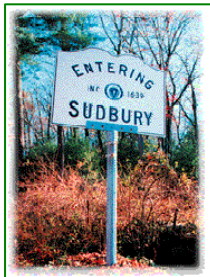


TOWN OF SUDBURY

FY09 BUDGET AND FINANCING PLAN

July 1, 2008 – June 30, 2009



Acknowledgements

Board of Selectmen:	John C. Drobinski, Chairman Lawrence O'Brien William Keller, Jr.
Finance Committee:	Charles Woodard, Chairman Martha M. Ragonese, Vice-Chairman Jamie Gossels James Jacobson Robert N. Jacobson William E. Kneeland, Jr. Sheila A. Stewart Ralph F. Verni Debra Zurka
Primary Cost Centers:	General Town Government Sudbury Public Schools Lincoln-Sudbury Regional High School
Budget Prepared by:	Maureen G. Valente, Town Manager Andrea L. Terkelsen, Finance Director
Assembled by:	Peter Anderson Melinda Connor
Issue date:	December 31, 2007
Version:	Preliminary FY09 General and Enterprise Funds budgets subject to appropriation

Note: Information subject to change. For further updates please refer to Town Meeting Warrant materials. Final budget for consideration to be submitted at Sudbury's Annual Town Meeting in April 2008.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Sudbury
Massachusetts**

For the Fiscal Year Beginning

July 1, 2007

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town of Sudbury, Massachusetts for its annual budget for the fiscal year beginning July 1, 2007.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operating guide, as a financial plan, and as a communications device.



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Town of Sudbury

Town Manager's Office

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Maureen G. Valente, Town Manager

<http://www.town.sudbury.ma.us>

December 31, 2007

The Honorable Board of Selectmen, Finance Committee, Capital Improvement Planning Committee, Sudbury Public School Committee and Lincoln-Sudbury Regional School Committee:

I am hereby submitting to you the ***Town of Sudbury Preliminary Budget and Financing Plan for Fiscal Year 2009***. As you know, there are two budget documents that are prepared each fiscal year for the Town of Sudbury. First is this ***preliminary budget***, based on the budget requests from the three primary cost centers (Town Offices, Sudbury Public Schools, and the Lincoln-Sudbury Regional High School) plus the capital improvement planning committee, enterprise funds, other regional school assessments, debt service, and other amounts to be raised. The budget information presented herein follows the request from the Finance Committee that the cost centers submit a balanced budget that is **1% BELOW** the FY08 appropriations. This budget shows the reductions that each entity would most likely make if revenues remained at a level that only provides for positive growth in pensions and benefits, with negative growth in the remaining areas of the budget. Since there are items within everyone's budget that cannot be reduced to lower than prior year's level, other items must be reduced much more than a 1% decline to offset those uncontrollable growth areas. The bottom line for this budget scenario is \$76,948,493.

This preliminary budget also shows the **LEVEL STAFF** budget requested by the Finance Committee for the cost centers. This budget scenario exceeds projected available revenue by \$2.6 million or overall 3.2% growth over FY08 budgetary levels. This budget document is where you can find all the financial obligations, requests and resources that are the building blocks for our work together to craft a balanced budget to present to Town Meeting for appropriation and enactment. After Town Meeting concludes, we will produce a ***Town of Sudbury Appropriated Budget and Financing Plan for Fiscal Year 2009*** and that document will contain the balanced budget as appropriated for the upcoming fiscal year.

To get from the preliminary budget to the final as appropriated budget everyone will need to work together very cooperatively and with the best interests of the overall Town in mind. Sudbury is fortunate to have a group of elected and appointed officials who believe in the concept of working together to arrive at the best possible final budget. Developing a budget always represents a series of balances that must be achieved: between the needs of the Town departments and the School departments, between operating needs and capital needs, between meeting today's services demands and protecting our future by preserving our reserves and hard won financial security, and most of all between maintaining the critical investments in our quality of life, and being mindful of the tax burden such an investment puts on our citizens and businesses.

One of our most important obligations in this process is to be as transparent and comprehensive as we can to our residents as to why the level of financial resources is needed each year, and what is accomplished with those resources. This budget document, along with the budget documents prepared by the Sudbury Public Schools, the Lincoln-Sudbury Regional High School, and the Capital Improvement Planning Committee, is one of our best ways of meeting that obligation.

I am pleased to report that the Town of Sudbury's budget document has received national recognition for the second year in a row. The Government Finance Officers Association has awarded the Town of Sudbury the Distinguished Budget Presentation Award for the ***Town of Sudbury Appropriated Budget and Financing Plan for FY08***. This award is the highest form of recognition in governmental budgeting and represents a significant achievement for the Town. Sudbury is one of only ten local governments in Massachusetts to have earned this recognition. This award means that the budget document achieved our goal of serving four primary missions – as a policy document, as a communications device, as a financial plan and an operations guide. We hope that readers and users of the budget will find it useful for these purposes.

The education of the children of Sudbury remains the primary focus of the Town, comprising 74% of the operating budget in FY08, and likely to remain at least at the same percentage of the FY09 budget. Nevertheless, the Town Departments must continue to receive sufficient resources to continue the work of protecting public safety, public assets and a special quality of life, plus we must continue to strategically add resources where mandates have been put upon us, where the public safety of the community must be protected, and because of our role as the entity that generates nearly all of the revenue to support the budgets of all cost centers. We run very lean on the Town side yet I am proud of all that we accomplish. Detailed information on the goals and accomplishments of the Town departments can be found in Section Four of this budget.

As noted earlier, the ***Town of Sudbury Preliminary Budget and Financing Plan for Fiscal Year 2009*** for LEVEL STAFF exceeds available revenues by 2.6 million dollars. Hopefully, this document will help you better understand the reasons for this gap, and provide you with food for thought as we begin the work of working together to develop a final balanced budget.

A document of this size and detail represents an enormous amount of effort. This year's budget is the result of months of effort from many department heads, led by Finance Director/Treasurer-Collector Andrea Terkelsen. Peter Anderson, senior clerk in the Treasurer-Collector's office, was kind enough to assist with assembly of the document and creation of many of the tables and graphics found herein. My deepest thanks to all Town staff who work so diligently on developing and preparing budget requests that look to use tax resources as efficiently and carefully as possibly while accomplishing their mission of serving the residents of Sudbury.

Sincerely

Maureen G. Valente

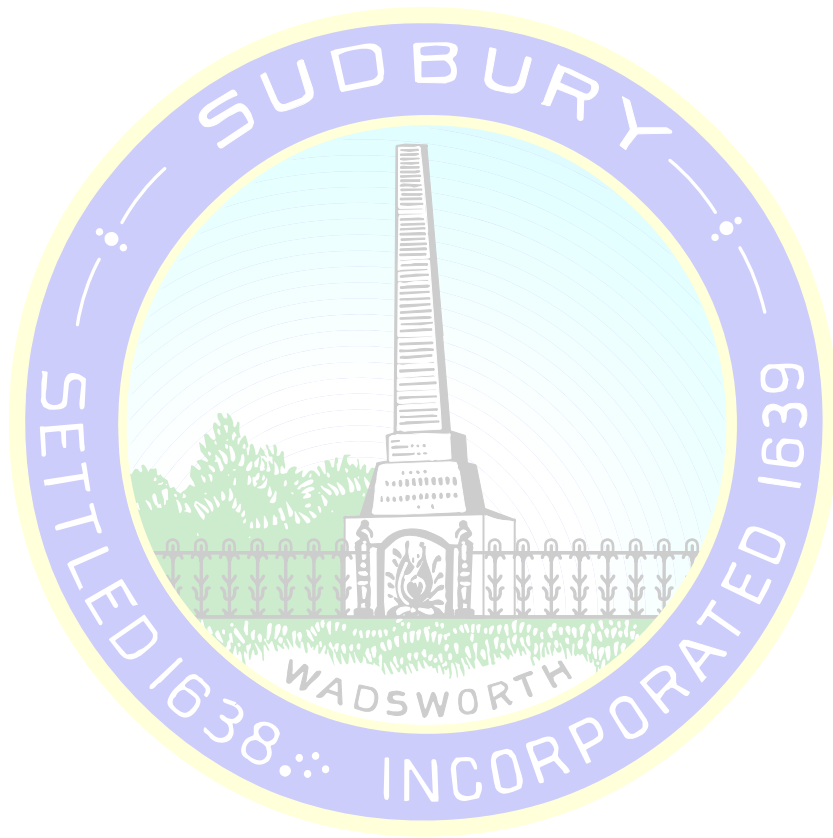
Maureen G. Valente
Town Manager

Questions and Answers on Using this Budget Document

- Question:** **Where can I find the bottom line for FY09 Preliminary budget?**
Answer: Start with the Table, "Summary of FY09 Budget Requests", found on page 33 in Section 3. This summary sheet has the budget requests of all cost centers plus other financial obligations of the Town that must be covered, along with the preliminary revenue estimates for FY09.
- Question:** **Where do I find information about the Town's revenues?**
Answer: Start with the Revenue Projections on page 49 in Section 3. This lists the projected revenues, and gives a brief description of each revenue source and how we made assumptions about it for FY09.
- Question:** **How much does the Town's revenue base grow each year?**
Answer: Beginning on page 43 is a discussion of what has been happening in the Town's revenue base for the period FY2002-FY2007.
- Question:** **How much of the Town's budget is for the cost of benefits for employees such as Health Insurance and Pensions?**
Answer: The specific amounts recommended for the Town and Sudbury Public Schools for these items can be found on page 153. The specific amounts for the Lincoln-Sudbury Regional High School can be found in their budget document, which is a separate document. You can also see tables on pages 39 and 40 in Section 3 which look specifically at a six year history of these costs.
- Question:** **How can I find out the goals of the Town and how the budget is developed to try to accomplish those goals?**
Answer: There are different goals set by different entities. The goals of the Board of Selectmen are found beginning on page 4 in Section 1. These goals provide direction to the Town Manager and department heads for the fiscal year and over the long term. Also, each Town department head works with the Town Manager to set goals for the year and in each departmental budget request in Section 4 you can find FY09 goals as well as FY07/08 accomplishments.
- Question:** **Where can I find information about budgeting for capital projects, such as building improvements and new DPW vehicles?**
Answer: The capital budget is found in Section 8 of this document.
- Question:** **How can I find out more about the budget balancing process?**
Answer: On page 15 of this document is a listing of the budget hearings held by the Finance Committee. Additionally the Finance Committee posts as much information on the Town's website as possible. See www.sudbury.ma.us.
- Question:** **Where can I find definitions for the budget terms and acronyms used in this document?**
Answer: These can be found in Appendices One and Two of this document.

Section One

OVERVIEW OF THE TOWN OF SUDBURY





TOWN OF SUDBURY

MISSION AND VALUES FOR DETERMINING BOARD OF SELECTMEN GOALS

The Mission of the Town of Sudbury is to ensure the safety and well-being of the community, to protect and enhance the financial health, education excellence, and environmental quality of our Town by relying on the professionalism of our staff and volunteers, and use of long-term, strategic planning and enhanced communications in our governance. The Board is dedicated to protecting and enhancing the unique sense of place found in Sudbury and protecting and encouraging tolerance and diversity. The Board of Selectmen, as the chief policy making and governance body of the Town of Sudbury, will provide leadership for staff, volunteers, residents and other stakeholders in the Town by advancing goals, programs and decisions that are based on these values.

Ensure the Safety and Well-being of the Community

Protect and Enhance the Financial Health of the Town

Protect and Enhance the Educational Excellence offered by the Town

Protect and Enhance the Environmental Quality of the Town

Protect and Enhance the Professionalism of the Town's Staff, Boards and Committees

Enhance Relationships and Communications

Emphasize Long-Term, Strategic Planning

Protect and Enhance the Unique Sense of Place offered by the Town

Protect and Enhance a Climate of Acceptance and Tolerance within the Community of Sudbury

Encourage Diversity of Housing Opportunities within the Community of Sudbury

First adopted by the Board of Selectmen May 10, 2000

Amended and reaffirmed by the Board of Selectmen, 5/23/02, 6/1/04, and 6/10/05



STRATEGIC PLANNING AND BOARD OF SELECTMEN ANNUAL GOALS

Fiscal Year 2008 marks seven years since the adoption of the Town's Master Plan, ***Sustainable Sudbury***, which lays out the Town's overarching strategic objectives. The Board of Selectmen continues to use these strategic objectives as touchstones for development of their annual goals.

1. Strive for comprehensive, integrated land use decisions which attempt to achieve environmental, economic and aesthetic sustainability.
2. Promote economic development that sustains Sudbury's natural resources and traditional, semi-rural character and balances sources of revenue among residential, commercial and industrial sectors.
3. Create a centralized business district
4. Ensure the preservation of the town's natural resources.
5. Preserve the town's cultural and historic resources.
6. Support the existing recreational facilities, areas and programs, and create additional facilities, areas and programs to serve the needs of Sudbury residents while protecting our limited natural resources.
7. Encourage greater diversity of housing opportunities in Sudbury to meet the needs of a changing and diversified population with respect to age, household size and income.
8. Promote a transportation system that is safe, convenient, accessible and economical without impacting Sudbury's character.
9. Ensure that Sudbury's public facilities and services are adequate to meet the needs of the population as it grows toward full build-out.

Each year, the Board of Selectmen faces the task of tying resources allocation and strategy together, to further those incremental steps (annual goals) that lead to the achievement of the Town's strategic objectives. Indeed, we may never be able to say that any of the strategic objectives are "accomplished", but we can set targets, assign resources, and measure results, for the incremental steps that continue the Town making progress toward the ideal of each strategic objective.

The human and financial resources needed to accomplish those incremental steps annually are the substance of the Board of Selectmen's annual goal setting.

To do this, they ask other committees, boards, and staff to draw upon these strategic objectives and, based on current opportunities, past efforts (both successful and unsuccessful) present the Selectmen with recommendations for specific goals and action steps that will continue the Town's program toward achievement of these strategic objectives.

Additionally, each year the Board of Selectmen hosts a Financial Summit, to bring together the two school committees (Sudbury Public School Committee and Lincoln-Sudbury Regional High School Committee) as well as the Town's Finance Committee to hear and discuss the following:

1. Sudbury's ***Financial Trend Monitoring System***, a system of key financial indicators tracking the past five years; and
2. The annual revenue forecast for the upcoming fiscal year.

These two efforts are brought together to help the Board of Selectmen make the difficult short term and long term budgetary decisions as to what resources can be devoted to accomplishment of the goals that support these strategic objectives.

As part of the goal setting process, the Town Manager presents a "Report Card" that indicates the progress made for each goal during the year. It contains the goal's stated objectives, progress measures and if necessary, follow-up assignments for goal sponsors for the coming year. Since the mid-1990's the Town has maintained a Master Goal Summary that charts the progress of all goals by year and category. Doing so provides a helpful chronology of the challenges and achievements made towards the Town's Mission and Values Statement.

BOARD OF SELECTMEN FY08 GOALS

The Board of Selectmen voted the following goals that they will work to accomplish in FY08:

1. Ensure that the FY09 budget planning provides for the financial sustainability of the Town of Sudbury and protects core municipal and educational services by:
 - d) Establishing a finance review task force
 - e) Modifying employee health care programs
 - f) Examining potential energy efficiencies in town/school buildings
2. Restart Sudbury senior tax relief efforts.
3. Study the needs of the Park and Recreation Department, including space needs
4. Develop a tree planting program which augments funds in DPW budget
5. Examine options for shared facilities planning, managing and maintenance with the Sudbury Public Schools.
6. Focus on Route 20 Long Range Planning – wastewater options, traffic corridor planning, visioning; bring implementation options to Board of Selectmen
7. Develop initiatives for Town, schools, residents and businesses to manage and reduce carbon emissions and energy consumption
8. Examine impacts of the Wayland Town Center Project and other projects on the Town borders on Sudbury
9. Review and decide on alternative forms of transportation in Sudbury by evaluating the new Regional Transit Authority option
10. Review and decide on report /recommendations from the Solid Waste Management Options Committee (SWMOC)
11. Complete current projects underway
 - d) Bruce Freeman Rail Trail evaluation
 - e) New Police Station Project Approvals
 - f) Town Center Engineering project
 - g) Emergency Planning
 - h) Carding Mill House Repairs

As voted by the Board of Selectmen June 5, 2007

SUDBURY AT A GLANCE

SETTLED:	1638 - Incorporated 1639; 368 years old in 2007	
POPULATION: (see Appendix Four)	18,080	Voters: 11,560
AREA:	24.7 Square Miles	
FY2008 BUDGET:	Operating Budget:	\$68,703,163
	Debt Service:	7,129,866
	Other items to be raised	<u>1,474,167</u>
	TOTAL General Fund Budget:	\$77,307,196
TAX RATE:	FY2008: \$14.27 Residential; \$18.47 Commercial/Ind./Personal Property FY2007: \$13.12 Residential; \$20.29 Commercial/Ind./Personal Property FY2006: \$13.55 Residential; \$21.71 Commercial/Ind./Personal Property	
GOVERNMENT:	Selectmen/Town Manager with open Town Meeting	
PUBLIC LIBRARY:	Goodnow Library, member of Minuteman Library Network	
SCHOOLS:	Four elementary schools, one middle school, Lincoln-Sudbury Regional High School and Minuteman Regional Vocational Technical High School	
PUBLIC SAFETY:	Full-time Fire Department with three stations, also provides emergency ambulance service to hospitals Full-time Police Department	
RECREATION:	Programs offered year round; informational brochures mailed to all Sudbury residents four times a year. Recreation buildings include the Atkinson Town Pool, the Fairbank Community Center, which houses the Teen Center, Park and Recreation Office and the Fairbank Senior Center. Major recreation areas include Davis Field, Featherland Park, Feeley Field, and Haskell Recreation Area. Facilities include a toddler playground, tennis courts, basketball courts, golf putting green, sand volleyball court, outdoor ice skating area, and fields for: baseball, field hockey, lacrosse, softball, and soccer.	
HOSPITALS WITHIN 10 MILES:	Emerson Hospital, Concord Metrowest Medical Center/Framingham Union Campus, Framingham UMASS Health System-Marlborough Hospital, Marlborough.	
HEALTH/HOSPICE CARE SERVICES:	Parmenter Health Services, Inc.	
HOUSES OF WORSHIP:	Baptist, Catholic, Congregational, Episcopal, Jewish (2), Lutheran, Methodist, Presbyterian, Swedenborg Chapel, Unitarian, and non-denominational.	
UTILITIES:	Electrical service: NSTAR Natural Gas service: Keyspan Water: Sudbury Water District Telephone service: Verizon Cable Service: Comcast of Massachusetts, Inc. and Verizon	

ECONOMIC AND DEMOGRAPHIC CHARACTERISTICS

Property Valuation

Classification of Property	FY06 Assessed Valuation	% of Total Assessed Valuation	FY07 Assessed Valuation	% of Total Assessed Valuation	FY08 Assessed Valuation	% of Total Assessed Valuation
Residential	\$ 3,734,317,130	94.4%	\$ 3,990,378,334	94.3%	\$ 3,892,876,521	93.5%
Commercial	\$ 128,328,335	3.2%	\$ 140,407,383	3.3%	\$ 159,918,858	3.8%
Industrial	\$ 52,194,100	1.3%	\$ 56,780,100	1.3%	\$ 62,039,300	1.5%
Personal	\$ 42,090,886	1.1%	\$ 43,965,520	1.0%	\$ 48,125,120	1.2%
Total	\$ 3,956,930,451	100.0%	\$ 4,231,531,337	100.0%	\$ 4,162,959,799	100.0%

Largest Taxpayers

Largest Taxpayers, FY06	Nature of Business	Total Assessed Valuation, FY06	Amount of Tax	Percent of Levy
Boston Edison	Utility	\$24,389,698	\$528,701	0.54%
Raytheon Corporation	R & D	\$14,829,800	\$321,955	0.40%
David F. Bolger	R & D	\$11,641,900	\$252,746	0.32%
Pasquarello & Spertner	R & D	\$11,201,800	\$243,191	0.29%
Sudbury Crossing	Shopping Center	\$9,871,300	\$214,306	0.26%
Der Manuelian Haig TRS	Shopping Center	\$7,799,400	\$169,325	0.21%
GPT - Longfellow Glen	Apartments	\$11,262,800	\$157,149	0.30%
Dowie William J. Trustee		\$10,622,500	\$146,854	0.27%
Richard J. Bosse Holdings LLC	Sports Complex	\$5,753,500	\$124,908	0.15%
1776 Plaza Limited Partnership	Shopping Center	\$5,710,200	\$123,968	0.15%
		\$113,082,898	\$2,283,103	2.89%

Largest Employers

Largest Employers, FY06	Nature of Business	Approximate Current Employees
Raytheon Corporation	R & D	2000
Sudbury Farms	Supermarket	250
Lincoln-Sudbury Regional School District	School	227
Chiswick Trading Co.	Packaging	178
Wayside Inn	Restaurant/Inn	150
Star Market	Supermarket	135
Sudbury Pines Nursing Home	Nursing Home	104
Wingate Nursing Home	Nursing Home	40

Household Income Distribution 1999, per US Department of Commerce

Income for Households	Households	Percent
Less than \$10,000	164	3.0%
\$10,000 - \$24,999	299	5.4%
\$25,000 - \$49,999	509	9.2%
\$50,000 - \$74,999	584	10.6%
\$75,000 - \$99,999	645	11.7%
\$100,000 - \$149,999	1,256	22.7%
\$150,000 or more	2,066	37.4%
Total	5523	100.0%

Population Composition, per US Department of Commerce

Population Composition 2000	Number	Percent
Under 5 years	1,489	8.8%
5 years to 19 years	4,223	25.1%
19 years to 65 years	9,476	56.3%
65 years and older	1,653	9.8%
Total	16,841	100.0%

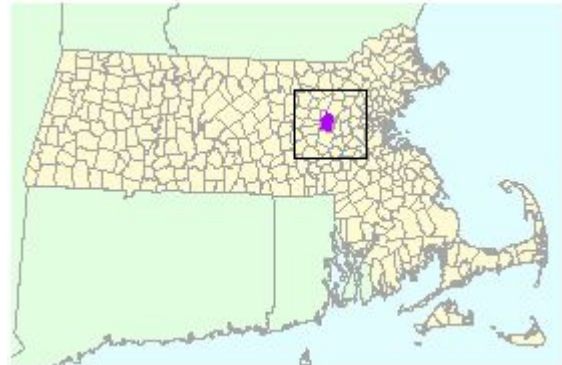
(Also See Appendix Three – Census Data)

Educational Attainment, per US Department of Commerce

Years of School Completed	Number	Percent
Less than 9th grade	81	0.7%
9th to 12th grade, no diploma	317	2.9%
High School Graduate	970	9.0%
Some College - no degree	1,058	9.8%
Associate's degree	617	5.7%
Bachelor's degree	3,719	34.4%
Graduate or professional degree	4,062	37.5%
Total	10,824	100.0%

GOVERNMENT STRUCTURE

The Town of Sudbury, Massachusetts (the “Town”) was incorporated in 1639. It is located in Middlesex County, about 20 miles west of Boston. The Town is governed by an open Town Meeting, an elected Board of Selectmen, and an appointed Town Manager. Local legislative decisions for the Town are made by an open town meeting.



The Town implemented its current charter on July 1, 1996. This charter provided for appointment of a Town Manager by the Board of Selectmen. The Town Manager has broad responsibility for day-to-day management of Town affairs, as well as preparation of annual operating and capital budgets. The Town provides general governmental services for the territory within its boundaries, including police and fire protection, streets, library, parks and recreation. For budgeting purposes, the Town services are divided into six program areas, and the Town Manager has authority to move funds as needed within a program area, but not to transfer funds between these areas. These areas are as follows: General Government; Public Safety; Public Works; Human Services; Culture and Recreation; and Unclassified.

The Sudbury Water District of Sudbury, which is entirely separate from the Town, provides water services to 87% of the territory located within the Town. The Town has an inter-municipal septage disposal facility agreement with the Town of Wayland. The facility is operated as an enterprise fund; however, the Town remains liable for its portion of any debt (50 percent) in the event of a revenue shortfall. The facility does not have any debt outstanding as of June 30, 2006.

The Town provides education in grades K-8 through the Sudbury Public Schools; the Lincoln-Sudbury Regional School District provides education in grades 9 through 12. The Minuteman Regional Vocational Technical High School provides vocational technical education in grades 9 through 12. Capacity of the Town's schools has been significantly increased in recent years. Elementary school capacity increased from 1,804 to 2,486; capacity of the middle school increased from 769 to 1,135. The regional high school has built a new, larger facility to replace the existing building and the capacity of the new high school is 1,850. The older facility had 1,420 students enrolled in its final year.

