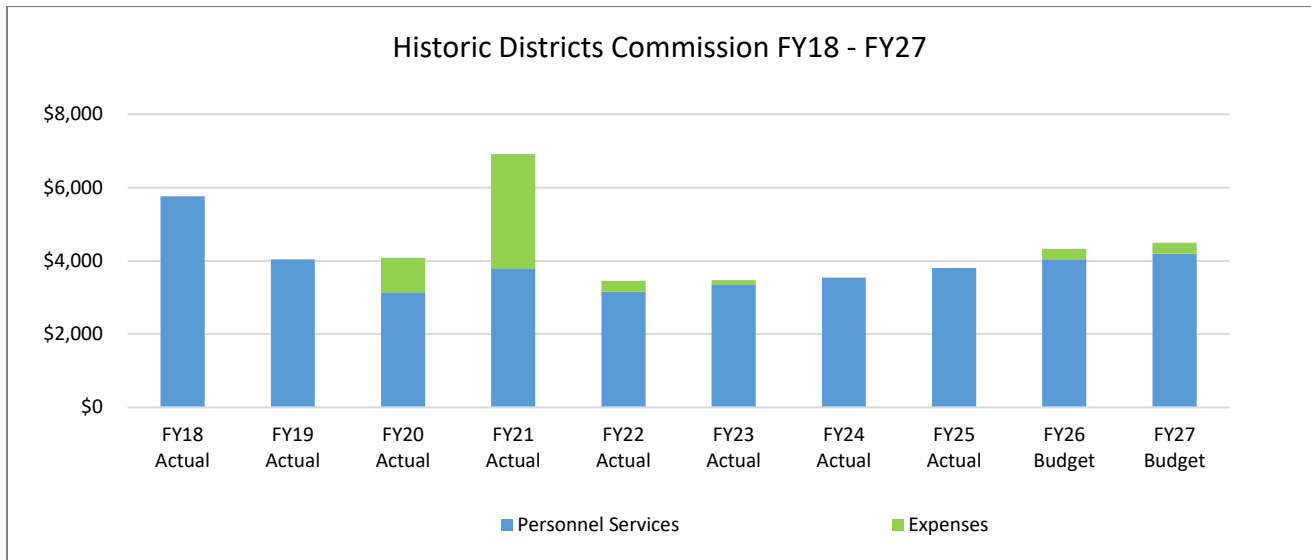


# TOWN OF SUDBURY – EXPENDITURES

## 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$5,764	\$4,038	\$3,144	\$3,795	\$3,157	\$3,357	\$3,546	\$3,804	\$4,024	\$4,193
Expenses	0		939	3,118	300	116	0	0	300	300
<b>Total Expenses</b>	<b>\$5,764</b>	<b>\$4,038</b>	<b>\$4,083</b>	<b>\$6,913</b>	<b>\$3,457</b>	<b>\$3,473</b>	<b>\$3,546</b>	<b>\$3,804</b>	<b>\$4,324</b>	<b>\$4,493</b>



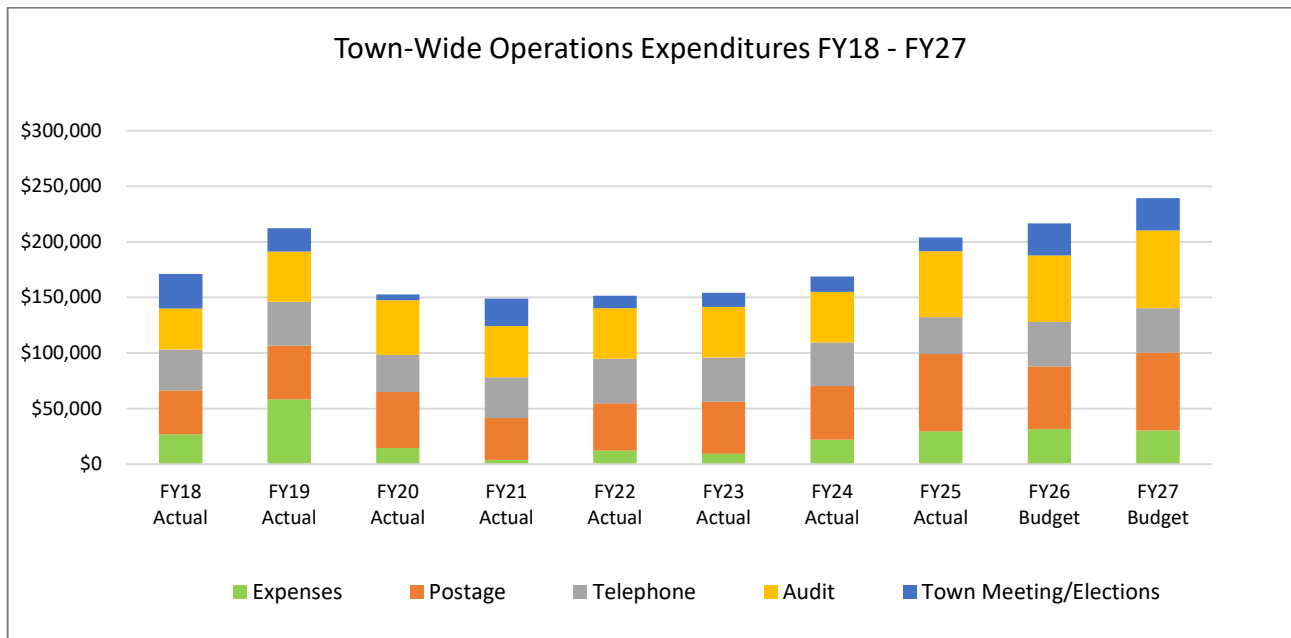
# TOWN OF SUDBURY – EXPENDITURES

## Town-Wide Operating and Transfers

### Town Wide Operating

This budget includes expenses that do not fit precisely within other departmental cost centers but are necessary to support Town-wide operations and shared municipal functions. These expenses support multiple departments and include costs such as the annual Town audit, copiers, postage, telephone services, the Annual Town Report, Town Meeting, Memorial Day observances, and the Fourth of July parade.

Town-Wide Operations	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Expenses	\$26,911	\$58,287	\$14,574	\$3,747	\$12,115	\$9,395	\$21,954	\$29,613	\$31,505	\$30,450
Postage	39,546	48,289	50,390	37,886	42,607	46,857	48,455	69,621	56,359	70,000
Telephone	36,887	39,610	33,380	36,620	40,199	39,809	39,114	32,955	40,000	40,000
Audit	36,750	45,000	49,210	45,920	45,460	45,460	45,460	59,305	60,000	70,000
Town Meeting/Elections	31,143	21,051	5,203	24,949	11,251	12,774	13,773	12,627	28,800	28,800
<b>Total Town-Wide Operations</b>	<b>\$171,237</b>	<b>\$212,237</b>	<b>\$152,757</b>	<b>\$149,122</b>	<b>\$151,632</b>	<b>\$154,295</b>	<b>\$168,756</b>	<b>\$204,121</b>	<b>\$216,664</b>	<b>\$239,250</b>



## TOWN OF SUDBURY – EXPENDITURES

### Transfers

The Transfers account consists of funds appropriated from the General Fund into the Town’s Stabilization Funds, as well as funding for various miscellaneous warrant articles approved by Town Meeting. These transfers are funded through either the annual tax levy or certified Free Cash.

Transfers	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Stabilization Fund Transfer	\$280,886		\$194,894	\$40,496	\$281,268	\$40,409	\$144,274	\$201,507	\$400,000	\$300,000
Capital Stabilization Fund			\$250,000	\$250,000	\$250,000	\$500,000	\$250,000	\$250,000	\$700,000	\$275,000
OPEB				\$211,867						
Accrued Leave Reserve									\$25,000	
Turf Stabilization Fund			\$10,100	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100
<b>Total Stabilization Fund &amp; Transfers</b>	<b>\$280,886</b>	<b>\$0</b>	<b>\$454,994</b>	<b>\$512,463</b>	<b>\$541,368</b>	<b>\$550,509</b>	<b>\$404,374</b>	<b>\$461,607</b>	<b>\$1,135,100</b>	<b>\$585,100</b>

Other Articles	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 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			\$100,000
Rt117 Mossman/Powder Mill Road Intersection Improvement (Transfer Capital Stabilization Fund)							\$800,000			
Other Articles									\$15,100	\$500,000
<b>Total Other Articles</b>	<b>\$780,000</b>	<b>\$240,000</b>	<b>\$75,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$230,000</b>	<b>\$950,000</b>	<b>\$0</b>	<b>\$15,100</b>	<b>\$600,000</b>

# TOWN OF SUDBURY – EXPENDITURES

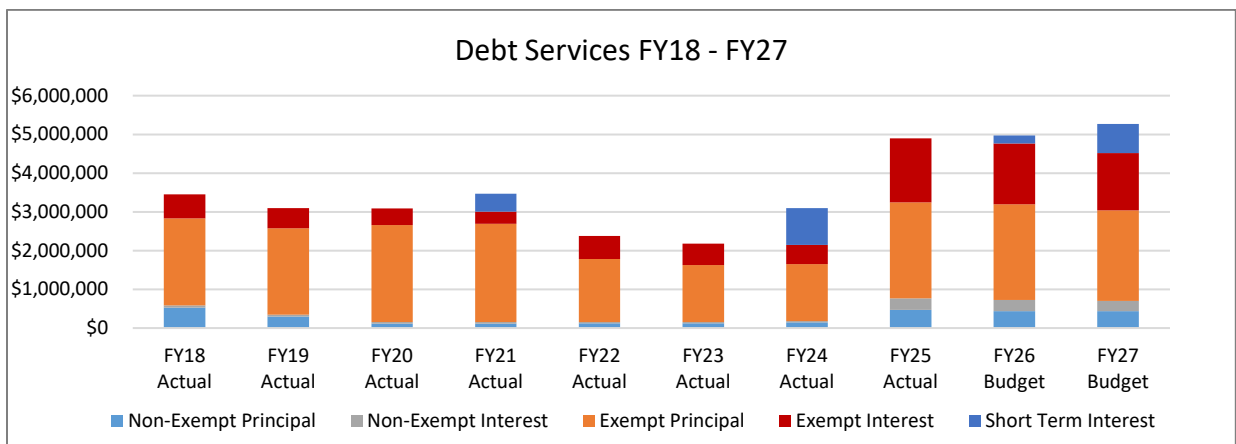
## Debt Services

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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Non-Exempt Principal	\$525,057	\$298,950	\$112,342	\$116,621	\$120,908	\$125,503	\$150,116	\$469,845	\$434,895	\$440,273
Non-Exempt Interest	60,233	48,459	42,267	37,889	33,402	28,807	33,055	299,743	287,765	264,152
Exempt Principal	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	2,338,000
Exempt Interest	619,760	525,215	427,815	316,003	595,862	548,850	491,900	1,654,876	1,569,250	1,474,910
Short Term Interest	0	0	0	461,682	0	0	950,061	0	204,313	749,000
<b>Total Expenses</b>	<b>\$3,453,050</b>	<b>\$3,100,624</b>	<b>\$3,090,424</b>	<b>\$3,470,195</b>	<b>\$2,378,172</b>	<b>\$2,176,160</b>	<b>\$3,093,132</b>	<b>\$4,897,464</b>	<b>\$4,969,223</b>	<b>\$5,266,335</b>



## TOWN OF SUDBURY – EXPENDITURES

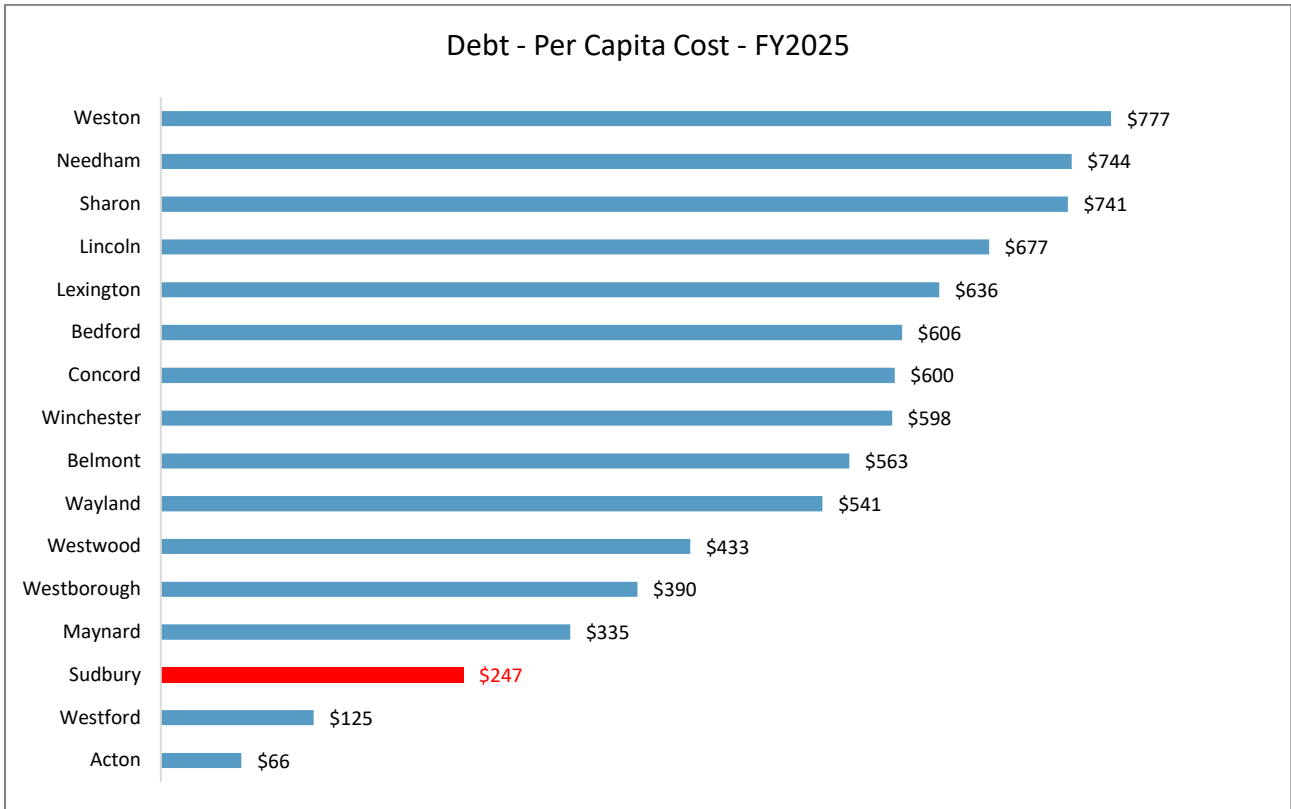
### Sudbury's Outstanding Non-Exempt/Exempt Debt

Project	Principal Outstanding	Interest Outstanding	Total Principal/Interest	Debt Type	Bond Matures
Police Station Construction	\$3,368,000	\$562,596	\$3,930,596	Exempt	2035
Johnson Farm	\$850,000	\$142,269	\$992,269	Exempt	2041
Broadacres - Land Acquisition	\$2,765,000	\$376,782	\$3,141,782	Exempt	2031
DPW Fuel Management	\$805,000	\$68,550	\$873,550	Exempt	2026
Stearns Mill Dam	\$135,000	\$5,400	\$140,400	Exempt	2041
Camp Sewataro	\$255,000	\$34,087	\$289,087	Exempt	2041
Camp Sewataro	\$8,570,000	\$1,425,273	\$9,995,273	Exempt	2044
Stearns Mill Dam & Bridge Replacement	\$405,000	\$162,950	\$567,950	Exempt	2034
CSX Land Acquisition	\$670,000	\$160,200	\$830,200	Exempt	2053
Fairbank Community Center	\$26,445,000	\$15,670,800	\$42,115,800	Non-Exempt	2030
ESCO Loan	\$445,241	\$35,359	\$480,600	Non-Exempt	2025
Police	\$117,000	\$12,960	\$129,960	Non-Exempt	2031
Drainage/Roadway	\$2,995,000	\$1,246,600	\$4,241,600	Non-Exempt	2044
Fire Station Addition	\$2,905,000	\$1,209,000	\$4,114,000	Non-Exempt	2044
Clean Water Trust 2022	\$450,000	\$64,125	\$514,125	Non-Exempt	2043
<b>Total Debt Projects</b>	<b>\$51,180,241</b>	<b>\$21,176,952</b>	<b>\$72,357,193</b>		

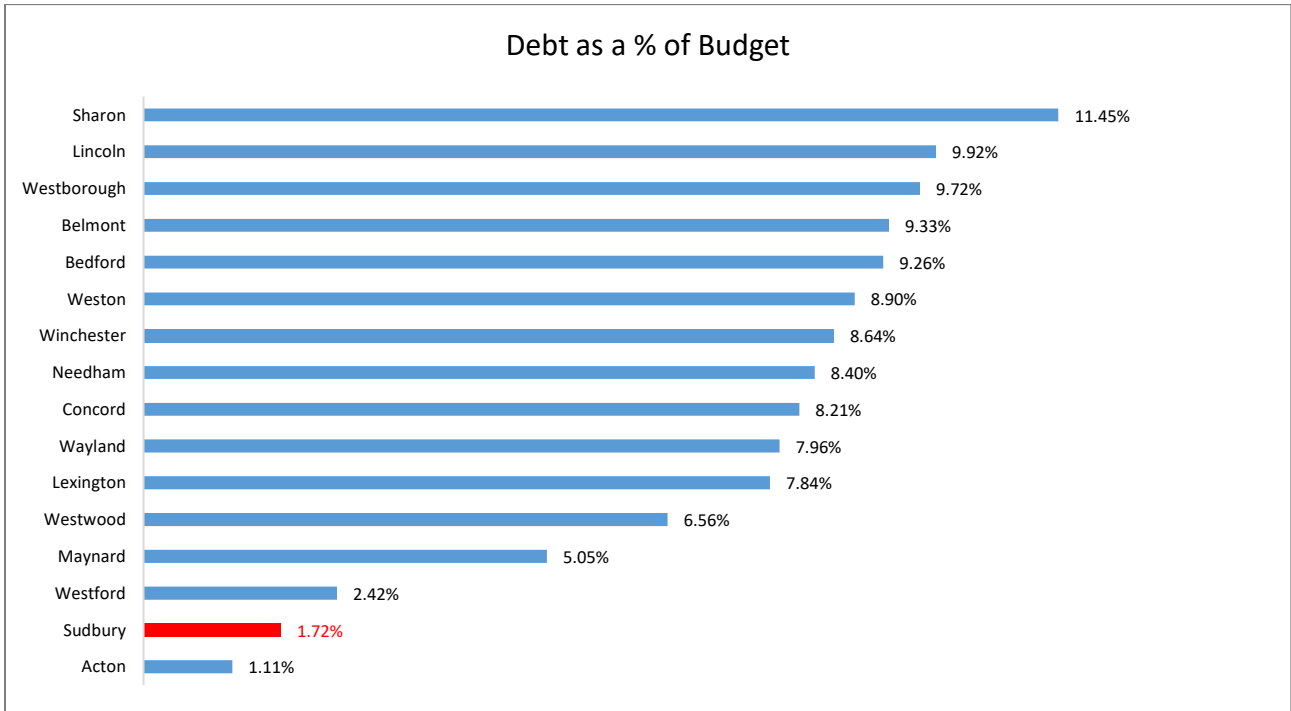
### Sudbury's Authorized/Unissued Debt

Project	Amount	Debt Type
Atkinson Pool	\$3,309,000	Non-Exempt
Ambulance Replacement	\$500,000	Non-Exempt
Haynes Elementary School Roof Replacement	\$7,821,563	Exempt
Nixon Elementary School Roof Replacement	\$4,064,845	Exempt
<b>Total Authorized / Unissued Debt</b>	<b>\$15,695,408</b>	