ORGANIZATIONAL CHART



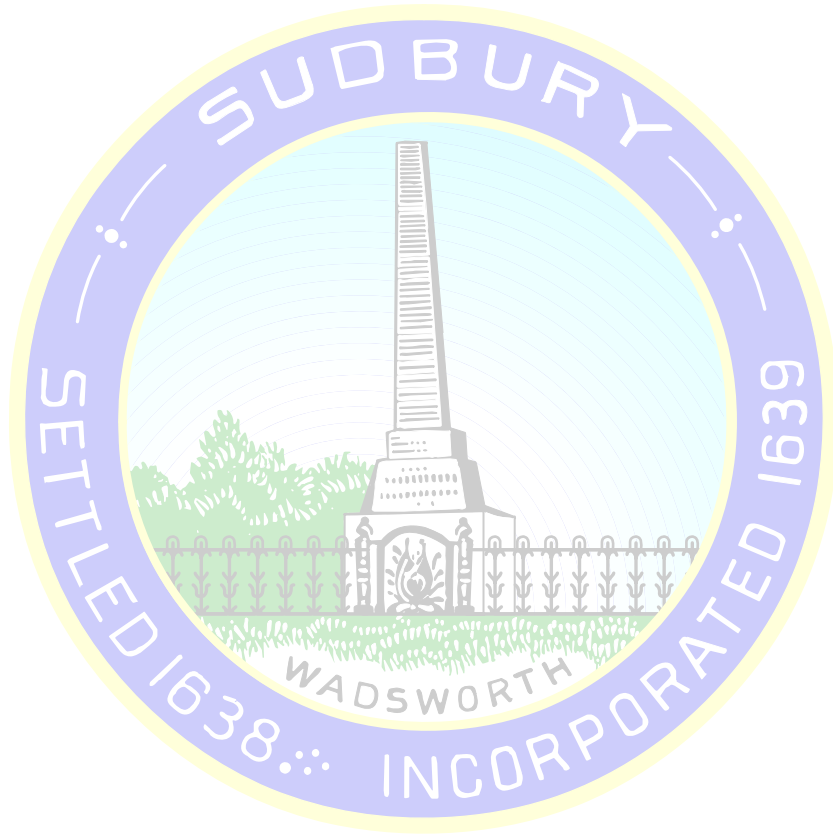
EMPLOYEE HEADCOUNT
(Full Time Equivalents)

Cost Center	FY07 Actual	FY08 Budget	FY09 Non-Override	FY09 Level Staff
LSRHS*	210.70	211.55	185.67	192.37
		0.4%	-12.2%	-9.1%
Sudbury K-8 Schools	411.35	413.35	388.42	412.25
		0.5%	-6.0%	-0.3%
Public Safety	79.80	79.10	76.76	79.10
Public Works	34.80	34.80	33.55	34.80
General Government	32.30	33.94	31.82	33.94
Human Services	7.30	7.73	6.73	6.73
Culture & Recreation	30.00	30.14	29.80	30.14
Town Operating Sub-total	184.20	185.71	178.66	184.71
		0.8%	-3.8%	-0.5%
Town & SPS Total	595.55	599.06	567.08	596.96
		0.6%	-5.3%	-0.4%
TOTAL	806.25	810.61	752.75	789.33
% Change from Prior		0.5%	-6.6%	-2.1%

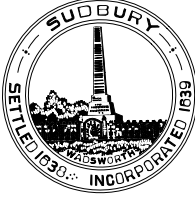
*Headcount calculated using Total LSRHS FTE's multiplied by Town's annual assessment percentage which for FY08 is 85.33%.

Section Two

BUDGET CALENDARS, PROCEDURES AND POLICIES



FINANCE COMMITTEE INSTRUCTION LETTER



Town of Sudbury

Finance Committee

278 Old Sudbury Rd
Sudbury, MA 01776
(978)639-3376

September 19, 2007

Board of Selectmen, Town of Sudbury
Ms. Maureen Valente, Town Manager, Town of Sudbury
Ms. Susan Iuliano, Sudbury Public Schools Committee, Chairman
Dr. John R. Brackett, Sudbury Public Schools, Superintendent
Ms. Patty Mostue, Lincoln Sudbury Regional School District Committee, Chairman
Dr. John M. Ritchie, Lincoln-Sudbury Regional High School, Superintendent
Mr. Paul Lynch, Minuteman Regional High School Representative

Dear Town and School Officials and Administrators:

The Finance Committee (the "Committee") looks forward to working with you on the FY09 budget. The municipal budgeting process continues to be challenging as the Town of Sudbury faces cost increases, student and overall population growth, constrained revenue streams, and no relief in sight for the taxpayer. We congratulate all of you and your various committees for past efforts that put the best interests of the Town first. It is the Committee's desire to continue in this vein as we begin this year's budget process.

The deadline for submitting the budget to Andrea Terkelsen is **December 14th**, to be provided on 3-hole punched paper. For FY09, the FinCom requests that budgets under the following two scenarios be prepared and submitted:

- 1) A "Level Staff" budget assuming:
 - a. Level staff (defined as no increase in the budgeted year over year number of FTE's);
 - b. Pension, insurance, fuel and utilities at projected costs; and
 - c. The lesser of projected costs or a 3% increase over the FY08 budget for all other operating costs.
- 2) A "No Override" budget, assuming a 2% increase (the FinCom's preliminary projection) over the FY07 budget (excluding pension and insurance costs only, which should be reflected at projected total cost).

In both scenarios please provide details of the impacts of the budget to services and programs. We will notify you of our final "no override" projections as soon as we have firmer numbers. In the past, this has been towards the second half of January. A cost center may also submit one other budget it wishes the Committee to consider.

As with last year, we expect the budget liaison meetings to play a heightened role in the budget review process. Rather than wait until budget submissions, the Committee has compiled a standard list of questions and information requests to be reviewed at these budget liaison

meetings. And as discussed with you earlier, we are also asking for budget data to be summarized in a spreadsheet format that will better enable us to understand the underlying trends in the cost of various Town services. It is our intention to have the FinCom liaisons present the answers and information requested in this letter to the Committee at its meeting on **November 19th**. We also request that the cost centers have their own representatives at this meeting to elaborate or clarify, as necessary, and insure a thorough understanding by the entire Committee of the information requested.

The questions and information we would like to discuss prior to the budget submissions are as follows:

- Based upon the FY08 budget: a) the status and projected full year cost, including benefits, of all new hiring made within the budget, with specifics as to positions, b) new hiring not included in the budget, and c) the total number of actual and budgeted FTE's by position.
- Highlights and FY08 budgetary impacts of each collective bargaining agreement approved since the April, 2007 Town Meeting, as well as the projected ramifications to the FY09 budget.
- Details on grants in excess of \$5,000 received for FY08, including grantor, amount, use of these funds, and likelihood of continuation.
- Details of costs and events, which were not anticipated and are impacting the FY08 budget and their potential to impact the FY09 budget.
- An update of any cost savings/revenue enhancement programs or initiatives presented during the FY07 and FY08 budget cycles.
- Any cost savings/revenue enhancement programs or initiatives being contemplated for the FY09 budget and their projected monetary impacts.
- Upcoming or recently completed insurance and benefits program renewals.
- Actual student enrollment statistics vs. budgeted.
- A summary of the FY 06 actual, FY 07 actual, and FY 08 budget numbers in the format attached as "Summary Reporting Format 091807", providing both electronic (spreadsheet) and paper copies.
- Compensation information for all managers in your department with an annual salary of \$80,000 or more. This information should be provided for both FY 07 and FY 08 and list separately for each individual: gross salary (including any deferrals or annuities) and any benefits or compensation not paid to all employees.

We would like to proceed with the following schedule:

By **October 5th**: FinCom budget liaisons to meet with their respective Cost Centers to discuss the above information requests and its budget preparation and approval schedule.

By **November 9th**: FinCom budget liaisons to meet with their respective Cost Centers to review the answers and information requested above. From this information, the Committee will look to review cost trends and determine if costs are tracking in line with budgeted expectations, what unexpected costs or events have occurred, and what impacts these may have on FY09 budget requests.

November 19th: Regularly scheduled FinCom meeting will include a review and discussion of the results of the liaison meetings.

We also suggest that a follow up liaison meeting be scheduled **subsequent to November 19th and prior to any budget presentations that may need to be made to others** so that all parties have the opportunity to discuss issues that may have been raised at the November 19th FinCom meeting.

By **December 14th**, submission of the FinCom "Level Staff" and "No Override" budgets, together with the additional budget you may wish to submit.

By **January 2nd**, the addition of FY 09 budget numbers to the attached spreadsheet, for each of the FinCom "Level Staff" budget, the "No Override" budget, and the additional budget you may be submitting. Please deliver this in both hard copy and electronic form.

We hope that this process will again allow for greater input and information flow prior to formal hearings in January 2008.

Your cooperation is very much appreciated.

Members of the Finance Committee

Cc: Judith Belliveau, Director of Finance & Operations, LSRHS
Myron Fox, Town Moderator
Robert Steinbrook, Town of Lincoln Finance Committee, Chairman
Andrea Terkelsen, Finance Director/Treasurer, Town of Sudbury
Mary Will, Director of Finance, Sudbury Public Schools

**Sudbury Finance Committee
FY09 Budget Hearing Schedule**
(All Hearings/Meetings begin at 7:30 pm)

Date	Subject	Location
January 10	Minuteman Reg. Vo-Tech Sch./ CPA Hearing/ Other Articles	Lower Town Hall
January 14	LSRHS & SPS Budget Hearings	Lower Town Hall
January 17	Town of Sudbury & Capital Improvement Planning Committee Hearing	Lower Town Hall
January 24	Joint meeting with Lincoln FinCom & LS school committee	Lincoln Town Hall (Donaldson Room)
January 28	Other Articles	Lower Town Hall
January 31	FinCom Deliberations & Discussion of Warrant Report	Flynn Building (Silva Conf. Room)
February 6	Revenue Projections & joint meeting with the Board of Selectmen	Lower Town Hall
February 7	FinCom Final Deliberations & vote	Flynn Building (Silva Conf. Room)

PHASES OF BUDGET PREPARATION AND DEVELOPMENT

Policy/Strategy Phase

- Based on long range planning efforts of the Town, such as the Master Plan, as well as current needs, the Board of Selectmen set goals for next fiscal year. Planning included joint meeting including Town Manager and Town's Senior Management
 - Completed June 5, 2007

Financial Capacity Phase

- Short range forecast/sensitivity analysis conducted (FY08 specific) computed by FinCom
 - Used in FinCom Instructions
 - Follow format already established
- Long range forecast/sensitivity analysis updated (3 year forecast)
 - By November 30, 2007
 - Andrea Terkelsen & Maureen Valente
 - Used in Financial Summit and Financial Condition Analysis
 - Follow format already established
- Financial condition analysis updated
 - By November 30, 2007
 - Andrea Terkelsen, Maureen Valente
 - Format evolving based on key indicators
 - Presentation to Board of Selectmen
 - Shapes second phase of Budget Cycle
- Review of progress vis-à-vis policies and projects from prior years
 - By October 31, 2007
 - Town Manager Maureen Valente
 - Follow format already established

Needs Assessment Phase

- Departments review their current condition, goals, programs and needs
 - Town Manager's budget memo finalized, sent out by October 11, 2007
- Departments prepare workload indicators, performance indicators, other statistics
 - Andrea Terkelsen and Maureen Valente work with selected department heads
- Departments submit budget requests to Town Manager
 - Departments submit budget request to Sue Petersen by November 1, 2007
- Schools submit budget requests to School Committees
- Town Manager Seeks CIP requests from all department and committees
- Finance Director provides debt information
- Determine CIP priorities, and recommend funded projects to Town Manager
- Update CIP based on staff committee and capital improvement planning committee

Review/Development Phase for Town Budget

- Town Manager and Finance Director review requests
- Town Manager holds Departmental hearings
 - November 14 – 16, Departmental budget hearings
 - Andrea Terkelsen and Maureen Valente
- Preliminary Town operating budget developed, presented to Selectmen
 - December 11, 2007 Board meeting
- Final Town operating budget assembled and published
 - By December 31, 2007
- Schools hold budget hearings
- School Committees vote final school budgets

Development for Fiscal Year Annual Budget and Financing Plan

- Town Manager and Finance Director receive School budget requests

- By December 14, 2007
- Sudbury Public Schools
- Lincoln-Sudbury Regional High School
- Minuteman Regional Vocational- Technical High School
- Town Manager and Finance Director finalize revenue projections, state aid projections
 - By December 14, 2007
- Town Manager and Finance Director finalize charges from state, Assessors overlay etc.
 - By December 14, 2007
- Fiscal Year Annual Budget and Financing Plan delivered to FinCom, published on web
 - By December 31, 2007

FinCom Review Phase

- FinCom holds hearings on Town, School, capital budget requests
 - January 2008
- FinCom holds hearing on all money articles
 - January 2008
- FinCom votes on budget
 - February 2008
- FinCom votes on all money articles
 - February 2008

Appropriation Phase

- Town Meeting begins, votes appropriations, approves all bonding and capital articles
 - April 2008
- Town Meeting approves any budget amendments for current fiscal year, if any

Enactment Phase

- As Appropriated Budgets prepared, distributed
 - By June 30, 2008

FY09 BUDGET CALENDAR

This calendar describes the steps leading to adoption of the budget for those accounts overseen by the Town Manager and requiring appropriation by the Town Meeting. The School Superintendents and School Committees carry out similar steps leading to Town Meeting.

2007

June 7	Board of Selectmen voted to accept the FY08 goals
September 10	Town Manager issues capital budget instructions
September 27	Finance Committee Budget memorandum distributed to all cost centers (Town, SPS, LSRHS and CIP)
October 12	Town Manager issues budget instructions to department heads, committee chairs
October 12	Capital requests due to Town Manager
October 15	CIP draft compilation due to Department Heads
October 19	CIP staff committee meets
October 26	CIP staff committee report sent to CIPC for consideration
November 1	Department & Committee Operating budget requests due at Finance Director's Office
November 8-13	Budget hearings with Town Manager and Finance Director
November 28&29	CIP Citizens Committee holds hearing
December 5	CIP Citizens Committee votes projects list for submission to Board of Selectmen
December 7	CIP Committee draft report finalized to Town Manager
December 14	Town Manager, Lincoln-Sudbury Regional High School, Sudbury Public Schools and CIP Committee budgets due to FinCom, Board of Selectmen
December 14	CIPC report forwarded to Board of Selectmen for review
December 31	<i>FY2009 Budget and Financing Plan</i> delivered to Finance Committee, Board of Selectmen

2008

Jan 8	CIP Committee presents report to Board of Selectmen for review
Jan 7 – Jan 29	Public hearings on budget requests held by Finance Committee
Jan 31	Final vote of Finance Committee
March	Town Meeting Warrant and Report of the Finance Committee mailed to residents
April 1	Town Meeting - consideration of FY09 operating and capital budget; enactment of appropriations, budget amendments to FY08 budget, if any
July 1	FY2009 Budget takes effect

BOARD OF SELECTMEN BUDGET AND FINANCIAL MANAGEMENT POLICIES

Introduction

The Town of Sudbury has an important responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan and provide for the adequate funding of services desired by the public and as required by laws, rules, or regulations, including the provision and maintenance of public facilities and improvements. The budget and financial goals and policies set forth by the Board of Selectmen in this document are intended to establish guidelines for the continued financial strength and stability of the Town of Sudbury.

Goals

Goals are broad, fairly timeless statements of the financial position the Town seeks to attain. The financial goals for the Town of Sudbury are:

- To provide full value to the residents and business owners of Sudbury for each tax dollar by delivering quality services efficiently and on a cost-effective basis.
- To preserve our quality of life by providing and maintaining adequate financial resources necessary to sustain a sufficient level of municipal services, and to respond to changes in the economy, the priorities of governmental and non-governmental organizations, and other changes that may affect our financial well-being.
- To maintain our top level AAA credit rating
- To guide Town decision makers on management and policy decisions which have significant fiscal importance.
- To set forth operating principles that minimizes the cost of government and financial risk.
- To employ balanced and fair revenue policies that provides adequate funding for desired programs.
- To maintain appropriate financial capacity for present and future needs.
- To promote sound financial management by providing accurate and timely information on the Town's financial condition.
- To ensure the legal use of financial resources through an effective system of internal controls.

To achieve these goals, the Board of Selectmen adopts the following policies.

Operating Budget Policy

Sound financial practice and the desire to maintain a strong credit rating dictate that our budgets be balanced, constantly monitored, and responsive to changes in service demands. With these concepts in mind, the Town of Sudbury has adopted the following budget policy statements:

- On or before December 20 of each year, the Town Manager will submit to the Board of Selectmen and Finance Committee a proposed budget plan for Town Operating Departments.
- On or before December 20 of each year, the Sudbury Public School Committee will submit to the Board of Selectmen and Finance Committee a proposed budget plan for the Sudbury Public Schools.

- On or before December 20 of each year, the Lincoln-Sudbury Regional High School Committee will submit to the Board of Selectmen and Finance Committee a proposed budget plan for the Lincoln-Sudbury Regional High School.
- On or before December 20 of each year, the Minuteman Regional Vocational-Technical High School Committee will submit to the Board of Selectmen and Finance Committee a proposed budget plan for the Minuteman Regional Vocational-Technical High School.
- On or before December 31 of each year, the Town Manager will prepare a comprehensive budget for the Town of Sudbury, covering all major cost centers, all spending plans and all anticipated revenues. This comprehensive budget will be submitted to the Finance Committee and to the Board of Selectmen.
- The annual operating budgets will be appropriated on a balanced basis, where operating revenues (estimated revenues) are used to fund operating expenditures/expenses (appropriations).
 - Operating revenues include property taxes, motor vehicle excises, charges for services, interest earnings, license and permit fees, fines and forfeitures, regularly recurring governmental aid, and transfers in from other funds established for operating purposes.
 - Operating expenditures/expenses include salaries and wages, employee benefits, equipment and improvements, depreciation (proprietary funds only), materials, supplies, and contractual costs. The Town of Sudbury traditionally votes to issue all debt exempt for the limits of Proposition of 2 ½, and thus debt service is not considered an operating expenditure.
- Nothing in this policy shall prohibit the use of operating revenues for capital expenditures/expenses
- The Town will avoid relying on Free Cash to fund on-going operating expenses.
- To the extent possible, one-time revenues that are not required by law or agreement to be expended for a particular purpose will only be used for capital purposes, augmenting of Town reserves or emergency expenditures/expense.
- The Town Manager will annually estimate the costs of the Town's obligations for providing benefits for Town and Sudbury Public School employees as part of the preparation of the annual operating budget.
- The operating budget will not be subsidized by the Stabilization Fund.

Revenue Policy

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

- The Town Manager and Finance Director are responsible for estimating revenues for the upcoming fiscal year. They will consult with other officials of the town as well as state officials and others with knowledge of state and local finance.
- Revenue forecasts for local receipts and state aid shall be conservative, using generally accepted forecasting techniques and appropriate data. Revenue deficits will be avoided at all costs. To avoid any potential for such a deficit, estimates for local receipts will generally not exceed 100% of the prior year's actual collections.
- The Town Manager and Finance Director will project revenues for the next three years as part of the three year financial forecast.

- Each year and whenever appropriate, existing revenues will be re-examined and possible new sources of revenues will be explored to ensure that we are maximizing our revenue potential.
- Legally restricted revenues will be avoided when they adversely affect the short or long-term financial health of our government.
- The Town will strive to be informed and aware of all grants and other aid that may be available to us. All potential grants and other aid shall be carefully examined for matching requirements (both dollar and level-of-effort) and restrictive covenants, to ensure that our participation in such grants will be beneficial and cost-effective.
- Each year and whenever appropriate, intergovernmental revenues will be reviewed to determine their short and long-term stability, to minimize the impact of any adverse changes. Intergovernmental revenues shall be used as legally prescribed or otherwise set forth by policy.
- A balance will be sought in the revenue structure between elastic and inelastic revenues, to minimize any adverse effects caused by inflationary or economic changes.
- One-time revenues will be used for capital improvements, additions to reserves or as legally restricted to a specific purpose.
- The Town will carefully and routinely monitor all amounts due the Town. An aggressive policy of collection will be followed for all receivables, including property taxes. A target of 98% property tax collection rate by fiscal year end will be achieved.
- Recreational user charges and fees will be set to recover approximately 100% of total direct costs generated by revolving fund recreation programs.
- Enterprise fund (Solid Waste and Atkinson Pool) user charges and fees will be set to recover all direct and associated with the activities of these funds as well as the indirect costs for the Solid Waste Enterprise Fund.

Expenditure/Expense Policy

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

- Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized and sufficiently documented.
- Expenditures/expenses and purchase commitments will be recorded in an accurate and timely fashion.
- The review and approval process for all vouchers shall be followed at all times. Properly completed claims must be prepared and submitted to the accounting department by the department responsible for originating the claim. A "properly completed claim" must include, but is not limited to, the vendor's name and address, date of claim, explanation, and accounts to be charged, department authorization signature and sufficient documentation. "Sufficient documentation" means that a person unfamiliar with the transaction could understand what was ordered, when, by whom, from what vendor, at what price, when the goods or services were delivered, who accepted delivery, and who authorized payment.

- The balances in appropriation accounts will be monitored regularly to ensure that the total of expenditures/expenses and purchase commitments in any account do not exceed the authorized budget for that account.
- Requests for competitive bids, proposals, formal and informal quotes, and other methods of seeking and encouraging vendor competition will be obtained as required by law and as otherwise established by the Town Manager or Town Counsel.
- Arrangements will be encouraged with other governments, private individuals, and firms, to contract out or cooperatively deliver services, in a manner that reduces cost and/or improves efficiency and effectiveness while maintaining service quality.
- The full direct and indirect costs will be calculated for any service provided for a fee or charge, or where there is a potential for the reimbursement of such costs.
- All appropriations shall lapse at the close of the fiscal year to the extent that they shall not have been expended or encumbered.

Reserves and Risk Management Policy

A municipality's fiscal policies should include a plan for maintaining reserves. Operating reserves (or fund balance) are a prudent fiscal management tool and an important credit factor in the analysis of financial flexibility. The Town of Sudbury will maintain a level of reserves that protect the Town from emergency conditions that require financial flexibility, contribute to sufficient liquidity to pay all Town expenses without short-term borrowing, and contribute to the high credit rating that the Town currently holds from Standard & Poor's (AAA). To provide for adequate levels of reserves to protect the Town's financial condition over the long-term, the Town of Sudbury has adopted the following financial reserves policy statements.

A. Risk Management

- The Town will maintain an effective risk management program that provides adequate coverage, minimizes losses, and reduces costs.
- The Town will annually work with the Town's insurance carrier to update all listings of Town owned assets and the value of such covered assets.
- As the Town is self-insured for several of the benefits programs it offers, the Town will maintain adequate reserves for its Workers Compensation, Unemployment Compensation, and Health Insurance Programs, as follows:
 - Workers Compensation Fund, at the beginning of each fiscal year, at least 110 % of the average annual claims for the prior three years
 - For the Unemployment Compensation Fund, at the beginning of each fiscal year, at least 110% of the average annual claims for the prior three years
 - For the Health Insurance Fund, at the beginning of each fiscal year, at least 150% of the estimated run-out claims for each insurance plan that is self-insured.

B. Stabilization Fund

- The Town of Sudbury shall maintain a Stabilization Fund to provide the reserves that are required to protect the financial condition of the Town.
- The Town will work toward the goal of maintaining in the Stabilization Fund an amount equal to five percent (5%) of the total projected general fund operating revenues for the next previous fiscal year.
- Interest earned on Stabilization Fund balances will be retained in the Stabilization Fund.
- Withdrawals from the Stabilization Fund will only be used for sudden and unexpected events such as a loss of a revenue source after Annual Town Meeting has approved the operating

budget for the next fiscal year. Withdrawals from the Stabilization Fund will only be made by a two-thirds vote of Town Meeting, only if the balances exceed the 5% target and will not draw the balance below that point.

Capital Budgeting and Planning Policy

Capital assets include land, improvements to land, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, construction in progress and all other tangible and intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period. Infrastructure assets are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets owned by the Town of Sudbury include roads, bridges, tunnels, dams and drainage systems.

The Town of Sudbury has a capital planning and budget bylaw and process that require the following:

- On or before November 15 of each year, the Town Manager will submit a capital program to the Capital Improvement Planning Committee. The proposed program will detail each capital project, the estimated cost, description and funding source.
- The Town will update and readopt annually a five-year capital improvement plan ("CIP"), including the upcoming annual capital improvement budget ("CIB") and a four year projection of capital needs and expenditures which details the estimated cost, description and anticipated funding sources for capital projects.
- The first year of the five year CIP will be the basis of formal fiscal year appropriation request during the annual budget process.
- Per the Town's capital bylaw, the Capital Improvement Budget and Plan will generally address those capital assets with a value of more than \$10,000 and a useful life of over five (5) years.
- The Town will emphasize preventive maintenance as a cost-effective approach to infrastructure maintenance. Exhausted capital goods will be replaced as necessary.
- The capital improvements plan should be tied to the Town's master facilities study to ensure that the capital items requested meet the future growth needs for the Town.

Debt Management Policy

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

- Long-term debt will be issued only for objects or purposes authorized by state law under Chapter 44, section 7 and 8.
- Short-term debt may be issued to finance current operating expenditures only in the event of extreme financial emergency.
- Debt maturity will not exceed the lesser of: the useful life (as established by the Town Treasurer-Collector), or the period of probable usefulness (as defined in Massachusetts State Local Finance Law), of the object or purpose so financed, whichever is shorter.
- Debt limits established by law and policy will be calculated by the Town's Finance Director and Treasurer-Collector at least once each year and whenever otherwise requested or appropriate.

- The Town will maintain good communications with bond rating agencies, bond counsel, banks, financial advisors and others involved in debt issuance and management.
- The Town's annual Town Report, Town Manager's Budget Request and annual town meeting warrant will give comprehensive summaries of the debt obligations of the Town.
- The Town will attempt to maintain a long-term debt schedule so that at least 50 percent of outstanding principal will be paid within ten years.
- The Town will attempt to vote all significant debt questions (over \$500,000) exempt from the limits of Proposition 2 1/2.

Protection of Credit Rating Policy

Maintenance of the highest level credit rating possible is important to the continued financial health of Sudbury as it reduces the costs of issuing debt. Credit rating firms consider management practices to be very important factors. There are several management practices that can inadvertently jeopardize the financial health of a local government. To be proactive in assuring the Town of Sudbury does not engage in these practices, the Board of Selectmen of the Town of Sudbury has adopted the following credit rating protection policies.

- The Town will not rely on reserves to sustain operating deficits. Use of such reserves will be limited to helping the Town deal with short-term or emerging financial stress, but then the Town will either reduce spending to within the limits of recurring revenues, or seek approval for additional revenues from the voters of the Town.
- The Town will not defer current costs to a future date. This includes costs such as pension costs or benefits costs. From time to time the State offers municipalities the option of deferring payments to their pension system, or other costs, as a short term way of balancing a fiscal year's budget. However, it is the intention of the Town of Sudbury not to rely on these options.
- The Town will analyze the full-life costs of multi-year decisions. For example, acquiring or construction of new buildings will be conducted with an assessment of the operating costs of the building. Lease agreements will be conducted with an assessment of future budgets and the ability to make annual payments. Labor agreements will be negotiated with an analysis of the full costs associated with the terms of the agreement.

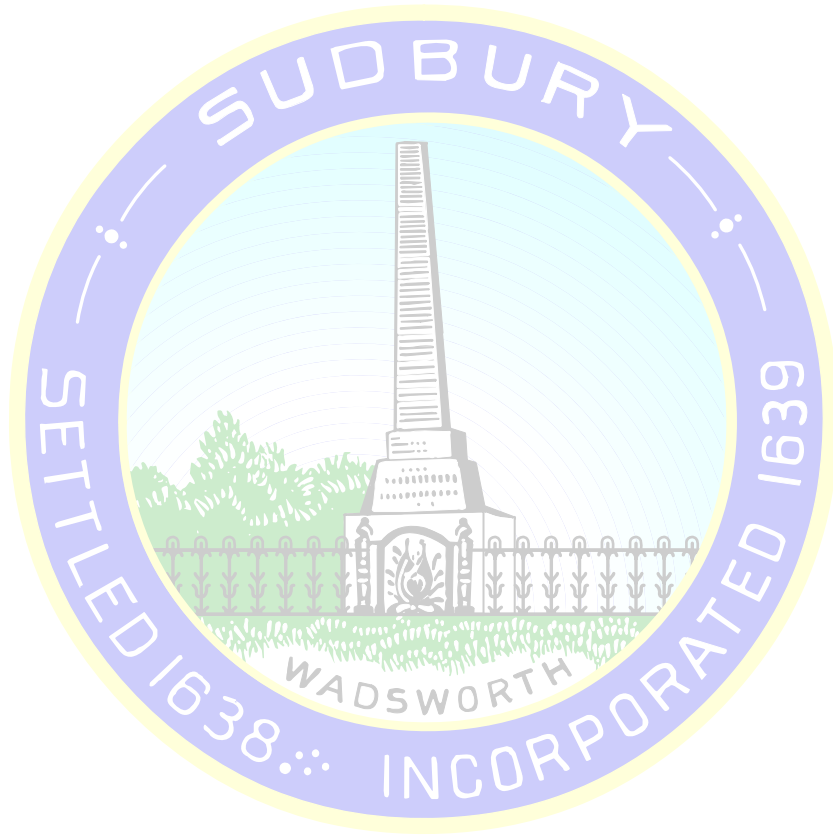
The Town will follow the policies as outlined in this policy statement. Appendix Five shows Standard & Poor's AAA rating for Sudbury's recently issued General Obligation Bonds.

APPROPRIATION AND BUDGET AMENDMENT PROCEDURE

Town Meeting has the sole authority to appropriate funds for the operating budget and the capital budget, as well as for other money articles, and the vote of Town Meeting become the legal authorization to implement the budget. By Sudbury bylaw, the Annual Town Meeting begins on the first Monday in April. Prior to the first session of Annual Town Meeting, the Town Warrant, containing the proposed budget articles, is sent to every household in Town. The Operating Budget Article is moved by the Finance Committee. The Capital Budget Article is moved by the Capital Improvement Planning Committee. After appropriation by Town Meeting, and following the adjournment of Town Meeting budgets can only be amended the following April at the next year's Annual Town Meeting under a Budget Adjustment Article or through a Special Town Meeting. Sudbury only occasionally has needed to amend the operating budget.

Section Three

BUDGET OVERVIEW



A READER'S GUIDE TO THE BUDGET

In this section of the budget document, tables, charts, and narratives are provided that provide context for the important budget deliberations and decisions that are ahead of the Town. The budget of a municipality has many parts to it. Different cost centers operate under different state laws. They have their own leadership and management structure. Each has revenue sources that are dedicated to specific programs and are not transferable to other parts of the budget. Each has mandated activities and services that can not be discontinued. Each has employees working under collective bargaining agreements, and the provisions and requirements for each group differ from others. And in two cases – the Lincoln-Sudbury Regional High School and the Minuteman Vocational Technical High School – other towns have a role and a say in the budget requests and spending priorities of the cost center. Readers hoping for a budget that is similar to that of a private company will be disappointed. It takes a great deal of effort to gain an understanding of the milieu in which the Town of Sudbury's budget and financing plan is put together.

A municipal budget document can be a challenge to read and understand, especially for those who don't deal with them often. This is true for a number of reasons: first, they involve numbers, often in lengthy tables. Second, a municipal government is responsible for a large and diverse set of operations and services, many of them complex in nature, so even at a summary level there is still a great deal of detail to digest. And lastly, budget documents must serve a number of purposes.

- A Planning Tool. A budget should be a blueprint for the services that the Town will offer in the fiscal year, consistent with the values and goals that have been set by the Board of Selectmen.
- A Communication Tool. Within the budget pages, the reader should be able to find out how the resources of the Town have been allocated. And, if performance data is included, they are a report of how the Town has been using the resources to achieve the mission and goals of the organization.
- Link to Town Meeting Warrant. A budget's layout should be consistent with the Town Warrant, which is organized according to the Town's organizational chart and chain of command. So, for example, funds appropriated within the Town's Public Safety cluster can only be expended for a public safety purpose with the approval of the Town Manager.
- Link to Different Funds. Governmental accounting is fund accounting, unlike private sector accounting, where there is usually only one fund for all the financial transactions of the entity. In the Town of Sudbury, there is the General Fund and two enterprise funds that support the annual budget. The Community Preservation Fund does not support the General Fund, but rather eligible one-time projects that meet State determined criteria.

To help the reader navigate this budget document, below is an explanation of different parts of the budget document that may be helpful in interpreting and understanding the actual budget requests.

- Appendix One in the back is a ***Glossary of Budget Terms and Definitions***. For the first time reader especially, it may be helpful to be able to check on the meaning of unfamiliar terms that are contained in this document.
- The second section of this document, ***Budget Calendars, Procedures and Policies*** describes how the budget is developed according to various instructions and stages of development.
 - o FY09 Budget Instructions from the Finance Committee

- Overview of Phases of Budget Development
- FY09 Budget Calendar
- Board of Selectmen's Budget and Financial Management Policies
- Budget Appropriation and Amendment Procedures
- The third section of this document, titled **FY09 Budget Overview** contains the FY09 Budget Request Summary Table. Table 1 shows three levels of budget growth:
 - One that supports only level staffing plus allowances for those expenses items whose growth is considered uncontrollable at the local level, such as special education, utilities and gasoline. Other expenses are allowed only the same dollar support as in FY08, except for the required benefits spending. This is the **Level Staff** budget, and overall it exceeds available revenues by \$2.6 million.
 - One that presents what each of these cost centers believes is the necessary level of spending to meet their responsibility to provide quality services for education, public safety, public health, and other municipal, plus the required benefits spending. This is the **Voted Budget** and overall it exceeds available revenues by approximately \$3.8 million.
 - One that limits growth in the operating budgets of Sudbury Public Schools, Lincoln-Sudbury Regional High School, the Capital Improvement Planning Committee and the Municipal Government to **1% fewer dollars** than the FY08 enacted budgets, excluding spending for employee benefits, primarily health insurance and pensions, which are going up 6-8% and by law and collective bargaining contracts, must be funded. This combination of growth in benefits and reductions in all other budget areas produced a spending plan that matches up with the preliminary estimate of revenues available for FY09. Revenues are still an estimate because the Town does not have an indication yet the amount of state aid that will be allocated to Sudbury and L-S. Under this budget scenario, spending decreases by 0.5% and revenues exceed spending by approximately \$235,000. This is the **Non-Override** budget.

Table 2 shows the same bottom line, but reorganizes the format so that those items excluded from Proposition 2 ½ limits – excluded debt and the fire engine approved in FY08 – are separated from the items that must be funded within the levy since the major limiting factor for budget deliberation is staying within the limits of Proposition 2 ½.

- The third section of this document also presents **Backdrop for FY09 Budget Discussions**. This is context information for readers who want to understand better the critical factors that affect the Town's financial condition and the development of the FY09 Budget.
 - Expenditure Pressures FY09. This focuses on the major factors that are impacting on the cost of providing services.
 - Revenue Situation Annually, the Town updates an analysis of its financial condition through use of indicators that have been trended over time, following the analysis model developed by the International City/County Management Association. Here, we incorporate those indicators that focus on the revenues the Town relies on.
 - Revenue Projections for FY09. This is a quick summary of the projected revenues supporting the FY09 Recommended Budget.
 - Revenues and Fund Accounting This section contains detailed background information about the revenue sources the Town relies on. Each revenue type is defined, the projection for FY09 is given, and the assumptions that support that projection are given.

- Detailed operational budget requests for FY09 are found in sections 4 through 7. Here can be found the explanation of what services are being provided, the level of staffing involved, and other such information related to each budget request. Readers may use this information to dig deeper into the specific budget requests. Note that the three school systems develop separate detailed budget documents, of which only the SPS budget was prepared in time to include in this document as Appendix Twelve.
- Section 8 has the **FY09 Operating Capital Budget**, the long range capital plans, and the **FY09 Debt Budget**.
- Section 9 contains a number of appendices to this budget document. These appendices are intended to be supplemental reference materials as they did not specifically affect the development of the FY09 budget, but provide more historical and longer term information for the interested reader:

<u>Appendix</u>	<u>Title</u>
One	Budget Terms and Definitions
Two	Acronyms
Three	Sudbury Census Data
Four	Sudbury Population History, 1790-2007
Five	Standard & Poor's Sudbury Bond Ratings
Six	The Community Preservation Act
Seven	History of Proposition 2½ Overrides
Eight	Residential Tax Rate History, 1990-2007
Nine	Town Energy Management Program
Ten	C.A.R.E. Program – Cost Avoidance and Revenue Enhancement
Eleven	Grants Listing
Twelve	SPS Budget
Thirteen	Sudbury Master Plan Excerpt
Fourteen	FY07 Audit, Management's Discussion & Analysis

FY09 BUDGET REQUEST SUMMARY

This section contains an overall picture of the FY09 budget requests in summary table form so that the reader can see on one page the total presentation of these requests. There are two versions of the summary table of annual budget requests.

The first budget scenario presented in this table was requested by the Finance Committee and is the **Level Staff Budget Request**. In this budget request, the Finance Committee asked officials to calculate the cost of retaining all current positions, and holding all other costs to FY08 levels except where such costs are beyond the control of the schools or the Town, such as special education, utilities, fuel for vehicles, labor contracts previously negotiated, and where a service depends on a 3rd party vendor which has raised the cost of the contract. Examples of these include the Minuteman Library system, Mosquito Control, nursing services, maintenance on software and hardware, etc. Otherwise, department heads were asked to put in for no more than the FY08 level of support for budget items. The overall budget increase for level staff is 3.2% over FY08 appropriated levels.

The second of the scenarios is titled **Voted Budget Request**. As implied, this level of budget is the one that represents the level of funding the Sudbury Public Schools. Lincoln-Sudbury Regional High School and the Capital Improvement Planning Committee have submitted as what is appropriate and sufficient to provide the level and quality of services they believe best. For the Town departments, this column shows what the various departments and committees submitted as requests that exceed the level staff budget. However, this level of service was not presented to the Board of Selectmen, as it was apparent that revenue expectations would not be able to support staff or program growth for FY09 beyond level staffing. Including the cost of benefits, the overall budget increase under the **Voted Budget** is 4.7% or \$3.6 million dollars over the FY08 appropriated levels.

The last column shows the FY09 budget if all three major cost centers, plus the operating capital budget, received funding that is 1% **lower** than they received in FY08, (not including the costs of benefits, which are budgeted for their expected cost and are deemed for budget purposes to be “uncontrollable” in the short term). This level of funding would mean severe reductions in staffing and other important line items. For example, Sudbury Public Schools indicates in their budget document this could lead to a decrease of 23.8 FTE positions, or 5.78% of their staffing FTE as well as approximately \$157,000 in other expenses, although they note that final plans for precise reductions have not been made. For the Town, this leads to an elimination or reduction of hours for 10 different positions, but since some of these are part-time employees, the FTE impact is lower, estimated at 7.1 FTE or 4.1% of staffing FTE. Information on the specific impacts at Lincoln-Sudbury Regional High School should be sought in their budget document. Benefits for each cost center are increasing by 6 to 8%, so when those costs are added in, the overall budget decrease under the **Non-Override Budget** is 0.5% or approximately \$359,000 dollars less than the FY08 appropriated levels.

As mentioned above, the budget requests for the costs of benefits, such as medical insurance, pension contributions, Medicare, unemployment insurance, etc. are budgeted at actual projected costs for all budget scenarios. Town and school officials have found that even when there is reason to believe that there will be positions might be reduced, any anticipated savings in health insurance are offset by the cost of unemployment

claims the Town and school would incur. And if there is a large number of layoffs, those unemployment claims can exceed the savings from health insurance, and each cost center needs to carefully plan for its own unemployment costs if that becomes necessary.

Summary of FY09 Budget Requests

EXPENDITURES	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Voted Budget FY09	Non-Override FY09
LS Gross Assessment	14,900,120	15,847,573	16,806,624	17,241,313	17,518,073	16,537,162
LS Offsets/Re-apportionments	(2,596,198)	(3,378,145)	(3,234,629)	(3,130,074)	(3,130,074)	(3,130,074)
LS Employee Benefits Assessment	2,288,091	2,631,666	2,942,868	3,162,164	3,221,628	3,237,966
LSRHS NET (Operating Assessment)	14,592,013	15,101,094	16,514,862	17,273,403	17,609,627	16,645,054
SPS Gross Expenses	26,018,177	26,535,052	28,947,156	30,325,071	30,857,119	28,938,529
SPS Offsets	(1,751,212)	(1,792,154)	(1,935,778)	(2,197,739)	(2,197,739)	(2,197,739)
SPS Employee Benefits	4,984,073	5,590,440	6,329,855	6,820,759	6,852,759	6,820,759
SPS NET	29,251,038	30,333,338	33,341,233	34,948,091	35,512,139	33,561,549
Minuteman Regional Assessment	304,640	312,280	224,404	233,380	233,380	233,380
Other Regional School Assessments	16,692	63,854	66,408	69,064	69,064	69,064
Total: Schools	44,164,383	45,810,566	50,146,908	52,523,939	53,424,211	50,509,048
General Government	2,129,183	2,110,541	2,288,472	2,396,822	2,435,247	2,253,566
Public Safety	5,691,420	6,169,350	6,377,174	6,568,460	6,644,197	6,399,676
Public Works	3,249,679	3,042,067	3,376,966	3,555,694	3,617,887	3,279,124
Human Services	532,047	557,711	607,659	633,774	639,957	603,724
Culture & Recreation	978,460	1,045,950	1,089,936	1,146,864	1,191,908	1,112,696
Unclassified & Transfer Accounts	84,116	94,727	253,564	369,700	369,700	357,675
Town Operating Offsets	(210,189)	(230,342)	(230,342)	(270,715)	(270,715)	(380,701)
subtotal, town services	12,454,715	12,790,004	13,763,429	14,400,599	14,628,181	13,625,760
Town Employee Benefits	3,205,475	3,619,302	4,003,678	4,234,129	4,250,129	4,202,129
Total: Town Departments	15,660,190	16,409,306	17,767,107	18,634,728	18,878,310	17,827,889
Capital Planning Committee	273,000	285,095	384,148	394,500	394,500	362,500
Capital Exclusion-Fire Engine	-	-	405,000	-	-	-
Total: Capital Budget	273,000	285,095	789,148	394,500	394,500	362,500
Subtotal: Operating Budget	60,097,573	62,504,967	68,703,163	71,553,166	72,697,021	68,699,437
Town Debt Service	5,540,987	5,309,598	4,481,929	4,347,060	4,347,060	4,347,060
LSRHS (Debt Assessment)	2,424,726	2,461,086	2,647,937	2,394,071	2,394,071	2,394,071
Total: Debt Budget	7,965,713	7,770,683	7,129,866	6,741,131	6,741,131	6,741,131
Enterprise Fund Expenditures	761,191	637,848	729,537	757,946	762,859	757,946
Stabilization Fund	-	-	50,000	-	-	-
Total: Other	761,191	637,848	779,537	757,946	762,859	757,946
Other Charges to be raised	1,281,109	655,774	694,630	749,979	749,979	749,979
Total: To Be Raised	70,105,586	71,569,272	77,307,196	79,802,222	80,950,989	76,948,493

RECEIPTS						
State Aid (Cherry Sheet)	5,249,234	5,562,741	6,037,109	6,149,012	6,149,012	6,149,012
SBAB School Debt Reimbursement	2,816,206	2,816,206	2,816,206	1,699,872	1,699,872	1,699,872
Local Receipts	5,571,072	5,114,985	4,990,767	4,610,668	4,610,668	4,610,668
Grants	-	30,000	-	-	-	-
Free Cash	855,000	1,527,243	1,900,000	294,110	294,110	294,110
Retirement Trust Fund	25,000	25,000	25,000	25,000	25,000	25,000
Abatement Surplus	543,450	592,765	238,000	321,000	321,000	321,000
Prior Year Articles/Recoveries	23,000	81,775	750	-	-	-
Enterprise Funds	733,754	702,359	760,328	788,858	788,858	788,858
Total: State & Local Receipts	15,816,716	16,453,074	16,768,160	13,888,520	13,888,520	13,888,520
Total Tax Levy	55,432,935	57,246,758	60,539,786	63,295,393	63,295,393	63,295,393
Total: Revenue	71,249,651	73,699,832	77,307,946	77,183,913	77,183,913	77,183,913

UNDER/ (OVER)	1,144,064	2,130,561	751	(2,618,309)	(3,767,076)	235,420
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Summary of FY09 Budget Requests (Exempt Items Segregated)

EXPENDITURES	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Voted Budget FY09	Non-Override FY09
LS Gross Assessment	14,900,120	15,847,573	16,806,624	17,241,313	17,518,073	16,537,162
LS Offsets/Re-apportionments	(2,596,198)	(3,378,145)	(3,234,629)	(3,130,074)	(3,130,074)	(3,130,074)
LS Employee Benefits Assessment	2,288,091	2,631,666	2,942,868	3,162,164	3,221,628	3,237,966
LSRHS NET (Operating Assessment)	14,592,013	15,101,094	16,514,862	17,273,403	17,609,627	16,645,054
SPS Gross Expenses	26,018,177	26,535,052	28,947,156	30,325,071	30,857,119	28,938,529
SPS Offsets	(1,751,212)	(1,792,154)	(1,935,778)	(2,197,739)	(2,197,739)	(2,197,739)
SPS Employee Benefits	4,984,073	5,590,440	6,329,855	6,820,759	6,852,759	6,820,759
SPS NET	29,251,038	30,333,338	33,341,233	34,948,091	35,512,139	33,561,549
Minuteman Regional Assessment	304,640	312,280	224,404	233,380	233,380	233,380
Other Regional School Assessments	16,692	63,854	66,408	69,064	69,064	69,064
Total: Schools	44,164,383	45,810,566	50,146,908	52,523,939	53,424,211	50,509,048
General Government	2,129,183	2,110,541	2,288,472	2,396,822	2,435,247	2,253,566
Public Safety	5,691,420	6,169,350	6,377,174	6,568,460	6,644,197	6,399,676
Public Works	3,249,679	3,042,067	3,376,966	3,555,694	3,617,887	3,279,124
Human Services	532,047	557,711	607,659	633,774	639,957	603,724
Culture & Recreation	978,460	1,045,950	1,089,936	1,146,864	1,191,908	1,112,696
Unclassified & Transfer Accounts	84,116	94,727	253,564	369,700	369,700	357,675
Town Operating Offsets	(210,189)	(230,342)	(230,342)	(270,715)	(270,715)	(380,701)
subtotal, town services	12,454,715	12,790,004	13,763,429	14,400,599	14,628,181	13,625,760
Town Employee Benefits	3,205,475	3,619,302	4,003,678	4,234,129	4,250,129	4,202,129
Total: Town Departments	15,660,190	16,409,306	17,767,107	18,634,728	18,878,310	17,827,889
Capital Planning Committee	273,000	285,095	384,148	394,500	394,500	362,500
Total: Capital Budget	273,000	285,095	384,148	394,500	394,500	362,500
Subtotal: Operating Budget	60,097,573	62,504,967	68,298,163	71,553,166	72,697,021	68,699,437
Enterprise Fund Expenditures	761,191	637,848	729,537	757,946	762,859	757,946
Stabilization Fund	-	-	50,000	-	-	-
Total: Other	761,191	637,848	779,537	757,946	762,859	757,946
Other Charges to be raised	1,281,109	655,774	694,630	749,979	749,979	749,979
Total: To Be Raised	62,139,873	63,798,588	69,772,330	73,061,091	74,209,858	70,207,362

RECEIPTS						
State Aid (Cherry Sheet)	5,249,234	5,562,741	6,037,109	6,149,012	6,149,012	6,149,012
Local Receipts	5,571,072	5,114,985	4,990,767	4,610,668	4,610,668	4,610,668
Grants	-	30,000	-	-	-	-
Free Cash	855,000	1,527,243	1,900,000	294,110	294,110	294,110
Retirement Trust Fund	25,000	25,000	25,000	25,000	25,000	25,000
Abatement Surplus	543,450	592,765	238,000	321,000	321,000	321,000
Prior Year Articles/Recoveries	23,000	81,775	750	-	-	-
Enterprise Funds	733,754	702,359	760,328	788,858	788,858	788,858
Total: State & Local Receipts	13,000,510	13,636,868	13,951,954	12,188,648	12,188,648	12,188,648
Total Tax Levy	50,066,136	52,021,031	55,988,491	58,262,543	58,262,543	58,262,543
Total: Revenue	63,066,646	65,657,899	69,940,445	70,451,190	70,451,190	70,451,190

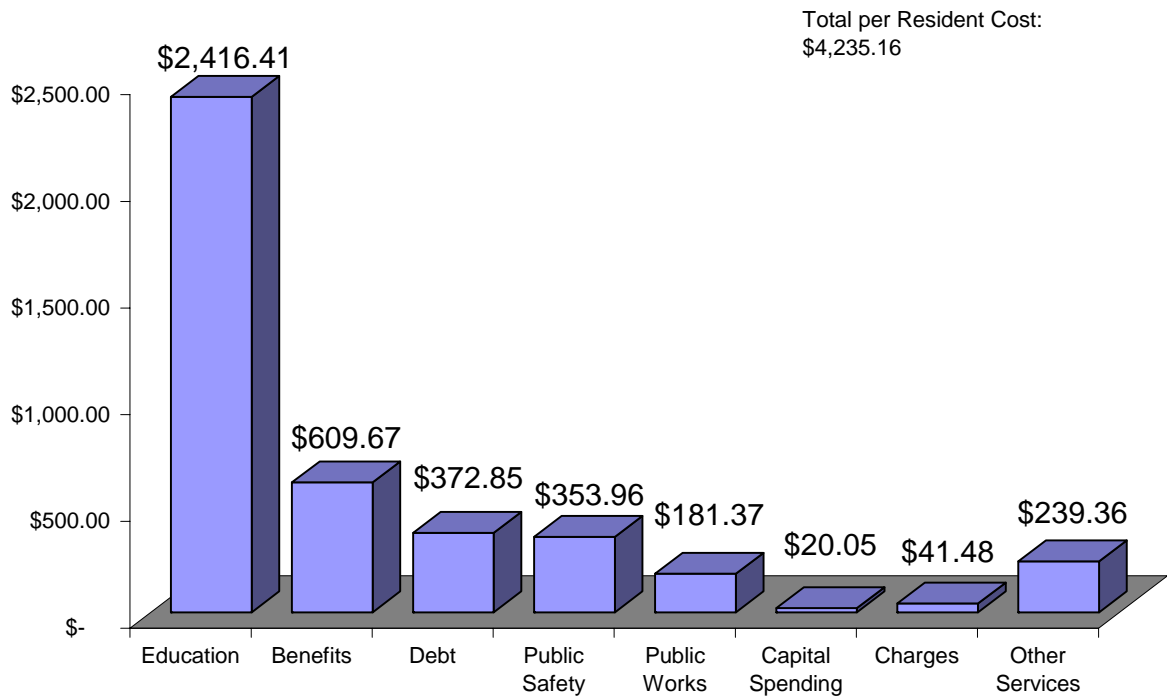
UNDER/ (OVER)	926,772	1,859,311	168,116	(2,609,901)	(3,758,668)	243,828
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EXEMPT ITEMS						
Capital Exclusion-Fire Engine			405,000			
Town Debt Service	5,540,987	5,309,598	4,481,929	4,347,060	4,347,060	4,347,060
LSRHS (Debt Assessment)	2,424,726	2,461,086	2,647,937	2,394,071	2,394,071	2,394,071
Total: Exempt Expense	7,965,713	7,770,683	7,534,866	6,741,131	6,741,131	6,741,131
Capital Exclusion-Fire Engine			405,000			
SBAB School Debt Reimbursement	2,816,206	2,816,206	2,816,206	1,699,872	1,699,872	1,699,872
Debt exclusions (net SBAB) *	5,366,799	5,225,727	4,146,295	5,032,851	5,032,851	5,032,851
Total Exempt Revenue	8,183,005	8,041,933	7,367,501	6,732,723	6,732,723	6,732,723
Exempt Surplus	217,292	271,250	(167,365)	(8,408)	(8,408)	(8,408)

TOTAL UNDER/ (OVER)	1,144,064	2,130,561	751	(2,618,309)	(3,767,076)	235,420
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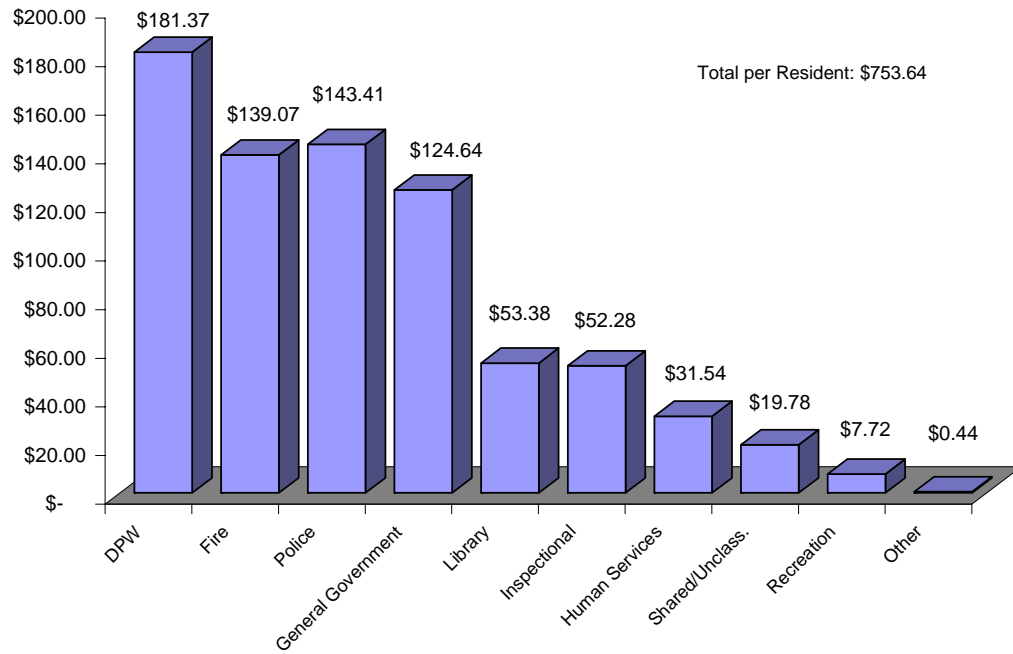
How the Town Allocates Its General Fund Spending*

Excludes Enterprise Fund Costs
(Per Capita)



How the Town Allocates Its Town Services Budget*

Excludes Schools, Benefits, Debt, Charges and Enterprise Fund Costs
(Per Capita)



SUDBURY FINANCIAL TRENDS MONITORING SYSTEM ANALYSIS

In November of 2007, at the **Annual Financial Summit** for all Town officials, the Town staff released the 8th annual report on Sudbury's financial condition. Here in the budget document, we have reproduced several of the charts and tables of the report.