# TOWN OF SUDBURY – EXPENDITURES



**Sudbury's Per Capita Cost = \$247**  
**Average Per Capita Cost = \$5505**  
**Median Per Capita Cost = \$580**



## TOWN OF SUDBURY – EXPENDITURES

### Comparable Communities Outstanding Debt FY24 (all Debt)

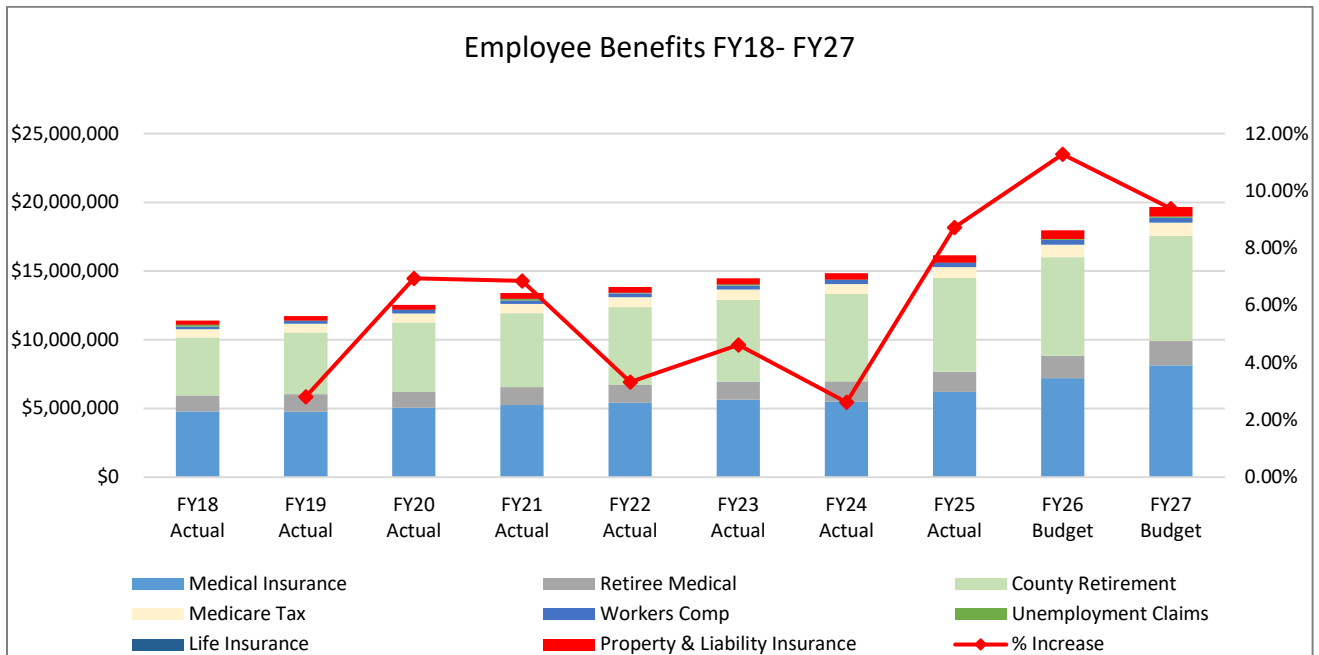
Municipality	Outstanding Debt	Authorized Unissued Debt
Acton	\$32,134,863	\$0
Bedford	\$71,673,104	\$39,472,500
Belmont	\$286,859,413	\$36,870,964
Concord	\$121,435,021	\$58,229,001
Lexington	\$180,862,985	\$50,417,600
Lincoln	\$80,030,000	\$491,000
Maynard	\$51,616,138	\$69,233,000
Needham	\$98,331,366	\$29,600,500
Sharon	\$139,009,999	\$58,244,373
Sudbury	\$54,275,000	\$15,695,408
Wayland	\$66,350,000	\$5,071,937
Westborough	\$84,704,777	\$32,453,008
Westford	\$38,602,302	\$76,588,102
Weston	\$78,445,747	\$1,314,720
Westwood	\$80,655,000	\$34,143,591
Winchester	\$170,706,698	\$51,894,903

# TOWN OF SUDBURY – EXPENDITURES

## Insurance and Benefits (Employee Benefits)

The Insurance and Benefits budget provides funding for Town-wide costs associated with employee and retiree benefits for both Town and School employees. These expenses include health, dental, and life insurance; unemployment insurance; the Town’s pension assessment; workers’ compensation insurance; Police and Fire injured-on-duty costs; Medicare tax; and OPEB obligations. This budget also includes funding for the Town’s property and liability insurance coverage.

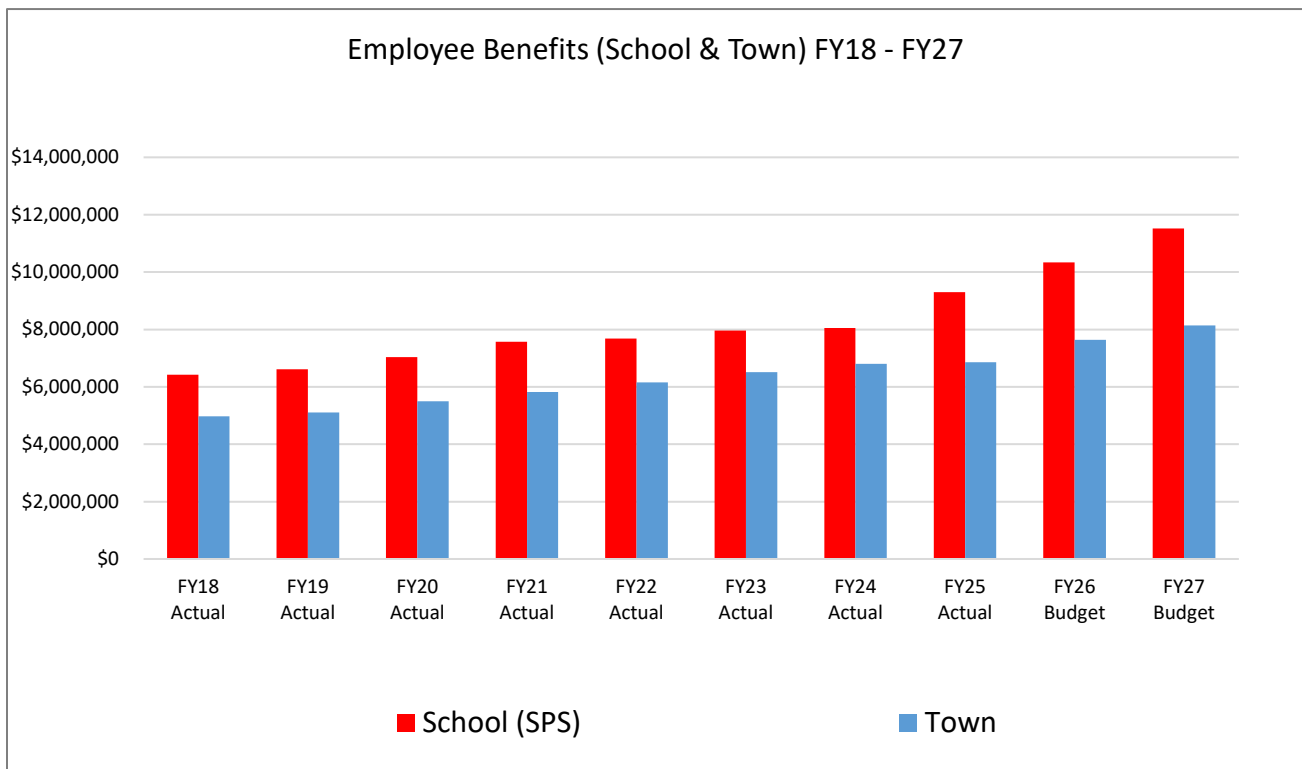
Employee Benefits	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Medical Insurance	\$4,785,997	\$4,752,549	\$5,054,157	\$5,251,567	\$5,411,809	\$5,655,046	\$5,513,923	\$6,203,463	\$7,201,112	\$8,141,660
Retiree Medical	1,165,151	1,282,986	1,158,832	1,295,843	1,338,286	1,295,843	1,453,049	1,475,324	1,625,865	1,774,250
County Retirement	4,210,903	4,493,265	5,040,389	5,389,846	5,622,886	5,952,984	6,370,873	6,822,660	7,183,634	7,650,570
Medicare Tax	600,014	632,328	664,043	682,503	728,410	742,114	702,919	792,681	896,136	960,000
Workers Comp	200,614	219,527	270,435	251,608	281,009	286,990	306,364	308,470	358,423	340,000
Unemployment Claims	120,892	10,350	2,976	117,275	31,275	92,459	21,359	11,157	60,000	70,000
Life Insurance	2,832	2,825	2,678	2,480	2,310	2,190	2,129	1,994	21,360	23,069
Property & Liability Insurance	311,497	324,601	339,148	400,332	420,735	449,118	484,891	535,798	626,808	700,786
<b>Total Expenses</b>	<b>\$11,397,900</b>	<b>\$11,718,431</b>	<b>\$12,532,658</b>	<b>\$13,391,454</b>	<b>\$13,836,720</b>	<b>\$14,476,744</b>	<b>\$14,855,507</b>	<b>\$16,151,547</b>	<b>\$17,973,338</b>	<b>\$19,660,335</b>
<b>% Increase</b>		<b>2.81%</b>	<b>6.95%</b>	<b>6.85%</b>	<b>3.33%</b>	<b>4.63%</b>	<b>2.62%</b>	<b>8.72%</b>	<b>11.28%</b>	<b>9.39%</b>



## TOWN OF SUDBURY – EXPENDITURES

The chart below illustrates the steady increase in employee benefit costs for both the Town and Sudbury Public Schools (SPS) from FY18 through the FY27 budget. School employee benefit costs increased from approximately \$6.4 million in FY18 to a projected \$11.5 million in FY27, while Town employee benefit costs increased from approximately \$5.0 million to \$8.1 million over the same period. The growth in these costs is driven primarily by increases in health insurance premiums, pension assessments, Medicare taxes, workers compensation, and other employee and retiree benefit obligations.

The data demonstrates that employee benefits continue to represent a significant and growing portion of the Town and School operating budgets. These expenditures are impacted by contractual obligations, healthcare cost trends, pension funding requirements established by retirement systems, and ongoing retiree benefit liabilities such as OPEB.



## 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.

### GIC Health Insurance & Medicare Rates – FY27

<b>Employee and Non-Medicare Retiree/Survivor Health Plans</b>				
<b>Health Product</b>	<b>Individual</b>	<b>Family</b>	<b>Product Type</b>	<b>Product Category</b>
Harvard Pilgrim Access America	\$1511.32	\$3,373.67	PPO	<i>National Network</i>
Wellpoint Total Choice	1,827.40	4,065.91	Indemnity	<i>Broad Network</i>
Wellpoint PLUS	1,161.09	2,778.20	PPO-type	
Harvard Pilgrim Explorer	1,291.24	3,202.98	POS	
Mass General Brigham Health Plan Complete	1,234.42	3,277.48	HMO	
Health New England	902.23	2,170.16	HMO	<i>Regional Network</i>
Wellpoint Community Choice	903.72	2,256.21	PPO-type	<i>Limited Network</i>
Harvard Pilgrim Quality	966.63	2,465.52	HMO	

<b>Medicare Plans</b>			
<b>Health Product</b>	<b>Individual</b>	<b>Product Type</b>	<b>Product Category</b>
Tufts Health Plan Medicare Preferred	\$406.81	HMO	<b>Medicare Advantage</b>
Wellpoint Medicare Extension	497.71	Indemnity	<b>Medicare Supplement</b>
Harvard Pilgrim Medicare Enhance	503.50		
Health New England Medicare Supplement Plus	505.44		

## 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%

### Current Employee and Retirees Health & Medicare Enrollment

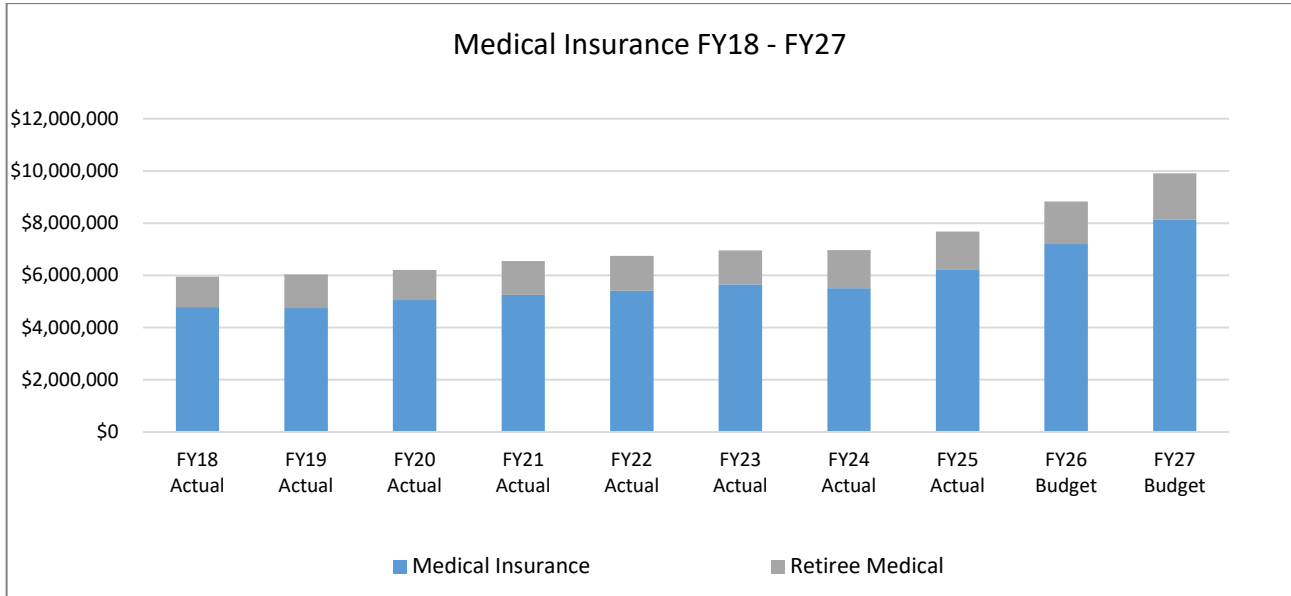
Health & Medicare Enrollment	Individual	Family	Medicare
Town Actives	53	62	n/a
Schools Actives	97	174	n/a
Town Retirees	12	4	133
School Retirees	15	7	294
<b>Total Plans</b>	<b>177</b>	<b>247</b>	<b>427</b>

### Current Employee and Retirees Dental Enrollment

Dental Enrollment	Individual	Family
Town Actives	53	75
Schools Actives	100	180
Town Retirees	35	31
School Retirees	71	76
<b>Total Plans</b>	<b>259</b>	<b>362</b>

## TOWN OF SUDBURY – EXPENDITURES

Medical Insurance	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Medical Insurance	\$4,785,997	\$4,752,549	\$5,054,157	\$5,251,567	\$5,411,809	\$5,655,046	\$5,513,923	\$6,203,463	\$7,201,112	\$8,141,660
Retiree Medical	\$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	\$1,774,250
<b>Total Expenses</b>	<b>\$5,951,148</b>	<b>\$6,035,535</b>	<b>\$6,212,989</b>	<b>\$6,547,410</b>	<b>\$6,750,095</b>	<b>\$6,950,889</b>	<b>\$6,966,972</b>	<b>\$7,678,787</b>	<b>\$8,826,977</b>	<b>\$9,915,910</b>
<b>% Increase</b>		<b>1.42%</b>	<b>2.94%</b>	<b>5.38%</b>	<b>3.10%</b>	<b>2.97%</b>	<b>0.23%</b>	<b>10.22%</b>	<b>14.95%</b>	<b>12.34%</b>



## TOWN OF SUDBURY – EXPENDITURES

### Comparable Communities Health Insurance

Municipality	2018	2019	2020	2021	2022	2023	2024	2025	% Incr FY2018
Acton	\$3,287,030	\$2,955,944	\$2,818,008	\$2,766,048	\$3,082,338	\$2,959,244	\$3,834,765	\$3,329,623	1.30%
Bedford	\$6,112,605	\$6,340,313	\$6,498,528	\$6,838,611	\$7,345,253	\$7,715,678	\$8,169,929	\$9,695,730	58.62%
Belmont	\$16,980,656	\$16,744,258	\$18,249,135	\$15,989,667	\$16,338,050	\$19,187,602	\$19,030,166	\$21,373,474	25.87%
Concord	\$4,973,862	\$13,234,953	\$5,788,496	\$5,928,516	\$5,955,537	\$6,955,169	\$7,611,764	\$8,009,013	53.04%
Lexington	\$24,552,792	\$25,497,043	\$27,079,216	\$3,454,087	\$3,654,065	\$30,864,436	\$32,346,863	\$36,047,684	46.82%
Lincoln	\$3,441,716	\$3,482,921	\$3,477,744	\$3,388,511	\$3,278,021	\$3,595,295	\$3,950,445	\$4,145,668	20.45%
Maynard	\$5,095,871	\$5,263,996	\$5,196,457	\$5,071,092	\$4,879,897	\$5,610,910	\$5,800,639	\$6,196,432	21.60%
Needham	\$19,035,871	\$18,266,386	\$19,508,088	\$21,546,672	\$20,800,283	\$22,393,040	\$23,296,770	\$24,574,270	29.09%
Sharon	\$10,341,268	\$11,496,912	\$12,804,487	\$12,882,258	\$12,931,081	\$15,273,763	\$16,245,014	\$16,214,958	56.80%
Sudbury	\$4,785,997	\$4,752,549	\$5,054,157	\$5,251,567	\$5,411,809	\$5,655,046	\$5,513,923	\$6,203,463	29.62%
Wayland	\$6,835,115	\$7,270,383	\$7,903,473	\$8,445,316	\$8,575,054	\$8,337,165	\$9,210,073	\$9,841,598	43.99%
Westborough	\$9,431,134	\$10,636,764	\$11,078,285	\$11,218,944	\$11,495,516	\$12,399,846	\$13,283,459	\$14,368,027	52.35%
Westford	\$9,448,741	\$9,812,913	\$10,239,599	\$10,470,349	\$13,979,019	\$20,335,528	\$18,438,471	\$17,239,556	82.45%
Weston	\$9,890,146	\$9,669,346	\$10,418,504	\$10,640,248	\$10,585,622	\$10,780,773	\$9,790,368	\$11,871,909	20.04%
Westwood	\$6,335,769	\$6,548,463	\$6,770,886	\$6,960,752	\$7,509,356	\$7,926,789	\$8,239,228	\$9,222,887	45.57%
Winchester	\$10,062,152	\$10,990,059	\$11,266,393	\$11,761,134	\$12,354,125	\$11,897,409	\$12,769,497	\$13,986,976	39.01%