Executive Summary

The ICMA publication ***Evaluating Financial Condition – a Handbook for Local Government*** defines financial condition as the ability to continue to provide the kind of services the community desires and are necessary for the health, safety, and welfare of the community. This is known as service level solvency. This is more than cash solvency (enough cash to pay bills for the next 60 days) and more than budgetary solvency (enough revenues to pay this year's appropriations). It focuses on a balance between available revenues and expenditure decisions on a continuing, sustainable basis, without deferring any costs to the future, or depleting reserves in the process.

Based on this definition and the analysis of the indicators, the Town of Sudbury is in sound financial health. The Town is able to meet its liquidity requirements, has revenues exceeding expenditures, and has been supported by the voters of the Town in maintaining a level of spending that appears to meet demand for services.

Sudbury is a community with residents who have very high expectations of the level and quality of public services from the Town and schools. They have shown a willingness to sustain those services though they may have reached the limit of that willingness. As noted before, it will take a careful balance to continue to provide the services demanded within the revenues currently available.

BACKDROP FOR BUDGET DISCUSSIONS

Expenditure Pressures

There are six primary “budget busters” that have been driving high rates of spending growth: wages & salaries for employees, health insurance, pension costs, debt service, energy costs and a rapid growth in population, particularly of school age children.

Salaries and wages Salaries and wages are the largest component of the operating budgets for all three major cost centers. Since the majority of the employees are organized for collective bargaining purposes, multi-year wage packages are the norm. The tables below show data for salaries and wages for a six year period, first for the FY09 no-override budget requests, then for the FY09 level staff budget requests.

Both SPS and L-S use various offsets to reduce the salary requests for appropriated budget support, and thus gross and net salary figures are given in these two charts. The Town also has offsets that are used to offset the Town budget, but these are not specifically applied to salaries, but rather to departmental budgets. Thus only a gross figure is shown for Town salaries.

NON OVERRIDE BUDGET								
Budgeted Salary & Wages	2004	2005	2006	2007	2008	2009	Dollar Change, FY04-FY09	Pct Change, FY04-FY09
Town	8,280,749	8,437,198	8,721,520	9,114,216	9,691,900	9,974,540	1,693,791	20.45%
SPS gross	17,738,644	18,591,495	19,664,270	20,495,951	21,647,948	21,701,575	3,962,931	22.34%
L-S (total for LS, not prorated)	11,462,820	11,741,237	13,242,727	13,867,111	15,053,538	15,257,719	3,794,899	33.11%
Total	37,482,213	38,769,930	41,628,517	43,477,278	46,393,386	46,933,834	9,451,621	25.22%
Annual Percent Change	1.54%	3.44%	7.37%	4.44%	6.71%	1.16%		
SPS offsets for salary	(601,597)	(611,023)	(731,121)	(822,154)	(865,778)	(1,032,739)	(431,142)	71.67%
SPS net of offsets	17,137,047	17,980,472	18,933,149	19,673,797	20,782,170	20,668,836	3,531,789	20.61%
LS offsets for salary	0	0	0	0	(171,122)	(451,634)		
LS net of offsets	11,462,820	11,741,237	13,242,727	13,867,111	14,882,416	14,806,085		29.17%
LEVEL STAFF BUDGET								
Budgeted Salary & Wages	2004	2005	2006	2007	2008	2009	Dollar Change, FY04-FY09	Pct Change, FY04-FY09
Town	8,280,749	8,437,198	8,721,520	9,114,216	9,691,900	10,208,946	1,928,197	23.29%
SPS gross	17,738,644	18,591,495	19,664,270	20,495,951	21,647,948	22,862,339	5,123,695	28.88%
L-S (total for LS, not prorated)	11,462,820	11,741,237	13,242,727	13,867,111	15,053,538	15,862,131	4,399,311	38.38%
Total	37,482,213	38,769,930	41,628,517	43,477,278	46,393,386	48,933,416	11,451,203	30.55%
Annual Percent Change	1.54%	3.44%	7.37%	4.44%	6.71%	5.47%		
SPS offsets for salary	(601,597)	(611,023)	(731,121)	(822,154)	(865,778)	(1,032,739)	(431,142)	71.67%
SPS net of offsets	17,137,047	17,980,472	18,933,149	19,673,797	20,782,170	21,829,600	4,692,553	27.38%
LS offsets for salary	0	0	0	0	(171,122)	(161,634)	na	na
LS net of offsets	11,462,820	11,741,237	13,242,727	13,867,111	14,882,416	15,700,497	4,237,677	36.97%

Health Insurance Costs The Town, SPS and L-S provides health insurance for both active employees and retirees. State statutes and case law provide strict guidelines for public employers in Massachusetts as to what benefits must be offered and how changes in such plans can be achieved. Changes in health insurance plans for the Town/SPS are subject to collective bargaining between the unions and the Town/School Committee and generally must be agreed to by all bargaining units before any changes can be implemented. Rates are voted on annually by the Board of Selectmen following

recommendations from the Town Manager and Assistant Town Manager. As the Town/SPS is self-insured for health insurance, it is a complicated and time-consuming process each year to determine the amount that will need to be appropriated to both cover all claims and contribute the required employer match to the employees' contribution. The Assistant Town Manager is responsible for this program, and he works closely with a specialized consulting firm, with representatives of our group health insurance plan providers and with the Employee Insurance Advisory Committee (representing all employee groups) each year to review the trends in medical costs, level of claims activities by our employees and retirees, and amounts of catastrophic reinsurance the Town should purchase. To confirm that self-insured health programs are still the most cost effective approach, the Assistant Town Manager also receives data on the cost of offering our health insurance on a premium basis. And he tracks the costs experienced by other towns and regional purchasing groups, such as the one that L-SRHS belongs to. The Town has saved significant dollars by continuing to offer our health insurance on a stand alone, self-insured basis.

Health Insurance Costs	2003	2004	2005	2006	2007	2008	2009	Pct Change, FY03-FY09
Town	1,323,840	1,472,500	1,601,209	1,793,350	2,008,552	2,249,578	2,461,440	86%
SPS	2,813,160	3,282,900	3,563,980	3,991,650	4,470,648	5,007,126	5,230,560	86%
L-S (total for LS, not prorated)	1,422,127	1,534,414	1,879,908	1,836,386	2,186,705	2,738,634	2,966,793	109%
Total	5,559,127	6,289,814	7,045,097	7,621,386	8,665,905	9,995,338	10,658,793	92%
Percent change over prior year		13.14%	12.01%	8.18%	13.71%	15.34%	6.64%	

As shown in the table above, the rate of increase in the costs of providing health insurance for employees and retirees of the Town, SPS and L-SRHS continued to increase at a double digit rate through FY08, with some relief in FY09. The escalation in health insurance costs is due to forces in the Massachusetts and national economy and is beyond the Town of Sudbury's power to control. The State has made available a new option for localities to join the state employees' health plans, known as the GIC option (Group Insurance Commission). However, this option was made available so late into calendar year 2007 that most towns did not have enough time to bargain with their employees over joining the GIC plan. The GIC has experienced lower rates of increase compared to plans offered by most towns, but much of that success is attributable to the lack of a bargaining role for state employees over plan design and contribution rates. The GIC option will be studied by the Town and SPS during calendar 2008, working with our Insurance Advisory Committee to evaluate if going in this direction saves money and does not unduly harm employees – a key requirement since employee bargaining groups can “veto” this option for the Town if they do not vote to support this option. (Note: The Town and L-S PPO products both have a contribution split of 75%/25% for premium payment. Also, the Town/SPS have a 50%/50% split for the cost of retirees' health insurance products; L-S has a 75%/25% split for both active employees and retirees).

Pension Costs The Town of Sudbury, the Sudbury Public Schools and L-S are required to contribute to the Middlesex Retirement System (MRS) on behalf of all Town and school employees who work at least 20 hours per week EXCEPT for teachers. (Teachers are covered by and contribute to the Massachusetts Teachers Retirement System, but the state pays the employer portion of their current and future pension

liability). These costs too have risen at a rapid rate. The troubled Middlesex Retirement System (MRS) recently requested the PRIT (state level pension investment entity) to invest their pension assets. Town officials hope this will bring improvements to the investment outlook and decisions for the MRS.

Pension Costs	2003	2004	2005	2006	2007	2008	2009	Pct Change, FY03-FY09
Town	1,003,508	1,095,891	1,103,241	1,151,911	1,345,545	1,539,276	1,516,122	51%
SPS	313,277	584,916	676,945	706,110	775,392	865,843	1,137,591	263%
L-S (total for LS, r	227,731	211,949	223,299	243,274	276,855	319,454	358,513	57%
Total	1,544,516	1,892,756	2,003,485	2,101,295	2,397,792	2,724,573	3,012,226	95%
Percent change over prior year		22.55%	5.85%	4.88%	14.11%	13.63%	10.56%	

NOTE: While it has been the employers such as the Town of Sudbury that have been asked to offset the decreases in investment earnings in the last few years, employees have always been required to make hefty contributions to their own future retirement. The pension system is a **defined benefit plan**, with set contributions rates from employees depending on their date of hire: Before Jan 1, 1975: 5% of compensation: Jan 1975 - Dec 1983: 7%: Jan 1984 - June 30, 1996: 8%: After July 1, 1996: 9%. Additionally, all employees who earn over \$30,000 annually are required to pay a 2% surcharge on the amount over that threshold. Thus, some employees are paying 11% on earnings toward their own pensions.

Debt Service Costs The Town has issued debt, pursuant to bond authorization votes of Town Meeting and voters' approval to exclude all such debt from the limits of Proposition 2 1/2. Debt service costs for Town and SPS projects has declined from FY03 to FY09 as the Town faced two debt "peaks". In FY02, the total net exempt debt was \$7.2 million, and then declined for FY03, FY04 and FY05, until the debt service costs for the debt issued for the L-S project reached its highest point in FY07.

Debt Service Costs	2003	2004	2005	2006	2007	2008	2009
Town Buildings	493,660	1,640,335	989,986	1,114,686	992,653	713,774	695,574
Land Acquisition	971,545	945,240	919,715	815,815	823,198	752,244	728,538
SPS Net of SBA	4,989,031	2,193,720	1,276,047	1,011,572	948,791	32,340	1,214,669
L-S Net of SBA, Sudbury portion	576,388	1,089,609	1,597,382	2,424,726	2,461,086	2,647,937	2,394,071
Net Exempt Debt Budget	7,030,624	5,868,904	4,783,130	5,366,799	5,225,728	4,146,295	5,032,852
Annual percent change		-16.52%	-18.50%	12.20%	-2.63%	-22.74%	-3.69%

Energy Costs (Town Budget Only – Analysis does not include SPS or L-S) Energy costs are another item that is growing faster than other parts of the Budget. For FY09 we are projecting that for Town Buildings only, the costs of paying for electricity, natural gas and heating oil will rise by only 2.13%, following several years of much more dramatic increases.

Utility Costs for Town Buildings	Actual 2006	Actual 2007	Budgeted 2008	Budgeted 2009
Building Department	266,790	356,195	394,955	396,955
Library	66,080	71,600	71,600	80,600
Fire Department	36,665	42,880	52,770	52,770
Atkinson Pool	84,000	89,000	92,000	94,000
Total	453,535	559,675	611,325	624,325
Annual percent change		23.40%	9.23%	2.13%
4 year percent change				37.66%

Gasoline and diesel fuel costs increased rapidly in FY 06 – FY08, but we are hoping will be stabilized for FY09, as we are level funding our request for the costs of these fuels. We may need reserve transfers if we are wrong.

Gasoline/Diesel for Vehicles	Actual 2006	Actual 2007	Budgeted 2008	Budgeted 2009
DPW/All other town vehicles*	191,160	114,104	140,000	140,000
Police Department	0	62,140	75,961	75,961
Fire Department	0	18,756	24,609	24,609
Total	191,160	195,000	240,570	240,570
Annual percent change		2.01%	23.37%	0.00%
Cumulative percent change				25.85%

*actual after several reserve fund transfers

Impacts of Population Growth and School Age Children Finally, we must acknowledge the impact of rapid population growth on our budget in recent years. Overall, Town population has risen from 15,510 in 1995 to 17,066 in 2005. Such growth brings demands for more Town services, most acutely felt on our public safety, library, recreation, and human services departments. In most towns, such growth would normally bring about increases in staffing in these areas to keep pace with the population growth. But in Sudbury, that has not occurred, due to the dramatic and challenging growth in the number of children enrolled in the Town's two school systems.

I am repeating here the table I presented last year to illustrate the impact of such growth on Sudbury, especially relative to other communities. Even though both school systems are not projecting large growth in enrollment for FY09, the Town of Sudbury still must deal with this large enrollment as a percent of population factor.

FY05 is used as it is the latest year such data is consistently available for each of the towns included. We calculated a blended spending per pupil figure for Sudbury by using spending data for both the Sudbury Public Schools and Sudbury's approximate share for the Lincoln-Sudbury Regional High School. The table shows not only the total number of Sudbury students enrolled in either the Sudbury Public Schools or the Lincoln-Sudbury Regional High School, but also those enrolled in the public schools of a number of other communities, including five of our neighboring towns (Wayland, Hudson, Framingham, Lincoln and Concord), four school systems that are considered to be as

high performing as Sudbury's (Lexington, Needham, Wellesley, Weston and Winchester), as well as two Towns smaller than Sudbury (Bedford and Hopkinton) and one much larger than Sudbury (Arlington).

Particular points to note in looking at these data:

1. Sudbury has more students than Wellesley, a town of nearly 10,000 more residents, and nearly as many as Arlington, which has a population that is more than double Sudbury's.
2. Sudbury's blended spending per pupil is the fourth lowest of this group. If Sudbury's spending per pupil was as high as many of the other towns, then Sudbury would have spent significantly more to educate Sudbury students. For example, if the per pupil spending in Sudbury was the same as Bedford's, an additional \$10 million would have been spent by the Sudbury schools.
3. If you increased each of these towns' number of school children so that it is 26% of their population, you would see the results presented on the right side of this table. For example, Wayland would have 424 more students and based on Wayland's reported spending per pupil of \$11,599 in FY05, Wayland would need to spend \$5.4 million more dollars to educate these students. Lexington would have had 1,778 more students, and would need to have spent \$21.2 million more in FY05 to educate these additional students. Framingham and Arlington would have spent more than twice what they actually did spend in FY05.

School Age Children as a Percent of Overall Population

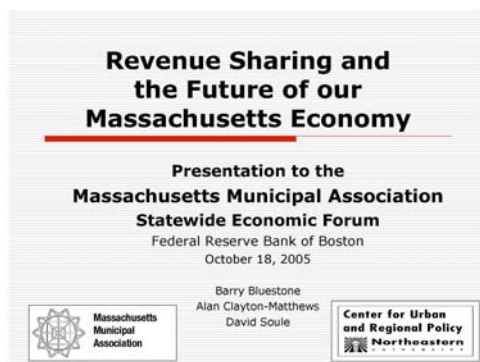
	Population DOR Data for 7/1/05	N of Students, DOE Data	School Children as % of Population	Spending Per Pupil, DOE Data*	FY05 Total Educational Spending DOE Data	If N of Students was 26.61% of population	Then Town would have this many more students	And Town would spend this much more on education at own ppe
Sudbury*	17,066	4,542	26.61%	\$ 10,243	\$ 46,523,948			
Hopkinton	14,112	3,435	24.34%	\$ 9,497	\$ 32,621,955	3,756	321	\$ 3,045,678
Wayland	13,002	2,987	22.97%	\$ 11,599	\$ 34,642,051	3,460	474	\$ 5,494,419
Weston	11,581	2,372	20.48%	\$ 14,414	\$ 34,185,304	3,082	710	\$ 10,239,778
Lexington	30,266	6,277	20.74%	\$ 11,929	\$ 74,877,767	8,055	1,778	\$ 21,212,416
Bedford	12,462	2,365	18.97%	\$ 12,662	\$ 29,939,157	3,317	952	\$ 12,055,156
Lincoln*	7,931	1,477	18.62%	\$ 15,442	\$ 22,800,426	2,111	634	\$ 9,792,973
Concord*	16,833	2,987	17.75%	\$ 13,323	\$ 39,800,229	4,480	1,493	\$ 19,885,372
Winchester	21,181	3,752	17.71%	\$ 9,884	\$ 37,082,202	5,637	1,885	\$ 18,636,107
Needham	28,418	4,939	17.38%	\$ 10,788	\$ 53,278,293	7,563	2,624	\$ 28,309,437
Wellesley	26,978	4,446	16.48%	\$ 11,243	\$ 49,980,414	7,180	2,734	\$ 30,739,687
Hudson	18,943	2,771	14.63%	\$ 10,356	\$ 28,698,426	5,041	2,270	\$ 23,511,986
Framingham	65,060	7,965	12.24%	\$ 13,681	\$ 108,967,478	17,315	9,350	\$ 127,915,095
Arlington	41,224	4,615	11.20%	\$ 10,095	\$ 46,591,511	10,971	6,356	\$ 64,167,301

* for Sudbury, Lincoln and Concord, this is a blend of K-8 and High School per pupil spending
Source: FY05 Expenditures per Pupil, All funds, Summary by Function, DOE

The Revenue Situation

Sudbury officials are faced with a great deal of uncertainty about the level of state aid we should count on as we prepare the FY09 budget. Governor Deval Patrick has pledged to increase state aid and end the over-reliance on the property tax that has resulted from

nearly six years of reductions or modest increases in state aid. Significant studies conducted during 2005 documented the reductions in aid and the devastating affect this has had on communities. The first, entitled “**Communities at Risk: Revisiting the Fiscal Partnership between the Commonwealth and Cities and Towns**” was developed by a Municipal Task Force chaired by John Hamill, Chairman of the Sovereign Bank New England. This report documented that property taxes have been rising steeply and that unless the state stepped in with more state aid, deterioration in services or even higher property taxes were in the future. The Task Force concluded that local leaders have generally done a good job of controlling costs and it is not wasteful spending but reductions in support from the state that are forcing local officials to rely more on the property tax, a levy that is particularly burdensome for homeowners on fixed incomes. The report concludes that revenue sharing from the state should be increased, back to the level it was at in 1988 on a percentage basis, that local officials should be given flexibility in having other revenue sources available to us, and that we should be given more flexibility to control costs by reducing many of the constraints of state law. A copy of this report is on the Town’s web site.

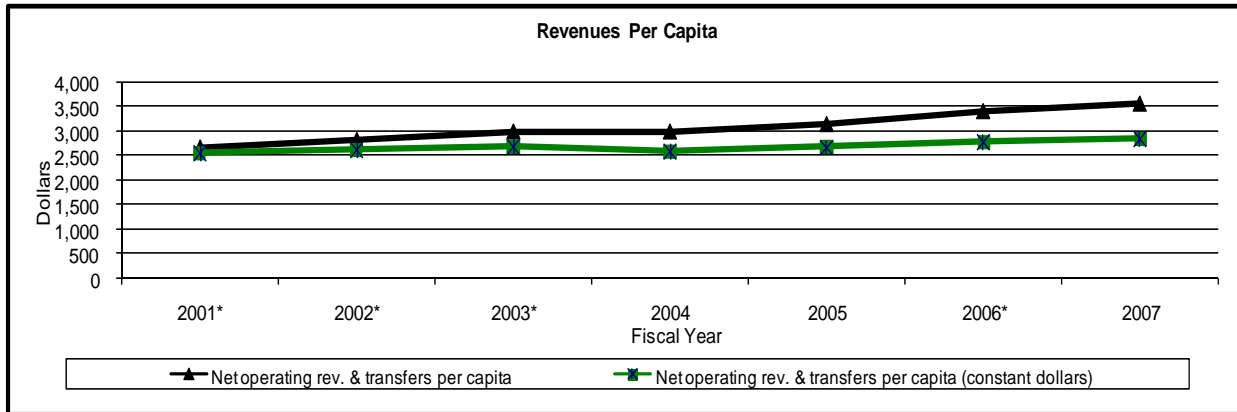


The second report continues this same theme. Entitled “**Revenue Sharing and the Future of our Massachusetts Economy**”, it also documents the decline in spending on municipal services, particularly public works, as state aid for all but educational purposes has declined. This leaves municipalities, such as Sudbury, with few alternatives to increasing property taxes rather than allow town and educational services to decline in quality and quantity. This report also focuses on the long term implication of the continuation of the trend of high property taxes and declining

services on the State’s economy, concluding that the State needs to provide more state aid, and give communities more flexibility in revenue options because this will help drive the overall economic engine of the Commonwealth.

Town staff has conducted our own analysis of our revenue patterns and how these trends seen at the state level have played out in Sudbury, titled the “**Sudbury Financial Trends Monitoring Report**”. Recently the Town Manager and Finance Director presented the Board of Selectmen with an update on revenue trends.

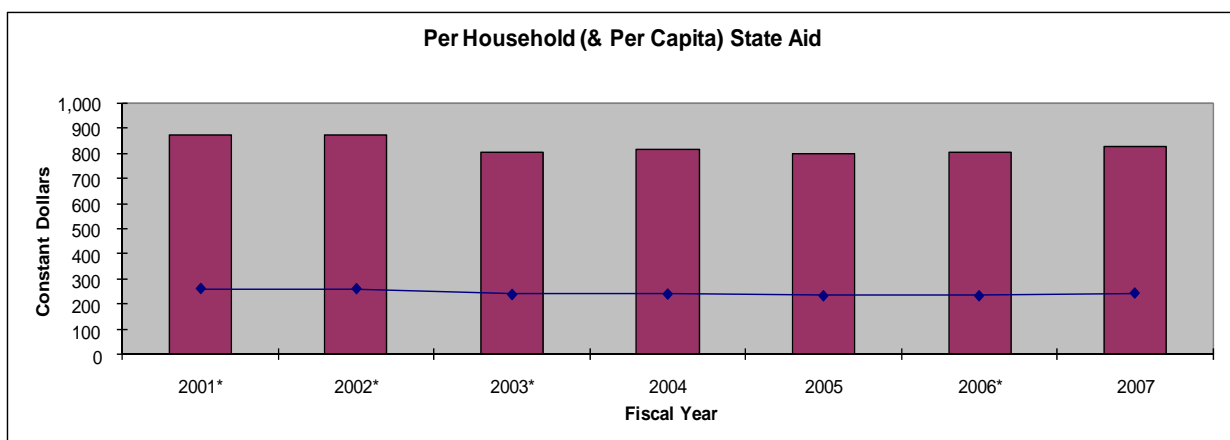
Indicator 1: Revenue Per Capita. This indicator shows that while operating revenues have increased over the six years of this study by \$19 million, when the effects of inflation are factored in and adjusting for growth in population, revenues per capita in constant dollars were almost as low in FY07 as in FY02. Overall, the annual growth in constant dollar revenues per capita average is less than 2%.



Staff also calculated the annual rate of change for revenues per household indicating those years in which there was an override with an asterisk. This shows that in those years in which there is no override, there is very little growth in revenues to support budgets, which are impacted by the steady increases in pensions, health insurance, and energy costs.

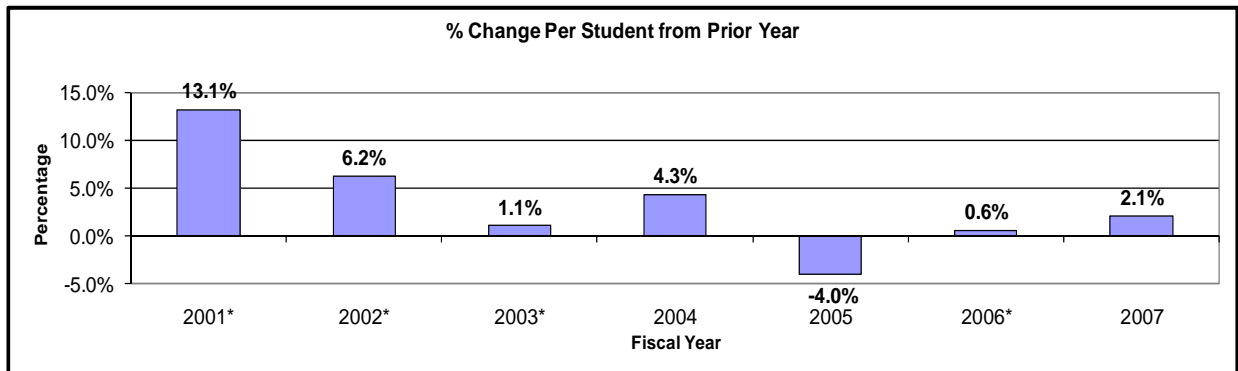
Fiscal Year	2000	2001*	2002*	2003*	2004	2005	2006*	2007
Households	5,141	5,192	5,235	5,251	5,292	5,307	5,332	5,341
Net operating rev. & transfers per household	8,345	8,874	9,405	10,101	10,161	10,761	11,675	12,094
Net operating rev. & transfers per household (constant dollars)	8,345	8,481	8,724	9,056	8,801	9,109	9,511	9,637
% change from prior year (constant dollar)	n/a	1.64%	4.21%	3.33%	-2.72%	3.39%	4.36%	0.92%

Indicator 2: State Aid Per Household. State aid has dropped from a high of 11% of Sudbury's operating revenues in FY99 to as little as 8.3% over the past six years. Overall, the state cutback of actual dollars allocated to Sudbury, as well as not keeping up with the annual increases that had been seen in the late 1990's, probably has meant a loss of \$1.5 million on an annual basis to Sudbury.

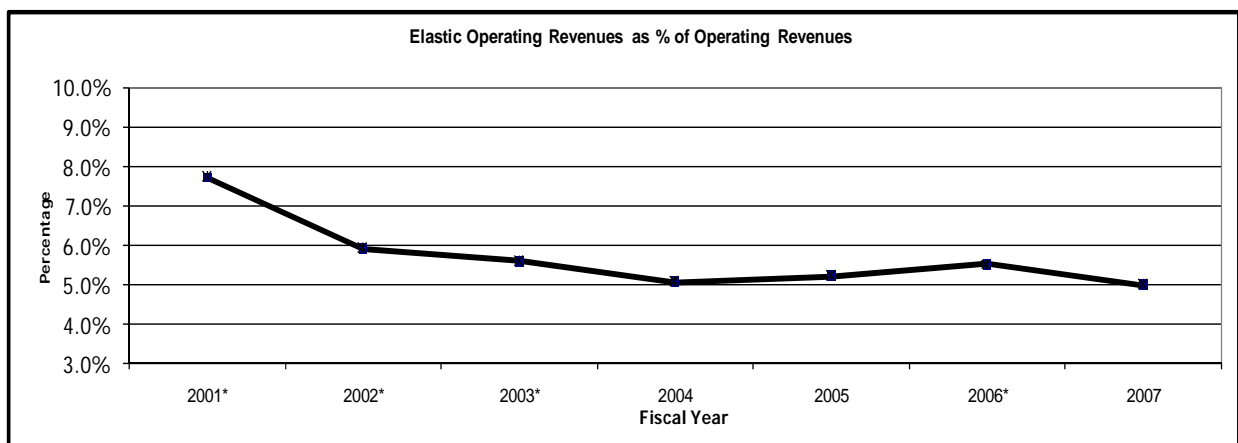


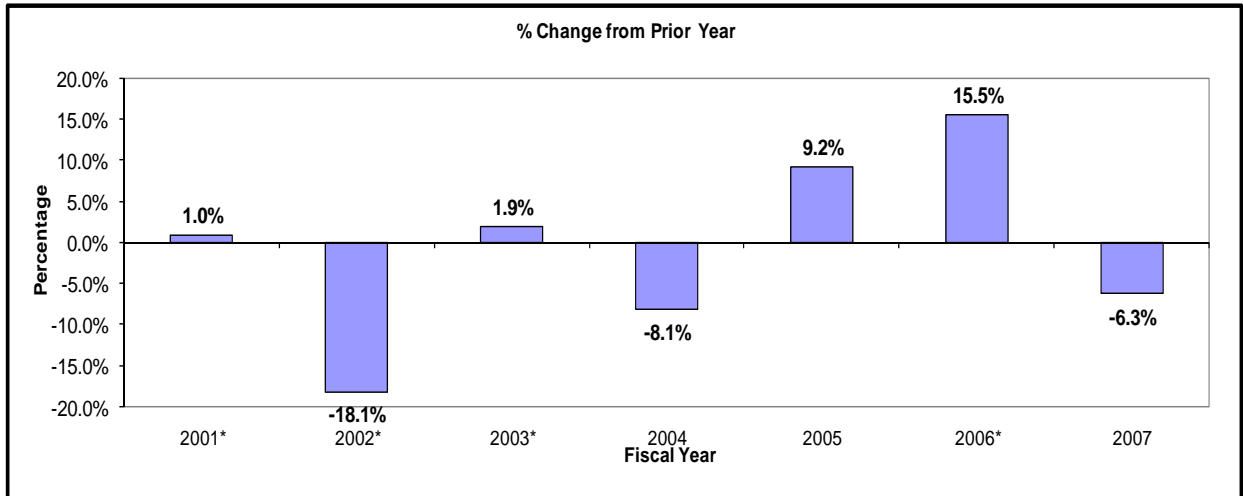
Indicator 3: Chapter 70 School Aid per student. This indicator focuses on the largest component of state aid for Sudbury: the Chapter 70 program. Sudbury received large annual increases in this aid up until FY2002 as our school population continued to grow. Then as the State began to experience financial difficulties, it began to slow down or

even decrease this aid even as our enrollments were still very high, meaning the state shifted more of the cost of educating Sudbury students onto the local taxpayers.

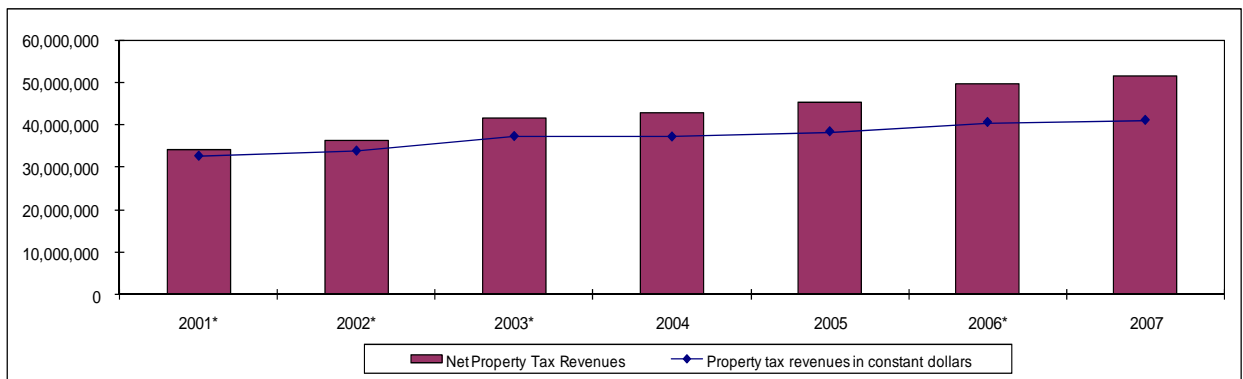


Indicator 4: Elastic Revenues. This indicator points to the primary reason for own source revenue fluctuations for the Town. Elastic revenues are those that change as the economy changes, and include items such as motor vehicle excise, investment earnings and permit fees. The actual decrease in these revenues since FY01 compounded the difficulties that losses in state aid was already causing. If elastic revenues were 8.2% of our total operating revenues as they were in FY01, they would have totaled \$5.2 million instead of \$3.4 million in FY07. This loss, plus the loss in state aid, was made up by increases in the property tax.

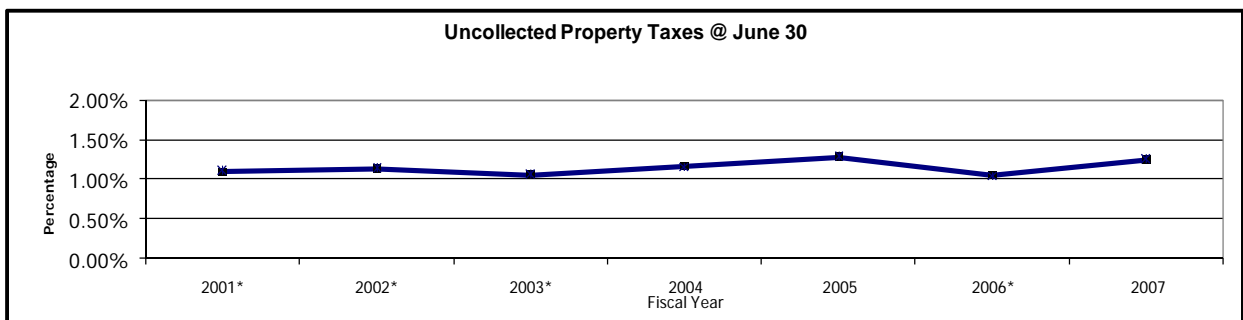




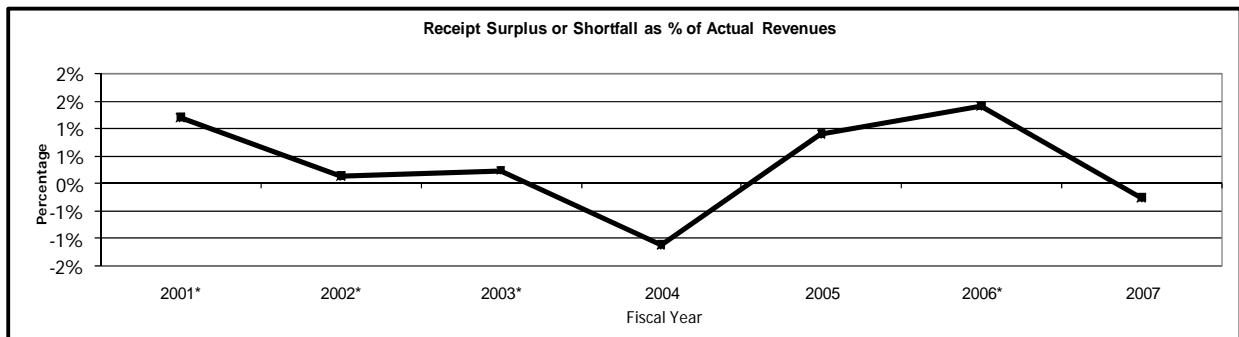
Indicator 5: Property Taxes. This trend line shows that on a constant dollar basis Sudbury sees annual growth in this revenue source only when there is an operating override. Without overrides, the amount of revenue on a constant dollar basis generated by this revenue source is less than the 2 ½% annually that is commonly assumed with this property tax.



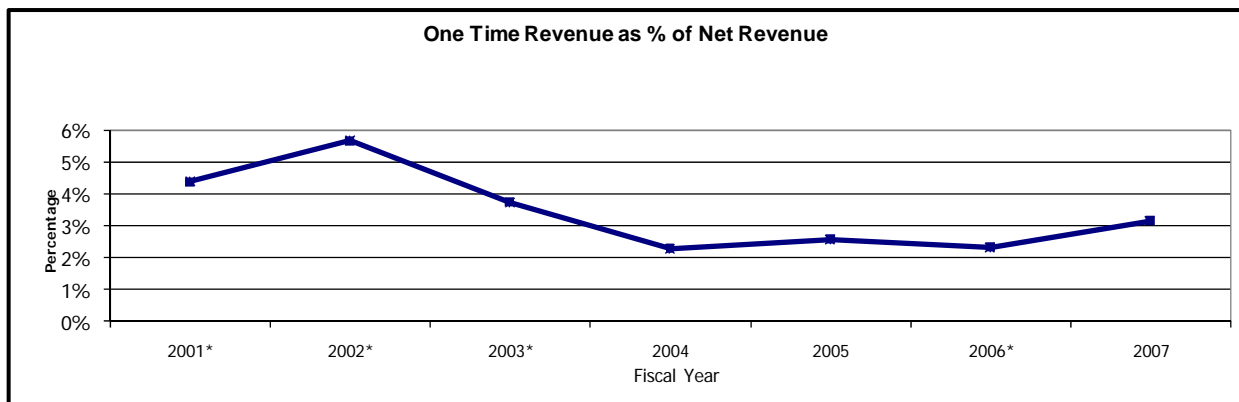
Indicator 6: Uncollected Property Taxes. This trend line shows that the Town has consistently collected nearly 99% of taxes owed by the end of the fiscal year, a very healthy trend.



Indicator 7: Revenue Shortfalls. This trend line shows that the Town has been consistently conservative in making revenue forecasts, which helped the Town when revenues from state aid and elastic sources began to slow down and then decrease. In FY04 a revenue deficit was narrowly avoided, and showed the wisdom of careful estimates in areas such as state aid, elastic revenues and one time revenues.



Indicator 8: One Time Revenues. This trend line shows that in FY2000 – FY2003 the Town relied on Free Cash to provide significant revenue for funding the budget. These funds were not as available in FY04 – FY07. The Town hopes to establish a practice of not using all of its free cash to fund the budget, and hold the rest for as a “rainy day” fund for later appropriation.



Overall, the indicator analysis of the Town’s revenues shows on a constant dollar basis (adjusting for inflation) growth overall revenues has been steady, but only because of overrides in FY01, FY02, FY03 and FY06. Sudbury has become even more reliant on property taxes over the past six years, as state aid, elastic revenues and one time revenues became smaller portions of our revenue base. Residents showed a willingness to approve a large override for FY06, when both the Selectmen and the Finance Committee agreed that further deterioration in our service levels was not something that should occur without asking voters if they would approve an override of Proposition 2½ to provide the funds to prevent that from happening. And by all parties working together, an override was avoided in FY07. By FY08, however, an override was again on the ballot as an additional \$2.9 million was needed to maintain level staffing and target additional resources to a few critical areas where staffing was lower than the minimums needed. The override was approved by voters.

The C.A.R.E. Program

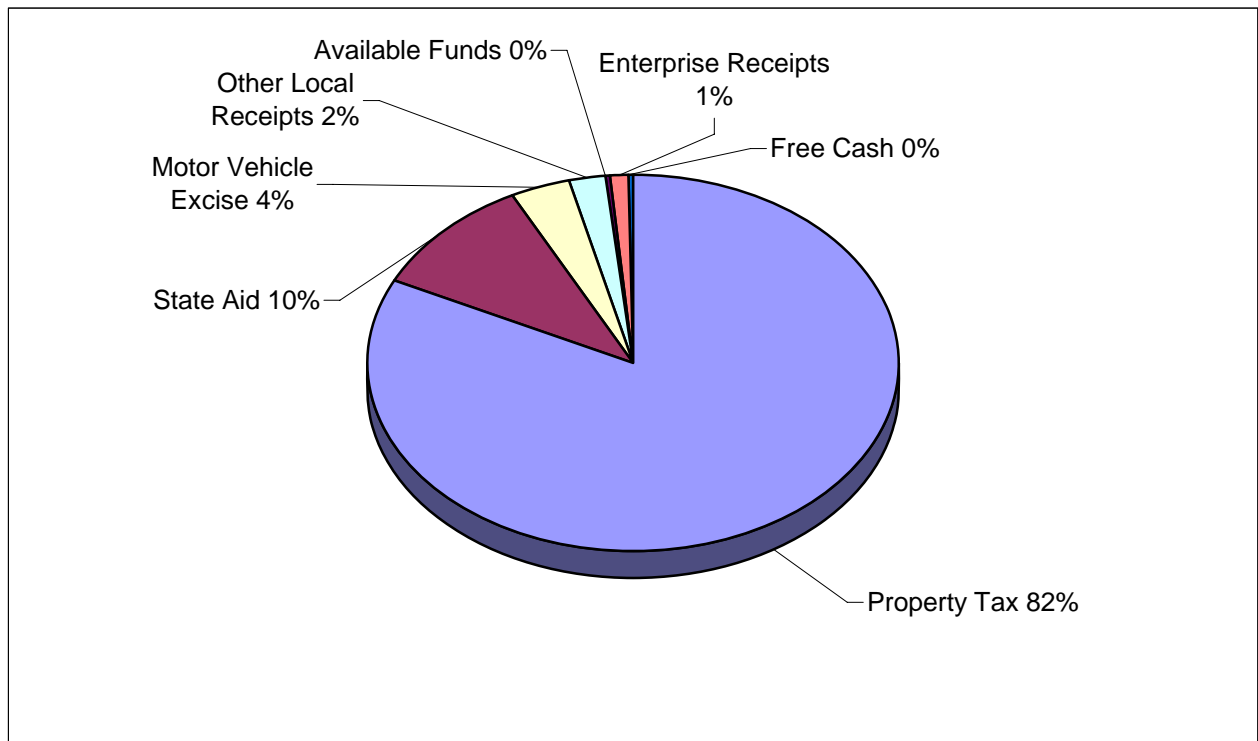
What do all these key indicators tell us? From an operational standpoint they help us forecast results for each budget cycle. From a broader perspective they indicate we've reached a difficult stress or breaking point in fiscal financial management. Not just Sudbury but all Massachusetts municipal communities continue to operate within an environment of increasing expenses; yet slower-paced or even shrinking revenues. When the cost of benefits, utilities and other fixed/required costs for providing Town services continue to outpace revenues, in particular our primary source of income Property Taxes under Propositions 2 ½ we must brace for serious financial consequences and very difficult budget decisions. This "structural deficit" became a key topic of discussion among Town leaders and Sudbury Citizen's during the FY08 budget season. While everyone recognizes the widening gap between fiscal expenditures and available revenue sources communities are hard-pressed to find viable solutions to the problem. The Board of Selectmen and FinCom will designate a special task force for that purpose in FY08.

In 2007, Town management began the C.A.R.E. program (Cost Avoidance and Revenue Enhancement) as a means of documenting the Town's efforts to shrink the gap between the revenue and expenditure pressures discussed in this Section. The items in the C.A.R.E program relate to efforts that are primarily management in nature, and are not items that are more properly within the realm of policy decision-making of the Board of Selectmen. (See Appendix Ten for further details).

The next section describes revenues projections for FY09.

Overall Revenue Projections for FY09

In this final section of the **Budget Overview** we present a discussion of revenues and fund accounting, discussing both the projections for FY09 and the updated projection for FY08 now that the tax rate has been set. We offer here six tables showing details of each of the major revenue sources, and present a detailed discussion on each revenue source's authorization, limits and important variables.



Revenue Source	FY09
Within Levy Property Tax	58,262,543
State Aid	6,149,012
Motor Vehicle Excise	2,889,563
Other Local Receipts	1,721,105
Available Funds	346,000
Enterprise Receipts	788,858
Free Cash	294,110
Subtotal, within levy	70,451,190
Excluded Property Taxes	5,032,851
School Construction State Aid	1,699,872
Total Projected Revenues	77,183,913

REVENUE AND FUND ACCOUNTING

General Fund. Nearly all the revenues (99%) used to support the ***FY09 Proposed Annual Budget and Financing Plan*** are accounted for in the General Fund. General Fund budgeting and accounting is done on a modified accrual basis meaning that revenues are recognized when they become measurable or available (cash basis), while expenditures are accounted for in the accounting period incurred (accrual basis). General Fund Operating Revenues are projected to be \$69,662,332 for FY09.

Enterprise Fund. Enterprise Funds are used for activities that are fully financed through user charges. Budgeting for enterprise funds is done on a GAAP (Generally Accepted Accounting Principles) basis. The Town runs two operations on an enterprise fund basis: The Solid Waste Transfer Station and the Atkinson Pool. All direct and indirect costs of the Transfer Station and all direct costs of the Atkinson have been built into the fees charged. Enterprise Fund Revenues are projected to be \$788,858 for FY09.

Special Revenue Funds. These are funds that have a specific purpose that is restricted by law. Town Meeting does not appropriate these funds.

Community Preservation Fund. Community preservation surcharges are levied annually and at a rate of 3% of residents' real estate tax bills with exemptions for the first \$100,000 of residential property and property owned by qualified persons with low income and seniors (60+) with low or moderate income as defined by Department of Revenue guidelines. These funds are limited to specific types of projects – open space preservation, historical preservation, affordable housing, and recreation – and cannot be used for operating or maintenance purposes. Funds are appropriated by Town Meeting through separate articles, not as part of the Annual Operating or Capital Budget.

Revenue Summary

	FY08 Projected	FY09 Projected	Dollar Change	Percent Change
Property Tax Raised (net of exclusions)	55,988,491	58,262,543	2,274,051	4.06%
State Aid-Cherry Sheet (net of SBAB)	6,037,109	6,149,012	111,903	1.85%
Local Receipts	4,990,767	4,610,668	(380,099)	-7.62%
Free Cash	1,900,000	294,110	(1,605,890)	-84.52%
Available Funds	263,750	346,000	82,250	31.18%
Subtotal: General Operating Fund	69,180,117	69,662,332	482,215	0.70%
Enterprise Funds	760,328	788,858	28,530	3.75%
Total Available for Operating Purposes	69,940,445	70,451,190	510,745	0.73%
Property Tax Outside Levy (Exclusions)	4,551,295	5,032,851	481,556	10.58%
SBAB Reimbursement for School Debt	2,816,206	1,699,872	(1,116,334)	-39.64%
Total Revenue Projection	77,307,946	77,183,913	(124,033)	-0.16%

Property Tax Growth

	FY07 Actual	FY08 Projected	FY09 Projected	Dollar Change	Percent Change
Previous Year Levy	50,101,942	52,034,558	56,353,700	4,319,142	8.30%
2.5% over prior levy	1,252,549	1,300,864	1,408,843	107,979	8.30%
New Growth	680,068	498,878	500,000	1,122	0.22%
Override	-	2,519,400	-	(2,519,400)	0.00%
Capital Exclusions	-	405,000	-	(405,000)	0.00%
Debt Exclusions	5,225,727	4,146,295	5,032,851	886,556	0.00%
Tax Levy Limit	57,260,285	60,904,995	63,295,393	2,390,398	3.92%
Taxes Raised	57,246,758	60,539,786	63,295,393		
Levy Surplus	13,527	365,209	-		

Assumptions:

Property Tax Levy. Projection: \$58,262,543. Sudbury's property tax levy is anticipated to increase by \$1,908,843 or 3.39 percent. This does not include exempt capital and debt service levy.

As provided under Proposition 2 ½, local governments are permitted to increase property taxes 2.5 percent over the previous years' tax levy limit. In addition, a community may increase its property tax levy by what is known as "new growth." New growth reflects an increase in the property tax levy resulting from new residential and commercial construction in the community.

The new growth estimate for FY09 is based on new residential and commercial construction that occurred during calendar year 2007. This estimate of \$500,000 is based on information provided by the Board of Assessors.

State Aid/Local Aid

	FY07 Actual	FY08 Projected	FY09 Projected	Dollar Change	Percent Change
Dist., reimb., offsets	804,263	852,517	802,721	(49,796)	-5.84%
Chapter 70 (school aid)	3,676,919	4,083,932	4,245,631	161,699	3.96%
Lottery Aid	1,081,559	1,100,660	1,100,660	-	0.00%
Subtotal: General Purpose State Aid	5,562,741	6,037,109	6,149,012	111,903	1.85%
School Construction (SBAB) Reimb.	2,816,206	2,816,206	1,699,872	(1,116,334)	-39.64%
Total State Aid	8,378,947	8,853,315	7,848,884	(1,004,431)	-11.35%

Assumptions:

State Aid: State aid, which is also referred to as Cherry Sheet aid or local aid, is a function of the State budget. Our first indication of State aid for FY09 will come when Governor Patrick files his FY09 budget with the Legislature in January 2008. This budget, known as “House 2” will include his recommendations for school aid (Chapter 70) and lottery distributions. With the State’s own budgeting concerns no one is predicting much in the way of increases in revenue for local communities. In order to move forward with the budgeting process for the Town, we will most likely use the state aid figures in the Governor’s budget bill, but for now we are level funding most revenue estimates.