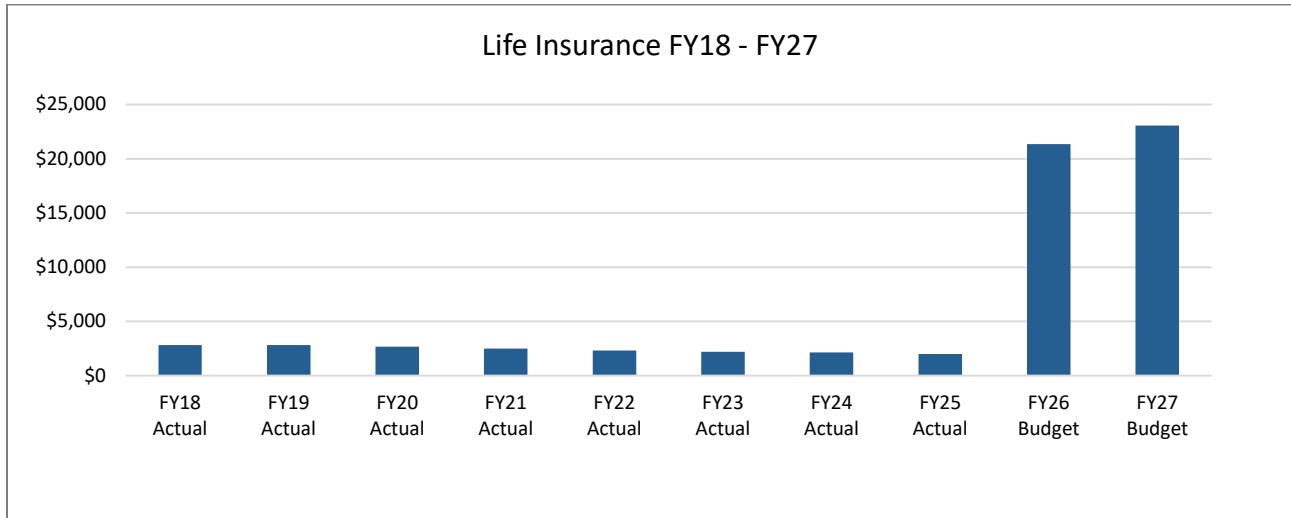
Source: Division of Local Services Municipal Databank

\*Group Insurance Commission (GIC) communities

# TOWN OF SUDBURY – EXPENDITURES

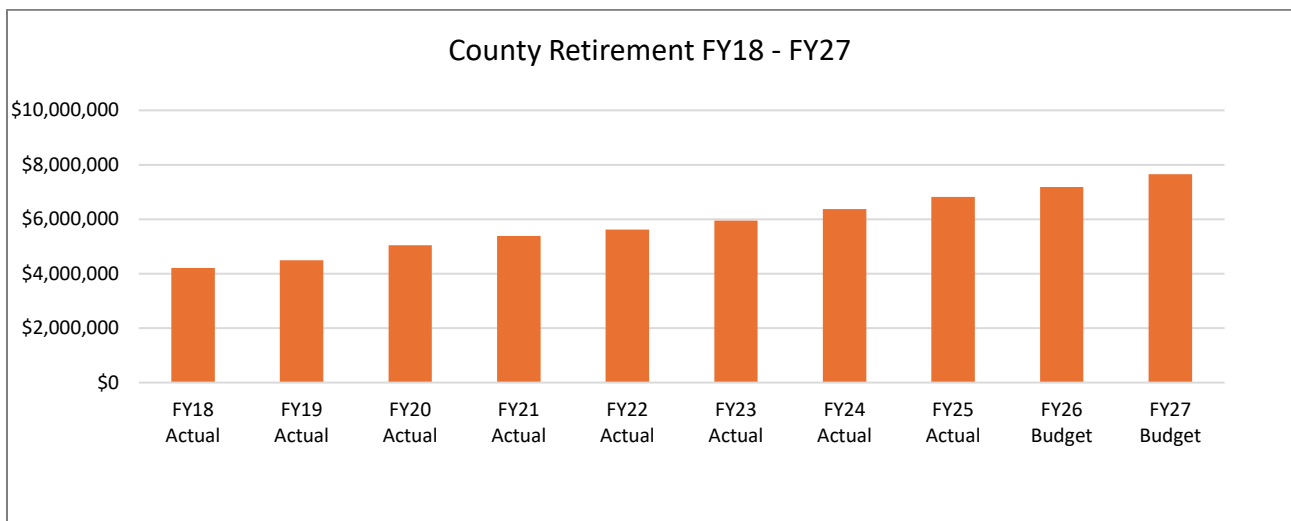
## Life Insurance

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

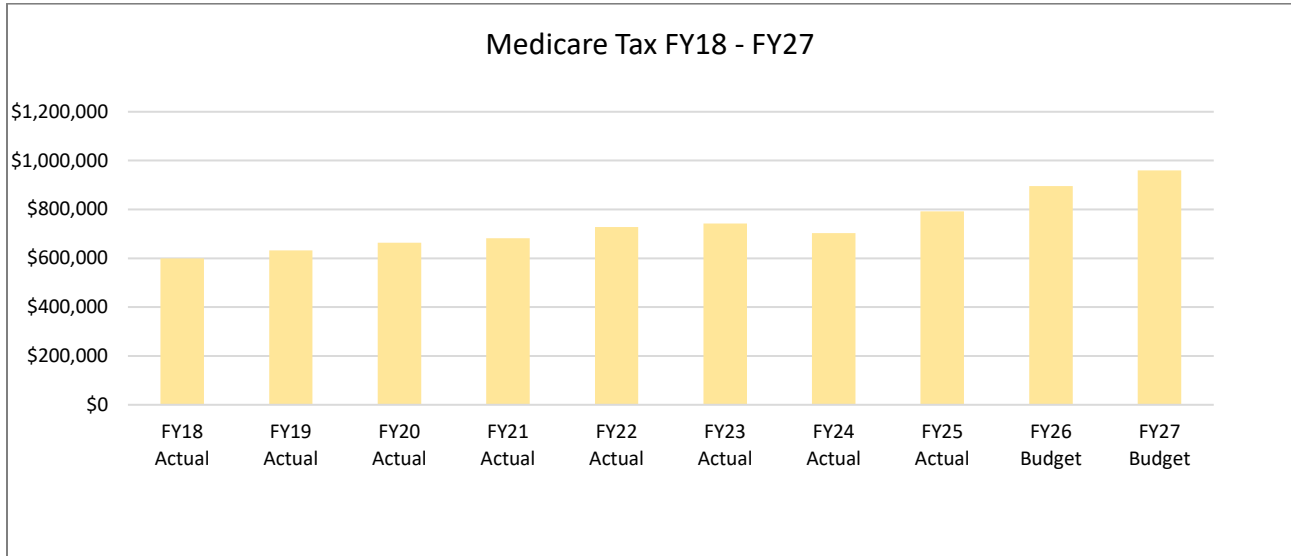
As provided under Massachusetts General Law, Chapter 32, the Town participates in the Middlesex Retirement System (MRS), which all Town and school employees (not including teachers) contribute to. Teachers contribute to the Massachusetts Teachers Retirement System, which is funded through the State. 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

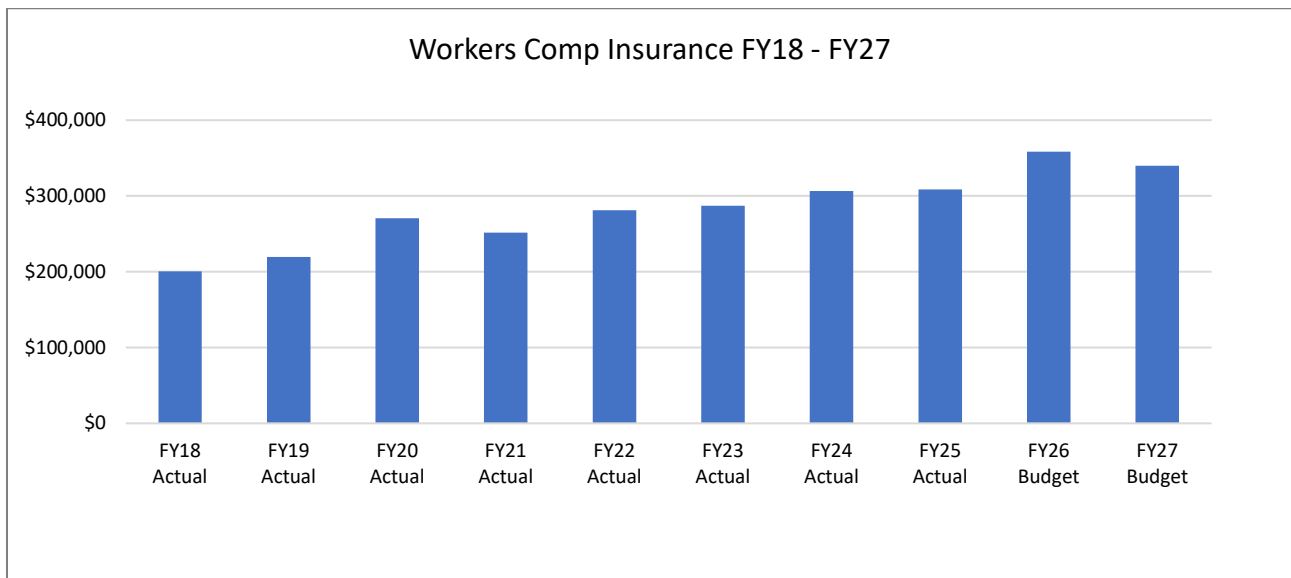
## Medicare Tax

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

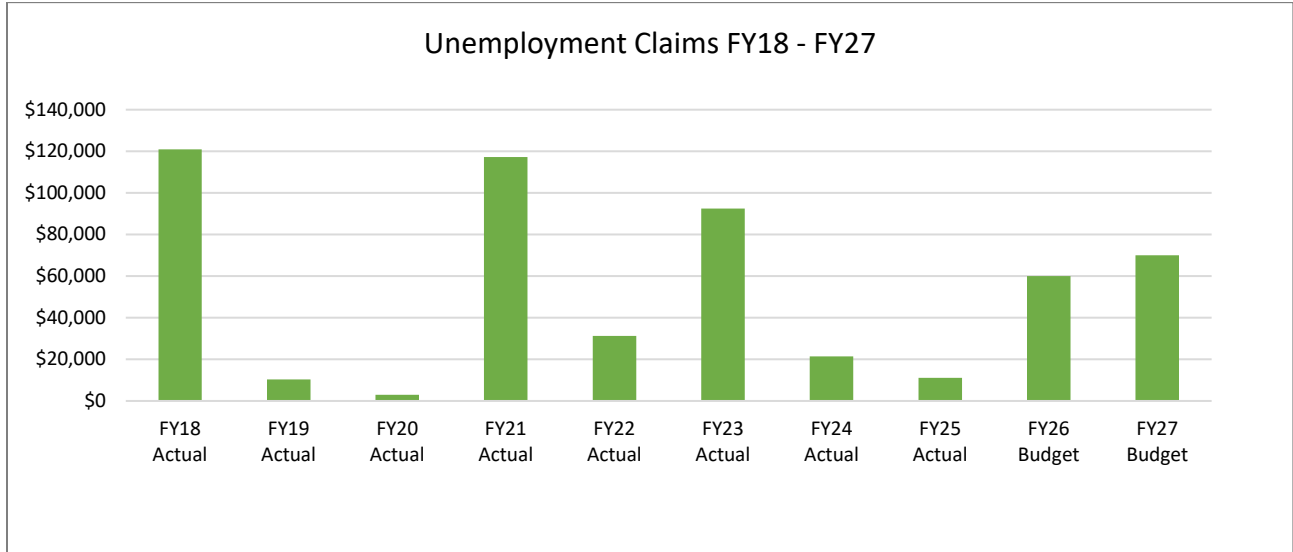
The Town’s Workers Compensation Insurance Premiums with Massachusetts Interlocal Insurance Association (MIIA) is based on: 1) the Town’s payroll for each insured class of Town and School employees; 2) the workers’ compensation rates set by the State; and 3) the Town’s claims experience.



# TOWN OF SUDBURY – EXPENDITURES

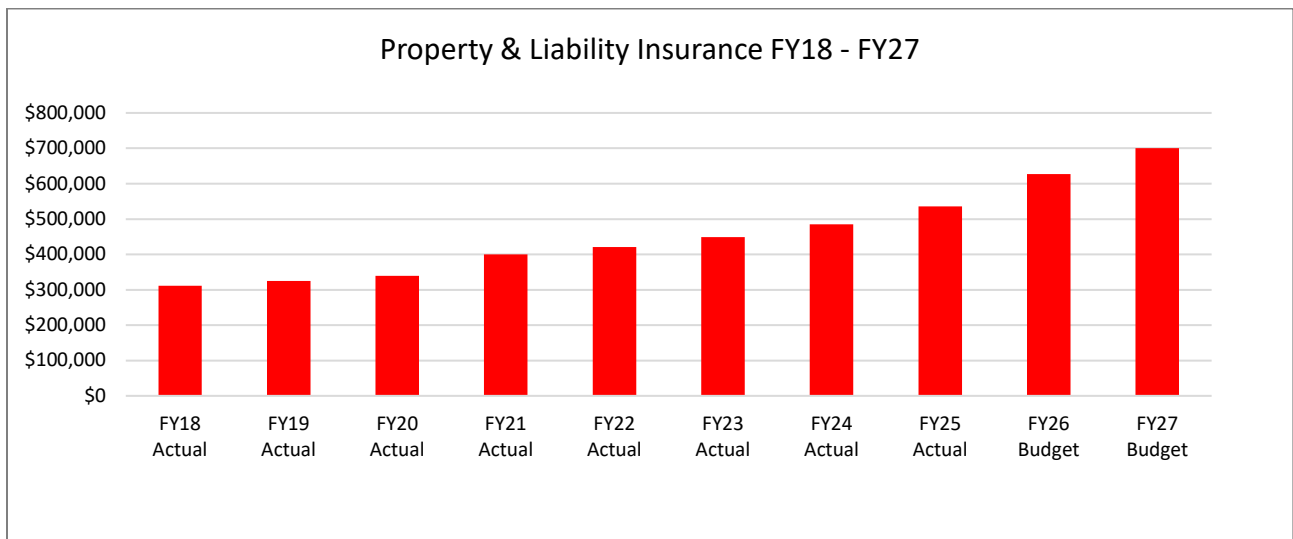
## Unemployment Insurance

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

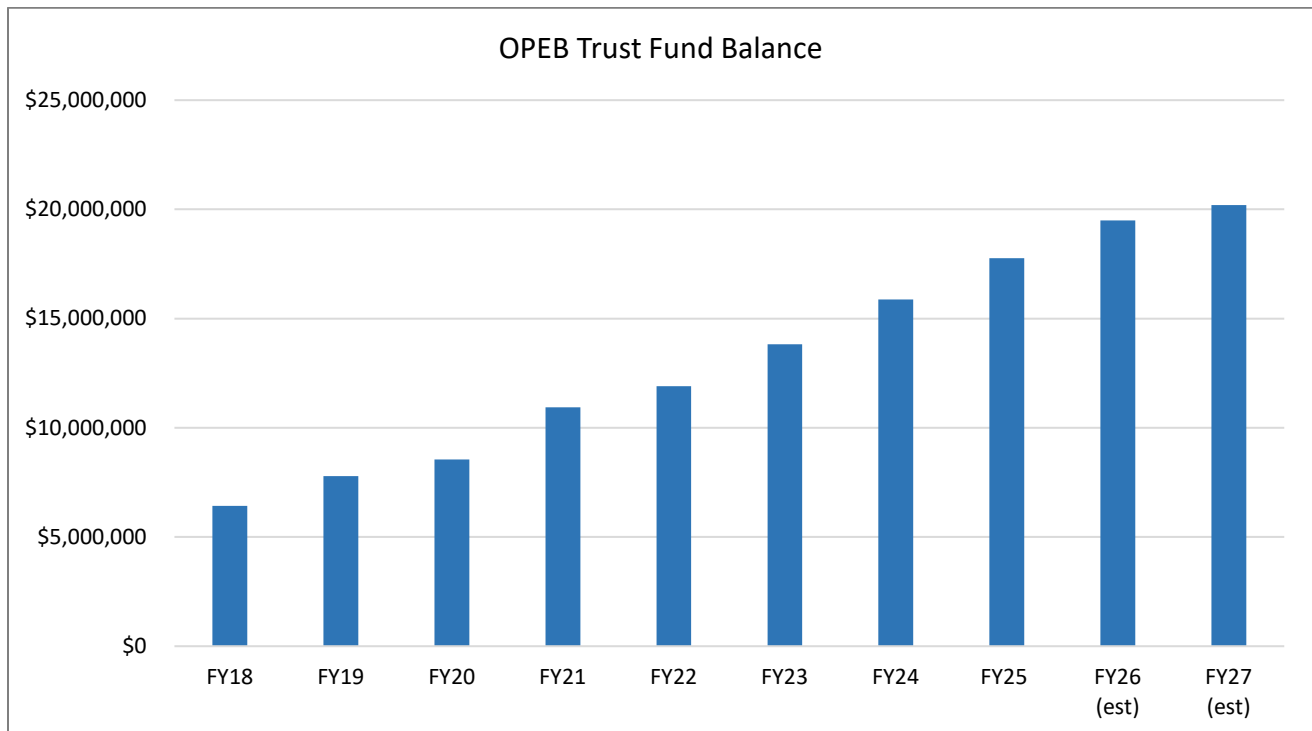
### Other Post-Employment Benefits (OPEB)

The Town of Sudbury administers the retiree health care benefits program, a single-employer defined benefit plan that provides post-employment benefits other than pensions (OPEB) for all permanent full-time employees. The Town provides health insurance benefits to eligible retirees and their dependents through the Town’s health insurance programs, with the cost of benefits shared between the Town and retirees.

The Town completes periodic actuarial valuations to measure its long-term OPEB obligations and funding progress. The most recent actuarial study estimates the Town’s total OPEB liability at approximately \$58 million. To address this long-term obligation, the Town has established and continues to fund an OPEB Trust Fund, which currently has approximately \$19 million in assets. After accounting for these trust fund assets, the Town’s net OPEB liability is approximately \$39 million.

The Town continues to make annual contributions toward the OPEB Trust Fund as part of its long-range financial planning strategy to help reduce the long-term liability and strengthen the Town’s overall financial position.