1. **Distributions, Reimbursements and Offsets. Projection: \$802,721.** This category includes various State aid programs such as School Transportation, Charter School Reimbursements, Additional Assistance and Police Career Incentive payments. This is a projected 5.84% loss compared to FY08 in this category. The reason for this decrease is largely due to early indications that this category of Cherry Sheet reimbursement will decline.
2. **Chapter 70 Aid. Projection: \$4,245,631.** Chapter 70 assistance is Sudbury’s largest category of State aid. In previous years Chapter 70, also known as educational assistance, has been based on a formula which includes a variety of enrollment and community factors. Because Sudbury’s educational spending exceeds the State’s minimum requirements, Chapter 70 aid increases have been limited to per pupil minimum aid amounts in recent years. Discussion continues at the state level regarding creation of a new funding formula. This line item has increased slightly from our current FY08 projections by \$161,699 or 3.96%.
3. **Lottery Aid. Projection: \$1,000,660.** This line item has been level-funded showing no increase over FY08.
4. **School Construction. Projection: \$1,699,872.** This aid is reimbursement for the Sudbury Public School construction and renovation projects. The FY09 projection reflects the audited results by the SBA for 3 elementary school projects- Curtis #2778, Haynes #3779, and Loring #3800. The post-audit reimbursement is significantly lower than what was received in the past because the SBA chose to give the Town a larger portion of its overall reimbursement during the earlier years of the projects. Although, the Town will receive approximately the same amount of funding for the schools as originally agreed upon, the annual amounts over the remaining 13 years will be less than what we have been receiving up until FY08. The SBA reimbursement must be directly used to reduce the amount of the Proposition 2 ½ debt exclusion for these projects and, therefore, is not available for appropriation by Town Meeting.

Local Receipts

	FY07 Actual	FY08 Projected	FY09 Projected	Dollar Change	Percent Change
Motor Vehicle Excise	2,589,563	2,849,016	2,889,563	40,547	1.42%
Other Excise	47,333	52,051	47,333	(4,718)	-9.06%
Penalties & Interest	199,443	283,100	200,000	(83,100)	-29.35%
PILOT	123,777	65,409	124,000	58,591	89.58%
Fees	101,663	122,787	102,000	(20,787)	-16.93%
Rentals	145,488	137,604	156,000	18,396	13.37%
Library	33,420	23,976	24,772	796	3.32%
Cemeteries	20,668	14,800	20,000	5,200	35.14%
Other Departmental	9,917	17,934	10,000	(7,934)	-44.24%
Licenses & Permits	556,379	609,235	557,000	(52,235)	-8.57%
Fines & Forfeits	119,023	113,557	120,000	6,443	5.67%
Investment Income	629,993	303,084	210,000	(93,084)	-30.71%
Misc. Non-Recurring	538,318	398,214	150,000	(248,214)	-62.33%
Total Local Receipts	5,114,985	4,990,767	4,610,668	(380,099)	-7.62%

Assumptions:

Local Receipts are those fees and charges which may be imposed by a municipality. Massachusetts General Law Chapter 40 Section 22(f) provides that *“any municipal board or officer empowered to issue a license, permit, and certificate or to render a service to perform work for a person or class of persons may, from time to time, fix reasonable fees...”* This is a local acceptance statute which was approved at the 1992 Annual Town Meeting. Overall, local receipts have remained fairly stable over the past two years in upwards of \$5M. The final figure for FY07 of \$5,114,985 might suggest a more favorable trend of remaining above the \$5M mark. However, most of these revenues are very sensitive to the economy, and early indications for FY08 suggest that we should expect a moderate decline in local receipts in FY09 of approximately 7.62%.

- 1. Motor vehicle excise. Projection: \$2,889,563.** The projection represents a 1.42% increase over the FY08 estimate. This assumption will be revisited when the first commitment of calendar year 2008 is received from the Registry of Motor Vehicles, which should be around March 1, 2007. In FY07 the Town saw a drop in excise receipts due to delay by the Registry in issuing commitment #2. Consequently the Town did not receive these revenues until the beginning of FY08.
- 2. Other excise. Projection: \$47,333.** This revenue comes from hotel/motel taxes. This projection is based on actual receipts over the past 2 years and on year-to-date information for FY08.
- 3. Penalties and interest. Projection: \$200,000.** The projection represents level-funding from the FY07 actual receipts. Longer-term tax delinquency is on the decline as taxpayers have been able to pay their overdue taxes sooner and as the Town continues its efforts to keep tax title balances at a minimum. Consequently,

the amount of interest and penalties paid on delinquent accounts will likely continue to decrease.

4. **Payment in lieu of taxes (PILOT). Projection: \$124,000.** This revenue is primarily limited to the three accounts with which the Town has agreements for PILOT (Wayside Inn, US Fish and Wildlife Service, Sudbury Public Housing Authority). Based on the past 3 year's receipts, this is a realistic projection; representing level-funding from FY07 actual receipts.
5. **Fees. Projection: \$102,000.** Fees include charges for application, tax administration, municipal lien certificates, tax redemptions, and administration fees for police detail. This projection reflects a decrease from FY08 projections. Current indications suggest level-funding from FY07 actual receipts to be a reasonable estimate for the coming year.
6. **Rentals. Projection: \$156,000.** We have projected receipts in this area will be somewhat higher than in FY07. The major fee in this category is for cell tower leases. Cell tower activity has leveled off. However, a couple of Town-owned properties have recently been occupied and are expected to generate additional rental income starting in the second-half of FY08.
7. **Departmental Revenues. Projection: \$54,772.** These are generally small amounts taken in by departments for such things as photocopy charges, sale of voter lists, etc. This line item also includes library fees and cemetery fees which are both being level-funded from FY07.
8. **Licenses and permits. Projection: \$557,000.** These include building permits, which represents the largest portion of this category and charges for licenses. This projection represents an 8.57% decrease over current year projections. FY08 year-to-date receipts indicate that FY09 is more likely to dip back to FY07 actual receipt levels.
9. **Fines and forfeits. Projection: \$120,000.** Fines include charges for false alarms, parking tickets, court fees, and for over due library materials. We have used a larger projection for FY09 than in FY08 based on recent trends.
10. **Investment income. Projection \$210,000.** The projection represents a substantially large decrease from both FY08 projections and FY07 actual receipts. This reduction reflects lower expectation in both interest rates and general fund balances available for investment during FY09.

Use of Reserves, Free Cash and Available Funds

	FY07 Actual	FY08 Projected	FY09 Projected	Dollar Change	Percent Change
Retirement Trust Fund	25,000	25,000	25,000	-	0.00%
Abatement/Overlay Surplus	592,765	238,000	321,000	83,000	34.87%
Town Meeting Articles - Remaining					
Balances	81,775	750	-	(750)	0.00%
Grants	30,000	-	-	-	
Subtotal: Available Funds	729,540	263,750	346,000	82,250	31.18%
Free Cash	1,527,243	1,900,000	294,110	(1,605,890)	-84.52%
Total Free Cash & Available Funds	2,256,783	2,163,750	640,110	(1,523,640)	-70.42%

Assumptions:

1. **Free Cash Projection: \$294,110.** Free Cash is certified by the Department of Revenue. Free Cash (undesignated fund balance) is largely a function of prior year revenue collections in excess of estimates and prior year expenditures less than appropriations. The Town's Free Cash balance available for the FY09 budget is significantly less than is has been for the last several years. Historically the Town has used virtually all of its Free Cash to fund the next year's budget. Consequently, the expense savings and revenue surpluses generated since around 2003 have been used already. What remains available to assist with the FY09 budget is a small fraction as compared to FY08 and prior.
2. **Abatement/ Overlay Surplus Projection: \$321,000.** A reserve for property tax abatements and exemptions is created each year in the Overlay account. Overlay Surplus becomes available when it is determined that all claims for abatements and exemptions of a specific fiscal year have been resolved. Per State statute, this amount must be formally voted by the Board of Assessors before it is available for appropriation.

Enterprise Funds: Pool Enterprise

	FY08 Projected	FY09 Projected	Dollar Change	Percent Change
Pool Enterprise				
Revenue	440,000	445,667	5,667	1.3%
Retained Earnings used	17,842	26,759	8,917	50.0%
Subsidy-Taxation	62,198	65,530	3,332	5.4%
(Expenses)	(457,842)	(472,426)	(14,584)	3.2%
Total Pool Enterprise	(62,198)	(65,530)	(3,332)	

Revenue Projection: \$445,667. All receipts for pool rentals and programming go into the enterprise fund.

Retained Earnings used: Projection: \$26,759. Any revenue in excess of expenses from the prior year is recorded as retained earnings. Once certified, retained earnings are available to use to help fund the budget.

Subsidy-taxation: Projection: \$65,530. As has been the practice in recent years, the pool is expected to cover all of its direct costs, and the cost of the benefits for the employees is charged to the tax levy. The subsidy thus equals the costs of the benefits.

Enterprise Funds: Transfer Station Enterprise

Transfer Station	FY08 Projected	FY09 Projected	Dollar Change	Percent Change
Revenue	302,486	290,000	(12,486)	-4.1%
Retained Earnings used	-	26,432	26,432	0.0%
Subsidy	-	-	-	0.0%
(Expenses)	(302,486)	(316,432)	(13,946)	4.6%
Total Transfer Station Enterprise	-	0	0	

Revenue Projection: \$290,000. All receipts for transfer station fees go into the enterprise fund. Receipts are projected to decrease 4.1%.

Retained Earnings used Projection: \$26,432. Any revenue in excess of expenses from the prior year is recorded as retained earnings. Once certified, retained earnings are available to use to help fund the budget.

Subsidy Projection: \$0. None is needed.

FINANCIAL FUNDS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into the following categories and are described below:

1. Governmental funds
2. Proprietary funds
3. Fiduciary funds

Governmental Funds

Governmental funds reporting focuses on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government function reporting, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term effect of the government's near-term financing decisions.

The Town maintains 306 individual governmental funds. For financial statement reporting purposes information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general, stabilization and community preservation (special revenue), and school construction and public works facilities (capital projects) funds, each of which are considered to be major funds. Data from the other 301 governmental funds are combined into a single, aggregated presentation titled *non-major governmental funds*. For internal review and planning purposes, the Town uses a slightly different break-down based on major use and function. As depicted in the following matrix they are: General, Special Revenue, CPA, Capital Investment, Enterprise, Trusts/Fiduciary and Other. The Town adopts an annual appropriated budget for the general fund.

Proprietary funds

The Town maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses enterprise funds to account for its swimming pool and landfill activities, each of which are considered to be major funds.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The accounting used for fiduciary funds is similar to that used for proprietary funds.

Projected Changes in Fund Balance in the General Fund for FY08

Fund balance projections for budgeting purposes are concentrated on undesignated balance. This is what is considered available cash flow or funds that are not restricted, encumbered or reserved for special purpose. The combined unrestricted balance as of June 30, 2006 was \$15,337,224. Of this total, \$6,144,300 is CPA funds. While these funds are available for use, they may only be expended for CPA-related purposes. The final audit for FY07 is still underway. However, the Town has completed its FY08 Tax Recap, Free Cash Certification and Schedule A filings (Fund Statement Reporting). The resulting information has been used to produce the Fund Matrix on the following page.

The general fund balance is projected to be lower at the end FY08. Conservative revenue projections combined with strict adherence to the appropriations of Town Meeting insures that the fund balance of the general fund does not unintentionally decrease from year to year. However, as general State Aid and local receipts do not increase as much as general fund spending a reduction in the general fund balance is unavoidable. Over the past several years both revenues and expenses have shifted somewhat from the general fund category moving to the several other areas of sources and uses. This includes special revenue streams, revolving funds and trust funds which operate outside the general fund appropriation process at Town Meeting. All items combined, the Town finished FY07 with \$22.6M in fund balance both unrestricted and reserved for particular purposes. New in FY07 the Town has also brought on balances in upwards of \$86M relating to Town infrastructure (roadway, bridges, etc.) in accordance with GASB 34. This fund grouping goes along with the Town's other existing capital. While it represents a significant value tied up in long-term assets it does not factor into the calculation of funds available for use by the Town for expenditure.

CURRENT FINANCIAL SUMMARY*

Function Summary

	Actuals Revenues			Actuals Expense			Fund Balance
	2005	2006	2007	2005	2006	2007	2007
100 General Government	73,589,874	72,467,060	74,291,495	7,134,110	4,446,798	2,528,965	10,830,693
200 Public Safety	407,450	1,017,686	1,027,096	5,921,353	5,964,878	6,794,048	440,690
300 Schools	16,551,035	3,105,115	3,578,347	55,597,256	46,118,495	47,275,560	1,340,885
400 Public Works ¹	1,314,435	1,688,651	1,404,033	3,364,498	3,956,350	(998,126)	2,254,909
500 Health & Human Services	629,130	832,075	691,426	1,083,494	1,172,310	1,419,979	167,274
600 Culture & Recreation	1,319,046	2,665,417	1,567,146	2,395,159	2,598,464	3,532,709	1,079,306
700 Debt Service	-	-	-	6,483,284	6,392,259	6,121,395	-
800 Intergovernmental	-	-	-	187,786	167,557	170,512	-
900 Unclassified ¹	6,001,932	7,079,192	7,964,151	13,167,181	14,671,083	16,698,706	92,910,080
	<u>99,812,902</u>	<u>88,855,196</u>	<u>90,523,694</u>	<u>95,334,121</u>	<u>85,488,194</u>	<u>83,543,748</u>	<u>109,023,837</u>
	-	-	-	-	-	-	-

¹ Public Works includes life-to-date adjustment for Infrastructure. In other Fund views all cost included as unclassified.

General Fund Only by Function

	Actuals Revenues			Actuals Expense			Fund Balance	Projected Balance
	2005	2006	2007	2005	2006	2007	2007	2008
100 General Government	62,935,161	69,076,432	70,460,231	2,114,492	2,375,340	2,331,577		
200 Public Safety	35,525	58,631	97,688	5,591,015	5,747,800	6,116,707		
300 Schools	-	-	-	37,195,395	41,624,704	43,155,489		
400 Public Works	-	-	-	2,788,872	3,249,679	3,042,067		
500 Health & Human Services	-	-	-	483,132	532,047	557,711		
600 Culture & Recreation	-	-	-	923,717	978,460	1,045,950		
700 Debt Service	-	-	-	5,866,360	5,540,987	5,309,598		
800 Intergovernmental	-	-	-	187,786	167,557	170,512		
900 Unclassified	-	-	-	7,608,017	8,389,591	9,407,790		
	<u>62,970,686</u>	<u>69,135,062</u>	<u>70,557,919</u>	<u>62,758,787</u>	<u>68,606,163</u>	<u>71,137,401</u>	<u>827,703</u>	<u>500,000</u>

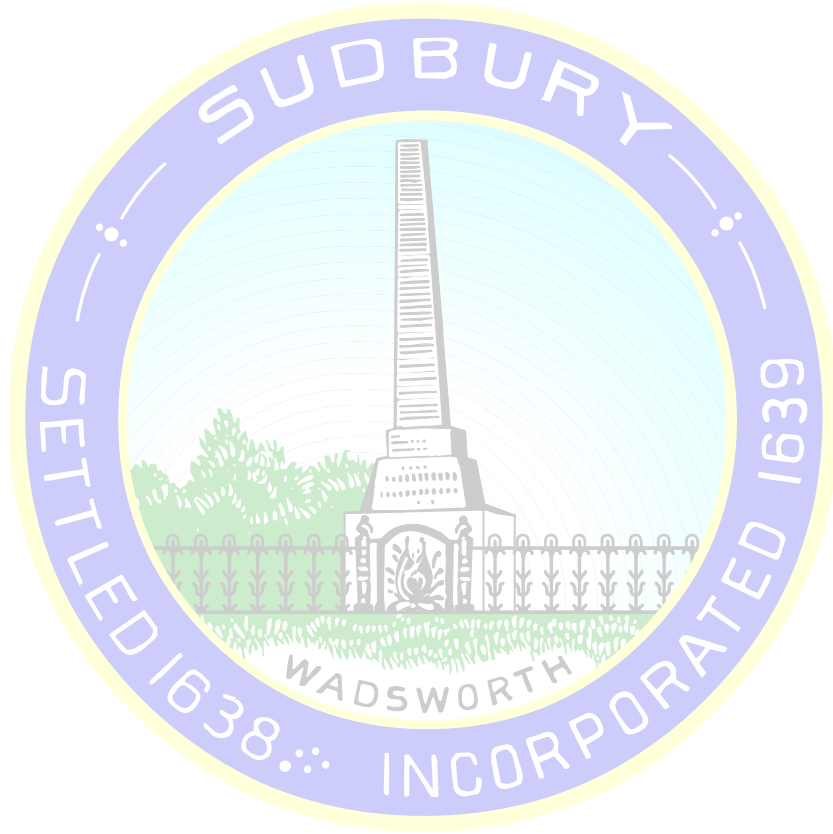
Total Fund Summary

	Actuals Revenues			Actuals Expense			Fund Balance	Projected Balance
	2005	2006	2007	2005	2006	2007	2007	2008
General	62,970,686	69,135,062	70,557,919	62,758,787	68,606,163	71,137,401	827,703	248,221
Special Revenue	4,883,579	5,026,005	5,264,778	4,256,575	4,763,901	4,859,731	4,169,862	4,574,909
CPA Funds	2,273,449	2,564,152	2,848,410	1,075,707	2,640,121	1,572,738	5,143,591	6,419,263
Capital Investment	22,180,555	2,659,763	1,450,050	20,420,659	1,005,316	2,229,385	2,124,195	1,344,860
Enterprises	698,542	733,754	702,359	628,052	779,984	661,848	209,456	249,967
Trusts	6,206,779	7,197,485	8,430,241	5,635,112	6,364,646	7,411,992	9,140,543	10,158,792
Infrastructure *	-	-	-	-	-	(5,822,721)	86,364,339	88,000,000
Other	599,312	1,538,975	1,269,937	559,229	1,328,062	1,493,374	1,044,148	820,711
	<u>99,812,902</u>	<u>88,855,196</u>	<u>90,523,694</u>	<u>95,334,121</u>	<u>85,488,194</u>	<u>83,543,748</u>	<u>109,023,837</u>	<u>111,816,723</u>

* Tables depict all funds for Town, including those outside the general appropriations process at Town Meeting.

Section Four

TOWN OPERATING DEPARTMENTS



Summary

FY09 Town Manager's Budget Requests for Town Operating Departments

This section presents my budget requests in accordance with the directions of the Finance Committee that three different budget options can be presented. This includes the 1% reduction compared to FY08 budget and the level staff budget. I also maintain the departmental request budget, which shows the requests for resources that I have been presented with from the Town department heads. However, I am not recommending any of these requests, given the overall lack of revenue growth for FY09.

Below is a summary of the significant highlights of these FY09 budget requests, both compared to FY08 and as they relate to the challenges facing the Town. This is only an overview – as readers have come to expect, detailed information, both narrative and numerical, and is found in each of the departmental budget pages which follow.

For all three levels of budget requests, here are the areas considered “uncontrollable” for FY09 in that the Town does not have discretion to simply reduce the cost of these items.

1. **Cost of living adjustments.** For nearly all Town employees, a 2.5% COLA has been included. Over the last three fiscal years (FY07-FY09), town employees received COLAs as follows: FY07 – 2%; FY08 – 3%; FY09 2.5%/1.5%. Notable information includes:
 - a. Police Officers Collective Bargaining group. As of the date of the printing of this budget, collective bargaining with this group for the FY07-FY09 period is still in progress. Funds have been placed in the salary contingency reserve for FY09 in anticipation of settling this contract; funds for the FY08 adjustment are held in the FY08 salary contingency account and funds for the FY07 adjustment will need to be funded out of free cash that has been set aside for this purpose.
 - b. DPW Collective Bargaining group. As of the date of the printing of this budget, collective bargaining with this group for the FY0-FY10 period is still in progress. Funds have been placed in the salary contingency reserve for FY09 in anticipation of settling this contract; funds for the FY08 adjustment are held in the FY08 salary contingency account.
 - c. Engineering Collective Bargaining group. Although the Town has settled a new contract with this group, it covers the period FY08-FY10 with the same pattern of COLAs, just one year later for each financial settlement (e.g. FY07 2% COLA for other employees was given to this group in FY08, and so on).
 - d. The Town had originally hoped to settle 2%/3%/2.5% with all groups. An arbitration panel later determined another 1.5% should be given to fire fighters beginning January 1, 2008. Since other collective bargaining groups had a “re-opener” in their agreements for COLA, they too received the 1.5% extra COLA boost for FY09.
2. **Health Insurance Costs.** Although the Board of Selectmen and the Sudbury Public Schools have begun the process of negotiating changes in these programs with our employees, working through the Employee Insurance Advisory Committee, for FY09 the

programs we offer are legally required to continue due to state law and collective bargaining agreements. We are fortunate that for FY09 these costs are rising only 6%, as they had gone up 12% in FY08.

3. **Pension Costs.** The Town also does not have the means to control these costs unilaterally, as state law requires how the Town must deal with this obligation. The Middlesex Retirement System has, under a great deal of pressure, given over management of the systems assets to the state for management, and it is hoped this will produce better and more stable earnings to help offset the increases that member towns are expected to pay for these costs.
4. **Vendor Contract Increases.** The Town annually contracts with a wide variety of vendors to accomplish a great deal of the work we must do. However, we are subject to the price increases that the vendors pass on to their customers. For nearly all of these contracts, they cover services the Town MUST provide and thus the costs of these contracts are considered “uncontrollable”. We are proposing NOT to have a hazardous waste collection day for FY09, but that is the only way to control these costs.

Advantages of using contracted services are many, including:

- a. Enabling us to take advantage of regional buying power and activities. For example, we contract with entities such as SuAsCo to perform our public education efforts required by EPA in connection with our National Stormwater (NDPES) Permit for far less a cost than if we chose to conduct these activities ourselves. Other examples include our membership in regional planning entities, and the Police Department's membership in a regional police entity, METROLEC, which provides very specialized police services (SWAT team, cybercrimes etc) that Sudbury can access as needed. Minuteman Library Network and Dog Officer services are two more examples. Although we bid and contract for a Dog Officer as an individual Town, we are able to enjoy a reduced cost for this service because the vendor also serves our neighboring towns, thus lowering the cost for all the towns.
 - b. Ability to have specialists perform work at lower per unit cost than Town staff can do. For example, bill printing, street sweeping, line painting on our roads, nursing services, landscaping of school and town public buildings, hazardous waste collection and disposal
 - c. Ability to obtain materials at guaranteed cost and availability. There are supplies the Town must have as needed – gasoline and diesel fuel for police, fire and DPW vehicles, sand and salt for snow and ice operations are examples. We also find bidding reduces the cost of items such as office supplies and electricity and natural gas, compared to retail purchasing of such items.
5. **Energy related Costs.** Due to the contracts the Town has entered into with suppliers, we are not seeking large increases in either utilities for our buildings or fuel for the Town's vehicles.

Reductions under the Non-Override Budget

Town departments will require a total of \$14,400,599 (after offsets) for the Level Staff Budget in FY09 to avoid reducing positions and other service reductions. This Level Staff budget is an increase of \$637,169 over the FY08 budget of \$13,763,429, or 5.7% and \$774,839 over the Non-Override budget of \$13,625,760. To reach the Non-Override budget, a combination of \$664,853 in cuts were made to departmental FY09 level staff budgets, as well as an

increase of \$109,986 in offset revenues from the ambulance reserve for appropriations. Careful deliberation and weighing of consequences was conducted before arriving at these cuts and offset decisions. Reductions will generally be across the board in the Town departments. Every budget was assigned some cut to achieve the goal of getting to 1% below the FY08 appropriation. Each of the budget narratives in Section 4 contains a description of the impact of these cuts on the service delivery capacity of that department. But let me provide a broad overview of the planned reductions.

1. **Staffing Reductions.** There is a \$234,406 overall reduction in salary costs in the FY09 Non-override budget compared to the Level Staff budget. This is a combination of increases in many areas as collective bargaining agreements required COLA adjustments of 2.5% on July 1 for most employees and an additional 1.5% increase as of January 1, 2009 for unionized employees on top of that, pursuant to an arbitration decision in connection with the fire fighters collective bargaining process. To offset these salary increases and get to an overall budget that is below that of FY08, a total of 10 positions will be completely or partially unfunded in FY09. This includes: 1.75 police patrol positions (equivalent of one position is through reduction of overtime for call backs), the assistant planner, a heavy equipment operator in the DPW, the GIS administrator, the budget/personnel analyst, zoning enforcement field agent, summer positions in the streets & roads and parks & grounds division of DPW, and clerical support for the Historic District Commission. The van driver for the Council on Aging position will not be affected if the Town is successful in getting funding from the new Metro West Transit Authority to support this position, and overtime in the Fire Department has not been heavily cut thanks to a one time infusion of extra money from the ambulance receipts reserved for appropriation account. Without these two offset revenue sources, the equivalent of two more positions that would be eliminated in this budget.
2. **Significant Service Reductions.** Expenses (non-personnel) items are reduced a total of \$309,729 in the Non-Override budget compared to the Level Staff budget, and about 50% of this is coming out of the DPW. The DPW depends on materials and supplies and vendor contracts more than nearly every other department. Two particularly notable cuts to mention are the elimination of the hazardous waste day from the Board of Health budget (\$18,700) and the printing of the Annual Town Report (\$9,500). The latter is required by the Town bylaws (Article III, Section 2). Both of these cuts will require alternative ways be developed to provide these services.
3. **Capital and Equipment Reductions.** Finally, the Non-Override budget calls for \$120,718 in reductions from capital budget lines within departments. \$26,000 of this is from the Police Department, where the purchase of one new cruiser will not be made, \$12,450 from the Building Department, which will not be able to move ahead with needed building repairs and \$82,268 for the DPW. In a much appreciated transaction between the DPW and the Capital Improvement Planning Committee, the CIPC has agreed to budget for the 2nd year of several DPW lease payments instead of funding new capital, so that the Town does not have to return these items.
4. **Reserve and Salary Contingency Accounts.** The reserve fund has been leveled funded, even though we expect that more departments might not be able to live within their reduced funding level and be forced to as for transfers. The Salary Contingency is set at just what we believe will be needed to settle the final contracts and salary issues still unresolved.