OPEB Trust Contribution	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
OPEB Trust Contribution	\$471,036	\$540,249	\$610,249	\$468,382	\$625,000	\$650,000	\$650,000	\$650,000	\$650,000	\$500,000
<b>Total OPEB Trust Contribution</b>	<b>\$471,036</b>	<b>\$540,249</b>	<b>\$610,249</b>	<b>\$468,382</b>	<b>\$625,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$500,000</b>



# TOWN OF SUDBURY – STATE ASSESSMENTS

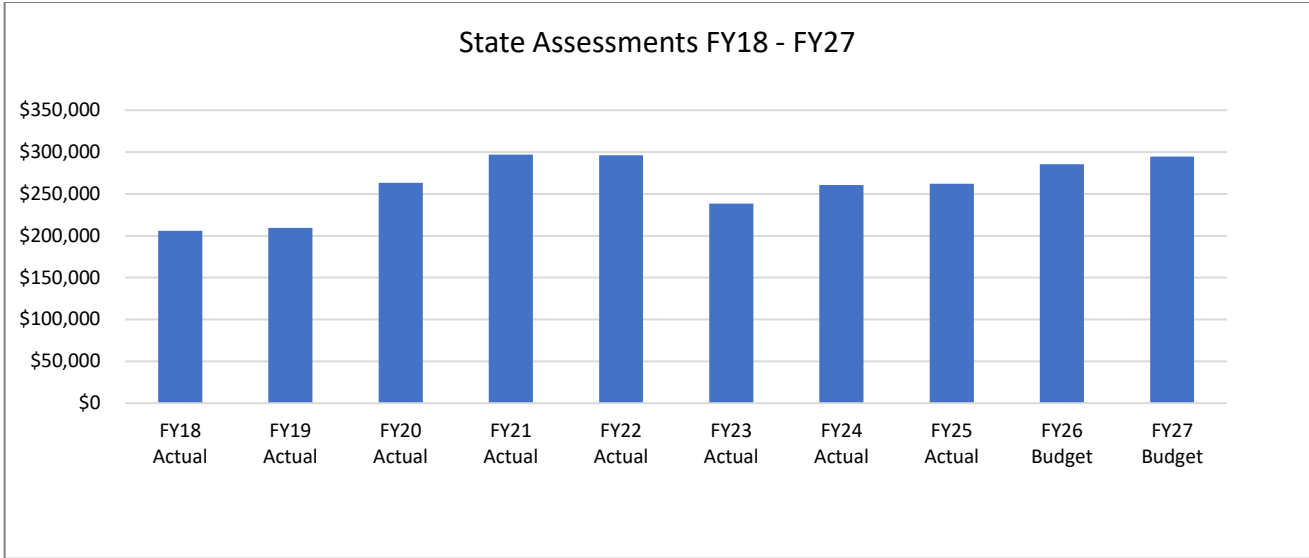
## State Assessments

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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
State Assessments	\$205,840	\$209,519	\$263,334	\$296,897	\$296,146	\$238,389	\$260,525	\$262,046	\$285,287	\$294,559
<b>Total Expenses</b>	<b>\$205,840</b>	<b>\$209,519</b>	<b>\$263,334</b>	<b>\$296,897</b>	<b>\$296,146</b>	<b>\$238,389</b>	<b>\$260,525</b>	<b>\$262,046</b>	<b>\$285,287</b>	<b>\$294,559</b>

## TOWN OF SUDBURY – STATE ASSESSMENTS



### FY2026 State Assessments

State Assessment	FY26 Assessment
Air Pollution Districts	\$9,084
Metropolitan Area Planning Council	\$11,762
RMV Non-Renewal Surcharge	\$6,640
MBTA	\$23,170
Regional Transit	\$124,625
School Choice Tuition	\$26,882
Charter School Tuition	\$83,124

<b>Total FY26</b>	<b>\$285,287</b>
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## TOWN OF SUDBURY – STATE ASSESSMENTS

### Reserve for Abatements - Overlay

The Reserve for Abatements, commonly referred to as the Overlay Reserve, is established in accordance with Massachusetts General Laws to provide funding for property tax abatements and exemptions granted during the fiscal year. The reserve is funded annually through the property tax levy and is intended to cover potential reductions in assessed taxes resulting from valuation appeals, exemptions, corrections, or other adjustments approved by the Board of Assessors or the Appellate Tax Board.

The Overlay Reserve helps protect the Town’s financial stability by ensuring sufficient funds are available to address unforeseen abatements without negatively impacting operating budgets or municipal services. Any excess overlay balances determined to no longer be needed may be released by the Board of Assessors and returned to the Town as a revenue source through Overlay Surplus.

Reserve For Abatements - Overlay	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserve For Abatements - Overlay	\$584,388	\$726,568	\$627,195	\$478,211	\$430,850	\$446,897	\$431,252	\$347,910	\$90,580	\$25,000
<b>Total Overlay</b>	<b>\$584,388</b>	<b>\$726,568</b>	<b>\$627,195</b>	<b>\$478,211</b>	<b>\$430,850</b>	<b>\$446,897</b>	<b>\$431,252</b>	<b>\$347,910</b>	<b>\$90,580</b>	<b>\$25,000</b>

## 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 FY18 – FY27

Town Manager's Capital Article	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Public Works	\$75,190	\$220,000	\$85,000	\$50,000	\$215,000	\$265,000	\$150,000	\$98,000	\$236,500	\$145,000
Facilities SPS	\$148,000	\$40,000	\$45,000	\$50,000	\$105,000					
Facilities Town	\$150,000	\$100,000		\$175,000	\$183,453	\$80,000	\$50,000	\$115,000	\$155,000	\$250,000
Fire	\$40,000		\$35,000	\$54,000	\$256,000	\$110,000	\$35,000		\$138,100	\$84,000
Information Technology		\$40,900		\$120,820	\$50,000	\$50,000	\$165,500		\$179,800	\$210,000
Sudbury Public Schools		\$102,000	\$193,000	\$154,000	\$148,000	\$350,000	\$250,000	\$275,000	\$410,000	\$195,000
Lincoln Sudbury		\$97,818	\$55,000	\$74,656	\$114,727	\$113,429	\$78,025	\$71,197		\$221,600
Town Manager		\$100,000	\$92,000							
Police		\$25,600		\$43,600	\$30,000	\$45,000		\$69,500		\$35,000
Recreation		\$45,000	\$40,000							
Town Clerk		\$50,000				\$22,845				
Health									\$50,000	
Building										\$55,000
Conservation									\$50,000	
<b>Total Town Manager's Capital Projects</b>	<b>\$413,190</b>	<b>\$821,318</b>	<b>\$545,000</b>	<b>\$722,076</b>	<b>\$1,102,180</b>	<b>\$1,036,274</b>	<b>\$728,525</b>	<b>\$628,697</b>	<b>\$1,219,400</b>	<b>\$1,195,600</b>

## TOWN OF SUDBURY – CAPITAL, DEBT & OTHER ARTICLES

### Capital Articles FY2017 – FY2027

Capital Articles	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
DPW Rolling Stock Replacement	\$182,000	\$60,000								
Town and School Parking Lots and Sidewalk Improv	\$250,000									
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								
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 While Combo Body Dump Truck with Plow				\$260,000						
Playground Improvements SPS				\$333,000						

## TOWN OF SUDBURY – CAPITAL, DEBT & OTHER ARTICLES

Capital Articles	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
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				
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			

## TOWN OF SUDBURY – CAPITAL, DEBT & OTHER ARTICLES

Capital Articles	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
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		
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+, HWV 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	

## TOWN OF SUDBURY – CAPITAL, DEBT & OTHER ARTICLES

Capital Articles	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
HVAC Capital Improvement Engineering Study									\$152,000	
School Curriculum									\$250,720	
Classroom Instructional Equipment									\$100,000	
DPW Garage Communications and Security Fire Alarm										\$132,000
Fire Department 2 Roof Asphalt Shingle Replacement										\$119,200
Flynn Pump, Hot Water Circulation & Boiler Replacement										\$150,000
ADA Self-Assessment Transition Plan										\$200,000
Haynes & Nixon Communications & Security Fire Alarm										\$660,500
Building Management System SPS Capital Repairs										\$110,000
SCBA Self Contain Breathing Apparatus										\$550,000
Waste Water Treatment Facility SBI Panel										\$147,679
Roads, Culvert, Drainage, Consultant & Construction										\$950,000
Town Owned Parking Lots - Pavement Project										\$100,000
Large Construction / Excavation / loader equipment										\$300,000
6-Wheel 26,000+ GVW Combo Body Dump Truck w/Plow										\$350,000
10-Wheel 40,000+ GVW Dump Truck - Unit 10										\$335,000
Light/Medium Duty Pick Up truck with spreader and plow										\$135,000
Classroom Instructional Equipment Replacement, Year 3										\$100,000
School Safety All Buildings										\$450,000
<b>Total Capital</b>	<b>\$2,106,567</b>	<b>\$1,455,000</b>	<b>\$825,000</b>	<b>\$1,403,000</b>	<b>\$1,987,040</b>	<b>\$3,854,443</b>	<b>\$4,864,652</b>	<b>\$2,055,550</b>	<b>\$3,020,720</b>	<b>\$4,789,379</b>

## TOWN OF SUDBURY – CAPITAL, DEBT & OTHER ARTICLES

### Debt Articles FY18 – FY27

Debt Capital Articles	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fire Station #2 Construction	\$7,100,000									
DPW Equipment		\$860,000								
DPW Underground 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			\$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 side 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									\$7,821,563	
General John Nixon Elementary Roof Replacement									\$4,064,845	
Atkinson Pool Renovation Supplemental Funds									\$959,000	
DPW Garage Floor Concrete Finish										\$2,200,000
<b>Total Debt Capital Articles</b>	<b>\$7,100,000</b>	<b>\$7,870,000</b>	<b>\$11,800,000</b>	<b>\$29,977,500</b>	<b>\$4,300,000</b>	<b>\$3,400,000</b>	<b>\$1,020,000</b>	<b>\$2,350,000</b>	<b>\$13,345,408</b>	<b>\$2,200,000</b>

## Enterprise Funds

The Town's Enterprise Funds include the Transfer Station, Recreation Field Maintenance, and Atkinson Pool operations. Enterprise accounting enables the Town to demonstrate the full cost of providing these services by consolidating all direct and indirect expenses into a separate financial fund. These costs may include personnel, supplies, interdepartmental support services, insurance, debt service, and capital expenditures associated with the operation.

The establishment of an enterprise fund does not create a separate or autonomous entity from the municipal government. Enterprise operations remain subject to the same financial oversight, management controls, and reporting requirements as all other Town departments. The department responsible for the enterprise activity prepares an annual operating budget that is reviewed and analyzed through the Town's budget process.

Enterprise fund appropriations, as well as any transfers between line items within the fund, require Town Meeting approval. In addition, enterprise departments must comply with all applicable municipal financial policies, accounting standards, and managerial reporting requirements. Enterprise accounting simply provides greater transparency by allowing residents and policymakers to clearly understand the revenues generated and the total costs incurred in providing a particular municipal service.

### **Transfer Station Enterprise Fund**

The Sudbury Department of Public Works operates a secure, safe, and environmentally responsible Transfer Station that provides residents with a convenient and effective means of disposing of solid waste and recycling a wide variety of household materials. The facility plays a critical role in supporting the Town's sustainability goals by promoting waste reduction, resource conservation, and environmental stewardship.

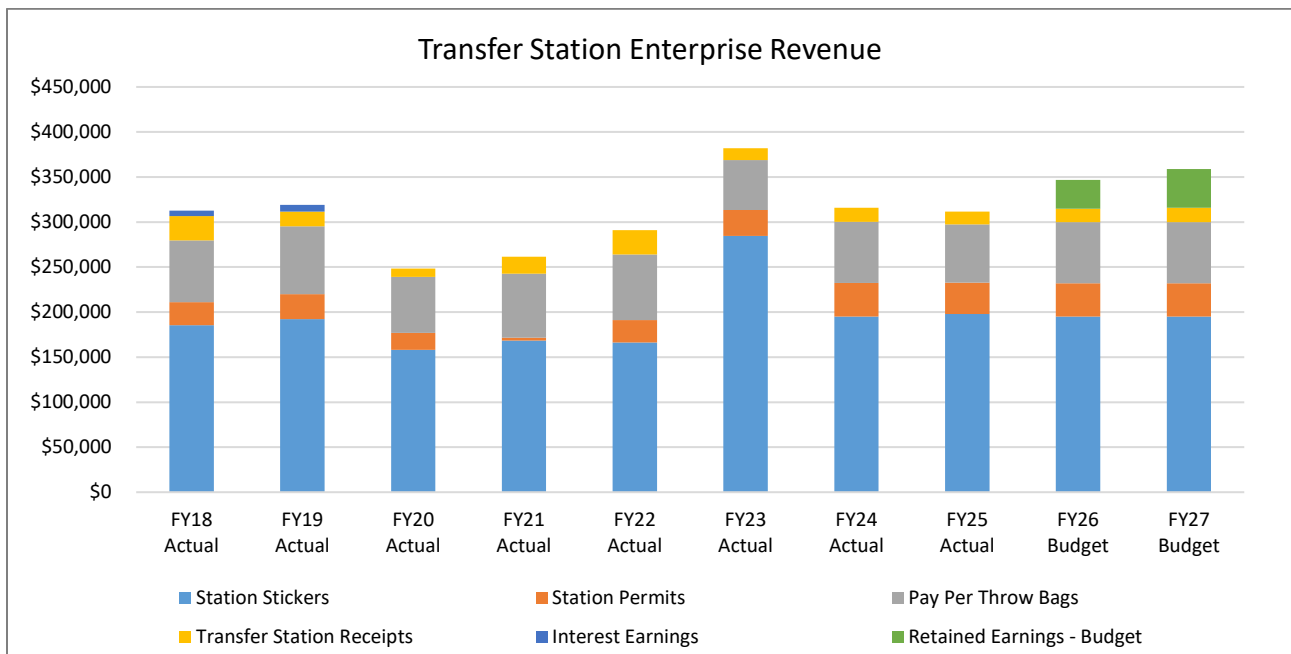
Residents have access to numerous recycling opportunities, including the collection of newspapers, mixed paper, cardboard, glass containers, aluminum cans, plastics, automobile batteries, used motor oil, and scrap metal. By actively participating in these recycling programs, residents help reduce the volume of waste requiring disposal and contribute to controlling the overall cost of operating the facility.

In accordance with the Select Board's adopted policy, the Transfer Station operates under a [Pay-As-You-Throw \(PAYT\) system](#), whereby user fees and sticker revenues are used to support the costs of operating the facility. This funding model encourages waste reduction and recycling while ensuring that the costs of the service are borne by those who utilize it.

The Transfer Station also accepts a variety of bulky and specialty waste items, including carpeting, furniture, construction and demolition debris, tires, appliances, and other materials that require special handling or disposal. Additional fees apply to these items in accordance with the Town's adopted [Transfer Station fee schedule](#).

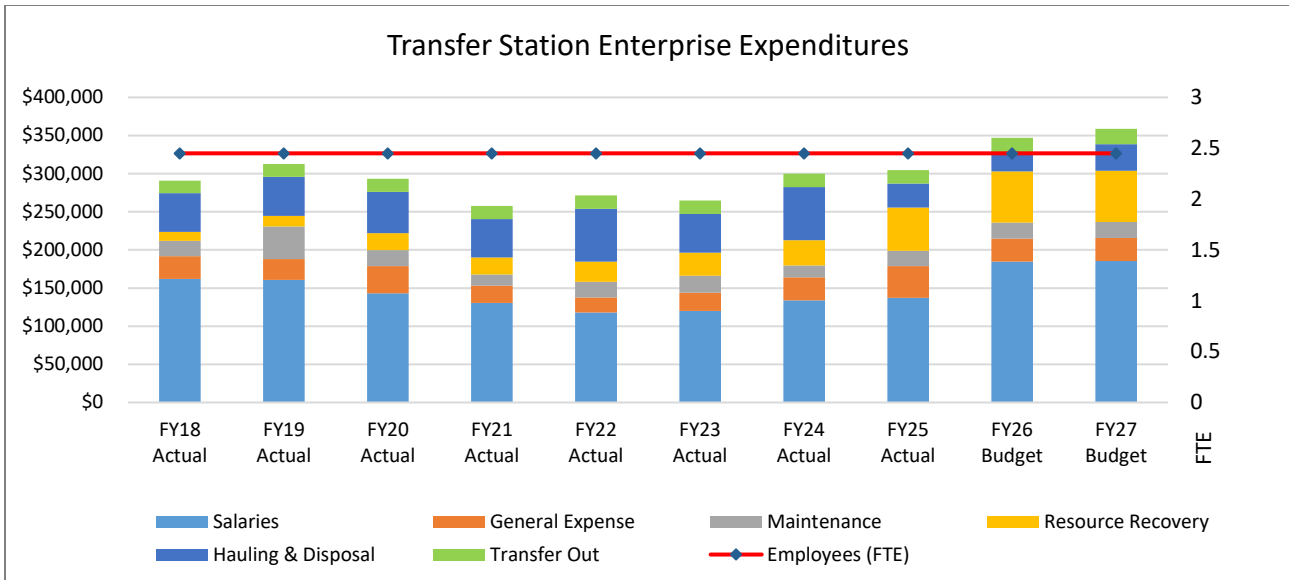
## TOWN OF SUDBURY – ENTERPRISE FUNDS

Revenue - Transfer Station	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Station Stickers	\$185,415	\$192,325	\$158,103	\$168,473	\$166,150	\$284,608	\$194,906	\$197,918	\$195,000	\$195,000
Station Permits	25,479	27,650	18,818	3,150	24,923	28,881	37,543	34,939	37,000	37,000
Pay Per Throw Bags	68,650	75,300	62,100	70,882	72,800	55,300	67,850	64,675	68,000	68,000
Transfer Station Receipts	27,140	16,394	9,320	19,047	27,084	13,110	15,528	14,167	14,870	15,825
Interest Earnings	6,029	7,553	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>\$312,713</b>	<b>\$319,222</b>	<b>\$248,340</b>	<b>\$261,551</b>	<b>\$290,957</b>	<b>\$381,899</b>	<b>\$315,827</b>	<b>\$311,699</b>	<b>\$314,870</b>	<b>\$315,825</b>
<b>Retained Earnings - Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,000</b>	<b>\$43,000</b>

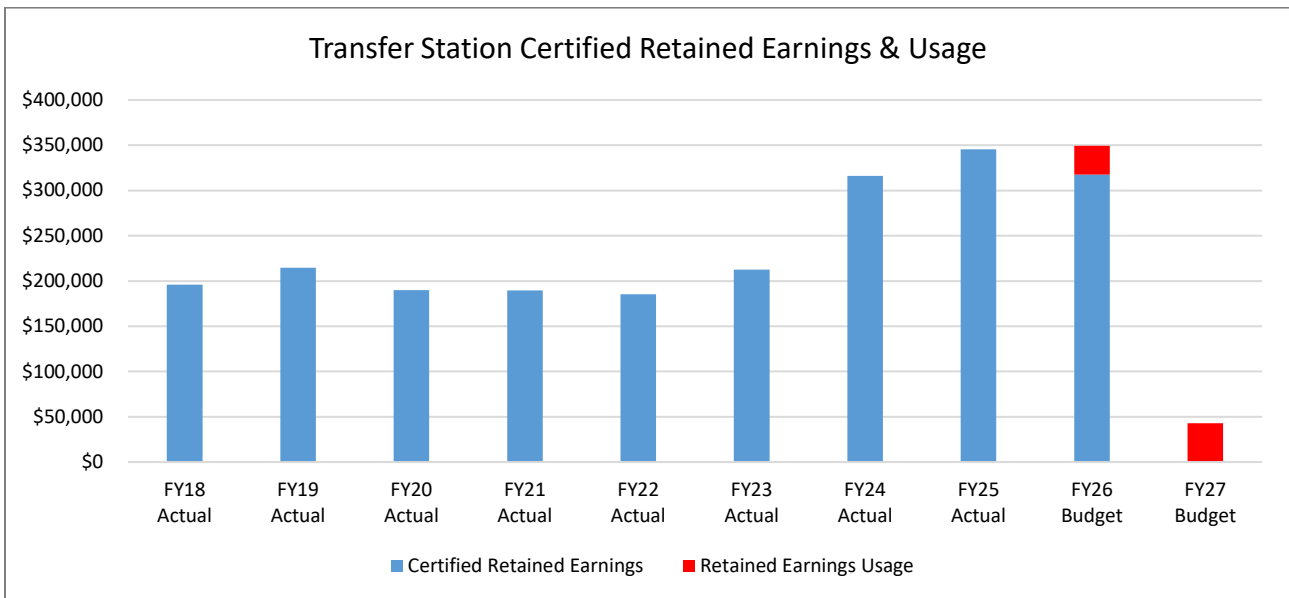


Expenditures – Transfer Station	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Salaries	\$161,843	\$160,743	\$143,315	\$130,383	\$118,129	\$119,926	\$133,843	\$137,131	\$184,765	\$185,625
General Expense	29,904	27,431	35,607	22,920	19,341	24,114	30,371	41,786	30,000	30,000
Maintenance	20,343	42,711	20,719	14,449	20,965	22,136	15,411	20,117	21,000	21,000
Resource Recovery	11,776	13,691	22,508	22,500	26,052	30,160	33,010	56,639	67,150	67,150
Hauling & Disposal	50,387	51,190	54,145	50,363	69,301	50,988	69,733	31,434	25,000	35,000
Transfer Out	16,700	16,700	17,214	17,163	17,800	17,551	17,551	17,551	18,955	20,000
<b>Total Expenses</b>	<b>\$290,953</b>	<b>\$312,466</b>	<b>\$293,508</b>	<b>\$257,778</b>	<b>\$271,590</b>	<b>\$264,876</b>	<b>\$299,919</b>	<b>\$304,658</b>	<b>\$346,870</b>	<b>\$358,775</b>
<b>Employees (FTE)</b>	<b>2.45</b>	<b>2.45</b>	<b>2.45</b>	<b>2.45</b>	<b>2.45</b>	<b>2.45</b>	<b>2.45</b>	<b>2.45</b>	<b>2.45</b>	<b>2.45</b>

## TOWN OF SUDBURY – ENTERPRISE FUNDS



**Retained Earnings** – Retained Earnings represent the portion of an enterprise fund’s unrestricted net position that has been certified by the Massachusetts Bureau of Accounts as available for appropriation. Similar to Free Cash in the General Fund, Retained Earnings provide a funding source for future enterprise fund expenditures, capital improvements, or other authorized purposes. Once certified, Retained Earnings may be appropriated by Town Meeting through the following June 30. Any appropriation from Retained Earnings is limited to the amount certified by the Bureau of Accounts and may not exceed the certified balance. The annual certification process ensures that enterprise funds maintain adequate financial reserves while providing a transparent and reliable mechanism for funding future operational and capital needs.



# TOWN OF SUDBURY – ENTERPRISE FUNDS

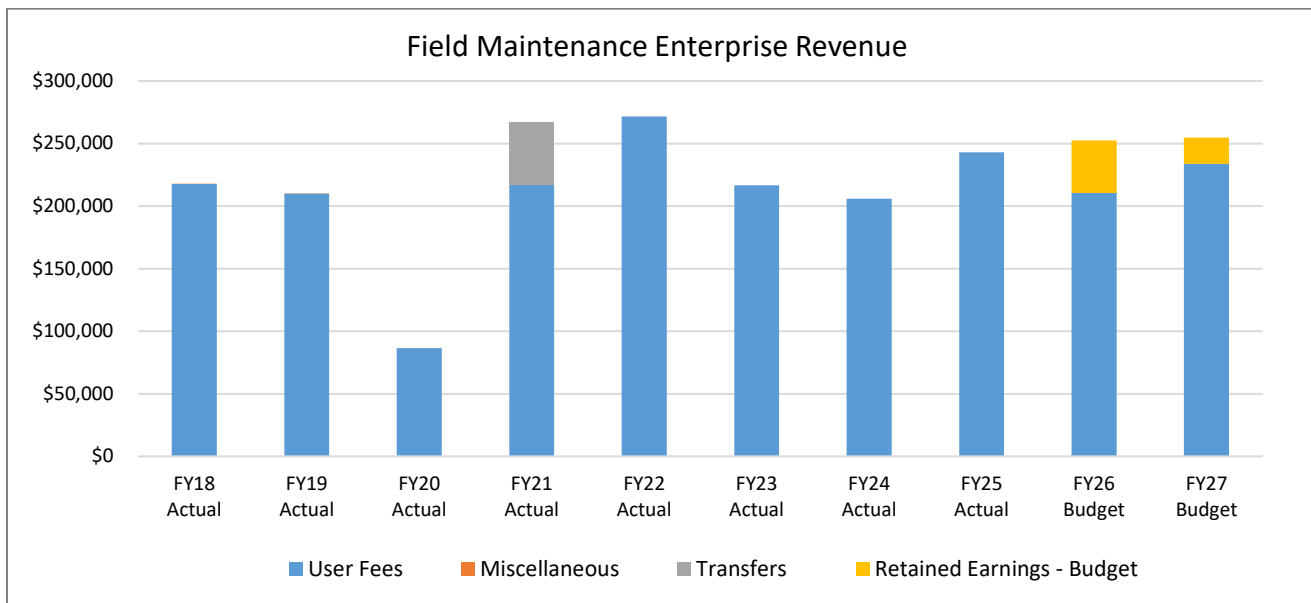
## Field Maintenance Enterprise Fund

The Field Maintenance Enterprise Fund is responsible for the maintenance and upkeep of the Town’s athletic fields, municipal grounds, open space areas, and selected Town facilities. The program helps ensure that these public assets remain safe, functional, and aesthetically pleasing for residents, visitors, recreational users, and community events.

Maintenance activities include mowing, aeration, fertilization, irrigation and irrigation system maintenance, weed and insect control, litter collection, leaf removal, field leveling and grading, athletic field lining and marking, fence repairs, and the care and maintenance of shrubs and trees. The program also provides support for Town facilities, offices, and civic events held throughout the year.

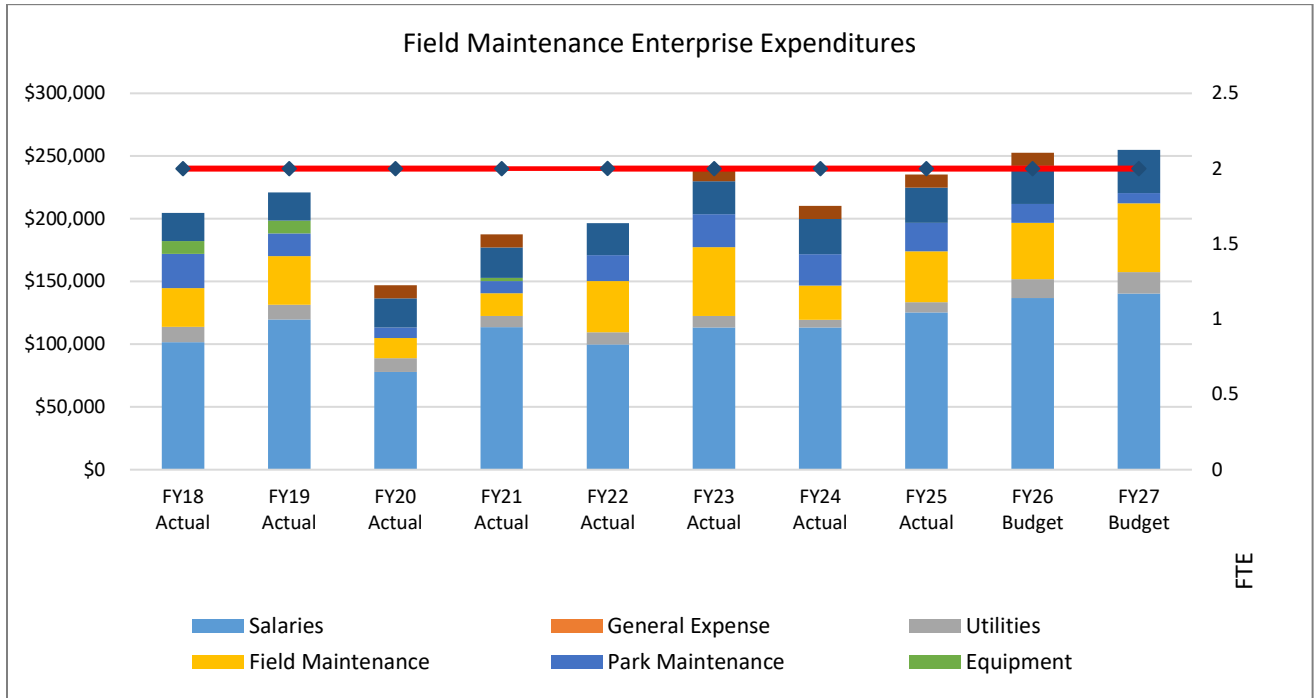
Through proactive maintenance and asset management, the Field Maintenance Enterprise Fund helps preserve the Town’s recreational and open space resources, extends the useful life of municipal assets, and provides high-quality facilities for community use.

Revenue – Field Maintenance	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
User Fees	\$217,688	\$209,934	\$86,539	\$217,257	\$271,710	\$216,689	\$205,842	\$242,897	\$210,577	\$233,895
Miscellaneous	66	159	0	0	0	0	0	0	0	0
Transfers	0	0	0	50,000	0	0	0	0	0	0
<b>Total Revenue</b>	<b>\$217,754</b>	<b>\$210,093</b>	<b>\$86,539</b>	<b>\$267,257</b>	<b>\$271,710</b>	<b>\$216,689</b>	<b>\$205,842</b>	<b>\$242,897</b>	<b>\$210,577</b>	<b>\$233,895</b>
Retained Earnings - Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,000	\$21,000



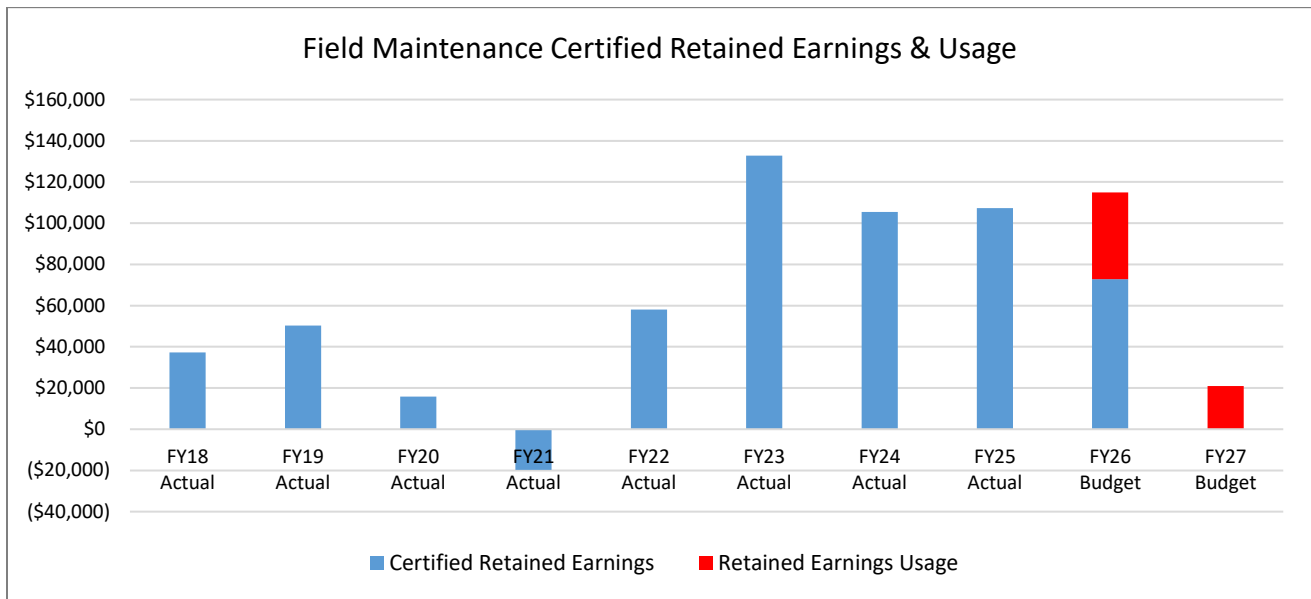
## TOWN OF SUDBURY – ENTERPRISE FUNDS

Expenditures – Field Maintenance	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Salaries	\$101,503	\$119,782	\$77,872	\$113,689	\$99,791	\$113,443	\$113,315	\$125,389	\$136,837	\$140,395
General Expense	0	0	0	0	0	0	0	0	0	0
Utilities	12,371	11,655	11,004	8,789	9,860	9,062	6,255	8,232	15,000	17,000
Field Maintenance	30,936	38,824	16,148	18,107	40,650	54,798	27,284	40,472	45,000	55,000
Park Maintenance	27,248	18,176	8,339	9,702	20,759	26,446	24,852	22,705	15,000	8,000
Equipment	10,100	10,100	0	2,500	0	0	0	0	0	0
Indirect Cost	22,575	22,575	23,198	24,269	25,383	26,089	28,000	28,000	30,240	34,500
Transfer Out	0	0	10,500	10,500	0	10,500	10,500	10,500	10,500	0
<b>Total Expenses</b>	<b>\$204,733</b>	<b>\$221,111</b>	<b>\$147,061</b>	<b>\$187,556</b>	<b>\$196,443</b>	<b>\$240,339</b>	<b>\$210,206</b>	<b>\$235,298</b>	<b>\$252,577</b>	<b>\$254,895</b>
<b>Employees (FTE)</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>



## TOWN OF SUDBURY – ENTERPRISE FUNDS

**Retained Earnings** - Retained Earnings represent the portion of an enterprise fund’s unrestricted net position that has been certified by the Massachusetts Bureau of Accounts as available for appropriation. Similar to Free Cash in the General Fund, Retained Earnings provide a funding source for future enterprise fund expenditures, capital improvements, or other authorized purposes. Once certified, Retained Earnings may be appropriated by Town Meeting through the following June 30. Any appropriation from Retained Earnings is limited to the amount certified by the Bureau of Accounts and may not exceed the certified balance. The annual certification process ensures that enterprise funds maintain adequate financial reserves while providing a transparent and reliable mechanism for funding future operational and capital needs.

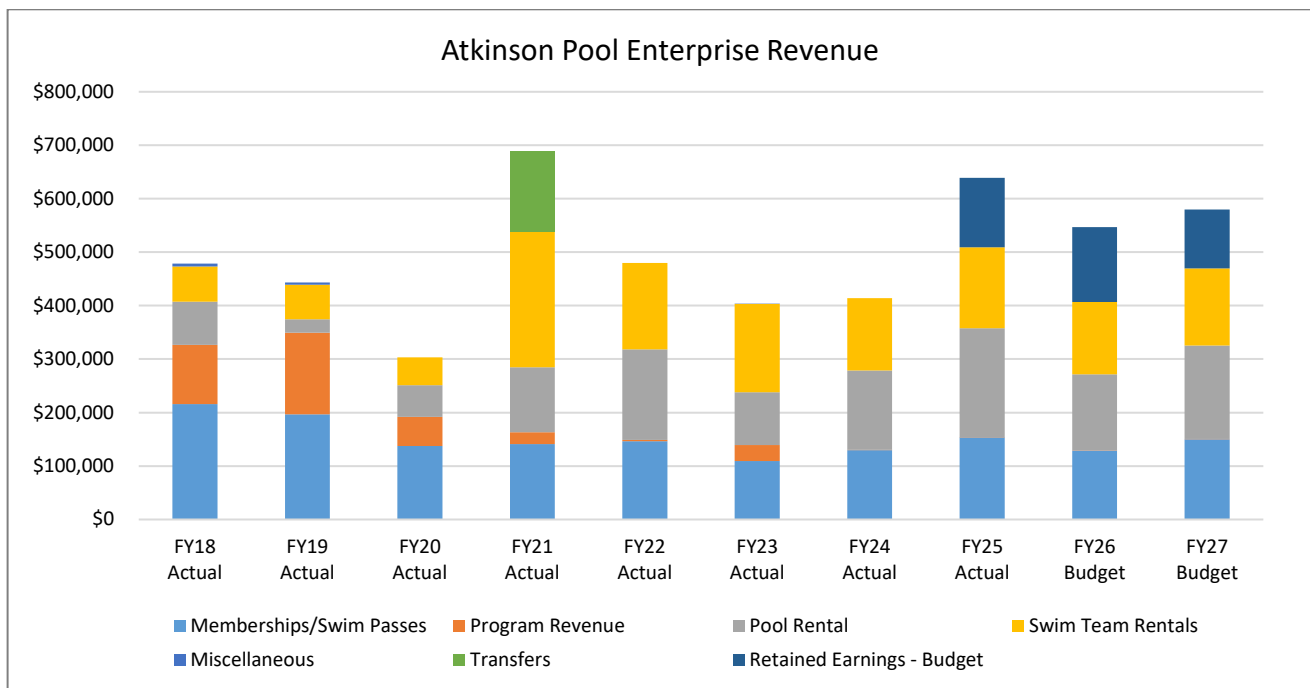


# TOWN OF SUDBURY – ENTERPRISE FUNDS

## Atkinson Pool Enterprise Fund

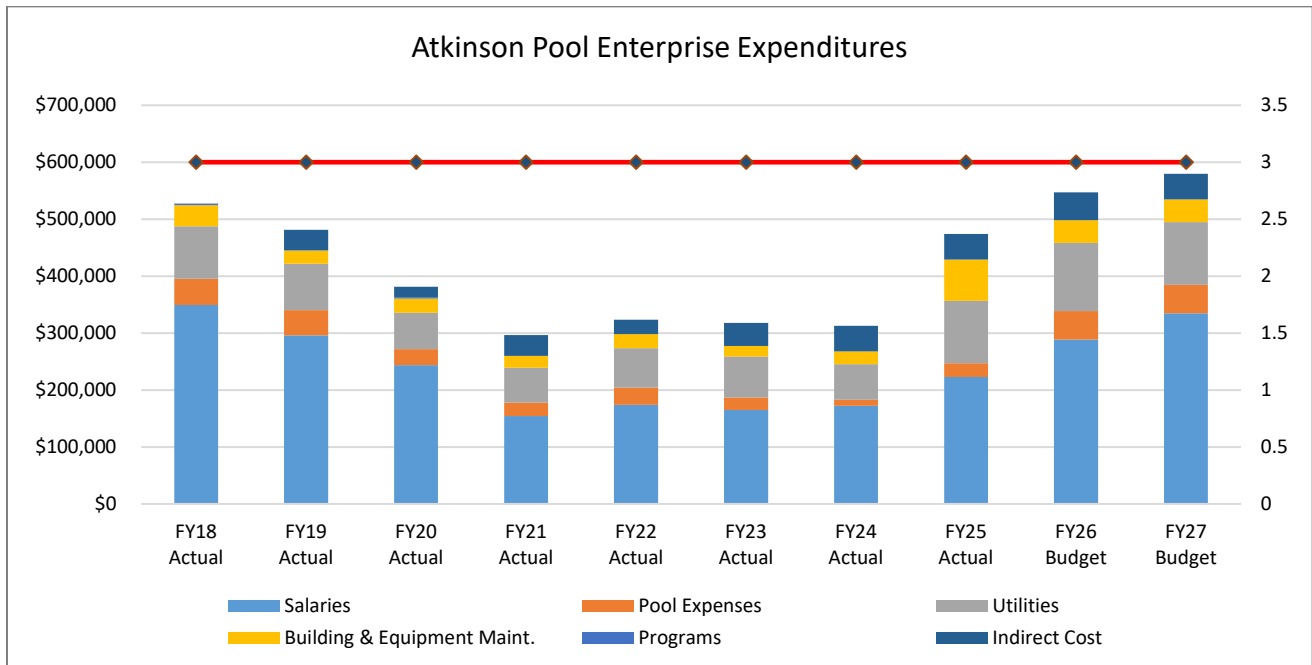
The Atkinson Pool consists of an 8 lane, 25-yard lap pool and a separate diving well. The facility is open to Sudbury residents and non-residents with the payment of a daily fee. Information regarding the Atkinson Pool can be found at (<https://sudburyma.myrec.com/info/activities/default.aspx?CategoryID=1592&type=>).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