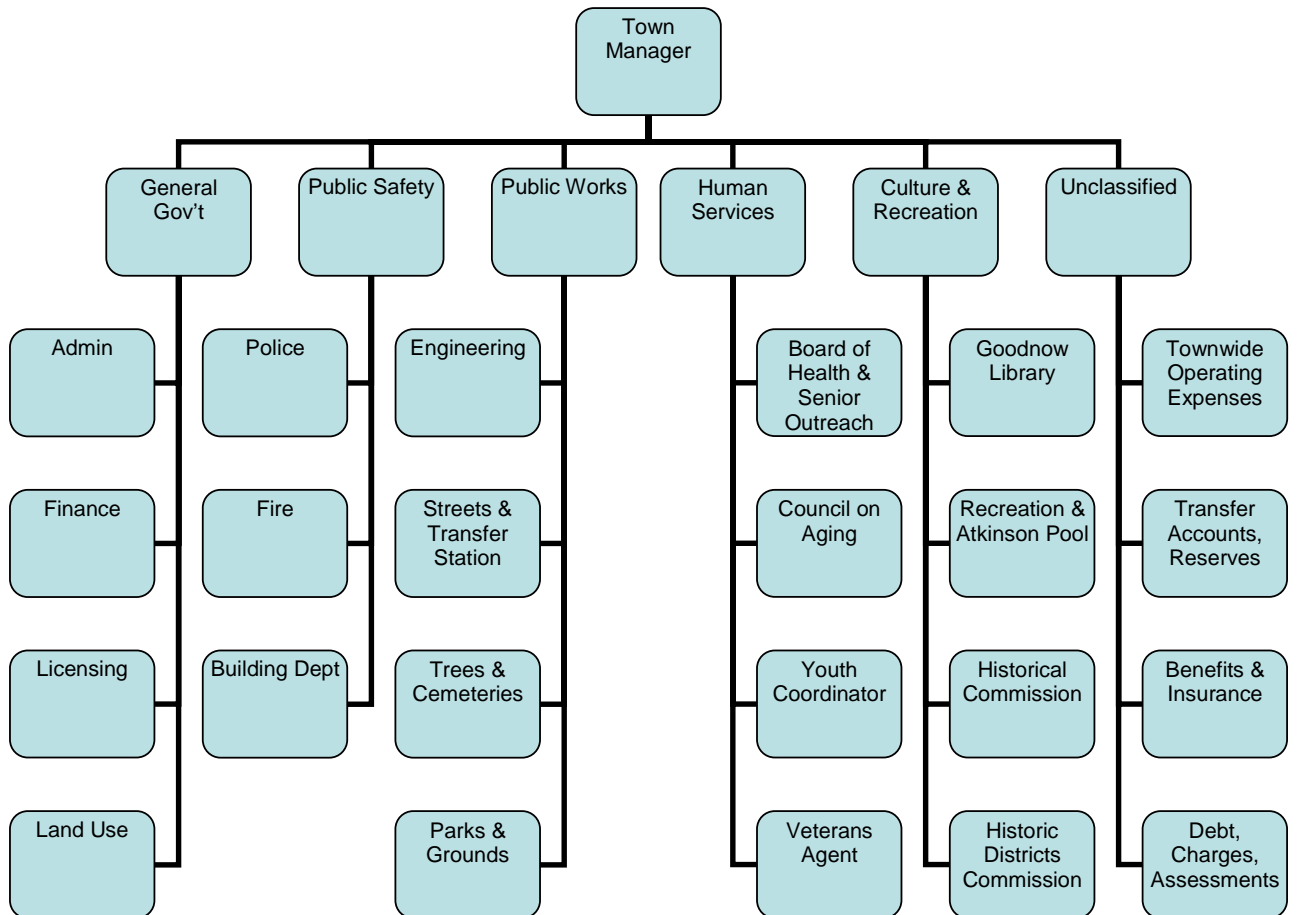
The impacts of these cuts is described in each department and will not be duplicated here, except to note that they undo nearly all the increases that were gained in various departments

through the FY08 override and in the years before that. Progress on a number of goals will be delayed or stopped. Critical staffing has been reduced, DPW vehicles again will be allowed to deteriorate in condition, and not be able to be maintained as they should be. Police response time and coverage will be jeopardized, and the many things that DPW does to ensure safe public use of the roads and streets will be reduced. Our ability to maintain the knowledge base of our employees will be severely reduced, at a time when state and federal agencies are heaping even more on towns to upgrade to new standards and best management practices. The spending levels that the Town departments have under the Level Staff budget does not contain any extras or optional items – all items are approved for inclusion in the budget after careful weighing of the consequences of NOT including the items and how it will affect the Town's prime missions of ***Protecting Public Safety, Public Assets, Public Health and a Special Quality of Life*** for all Sudbury residents.

Summary FY09 Town Manager's Budget Requests for Town Departments

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
General Government	2,129,183	2,110,541	2,288,472	2,396,822	2,253,566
Public Safety	5,691,420	6,169,350	6,377,174	6,568,460	6,399,676
Public Works	3,249,679	3,042,067	3,376,966	3,555,694	3,279,124
Human Services	532,047	557,711	607,659	633,774	603,724
Culture & Recreation	978,460	1,045,950	1,089,936	1,146,864	1,112,696
Town-Wide Operations & Transfers	84,116	94,727	253,564	369,700	357,675
Subtotal	12,664,904	13,020,346	13,993,771	14,671,314	14,006,461
increase over prior year		2.81%	7.48%	4.84%	0.09%
offset ambulance	(210,189)	(230,342)	(230,342)	(237,252)	(347,238)
offset transit authority	-	-	-	(33,463)	(33,463)
net increase over prior year	12,454,715	12,790,004	13,763,429	14,400,599	13,625,760
		2.69%	7.61%	4.63%	-1.00%
Town Employee Benefits	3,205,475	3,619,302	4,003,678	4,234,129	4,202,129
Total Town Services	15,660,190	16,409,306	17,767,107	18,634,728	17,827,889
increase over last prior year		4.78%	8.27%	4.88%	0.34%

Budget Accounts under the Direction of the Town Manager



General Government Services



	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
GENERAL GOVERNMENT					
Selectmen/Town Manager	271,967	270,618	302,883	315,591	302,881
ATM/Personnel	123,129	125,662	153,935	159,566	137,087
Law	233,369	199,202	165,162	172,492	165,893
Finance Committee	1,141	1,431	2,015	2,058	1,988
Accounting	272,743	247,180	268,819	288,412	286,912
Assessors	246,946	254,223	266,486	277,011	272,011
Treasurer/Collector	246,517	249,106	279,995	288,721	276,933
Information Systems	306,023	317,417	343,482	355,557	306,867
Document Preservation	999	972	1,750	1,750	1,000
Town Clerk & Registrars	208,709	199,870	226,730	241,840	234,753
Conservation	80,786	81,009	103,123	106,579	106,419
Planning Board	108,102	132,258	147,170	157,564	131,691
Board of Appeals	28,752	31,593	26,922	29,682	29,132
Total General Government	2,129,183	2,110,541	2,288,472	2,396,822	2,253,566

GENERAL GOVERNMENT: Selectmen/Town Manager

MISSION OF THE OFFICE

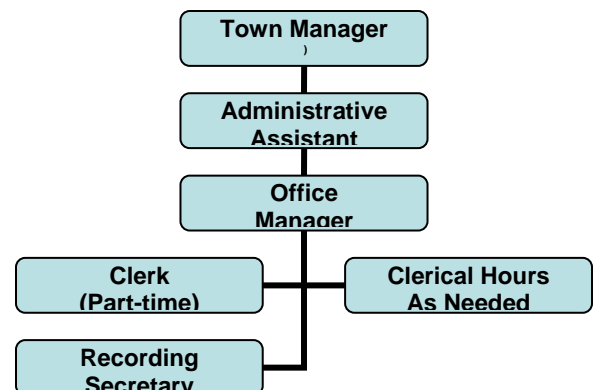
The Board of Selectmen and Town Manager provide executive leadership for the Town of Sudbury. Together, we pursue collaborative process and ethical and professional procedures to insure that Town resources are directed to providing the best services possible to protect public safety, public assets and a special quality of life in Sudbury. This office supports the Board and the Town Manager as they work toward this mission.

DESCRIPTION OF SERVICES

The Board of Selectmen is the executive branch of the Town government. The Board consists of three members, each elected for a three-year term. They serve without compensation. The Selectmen act as the primary policy-making body for the Town. They provide oversight for matters in litigation, act as the licensing authority for a wide variety of licenses, conduct site plan reviews, and enact rules and regulations for such matters as traffic control, and serve, along with the Town Treasurer, as Trustees of Town Trusts. The Town Manager is appointed by the Board of Selectmen, and is responsible for the management of all Town departments. The Town Manager is the appointing and contracting authority for all departments except the schools and the health department, and is responsible for overseeing all budgetary, financial and personnel administration activities of the Town. This includes preparing the annual budget, appointing all new staff and setting compensation, formulating and implementing personnel policies, and negotiating all contracts with the Town's union employees. Administrative staff in the office serves as liaison between the public and the Board, handles all telephone calls, visitors and correspondence directed to the office, and maintains all records of Board of Selectmen's meetings. The office staff prepare the warrants for all annual and special town meetings, election notices for all elections, and coordinates the Town's annual report. They maintain records of all committee and board appointments and resignations. They maintain the Selectmen's section of the Town's web site.

STAFFING

Staff in the Selectmen/Town Manager's office includes the Town Manager, the Administrative Assistant to the Board, an office supervisor, a part-time recording secretary and hours for part-time assistance as needed at peak work times. Additionally, some clerical hours are provided by seniors working on the Tax Work-Off program, in exchange for a reduction in their property tax bill.



FY09 GOALS AND INITIATIVES

- Ensure that the FY09 budget planning provides for the financial sustainability of the Town of Sudbury and protects core municipal and educational services by:
 - Establishing a finance review task force
 - Modifying employee health care programs
 - Examining potential energy efficiencies in town/school buildings

- Restart Sudbury senior tax relief efforts.
- Study the needs of the Park and Recreation Department, including space needs
- Develop a tree planting program which augments funds in DPW budget
- Examine options for shared facilities planning, managing and maintenance with the Sudbury Public Schools.
- Focus on Route 20 Long Range Planning – wastewater options, traffic corridor planning, visioning; bring implementation options to Board of Selectmen
- Develop initiatives for Town, schools, residents and businesses to manage and reduce carbon emissions and energy consumption
- Examine impacts of the Wayland Town Center Project and other projects on the Town borders on Sudbury
- Review and decide on alternative forms of transportation in Sudbury by evaluating the new Regional Transit Authority option
- Review and decide on report /recommendations from the Solid Waste Management Options Committee (SWMOC)
- Complete current projects underway
 - Bruce Freeman Rail Trail evaluation
 - New Police Station Project Approvals
 - Town Center Engineering project
 - Emergency Planning
 - Carding Mill House Repairs

FY07/FY08 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Participated in the L-S Safety Review Committee by naming several members to the Committee, following the tragic death of a student at L-S in January 2007
- Created the new Budget Review Task Force (BRTF) to study the Town's recurring budgetary deficit and develop recommendations to enhance revenues or decrease expenditures.
- Funds for survey and engineering work for the Town Center Project were appropriated by Town Meeting, through a combination of Community Preservation Act funds and funds from the Capital Budget.
- Continued the Town's plans for emergencies, including Pandemic planning, continuity of operations, and disaster recovery. The CERT team was formed, and a table top emergency planning exercise was held
- Worked on Route 20 planning by continuing with funds acquired from developers to conduct a planned traffic study of the Route 20 area.
- Changed Sudbury's membership from one regional planning subgroup (Metro West Growth Management Committee) to a different one (Minuteman Area Growth Advisory Committee)
- Created a Solid Waste Management Options Committee

- Created a Police Station Blue Ribbon Committee to study and make recommendations for next steps following failure of the proposal to exempt the project's debt from Proposition 2 ½ limits
- Updated the Cemetery rules, regulations and customer service standards
- Develop a monthly program, *Town Hall Matters*, for the Board of Selectmen to communicate their goals, plans and activities to residents.
- Began the work of the newly created Housing Trust
- Created a new Traffic Safety Advisory Committee
- Held a joint meeting with the Sudbury Public School Committee to plan the process for developing changes to the Town's health insurance programs in an effort to reduce the excessive rate of increase in these programs.
- Monitored potential impact of major projects in communities abutting Sudbury
- Created a new committee to examine the Senior Tax Deferral program and any steps that can be taken by the Town to enhance the use of the program by Sudbury seniors
- Completed an engineering study of the Town owned Mahoney and Melone properties in connection with future planning for these parcels
- Called a Special Town Meeting to consider the question of the Town purchasing the Young property for a Town Sponsored affordable housing project; appropriate \$10,000 to continue architectural services in planning for a new/renovated Police Station; and fund a collective bargaining agreement with Sudbury fire fighters. The first question did not achieve the required 2/3 approval needed; the second and third were approved.
- Set calendar 2009 health and dental insurance rates for Town and Sudbury Public School employees and retirees that increased by 6% average over 2008, compared to 12% for the prior year's increase.
- Entered into a multi-year agreement with a Sudbury resident to rehabilitate the Town owned Frost Farm house, pursuant to a publicly bid Request for Proposals.
- Voted for Sudbury to join the new Metro West Regional Transit Authority, thereby enabling Sudbury residents to begin receiving transit services in return for the Town's annual \$100,000 payment to the State. The first service being negotiated involves the Senior Center van service, with more enhanced services to be pursued.
- Based on the successful work of the Cable Committee, voted and signed a license for Verizon to provide cable television service in Sudbury.
- Voted to follow the recommendations of the Cable Television Committee and begin the process for creating a Cable Access Corporation to provide PEG programming carried over both Comcast and Verizon cable systems.
- Created an Open Space and Recreation Plan Update Committee, and charged them with updating the 1998 plan, which presents an analysis of the Town's resources and needs for open space and recreation, and offers an action plan for meeting those needs. The updated Plan will enable the Town to both identify priorities for open space preservation and creation of recreational opportunities, as well as increase our eligibility for state grants for these purposes.

- Began three projects associated with the question of developing the Sudbury portion of the Bruce Freeman Rail Trail by completing a title review of the abandoned rail corridor and issuing contracts for a wildlife study and an engineered survey of the corridor.

BUDGET ISSUES

Level Staff Budget: This budget is the same as FY08 level except for compensation adjustments. Thus, it covers the same personnel and basic expenses of running this office. Sudbury belongs to a number of regional entities and the cost of those memberships is covered in this budget. This includes the Massachusetts Municipal Association (MMA) and the Minuteman Advisory Group on Inter-local Cooperation (MAGIC), as well as a regional group planning for hazards mitigation and for compliance with stormwater education efforts. This budget does not provide for any new initiatives, or for restoring positions and initiatives that were cut during previous years, such as the economic development position. This budget level is 4.4% higher than the FY08 appropriation.

Non Override Budget: This budget reduces a number of non-personnel expenses lines. Reductions have been made in a number of areas, including out of state travel for department heads to attend professional conferences, for contracted services and for general expenses.

NOTE: This office brings in nearly \$250,000 annually in fees and rental receipts.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
SELECTMEN/TOWN MANAGER					
Town Manager	129,197	135,499	140,997	145,727	145,727
Administration	52,384	52,631	56,231	59,895	59,895
Overtime	1,650	2,592	2,000	2,050	2,050
Clerical	48,163	38,179	57,605	61,369	61,369
Executive Incentive Program	5,750	7,324	13,000	13,000	7,990
Non-accountable Travel	3,800	3,666	4,500	5,000	5,000
Sick Leave Buy Back	631	0	0	0	0
Sub Total: Personal Services	241,575	239,890	274,333	287,041	282,031
General Expense	19,977	13,443	17,500	17,500	14,000
Maintenance	302	504	750	750	550
Travel	387	176	300	300	300
Out of State Travel	4,311	1,794	5,000	5,000	2,000
Contracted Services	5,160	5,050	5,000	5,000	4,000
Equipment	0	0	0		0
Carryforward Expense	255	9,761	0		0
Sub Total: Expenses	30,392	30,728	28,550	28,550	20,850
Total: Selectmen	271,967	270,618	302,883	315,591	302,881

GENERAL GOVERNMENT: Assistant Town Manager/Personnel Director

MISSION OF THE OFFICE

To support the Town Manager in the most effective administration of Town government by employing personnel practices and policies which promote and sustain a high performance Town organization through hiring, developing and retaining high caliber employees.

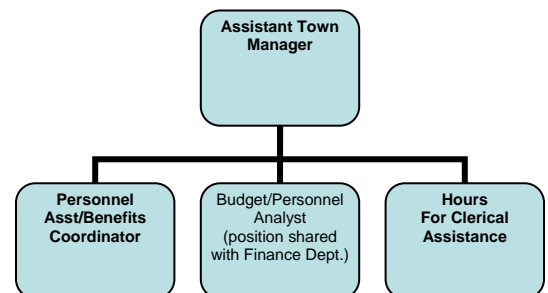
DESCRIPTION OF SERVICES

The Assistant Town Manager/Personnel Director is responsible for personnel, risk and benefit management for over 700 employees and 200 retirees of the Town and the Sudbury Public Schools. Specific responsibilities include:

- Compliance with Labor Laws & Regulations
- Personnel Policies and Procedures
- Classification and Compensation Plans
- Personnel Records and Data
- Employee Insurance Benefits
- Workers' Compensation Administration
- Property and Liability Insurance Administration
- Collective Bargaining
- Recruitment and Hiring
- Training
- Performance Evaluation Programs
- Supervisor Support
- Employee Relations and Communications
- Employee Recognition

STAFFING

Staffing consists of the Assistant Town Manager, a part-time Personnel Assistant/Benefits Coordinator, and a part-time Budget/Personnel Analyst position shared with the Finance Department. In addition, a small amount is allocated for limited hours of clerical assistance as needed.



FY08/09 GOALS AND INITIATIVES

- Compile an administrative policy handbook containing and updating all the administrative (i.e. non personnel) policies of the Town.
- Insure that the Town is in compliance with GASB reporting requirements on the financial liability created by the federal Other Post Employment Benefits (OPEB) rule, and evaluate future funding options to address this liability.
- Conduct analysis of the Town's alternatives for containing escalating costs of health insurance for both active employees and retirees.
- Analyze recent state legislation permitting cities and towns to join the state Group Insurance Commission and develop recommendations.
- Work with health insurance carriers to insure continued compliance with Medicare D.
- Insure Town compliance with the requirement of the new Health Care Reform Act.
- Reduce time and improve process for hiring of Town employees.
- Develop plans to increase training and professional development opportunities for Town staff to meet both certification requirements and best practices knowledge.

- Participate as part of the Town Manager's Senior Management Team in regular deliberation on issues involving collaboration and/or strategic planning.
- Assist in collective bargaining negotiations with several bargaining units.

FY07/FY08 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Produced a new and updated employee personnel handbook.
- Updated Town procedures and options for employees facing long-term illnesses.
- Worked in conjunction with the Police Chief and Civil Service to appoint five (5) new patrolmen, and oversaw the process for promotion of a patrolman to police sergeant.
- Assisted with and/or acted as primary negotiator in the successful settlement of labor agreements with two Town collective bargaining units.
- Completed a classification and compensation study for nonunion positions of employment and oversaw implementation of the study recommendations.
- Continued the recently reestablished employee safety committee and worked with the Town's property and liability and worker's compensation insurance carrier to secure the most cost-effective and comprehensive coverage available.
- Updated the Town's health insurance policies and worked with our health care consultant and with representatives of our health insurance carriers to comply with new federal and state mandates.
- Recommended and secured adoption of two new group health care plans for Town Medicare-eligible retirees.
- Continued with supervisory training program, expanded training opportunities for other Town employee groups, particularly school personnel.
- Arranged for employee wellness initiatives and promoted increased employee awareness of the Town's Employee Assistance Program.
- Continued to work with human resources consultants, professional organizations and colleagues in other municipalities to obtain comparable salary and benefit data and stay current with legal developments relating to personnel and employment law.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY06	FY07
Personnel Action Forms Processed	304	343
Employment Applications received	227	191
Positions Filled	43	35
Average applications per vacancy	14	8
Number of employees covered by Town Health Insurance	484	497
Number of retirees covered by Town Health Insurance	248	267

BUDGET ISSUES

Level Staff Budget: This budget is the same as FY08 level except for compensation adjustments for staff. Thus, it covers the same personnel and basic expenses of running this office. This includes the full-time Assistant Town Manager/Personnel Director, a part-time Benefits Coordinator, a few hours per week of clerical assistance and a shared part-time budget/personnel analyst position to assist the Assistant Town Manager/Personnel Director with all the personnel and benefits management responsibilities he is charged with. The amount requested for office expenses is the same as for FY08 (and FY07). Funds for contractual services are used to hire specialized consultants for assistance with various personnel matters, and for the cost of recruiting and advertising when hiring employees. Funds for professional development

are used for this office and for other department heads, supervisors and employees for relevant seminars, workshops and courses. This budget maintains the austere level for recruiting and training and professional development that has been carried for the last three years. The minimal funding for professional development seriously undermines our commitment to training our supervisory staff and our employees, and the Selectmen's guiding value of protecting and enhancing the professionalism of the town's staff cannot be fully achieved.

Non Override Budget: This budget eliminates funding for the shared personnel analyst position, as well as for a number of non-personnel expenses lines and is 2.3% lower than the FY08 appropriation. Reductions have been made in a number of areas, including professional development for employees and contracted services. This further reduces our ability to keep employees trained and up to date on current regulations and best management practices.

NOTE: Although this department does not specifically generate revenue, one of its important responsibilities is to closely monitor all employee benefit and insurance programs to insure that costs and expenditures under these programs are accurate and controlled. Working closely with insurance providers, in excess of \$100,000 has been realized through recoveries and savings.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
ASSIST. TOWN MGR./PERSONNEL					
Assistant Town Manager	82,126	87,047	93,359	95,693	95,693
Benefits Coordinator	31,591	32,047	30,690	32,203	32,203
Personnel Analyst	0	0	17,153	18,729	0
Clerical	0	0	4,083	4,291	4,291
Sub Total: Personal Services	113,717	119,094	145,285	150,916	132,187
General Expense	727	1,254	2,250	2,250	2,000
Travel	498	207	400	400	400
Contracted Services	6,381	3,784	4,000	4,000	2,000
Employee Profess. Develop.	1,806	360	2,000	2,000	500
Carryforward Expense	0	963	0	0	0
Sub Total: Expenses	9,412	6,568	8,650	8,650	4,900
Total: ATM/Personnel	123,129	125,662	153,935	159,566	137,087

GENERAL GOVERNMENT: Law

MISSION OF THE OFFICE

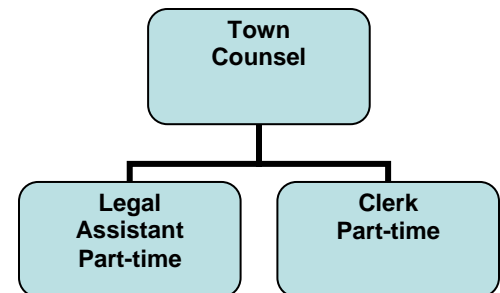
To support the Board of Selectmen, the Town Manager and the Town's departments and committees by providing legal advice and activities which sustain a Town organization that always acts ethically and professionally and avoids unnecessary and costly consequences.

DESCRIPTION OF SERVICES

The Town Counsel's office performs an intermediary function by providing legal opinions upon request from Town Departments. These requests involve issues such as conflicts of interest, interpretation and understanding of various rules, regulations, procedures, and state law and statutes in connection with town programs and projects. The Town Counsel's office also provides legal review and drafting services for town acts, articles and bylaws, contracts and lease agreements, as well as the preparation of documents and filing, and representing the Town in all court actions.

STAFFING

Personnel under this budget include a part-time Town Counsel, who is a contracted employee to the Town, a part-time legal assistant and one part-time clerk, who are employees of the town, and "job-share" this position, neither requiring benefits. The Town Counsel is appointed by the Board of Selectmen, but supervised by the Town Manager. Other office staff is appointed by the Town Manager.



BUDGET ISSUES

Level Staff Budget: This budget contains funds to maintain the same personnel and basic, unavoidable expenses of this office.

It is difficult to anticipate litigation matters. The anticipated costs of hourly legal representation above and beyond the Town Counsel's retainer will probably be greater than this budget allows for. Litigation to defend the decisions of the various boards can be expensive and difficult to predict. The Board of Selectmen will seek a reserve fund transfer to supplement this budget if any of potentially costly legal matters cannot be resolved within the budget. Additionally collective bargaining is a time consuming process that involves detailed knowledge of labor law at both the federal and state level, and specialized counsel is invaluable for these efforts. Collective bargaining has been particularly time consuming in FY06, 07 and 08, and may also force the need for a reserve fund transfer for this budget.