Revenue – Atkinson Pool	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Memberships/Swim Passes	\$215,647	\$196,616	\$137,266	\$141,033	\$146,682	\$109,586	\$129,951	\$153,670	\$129,000	\$150,000
Program Revenue	110,750	152,473	54,708	22,452	2,275	29,390	596	6	500	500
Pool Rental	81,067	25,447	59,113	120,952	169,128	99,037	148,090	204,092	142,218	175,000
Swim Team Rentals	65,839	64,855	51,960	254,794	161,770	165,264	135,307	151,472	135,316	144,197
Miscellaneous	5,363	3,718	0	0	0	61	0	0	0	0
Transfers	0	0	0	150,000	0	0	0	0	0	0
<b>Total Revenue</b>	<b>\$478,666</b>	<b>\$443,109</b>	<b>\$303,047</b>	<b>\$689,231</b>	<b>\$479,855</b>	<b>\$403,338</b>	<b>\$413,944</b>	<b>\$509,240</b>	<b>\$407,034</b>	<b>\$469,697</b>
<b>Retained Earnings - Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$130,000</b>	<b>\$140,000</b>	<b>\$110,000</b>



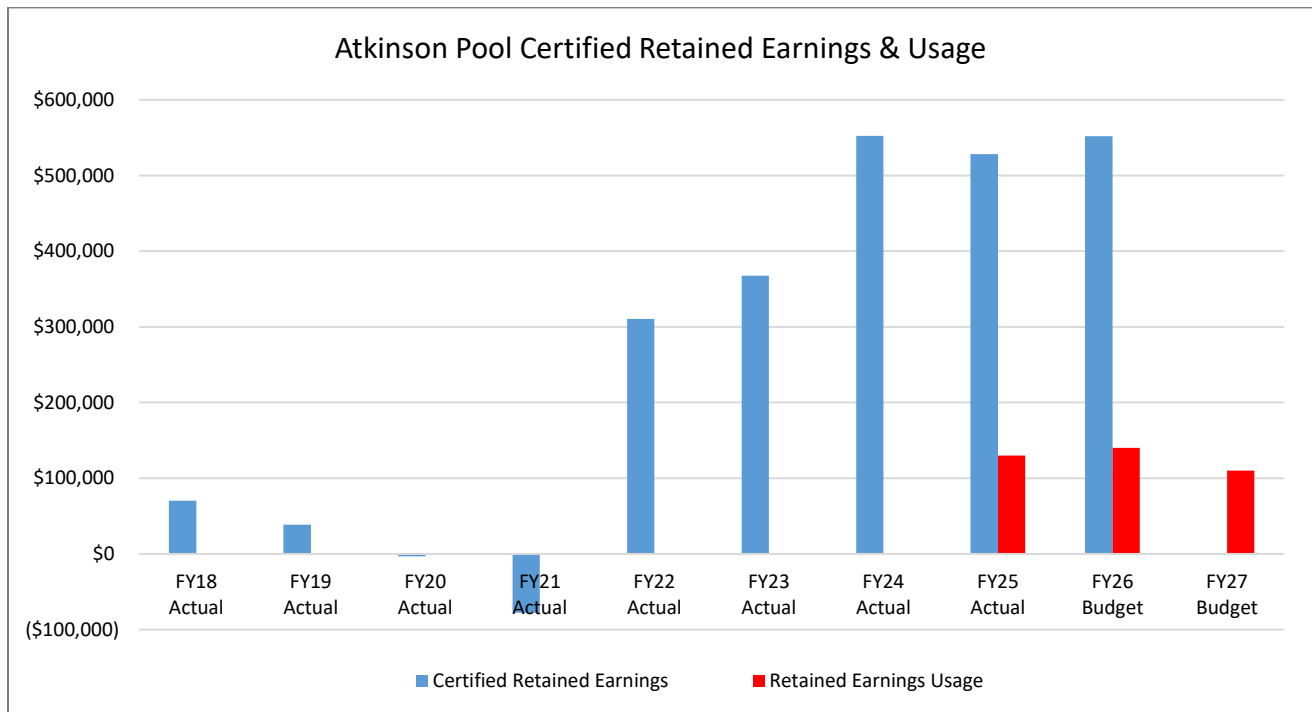
## TOWN OF SUDBURY – ENTERPRISE FUNDS

Expenditures – Atkinson Pool	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Salaries	\$349,076	\$295,989	\$243,754	\$154,551	\$173,793	\$164,769	\$172,076	\$222,803	\$288,434	\$334,697
Pool Expenses	46,287	44,461	28,212	23,442	30,659	22,288	10,965	24,166	50,000	50,000
Utilities	91,938	81,403	63,838	61,062	69,251	71,717	62,343	109,451	120,000	110,000
Building & Equipment Maint.	37,335	22,682	24,498	20,630	24,306	18,415	22,293	72,765	40,000	40,000
Programs	2,553	574	1,787	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0	0	0
Indirect Cost	0	36,227	18,956	36,828	25,383	40,733	45,000	45,000	48,600	45,000
<b>Total Expenses</b>	<b>\$527,190</b>	<b>\$481,336</b>	<b>\$381,045</b>	<b>\$296,513</b>	<b>\$323,392</b>	<b>\$317,922</b>	<b>\$312,676</b>	<b>\$474,185</b>	<b>\$547,034</b>	<b>\$579,697</b>
<b>Employees (FTE)</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>



## TOWN OF SUDBURY – ENTERPRISE FUNDS

**Retained Earnings** - Retained Earnings represent the portion of an enterprise fund’s unrestricted net position that has been certified by the Massachusetts Bureau of Accounts as available for appropriation. Similar to Free Cash in the General Fund, Retained Earnings provide a funding source for future enterprise fund expenditures, capital improvements, or other authorized purposes. Once certified, Retained Earnings may be appropriated by Town Meeting through the following June 30. Any appropriation from Retained Earnings is limited to the amount certified by the Bureau of Accounts and may not exceed the certified balance. The annual certification process ensures that enterprise funds maintain adequate financial reserves while providing a transparent and reliable mechanism for funding future operational and capital needs.



# TOWN OF SUDBURY – COMMUNITY PRESERVATION

## Community Preservation

The Community Preservation Act (CPA) enables municipalities to establish a local Community Preservation Fund to support open space protection, historic preservation, affordable housing, and outdoor recreation projects. Funding is generated through a local surcharge of up to 3% on real property taxes and must be adopted by voters through a ballot referendum. In Sudbury, Town Meeting approved the establishment of a Community Preservation Committee (CPC) in 2002, and voters subsequently approved a 3% CPA surcharge at the March 25, 2002 election. The CPC is responsible for reviewing project applications and making funding recommendations to Town Meeting. State law requires that at least ten percent (10%) of annual CPA revenues be reserved for each of the following categories: affordable housing, historic preservation, and open space and recreation.

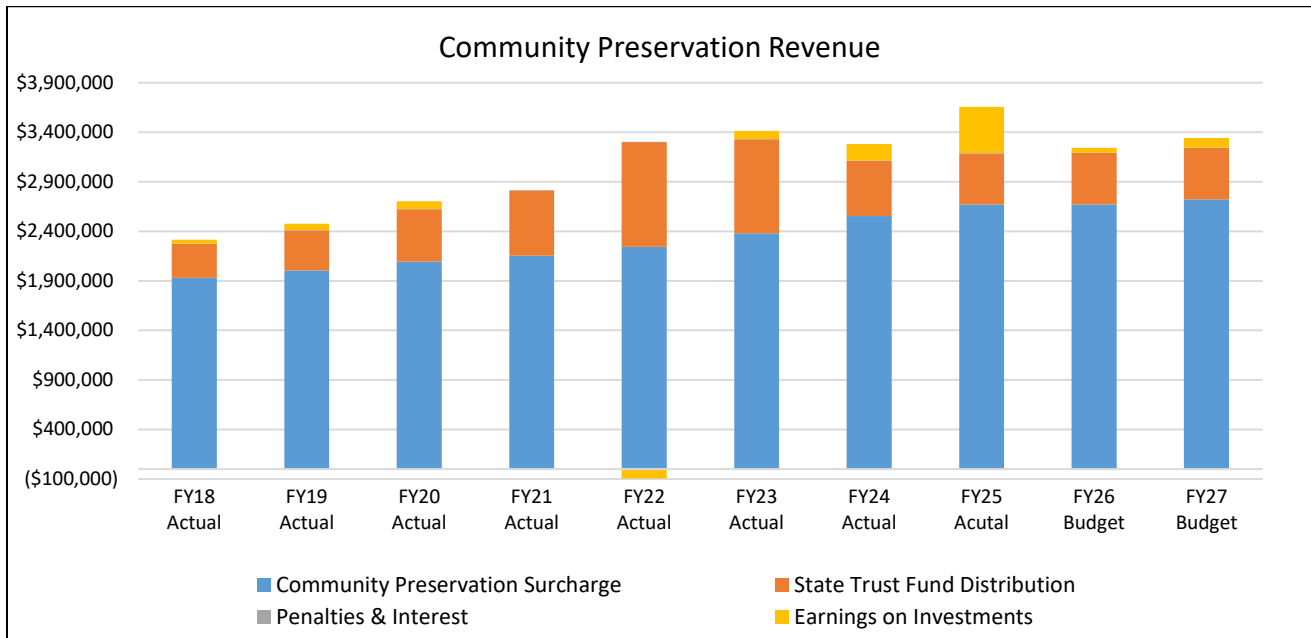
Since the CPA was adopted in 2002, Sudbury has generated more than \$39.6 million through the local surcharge and has received over \$15.9 million in matching funds from the Commonwealth. These funds have supported numerous projects that preserve community character, enhance recreational opportunities, protect natural resources, and expand housing opportunities for residents.

### 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
2025	\$2,670,553	\$514,348	18.82%	\$3,184,901	\$469,596
<b>Total</b>	<b>\$39,629,696</b>	<b>\$15,983,550</b>		<b>\$55,613,246</b>	<b>\$2,535,000</b>

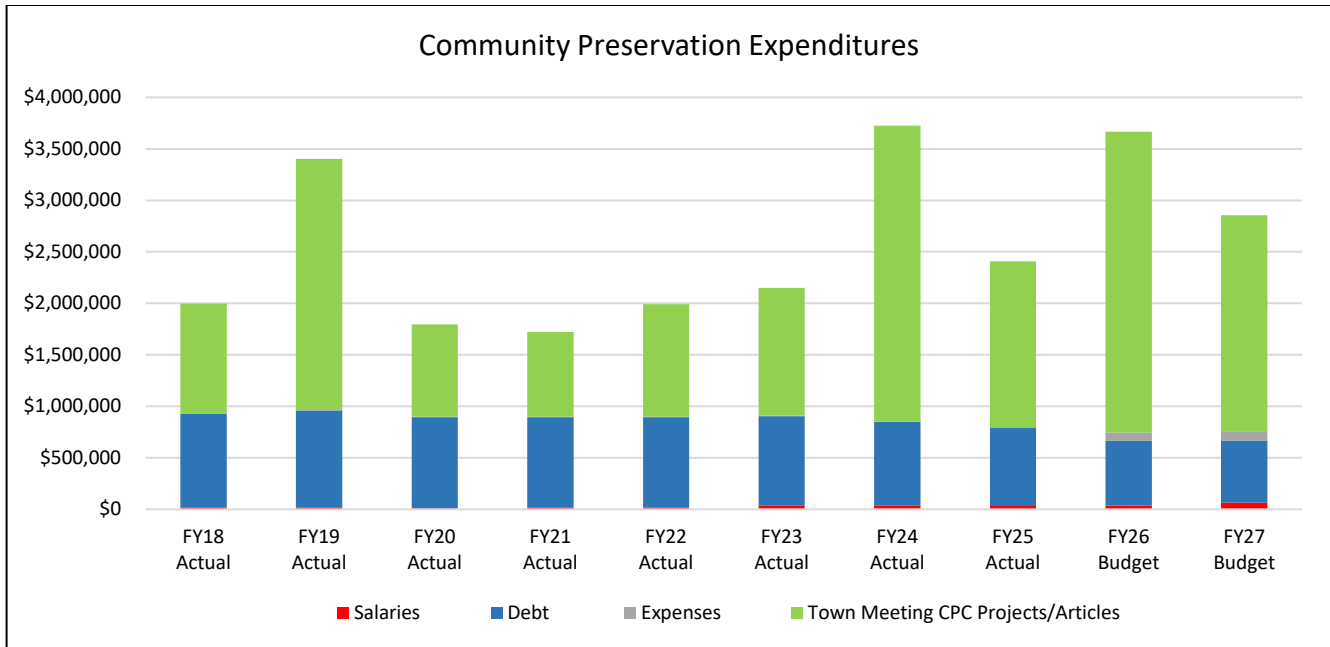
## TOWN OF SUDBURY – COMMUNITY PRESERVATION

Revenue	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Community Preservation Surcharge	\$1,929,918	\$2,005,977	\$2,096,860	\$2,154,274	\$2,243,896	\$2,381,306	\$2,553,631	\$2,670,553	\$2,670,000	\$2,723,400
State Trust Fund Distribution	342,975	403,176	525,058	657,465	1,055,262	948,629	558,308	514,348	520,000	520,000
Penalties & Interest	2,473	3,435	3,869	5,130	3,629	3,514	3,743	4,369	3,000	3,000
Earnings on Investments	39,040	65,412	76,173	(1,236)	(95,554)	80,014	163,672	465,227	50,000	97,000
<b>Total Revenue</b>	<b>\$2,314,406</b>	<b>\$2,478,000</b>	<b>\$2,701,960</b>	<b>\$2,815,633</b>	<b>\$3,207,233</b>	<b>\$3,413,463</b>	<b>\$3,279,354</b>	<b>\$3,654,497</b>	<b>\$3,243,000</b>	<b>\$3,343,400</b>



Expenditures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Salaries	\$15,566	\$17,572	\$10,701	\$14,329	\$14,983	\$33,280	\$34,878	\$40,297	\$37,000	\$65,000
Debt	915,000	941,424	885,000	880,000	880,000	870,000	815,000	750,193	628,943	603,143
Expenses	5,450	12,587	5,935	5,795	5,343	5,765	5,711	9,010	81,050	83,050
Town Meeting CPC Projects/Articles	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	2,103,580
<b>Total Expenses</b>	<b>\$1,998,616</b>	<b>\$3,401,583</b>	<b>\$1,794,636</b>	<b>\$1,721,724</b>	<b>\$1,993,371</b>	<b>\$2,149,440</b>	<b>\$3,724,550</b>	<b>\$2,408,721</b>	<b>\$3,665,493</b>	<b>\$2,854,773</b>

## TOWN OF SUDBURY – COMMUNITY PRESERVATION



CPC Balances	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget
Undesignated	\$5,214,902	\$3,266,229	\$4,233,683	\$4,935,752	\$5,575,355	\$7,568,318	\$6,178,955	\$8,054,072	\$8,700,772
Historic Preservation	\$222,269	\$222,269	\$178,368	\$161,572	\$433,259	\$641,607	\$621,563	\$621,563	\$0

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

Community Preservation Project	Principal Outstanding	Interest Outstanding	Bond Matures
Johnson Farm	\$500,000	\$83,688	2035
Nobscot Conservation	\$955,000	\$41,963	2029
Pantry Brook	\$1,545,000	\$131,371	2034
Nobscot Conservation	\$540,000	\$46,100	2031

## TOWN OF SUDBURY – COMMUNITY PRESERVATION

**Community Preservation Projects** – The projects listed below have been funded through the Community Preservation Fund from FY2018 – projected FY2027.

CPC Projects/Capital	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget	FY27 Budget
Sudbury Housing Trust Allocation		\$212,500			\$388,500			\$380,000	\$690,000	\$600,000
Town Center Landscaping					(\$14,396)					
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	\$38,740
Sudbury Housing Authority Allocation	\$212,600									
Wayside Inn Invasive Plant Species		\$12,500								(\$278)
Grist Mill Pond and Starns 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							(\$55,640)
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						
Remediation of Water Chestnuts from Hop Brook Pond				\$180,000			(\$28,051)			
Sudbury Housing Authority Allocation				\$259,000		\$276,000	\$292,000			

## TOWN OF SUDBURY – COMMUNITY PRESERVATION

CPC Projects/Capital	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget	FY27 Budget
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			(\$2,470)

## TOWN OF SUDBURY – COMMUNITY PRESERVATION

CPC Projects/Capital	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget	FY27 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	\$49,800
Hosmer House Collection									\$119,500	
Hosmer House Envelope & HVAC									\$640,000	
Hosmer House Roof									\$386,000	
Haskell Field Bathroom Renovations										\$66,000
Haskell/Smile Playground										\$337,700
Davis Field Improvement Design										\$122,000
Broadacres Farm and Featherland Park Design										\$214,000
Accessible Connections from MCRT to Memorial Forest/Hop Brook										\$270,000
Art Installations Along the Bruce Freeman Rail Trail										\$71,000
<b>Total CPC Projects</b>	<b>\$1,062,600</b>	<b>\$2,430,000</b>	<b>\$893,000</b>	<b>\$821,600</b>	<b>\$1,093,045</b>	<b>\$1,240,395</b>	<b>\$2,868,961</b>	<b>\$1,609,221</b>	<b>\$2,468,500</b>	<b>\$1,710,852</b>

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

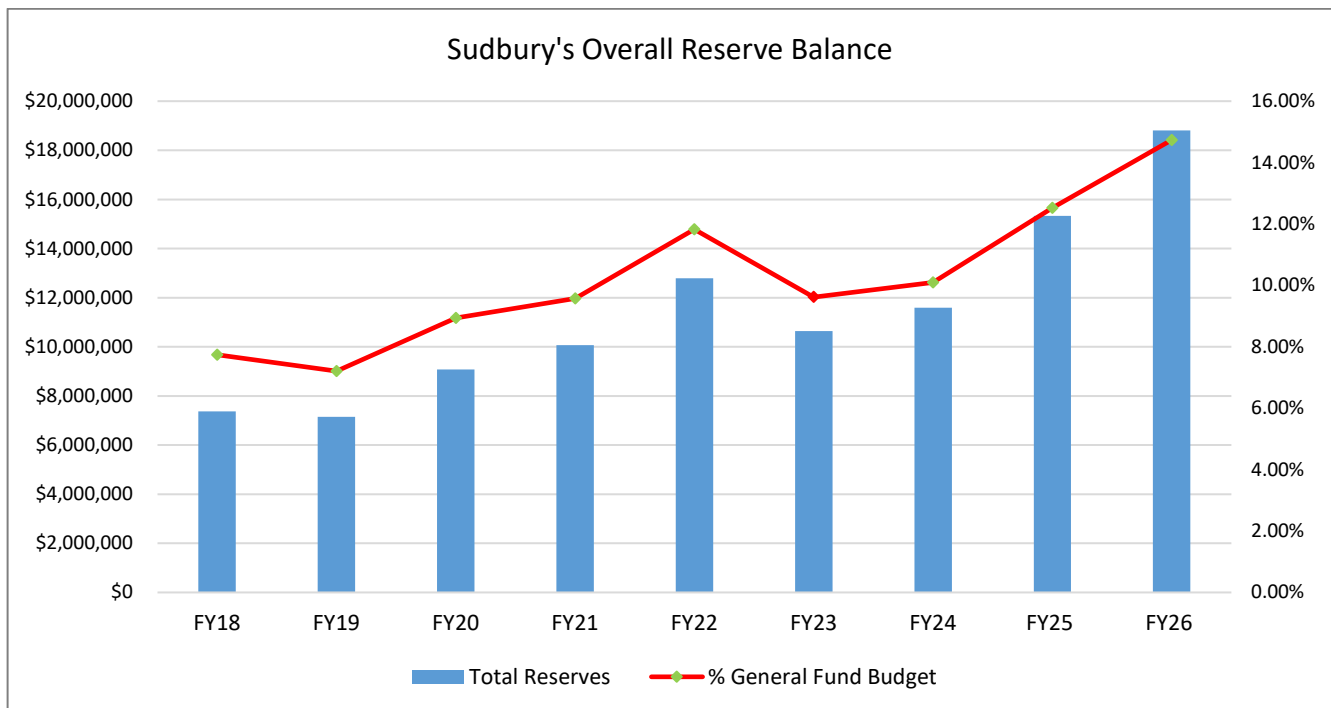
# TOWN OF SUDBURY – STABILIZATION FUNDS & RESERVES

## 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

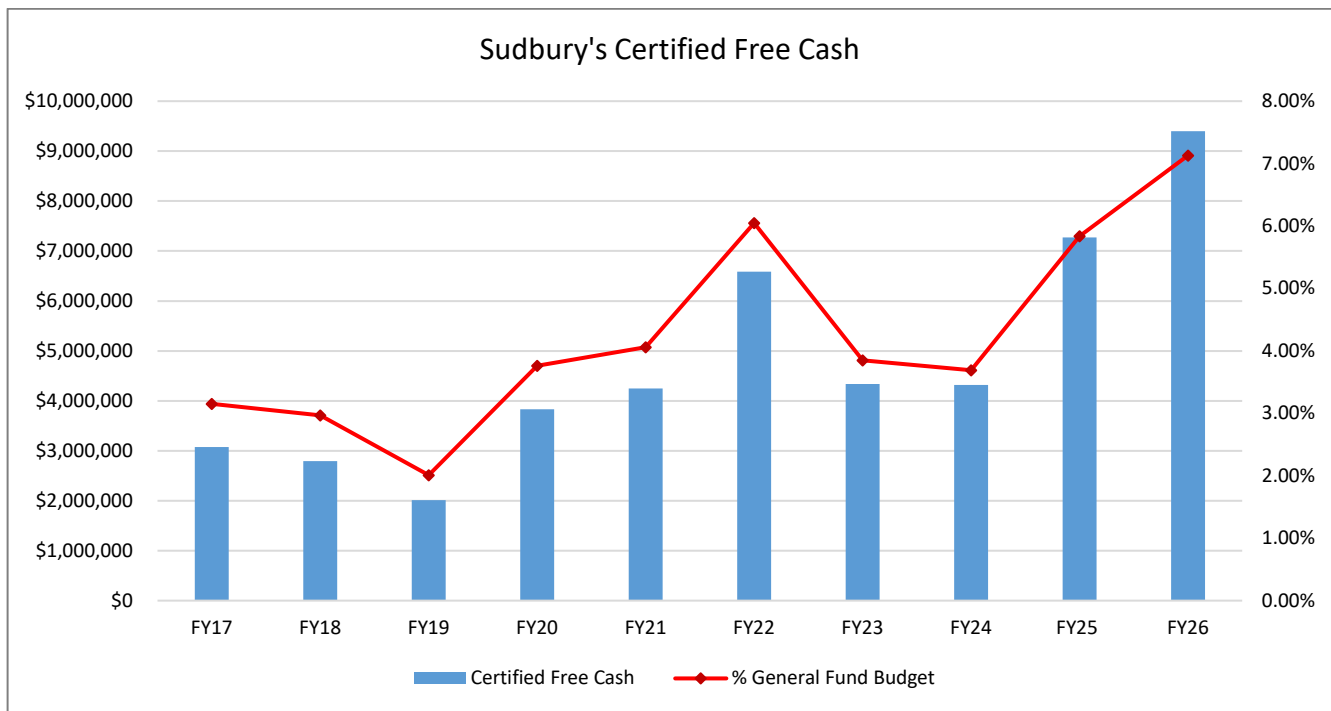
## Free Cash

The Massachusetts Division of Local Services (DLS) defines Free Cash as the remaining unrestricted funds from operations of the previous fiscal year, including any unexpended Free Cash appropriated from prior years. Free Cash must be certified annually by DLS before it may be appropriated by the Town.

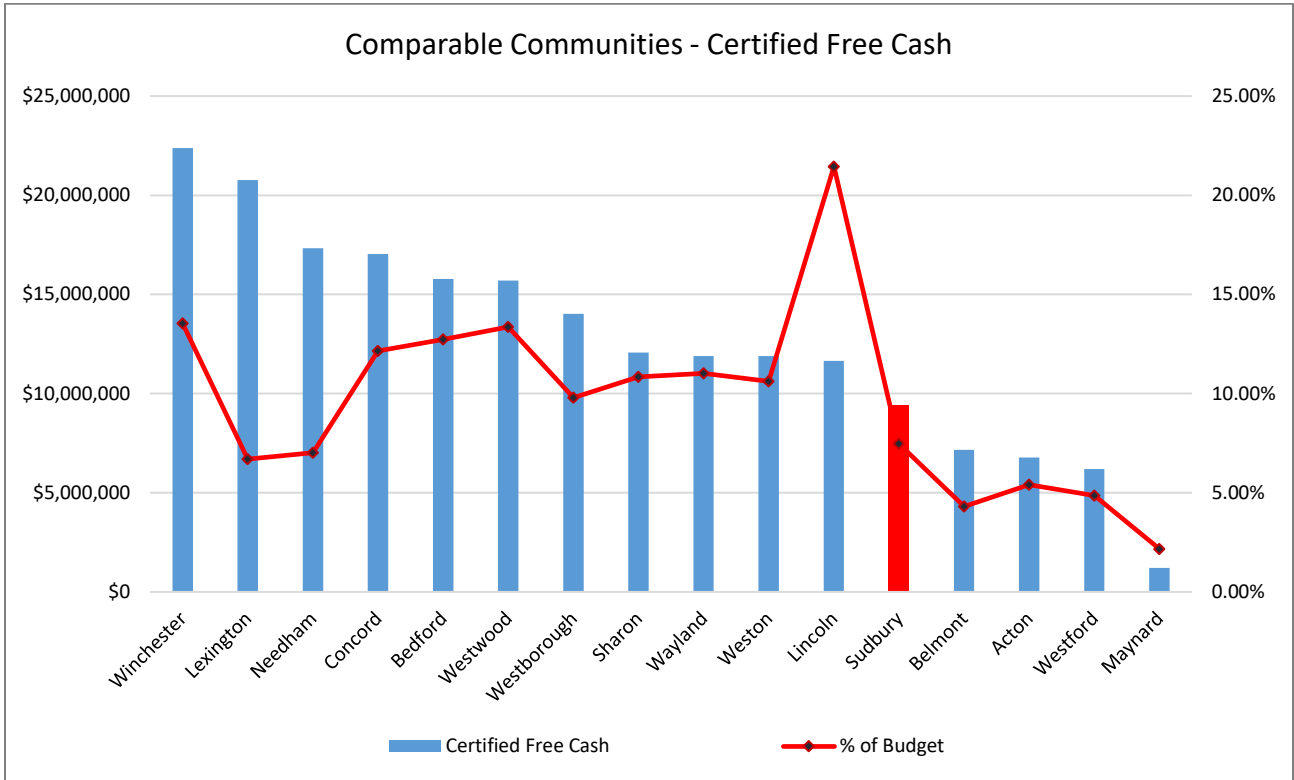
The Town shall endeavor to maintain a Free Cash balance equal to between three percent (3%) and five percent (5%) of the prior fiscal year’s General Fund operating budget. To support this objective, the Finance Director shall assist the Town Manager in developing budgets that utilize prudent and conservative revenue estimates, while department heads shall carefully manage expenditures and revenues to maximize operational efficiencies and year-end budget turnbacks where appropriate.

Budget decision-makers shall avoid appropriating all available Free Cash in any given year whenever practicable, recognizing that maintaining a positive balance contributes to the Town’s long-term fiscal stability and supports future Free Cash certifications.

As a matter of policy, Free Cash should primarily be used for one-time expenditures, including capital improvements, capital equipment purchases, emergency expenditures, or other unforeseen non-recurring costs. The use of Free Cash for ongoing operating expenses should be avoided except under extraordinary circumstances.



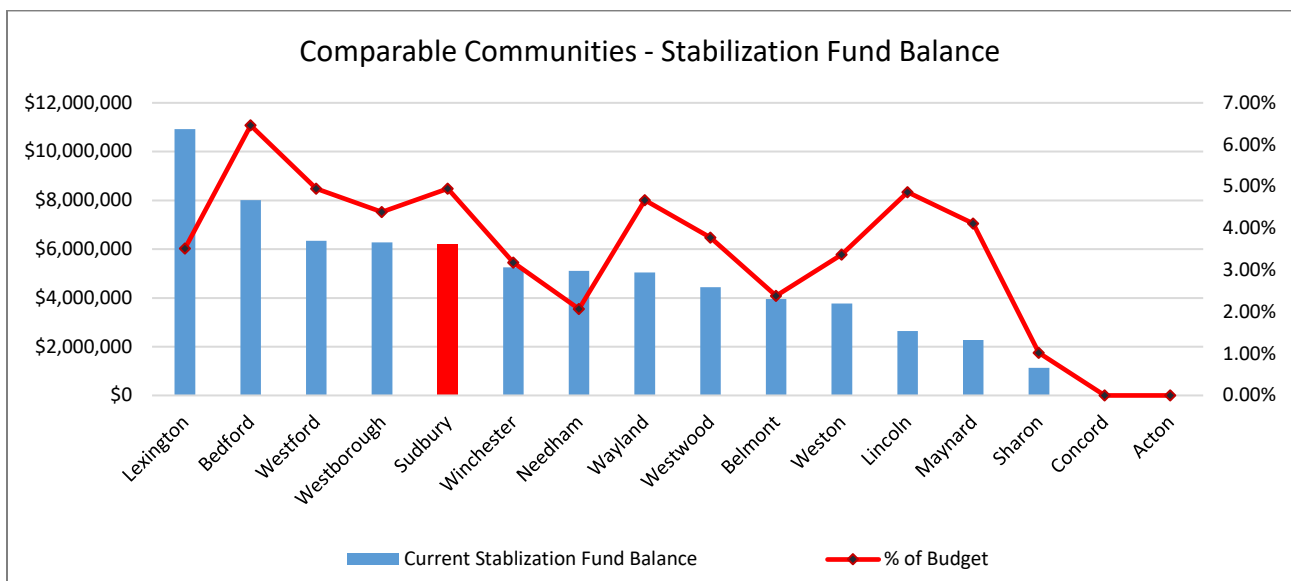
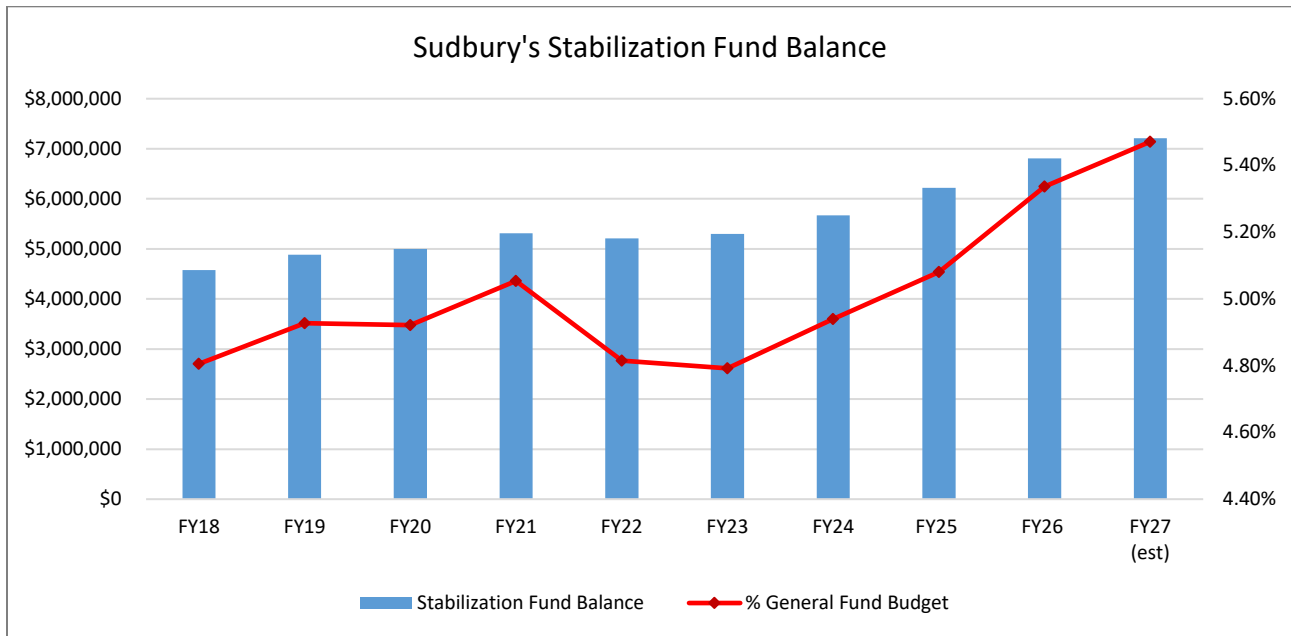
# TOWN OF SUDBURY – STABILIZATION FUNDS & RESERVES



# 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.

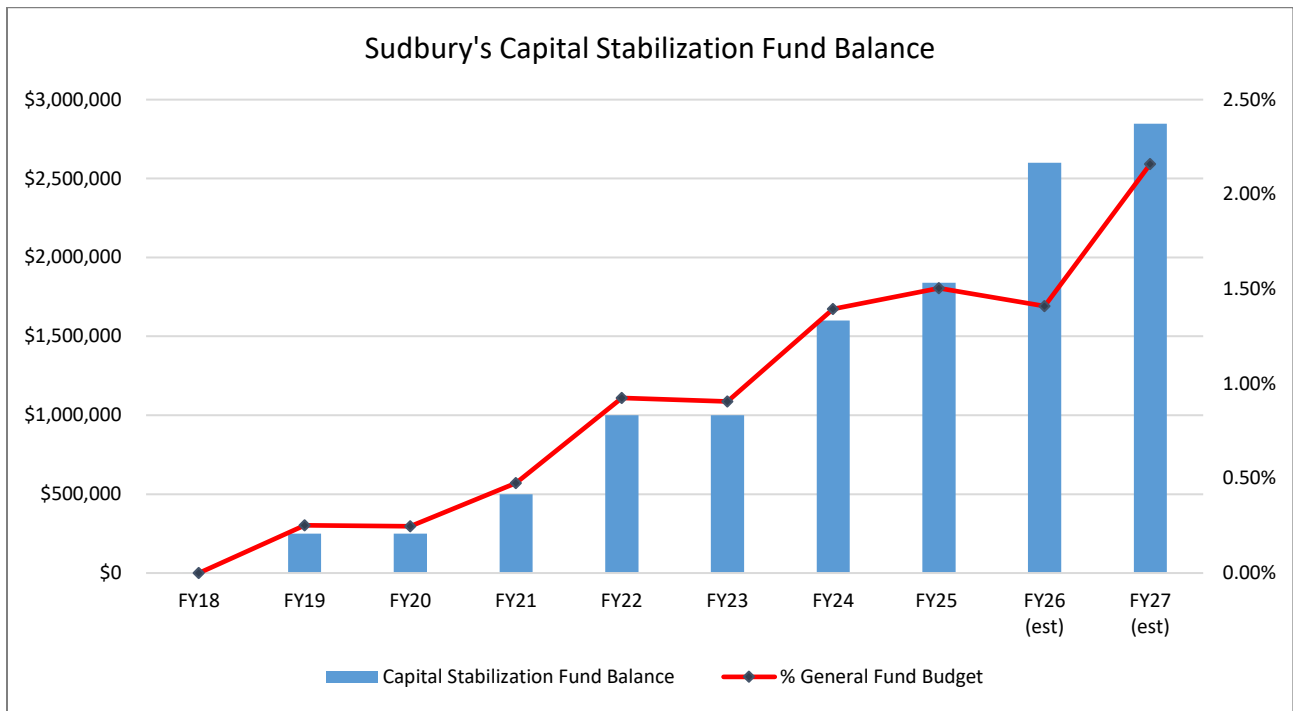


# TOWN OF SUDBURY – STABILIZATION FUNDS & RESERVES

## 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.

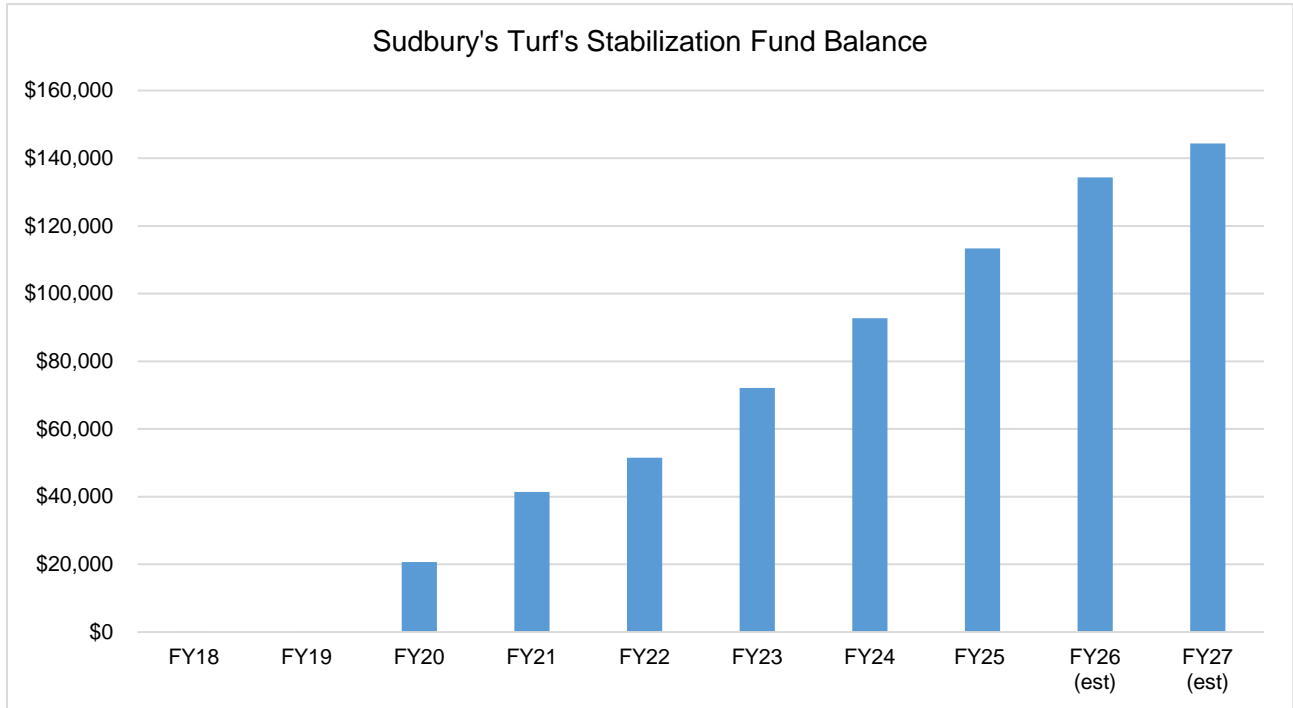
Withdrawals from the Capital Stabilization Fund should be avoided until the target balance has been achieved. Once achieved, funds can be used towards items on the CIP. Once funds are used, the Town will seek to make annual contributions to the fund until the target balance is achieved.



# TOWN OF SUDBURY – STABILIZATION FUNDS & RESERVES

## Turf Stabilization Fund

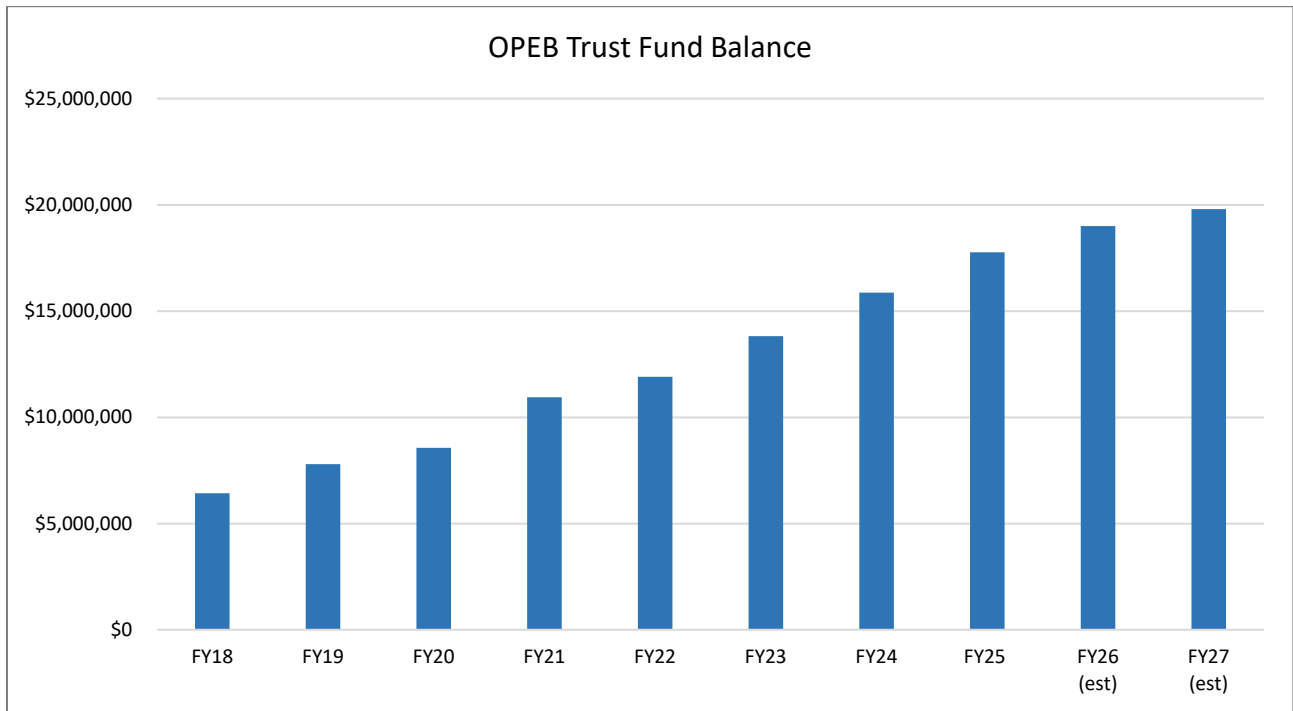
The Town maintains a special purpose fund to offset the cost of repairs or replacement of Town owned and operated synthetic turf fields. Contributions to this fund should be made annually from the General Operating Fund and Field Maintenance Enterprise Fund.



**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 OPEB liability to be \$58M. The Town does have \$19.8M in an OPEB Trust Fund, which therefore results in a \$38.2M net OPEB Liability.



# TOWN OF SUDBURY – BUDGET TERMS AND DEFINITIONS

## 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:

Fund Name	Fund	Purpose	07/1/25 Balance	FY26 Revenue	FY26 Expenses	Current FY26 Balance	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	\$82,386	\$19,462	-\$8,330	\$93,518	\$30,000
Conservation (Trail Maintenance)	1174	Conservation trail maintenance on Town-owned designated conservation lands	\$33,009	\$3,751		\$36,760	\$15,000
Conservation (Wetlands)	1182	Wetlands Bylaw administration	\$26,813	\$1,978		\$28,791	\$50,000
Council on Aging Activities	1171	Senior Center classes and programs	\$15,840	\$48,898	-\$17,338	\$47,400	\$65,000
Council on Aging Van Transportation (MWRTA)	1173	Van transportation driver salary and benefits and van expenses	\$69,985	\$115,293	-\$113,952	\$71,326	\$175,000
Dog	1166	Purchases or payment of expenses required for regulation of dogs	\$177,412	\$57,740	-\$44,014	\$191,138	\$75,000
Electric Vehicle	1199	This fund will be used to cover expenses related to the town’s EV Charging Stations	\$0	\$46,615	-\$2,422	\$44,193	\$150,000
Fairbank Community Center Revolving	1160	This fund will be used to cover personnel and expenses related to making the Fairbank Community Center available for rental.	\$0	\$0	\$0	\$0	\$75,000
Fire Department Permits	1170	Permit expenses, including salaries, benefits, purchase and maintenance of required equipment	\$210,446	\$30,488	-\$29,394	\$211,540	\$70,000
Goodnow Library Meeting Rooms	1162	Library maintenance and utility charges for room use	\$31,923	\$4,621	-\$618	\$35,926	\$15,000
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	\$88,707	\$22,273	-\$16,915	\$94,065	\$30,000
Instrumental Music	1111	School additional or supplemental instrument music lessons after school	\$9,656	\$0	\$0	\$9,656	\$100,000

## TOWN OF SUDBURY – BUDGET TERMS AND DEFINITIONS

Fund Name	Fund	Purpose	07/1/25 Balance	FY26 Revenue	FY26 Expenses	Current FY26 Balance	Spending Limits
Plumbing & Gas Inspectional Services	1189	Plumbing and gas inspectional services	\$271,578	\$48,530	-\$49,978	\$270,130	\$85,000
Portable Sign Administration & Inspectional Services	1192	Portable sign administration and inspectional services	\$90,969	\$8,000	-\$1,439	\$97,530	\$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	\$48,047	\$34,049	-\$17,191	\$64,905	\$50,000
Public Health	1150	Expenses related to Public Health Emergency response, programming and community outreach, and initiatives and activities that promote and protect the health of the Town's residents.	\$0	\$40,095	-\$3,188	\$36,907	\$50,000
Recreation Programs	1151	Recreation programs and activities	\$710,097	\$644,246	-\$409,437	\$944,906	\$650,000
Rental Property	1190	Upkeep of Town-owned houses	\$23,010	\$22,400	-\$1,168	\$44,242	\$50,000
School Bus Transportation	1103	School bus transportation, additional or supplemental	\$881,189	\$82,142	-\$298,238	\$665,093	\$600,000
Solar Energy	1195	Payment of Town electrical costs and funding of energy-saving initiatives by the Energy and Sustainability Committee	\$808,425	\$387,065	-\$262,577	\$932,913	\$1,000,000
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 – BUDGET TERMS AND DEFINITIONS

## State & Federal Grants

The chart below shows a summary of the federal and state grants the Town of Sudbury has received from FY14 – FY25, as well as those compared to other communities for FY2025. 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 – FY2025

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
FY2025	\$1,166,900	\$40,997	\$872,677	\$0	\$0	\$0	\$0	\$2,080,574
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 – FY2025

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	\$1,383,755	\$14,282	\$0	\$0	\$0	\$409,069	\$0	\$1,807,106
Bedford	\$810,632	\$32,087	\$1,020,199	\$0	\$0	\$0	\$4,918	\$1,867,836
Belmont	\$0	\$22,166	\$1,348,132	\$0	\$0	\$0	\$1,805,507	\$3,175,805
Concord	\$436,202	\$209,746	\$821,418	\$239,796	\$0		\$603,161	\$2,310,323
Lexington	\$2,560,774	\$125,092	\$3,279,047	\$0	\$0	\$0	\$0	\$5,964,913
Lincoln	\$443,252	\$1,688	\$462,458	\$0	\$0	\$0	\$18,089,148	\$18,996,546

## TOWN OF SUDBURY – BUDGET TERMS AND DEFINITIONS

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	\$61,780	\$6,364	\$715,970	\$0	\$0	\$0	\$0	\$784,114
Needham	\$0	\$4,028	\$1,842,383	\$15,503	\$0	\$0	\$6,793,981	\$8,655,895
Sharon	\$0	\$523,550	\$47,095	\$0	\$0	\$0	\$0	\$570,645
<b>Sudbury</b>	<b>\$1,166,900</b>	<b>\$40,997</b>	<b>\$872,677</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,080,574</b>
Wayland	\$0	\$0	\$1,069,870	\$0	\$0	\$0	\$0	\$1,069,870
Westborough	\$0	\$146,975	\$1,490,119	\$0	\$0	\$0	\$2,895,875	\$4,532,969
Westford	\$45,175	\$79,350	\$1,210,702	\$2,175,287	\$0	\$0	\$82,713	\$3,593,227
Weston	\$2,377,043	\$0	\$1,210,105	\$0	\$0	\$0	\$0	\$3,587,148
Westwood	\$0	\$0	\$904,430	\$1,191,292	\$0	\$0	\$352,066	\$2,447,788
Winchester	\$0	\$0	\$1,872,094	\$0	\$81,206	\$0	\$2,680,646	\$4,633,946

### Town of Sudbury State Grants FY2014 – FY2025

Fiscal Year	General Government	Public Safety	Public Works	Education	MEMA	Culture and Recreation	Council on Aging	State Library Grants	Other	Total State Grants
FY2025	\$211,387	\$62,662	\$146,203	\$1,332,824	\$4,679	\$8,865	\$95,476	\$0	\$564,717	\$2,426,813
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 – BUDGET TERMS AND DEFINITIONS

## State Grants Comparison – FY2025

Municipality	General Government	Public Safety	Public Works	Education	MEMA	Culture and Recreation	Council on Aging	State Library Grants	Other	Total State Grants
Acton	\$712,963	\$273,948	\$2,180,946	\$0	\$0	\$503,885	\$47,094	\$52,802	\$85,194	\$3,856,832
Bedford	\$33,794	\$347,621	\$3,286,879	\$4,626,771	\$0	\$0	\$60,526	\$59,940	\$337,618	\$8,753,149
Belmont	\$7,168	\$312,972	\$133,960	\$4,466,905	\$0	\$48,043	\$195,720	\$24,884	\$181,343	\$5,370,995
Concord	\$0	\$40,439	\$1,062,798	\$2,286,229	\$0	\$31,235	\$0	\$30,310	\$667,754	\$4,118,765
Lexington	\$206,697	\$9,801	\$758,082	\$8,973,794	\$0	\$109,842	\$116,807	\$129,538	\$360,980	\$10,665,541
Lincoln	\$247,400	\$73,184	\$700,379	\$1,698,971	\$0	\$0	\$71,034	\$10,783	\$0	\$2,801,751
Maynard	\$89,155	\$98,147	\$950,018	\$1,708,120	\$0	\$23,888	\$38,432	\$20,320	\$0	\$2,928,080
Needham	\$1,263,438	\$203,675	\$271,926	\$5,207,854	\$0	\$0	\$311,257	\$56,753	\$0	\$7,314,903
Sharon	\$2,072,594	\$98,831	\$1,004,791	\$5,098,857	\$0	\$19,018	\$19,561	\$107,915	\$141,707	\$8,563,274
<b>Sudbury</b>	<b>\$211,387</b>	<b>\$62,662</b>	<b>\$146,203</b>	<b>\$1,332,824</b>	<b>\$4,679</b>	<b>\$8,865</b>	<b>\$95,476</b>	<b>\$0</b>	<b>\$564,717</b>	<b>\$2,426,813</b>
Wayland	\$48,532	\$19,086	\$0	\$2,706,431	\$0	\$0	\$0	\$14,789	\$355,774	\$3,144,612
Westborough	\$92,628	\$225,333	\$436,039	\$2,339,580	\$0	\$94,307	\$34,230	\$31,847	\$163,535	\$3,417,499
Westford	\$299,157	\$121,709	\$3,955	\$3,617,107	\$0	\$10,350	\$236,808	\$38,352	\$437,950	\$4,765,388
Weston	\$57,306	\$116,591	\$156,889	\$3,422,788	\$0	\$10,700	\$47,475	\$35,949	\$0	\$3,847,698
Westwood	\$0	\$184,444	\$0	\$1,821,362	\$0	\$6,720	\$70,058	\$12,666	\$222,147	\$2,317,397
Winchester	\$144,849	\$11,051	\$1,812,089	\$2,124,029	\$0	\$16,331	\$97,664	\$7,653	\$703,235	\$4,916,901

## TOWN OF SUDBURY – BUDGET TERMS AND DEFINITIONS

### 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 – BUDGET TERMS AND DEFINITIONS

- 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 – BUDGET TERMS AND DEFINITIONS

## Full Time Equivalent Employees (FTE)

Department	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Actual	FY27 Budget
<b>Select Board/Town Manager</b>										
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	2.0	2.0
Sustainability Coordinator	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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
<b>Total Select Board/Town Manager</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>6.0</b>	<b>6.0</b>
<b>Human Resources</b>										
ATM/HR Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0	0.0
Human Resources Director	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0
Benefits Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Human Resources</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Law</b>										
Legal Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0	0.0
<b>Total Law</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Accounting</b>										
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	2.0
<b>Total Accounting</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>3.0</b>
<b>Assessors</b>										
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
<b>Total Assessors</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>Assistant Town Manager/Finance Director</b>										
Assistant Town Manager/Finance Director	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0
Finance Director/Treasurer-Collector	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0	0.0
Treasurer/Collector	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0
Financial Analyst	1.0	1.0	1.0	0.0	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	2.0	2.0
<b>Total Assistant Town Manager/FD</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Information Systems</b>										
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	2.0	2.0	2.0	2.4
<b>Total Information System</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.4</b>

## TOWN OF SUDBURY – BUDGET TERMS AND DEFINITIONS

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
<b>Total Town Clerk</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
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	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
<b>Total Conservation</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
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
<b>Total Planning</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Total General Government</b>	<b>31.0</b>	<b>31.0</b>	<b>31.0</b>	<b>30.0</b>	<b>30.0</b>	<b>30.0</b>	<b>32.0</b>	<b>32.0</b>	<b>33.0</b>	<b>32.4</b>
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	26.0	26.0	27.0	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	4.0	4.0
Dispatchers	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	0.0	0.0
<b>Total Police</b>	<b>40.0</b>	<b>40.0</b>	<b>41.0</b>	<b>41.0</b>	<b>41.0</b>	<b>41.0</b>	<b>41.0</b>	<b>41.0</b>	<b>36.0</b>	<b>36.0</b>
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	36.0	36.0	40.0	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
<b>Total Fire</b>	<b>39.0</b>	<b>39.0</b>	<b>43.0</b>	<b>43.0</b>	<b>43.0</b>	<b>43.0</b>	<b>43.0</b>	<b>43.0</b>	<b>43.0</b>	<b>43.0</b>
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
<b>Total Building</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Total Public Safety</b>	<b>83.0</b>	<b>83.0</b>	<b>88.0</b>	<b>88.0</b>	<b>88.0</b>	<b>88.0</b>	<b>88.0</b>	<b>88.0</b>	<b>83.0</b>	<b>83.0</b>

## TOWN OF SUDBURY – BUDGET TERMS AND DEFINITIONS

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	2.0	2.0
Clerical	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Engineering (Public Works)</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>4.0</b>	<b>4.0</b>
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
<b>Total Streets &amp; Roads (Public Works)</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>
Trees & Cemetery										
Non-Clerical	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
<b>Total Trees &amp; Cemetery (Public Works)</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>
Parks & Grounds										
Non-Clerical	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0
<b>Total Parks &amp; Grounds (Public Works)</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>3.0</b>	<b>3.0</b>
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	1.0	1.0	0.0	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
<b>Total Combined Facilities</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>6.0</b>	<b>6.0</b>	<b>5.0</b>	<b>5.0</b>
<b>Total Public Works</b>	<b>34.0</b>	<b>34.0</b>	<b>34.0</b>	<b>34.0</b>	<b>34.0</b>	<b>34.0</b>	<b>35.0</b>	<b>35.0</b>	<b>34.0</b>	<b>34.0</b>
Health										
Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Director	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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	1.0	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
<b>Total Health</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>6.0</b>

## TOWN OF SUDBURY – BUDGET TERMS AND DEFINITIONS

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	2.0	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	2.0	2.0
Information/Reference	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Senior Center</b>	<b>4.0</b>	<b>4.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>6.0</b>	<b>6.0</b>
Veterans Affairs										
Clerical	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Veterans Affairs</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Total Health &amp; Human Services</b>	<b>9.0</b>	<b>9.0</b>	<b>10.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>12.0</b>	<b>13.0</b>
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
<b>Total Goodnow Library</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>
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	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Recreation</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>Total Culture &amp; Recreation</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>
<b>Total Town FTE's</b>	<b>175.0</b>	<b>175.0</b>	<b>181.0</b>	<b>180.0</b>	<b>180.0</b>	<b>180.0</b>	<b>183.0</b>	<b>183.0</b>	<b>179.0</b>	<b>179.4</b>
<b>Sudbury Public Schools</b>	<b>411.0</b>	<b>412.0</b>	<b>413.0</b>	<b>383.0</b>	<b>428.0</b>	<b>439.0</b>	<b>445.0</b>	<b>446.0</b>	<b>448.0</b>	<b>445.0</b>

## TOWN OF SUDBURY – BUDGET TERMS AND DEFINITIONS

### Receivable Balances

**Real Estate & Personal Property Taxes:** The receivable amounts represent the outstanding taxes as of June 30, 2025.

**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  
FY2025 DLS Data is not available yet**

## 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 majority 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**  
278 Old Sudbury Road  
Sudbury, MA 01776

**FINANCE DEPARTMENT**  
[Sudbury.ma.us/finance](http://Sudbury.ma.us/finance)