Non Override Budget: This budget reduces funding for the legal expense line, significantly below what was actually spent in FY06 and FY07, and slightly below the appropriation for FY08. If the legal cases reach higher levels similar to FY06 and FY07, this office will need transfers from the Reserve Fund.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
LAW					
Town Counsel	39,423	40,211	41,417	42,244	42,244
Clerical	31,307	30,090	37,352	37,906	37,906
Sub Total: Personal Services	70,730	70,301	78,769	80,150	80,150
General Expense	5,363	5,369	5,975	6,075	6,075
Legal Expense	145,007	115,225	80,418	86,267	79,668
Carryforward Expense	12,269	8,308	0	0	0
Sub Total: Expenses	162,640	128,902	86,393	92,342	85,743
Total: Law	233,369	199,202	165,162	172,492	165,893

GENERAL GOVERNMENT: Finance Department – Finance Committee

MISSION OF THE COMMITTEE

The Mission of the Finance Committee is to advise Town Meeting on all budgetary and financial matters that come before Town Meeting, and to consider requests from the Town Manager for allocations from the Reserve Fund.

DESCRIPTION OF SERVICES

The Finance Committee is comprised of nine members appointed by the Town Moderator. Approximately nine months before the April Annual Town Meeting, the FinCom issues guidelines for development of the operating budget requests from the various cost centers, based upon revenue expectations and information needs of the FinCom. During the year, members of the FinCom serve as liaisons to the cost centers and attend monthly planning meetings with them. During January and early February of each year, the FinCom conducts detailed budget hearings, leading to a recommended budget that is balanced within the limits of Proposition 2 ½. The Finance Committee may also recommend a budget that exceeds these limits, requiring a Proposition 2 ½ override question be placed on a ballot at the annual or a special election if approved by the Board of Selectmen and Town Meeting.

The Reserve Fund is considered part of the budget that is allocated to the Town Operating Departments and provides the Town with the flexibility to address unexpected or emergency costs that arise during the fiscal year.

STAFFING

The only staff for this committee is a part-time recording secretary.

BUDGET ISSUES

Level Staff Budget: The Level Staff Budget provides for the same level of staffing and expenses. The only change is the cost of living adjustment for the employee who provides recording secretary services for this committee.

Non Override Budget: This budget reduces funding for expenses by \$28, leading to an overall -1.4% reduction versus the FY08 appropriation.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
FINANCE COMMITTEE					
Clerical	904	1,170	1,665	1,708	1,708
Sub Total: Personal Services	904	1,170	1,665	1,708	1,708
General Expense	237	262	350	350	280
Carryforwad Expense		0			
Sub Total: Expenses	237	262	350	350	280
Total: Finance Committee	1,141	1,431	2,015	2,058	1,988

GENERAL GOVERNMENT: Finance Department – Accounting

MISSION OF THE OFFICE

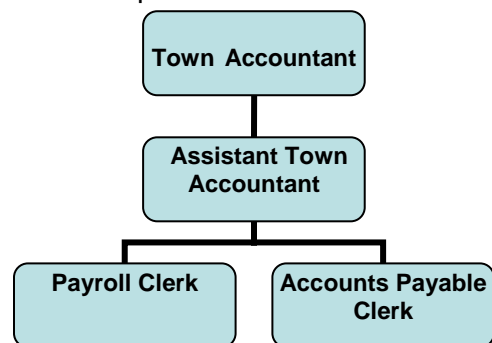
The Mission of the Town Accountant's Office is to protect the Town's financial interests and ensure that Town resources are expended and received according to local bylaws, General Laws of the Commonwealth and sound accounting practices. Charged with maintaining and examining all financial records, the Accounting Office provides Town officials and the public accurate information to facilitate the effective management of the Town.

DESCRIPTION OF SERVICES

The Town Accountant's Office maintains all the financial records for the Town. Payroll for all town and school employees and accounts payable for all departments are processed through this office. In processing these transactions, the Town Accountant by statute, examines and approves all financial transactions verifying compliance with local and state law, establishes procedures and implements sound business practices and maintains a general ledger. The office monitors all budgets and provides a monthly budget statement to all departments and boards. It also is responsible for maintenance of the financial software used by the Town, and the filing of all reports to the Department of Revenue and various governmental agencies.

STAFFING

The Accounting division of the Finance Department consists of the Town Accountant, the Assistant Town Accountant and two clerical positions.



FY09 GOALS AND INITIATIVES

- Address all outstanding issues from Annual Audit for period ending June 30, 2008 and finalize the requirements of GASB 45 – Post Employment Benefits.
- Oversee more use of MUNIS accounts payable functionality, including decentralizing entry of vendor bills by selected departments
- Oversee more use of MUNIS general billing functionality by tracking miscellaneous billing such as “paid detail” and COBRA collections
- Oversee training of the school department on MUNIS Sick/Vacation Accrual Module.

FY07/08 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Finalize the requirements of GASB 34 by bringing Infrastructure onto the Financial Statements
- Provide staff support to all departments in preparing their FY09 budgets
- Four Audit Points resolved this fiscal year:
 - 1) Infrastructure
 - 2) Time & Attendance
 - 3) Munis Tax & Receivable Modules
 - 4) Septage Audit

PERFORMANCE/WORKLOAD INDICATORS

FY07 Indicators	School	Town	Total	% Change
Accrual Records Created (Implementation)	914	396	1,310	
Fixed Asset Records (includes Infrastructure)	0	68	68	
Invoices Paid	7,687	10,780	18,467	13.44%
Payroll & Direct Deposits Processed	12,453	5,860	18,313	.41%
W-2's & 1099's Processed	706	454	1,160	1.49%
Total General Fund Dollars Expended			71,140,126	3.69%

FY06 Indicators	School	Town	Total
Fixed Asset Records	0	34	34
Invoices Paid	5,931	10,347	16,278
Payroll & Direct Deposits Processed	12,401	5,836	18,237
W-2's & 1099's Processed	692	451	1,143
Total General Fund Dollars Expended			68,606,163

Level Staff Budget: The personnel budget provides for the same level of staffing as FY08, adjusted only for the cost of living adjustment. The expense budget is higher than the FY08 budget as the contracts for audit services (\$4,000 increase) and computer support for the financial software the Town relies on (\$4,538) has increased and those cannot be reduced by the Town.

Departmental Request Budget: The Town Accountant has requested that a part-time clerical position be added to her department, to deal with the increased work load generated by both higher levels of transactions processed by her department, but also to handle the demands of mandated reporting requirements, such as Fixed Asset Accounting, Community Preservation Act accounting, the newly added sick and vacation leave MUNIS module added to remedy an auditors concern, and changes in employers responsibility for 403B and 457 plan monitoring among others. She believes it would cost \$12,000 annually to add these extra hours. Unfortunately, no departmental growth requests are being honored for FY09, given the Finance Committees directions for budget requests.

Non Override Budget: This budget slightly reduces funding for expenses and does not make any decreases to personnel levels. This is a critical budget. The financial recordkeeping and payroll responsibilities of this office, with all the state and federal mandates that must be complied with, mean that increasing costs in this budget must be funded, and offsetting cuts identified elsewhere. The Non Override Budget is as lean as can safely be crafted without the risk of unacceptable costly errors and penalties. And it should be noted this office provides required services to both the Sudbury Public Schools as well as the Town departments. Actually, in terms of percentage of payroll processed, vouchers processed, tax filings, retirement board contributions, voluntary deductions remitted to various vendors, etc. the larger percentage of activities of this office is attributable to meeting the financial needs of the Sudbury Public Schools and their employees.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
ACCOUNTING					
Town Accountant	83,390	65,514	68,413	72,845	72,845
Asst to FD Stipend	2,500	327	0	0	0
Salaries	123,798	111,030	119,633	126,058	126,058
Clerical	0	0	0	0	0
Sick Leave Buy Back	2,814	1,800	1,511	1,658	1,658
Overtime	1,219	1,233	2,060	2,112	2,112
Sub Total: Personal Services	213,721	179,905	191,617	202,672	202,672
General Expense	6,392	6,629	7,900	7,900	7,200
Computer	15,798	17,836	25,202	29,740	29,740
Maintenance	1,702	533	2,400	2,400	2,300
Travel	930	2,708	1,700	1,700	1,000
Contracted Services	30,000	33,000	40,000	44,000	44,000
Carryforward Expense	4,200	6,570	0	0	0
Sub Total: Expenses	59,022	67,275	77,202	85,740	84,240
Total: Accounting	272,743	247,180	268,819	288,412	286,912

GENERAL GOVERNMENT: Finance Department – Assessors

MISSION OF THE OFFICE

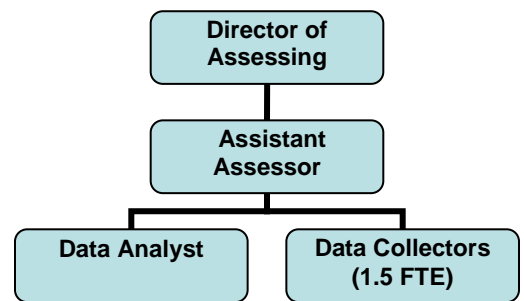
To ensure an equitable share of the tax burden to all taxable real and personal property entities, by regular review and analysis.

DESCRIPTION OF SERVICES

The Assessor's Office is responsible for the valuation and assessment of property taxes, the major revenue source for the town. To accomplish this, all real and personal property is valued as of January 1st of each year. The valuations are used to fairly allocate the taxes necessary to fund the Town's annual budget. We calculate the annual new growth increase and other factors to determine the levy limit. New growth is an additional amount of tax dollars based on the assessed value of new construction and other additions to the taxable levy base which are not related to any revaluation program. The Assessors' set the annual tax levy and rate(s) for the year after submission of a balanced recapitulation to the Department of Revenue. We prepare the annual tax roll, and commit the list to the Tax Collector with a warrant to collect the taxes. We administer the tax exemption/deferral program and act on abatement and exemption applications, including the Community Preservation Surcharge exemptions. A reserve fund is allocated annually (Overlay Account) to fund anticipated property tax abatements and exemptions. We are responsible for assessing and administering excise taxes. In keeping with the "Financial Team Approach" of service, to share information and resources; the Assessing Department provides data reports to numerous Town Departments.

STAFFING

The personnel in this office include the Director of Assessing, an Assistant Assessor, one full-time data analyst; one full-time and one part-time data collector. All staff is appointed by the Town Manager.



FY09 GOALS AND INITIATIVES

- Update all property values commensurate with last year's down turn in the real estate market.
- Analysis and if warranted, revaluation of all residential, commercial, industrial properties, vacant and improved, special use, i.e. Chapter discounts, Personal Property and Mixed Use.
- Commence Fiscal Year 2010 Triennial Certification
- Prepare to defend State Owned Land Value; at ATB if necessary.
- Inspection and valuation of major new condominium complexes (over 100).
- Complete review of large land tracks
- Complete review of land value discounts, their reasons and the market's influence on land value
- Work with senior groups and committee regarding fair tax relief.

FY07/08 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Finalized the 10 year re-inspection program.
- Implemented and maintained personal exemption programs;
- Produce local cable TV program, and other venues to explain exemption programs,
- Complete Citizen Information Packet.
- Conversion from Considine to MUNIS System for exemption/abatement processing
- Test and Implement Procedures for IT Department Archiving Software
- Commence Photography Program for new R.E. sales.
- Reviewed and researched 100+ parcel without parcel-ids
- Converted 400+ parcel-ids for GIS mapping Project with engineering.
- Attended LUCA meetings with Town Clerk; worked with IT and Clerk to understand and implement 2010 census
- Research expanding Tax Deferral CL. 41A allowance provisions and tax loss impact
- Prepare detailed reports on residential and small commercial tax exemptions including number eligible and the impact on the tax burden.
- Research Impact of newest senior legislation clause 41C1/2.
- Implement and convert all chapter land to comply with new legislation
- Monitor *ongoing* downtrends and other financial issues relative to current real estate conditions

PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY06	FY07	%Change
Real & Personal Property values maintained	6,840	6,880	0.58%
Property re-inspections completed	619	548	-11.47%
Permits, valued, measured and listed	565	269	-52.39%
Excise committed and maintained	17,911	17,331	-3.24%
All Exemptions/Deferrals Processed	561	535	-4.63%
Revaluation Performed	Full	Full	

BUDGET ISSUES

Level Staff Budget: The personnel budget provides for the same level of staffing as FY08. The expense budget is set at the same dollar level as FY08.

Non Override Budget: Several reductions have been made to this department's expenses as part of the overall reductions made to most town budgets. This is not to say these reductions will not affect outcomes or be easy to achieve. The Assessor's office has the immense task of accurate and timely preparation of property values for billing purposes, and confidence in these numbers underlies nearly 75% of the revenues the rest of the town and school departments depend on. Any further reductions could have a significant impact on the ability of the Town to issue timely and correct tax bills. Further, this office labors under many State mandates as to how their work must be performed. The State requires assessing offices to periodically inspect all real properties over a ten

year period. The inspections are conducted on a cyclical basis, and are ongoing. Furthermore, the Assessors are mandated to review and update values annually. Associated costs include the production of a myriad of analytical reports, discovery of all business personal property accounts, field review of all properties, inspection of sold properties, production of 6,800+ new property cards, and all other related requirements.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
ASSESSORS					
Assessor	72,627	74,354	77,636	80,188	80,188
Clerical	139,504	146,516	153,936	160,096	160,096
Stipend	0	1,000	1,000	1,000	1,000
Sick Buy Back	1,113	1,135	1,164	2,977	2,977
Sub Total: Personal Services	213,243	223,005	233,736	244,261	244,261
General Expense	9,998	8,793	11,750	11,750	9,750
Tuition	900	905	1,000	1,000	0
Contracted Services	4,527	4,700	20,000	20,000	18,000
Carryforward Expense	18,278	16,821	0	0	0
Sub Total: Expenses	33,702	31,218	32,750	32,750	27,750
Total: Assessor	246,946	254,223	266,486	277,011	272,011

GENERAL GOVERNMENT: Finance Department – Treasurer/Collector

MISSION OF THE OFFICE

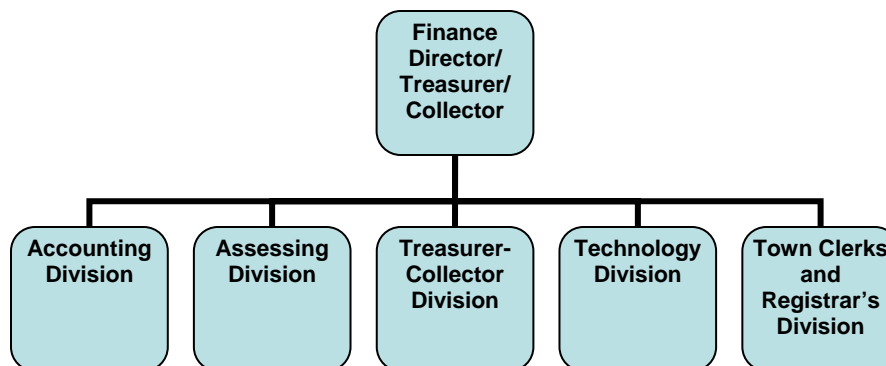
To provide collection, deposit, investment and financial reporting for all funds due to the Town in an efficient and effective manner. To provide all financial custodial services for the Town in compliance with all State and local regulations; in a manner that that best meets the needs of the individual taxpayer and the community, as a whole.

DESCRIPTION OF SERVICES

The Treasurer/Collector office issues over 24,000 new bills each fiscal year, including real estate and personal property taxes (quarterly), and motor vehicle excise tax (annually). The office pursues timely collection of all bills and maintains a collection rate of nearly 99% of all property tax bills. The Treasurer/Collector establishes and maintains Tax Title accounts on all significantly delinquent tax accounts. In the area of Treasury management, the Treasurer's office is responsible for the receipt, investment and disbursement of all town funds. Staff manages all town bank accounts, conducts both short term and long term borrowing for the Town and invests all available funds to produce investment income. The Treasurer, along with the Board of Selectmen, is a Trustee of Town Trusts, and invests and reports on all Trust Fund Activities. The Investment Advisory Committee assists in recommending investment priorities for the Trust funds.

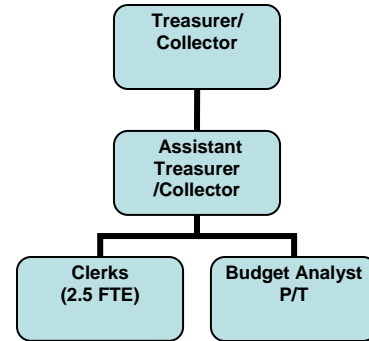
STAFFING

For FY09, the department includes the Treasurer/Collector, the Assistant Treasurer/Collector, 2 full-time clerks and a ½ time clerical position. Additionally, some clerical hours are provided by a senior who is earning a reduction in her property tax bills through the Town's Tax Work-Off Program.



FY09 GOALS AND INITIATIVES

- Conduct periodic permanent records review
- Complete foreclosure proceedings for abandoned parcels
- Maintain tax title receivables below \$500,000 or less than 1% of the current year's gross tax levy
- Implement MUNIS budgeting modules
- Conduct receipts audit town-wide; periodic review of revenue processing policies & procedures
- Assist Town Manager with development of anti-fraud and response program.



FY08 GOALS AND INITIATIVES

- Complete all tax bill cycles within new tax billing and receivables software system
- Review all banking and billing services for pricing and enhancement possibilities
Consider new online tax payment system(s) for taxpayer convenience
- Finish reconciling application escrow accounts; identify and release excess escrow income for general funds use
- Implement new capital project tracking system.

PERFORMANCE/WORKLOAD INDICATORS

Generally speaking, since all taxes levied must be collected measurement goals revolve around time outstanding/cycle. Shortening the collection cycle improves the likelihood of collection, cash flow and accuracy in budgeting/forecasting.

Indicator	FY06	FY07
Average Elapse Time to Tax Title	<3 months	<3 months
Delinquent Tax Balance over \$10K	11 parcels	8 parcels
Tax Title Parcels	70 parcels	65 parcels
Original Bills Processed	24,782	24,403+

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment. The expense budget is actually reduced from FY08 levels, as a change to the MUNIS system for property tax billing and collection made in FY08 mean that the computer support for this package is considered part of the overall computer support found in the Accounting department's budget.

Non Override Budget: With a need to reduce the Town's overall budget request to 1% less than FY08, we are proposing to reduce the hours for the budget analyst from 15 hour per week to 10 hours per week. However, the overall need for this position has not gone away and in fact has intensified in this past year. It is clear that the Town and schools need one person to pull together and standardize and make available for analysis all the budget and spending information. The Finance Director and Town

Manager are responsible for too many other things with simultaneous deadlines and equal level of priority to continue without some assistance in this area. Within the expense budget, the Finance Director/Treasurer-Collector has made a number of cuts to her expense line to offset the fact that the Accounting and Assessing offices have so little budget flexibility. This is not to say these reductions will not affect outcomes or be easy to achieve. The Treasurer-Collector's office has the immense task of issuing and collection real estate and motor vehicle excise bills, and taking in and managing the rest of the financial resources taken in by the Town and by extension for SPS and most of that sent on the LS., Any further reductions than are recommended here could have a significant impact on the ability of the Town to issue timely and correct tax bills and thus generate additional resources through cash management and investment activities. Further, this office labors under many State mandates as to how their work must be performed.

NOTE: The work of this office generates investment income for the general fund and for various trust funds. In FY08, we estimate that at least \$300,000 will be generated, thanks to timely billing and collection activities.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
TREASURER/COLLECTOR					
Fin. Director/Treasurer-Collector	61,589	78,646	87,080	92,543	92,543
Clerical	114,827	114,213	130,587	134,559	134,400
Budget Analyst	0	0	17,153	18,729	12,500
Stipends	0	2,174	2,500	2,500	2,500
Sub Total: Personal Services	176,416	195,032	237,320	248,331	241,943
General Expense	11,967	9,864	12,425	10,890	10,505
Maintenance	8,594	8,821	8,750	2,000	1,500
Travel	1,344	1,179	1,500	1,500	985
Tax Collection	18,941	23,842	20,000	23,000	20,000
Tax Title Expense	14,699	3,783	0	3,000	2,000
Carryforward Expense	14,557	6,585	0	0	0
Sub Total: Expenses	70,101	54,073	42,675	40,390	34,990
Total: Treasurer-Collector	246,517	249,106	279,995	288,721	276,933

GENERAL GOVERNMENT: Finance Department – Information Systems

MISSION OF THE OFFICE

The mission of the Information Systems Office is to increase productivity by streamlining the flow of information through the Town's internal and external network, and providing technical support and training to all Town offices.

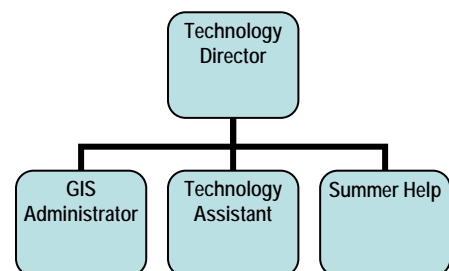
DESCRIPTION OF SERVICES

The information systems division of the Finance Department is responsible for purchasing, implementing, administering, and maintaining the Town's Microsoft 2003 Active Directory network infrastructure, which includes all network and wireless connectivity, users, servers, computers, software, backup and security. All of the Town's Telecommunications are managed by the IT Department, including: all telephone systems, email, cellular technology, fax operations, pagers and cable television. The IT Department provides computer training, software support, system maintenance and repairs. The software support includes all major data systems, linking the various data stores within the Town network. Examples of some of these applications are the tax collection, accounting, and assessing software used by the Finance Department, the Police dispatch and incident tracking system, as well as the development of Sudbury's GIS program.

The expansion and management of the Town Website is an integral component of the IT Department. The dissemination and posting of information is essential in providing current news, documents and other matters of public interest, in a timely convenient fashion, thus lessening the need to contact departments directly. The department is also responsible for the management of the Town's electronic documents, providing the capability to archive documents securely while offering efficient access when needed. The IT Department added VPN's (virtual private networks) which provide staff and software vendor's access to the Town's network from offsite locations, expanding the work environment outside the confines of the office.

STAFFING

Staff in the Information Systems Office includes the Technology Director, Technology Assistant and a part-time GIS Administrator, with some summer help and a consultant to work on the Town's website.



FY09 GOALS AND INITIATIVES

- Upgrade computer software on all computers to latest versions available (ongoing)
- Continue to update the Town Website adding new features and capabilities (ongoing)
- Working with departments to make sure that data is updated on our Town Website. (ongoing)
- Work with the GIS Administrator / GIS Consultant to implement the FY09 initiatives in Sudbury's GIS plan.
- Gather information about the offsite data collection needs of each department.

- Upgrade the Local Area Network (LAN) at the Fire Station by adding a Gigabit core switch. Establishing VLANs on the network which will segment network traffic thus improving the overall network performance. The Fiber WAN connection from the Fire to the Flynn building will also be upgrade to Gigabit speed.
- Purchase and implement an enterprise-wide permitting software solution to be utilized by any department or committee responsible for the issuing of permits or licenses.
- Add an I-SCSI SAN device (mapping SCSI over TCP/IP Storage Area Network) to the town network. This centralized storage device will be used to house our documents, archives, email and database files. It also allows us to implement centralized backup and restore, as well as auto replication, for data disaster recovery.
- Establish building based VPN clients for employee remote access and increase network VLAN segmentation which will add security and reduce network traffic.
- Consolidation of Cellular Nextel/Sprint plans into one centralized account which will allow the town to pool minutes resulting in lower overall costs.
- Replace the School/Town T1 line (1.5Mb) with a Verizon FIOS 50Mb line increasing our internet connection speed by 3,300%. This collaborative project with the School department will require that our external IP addresses be changed to addresses that are provided by Verizon.

FY08 GOALS AND INITIATIVES

- Build a main GIS data depository in Personal Geodatabase format for town wide data sharing (with all MassGIS layers and existing GIS layers maintained by the Engineering)
- Upgrade Reverse 911 server to web-based version 6.1 and exclude phone numbers which are multiple to the same location. This will speed of the time it takes to send a message town-wide and eliminate the calling of a location more than once.
- Compare Census data supplied by the Federal government with State census data maintain by the Town Clerk's office tagging the records that are additional or not matching. Working with the Town Clerk to supply the Federal Census bureau with an up-to-date accurate listing of residents of Sudbury.
- Assist with the development of 6 short video segments about the Town that are posted on the website.
- Upgrade the Local Area Network (LAN) at the Police Station by adding new Gigabit core switch. Establishing VLANs on the network which will segment network traffic thus improving the overall network performance. The Fiber WAN connection from the Police to the Flynn building will also be upgrade to Gigabit speed.
- Work with the GIS Administrator / GIS Consultant to implement the FY08 initiatives in Sudbury's GIS plan.
- Establish network connection at the Parks and Ground department using the existing Fire Alarm wire. A 10 Mb network connection was established with a SHDSL modem at Park and Grounds and at the Town Hall.
- Implement McAfee Secure Internet Gateway Web URL filtering module which allows the Town to manage employee internet access. Creating reports which analyze how employees are using the Internet and identify activity that is degrading network

performance. Should provide reports such as daily/weekly/monthly/yearly traffic, most blocked URLs, most active users, and individual use.

- Implement an archiving software system at the Police, Assessing and Town Clerk departments which scans, stores and retrieves departments paper and electronic documents from a centralized database server.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY04	FY05	FY06	FY07
Staff Computers	194	221	221	226
Computer User Accounts	199	219	229	240
Email Accounts / Email Distribution Groups	338/66	1018/119	1551/112	1660/120
New Hires - Town	94	87	64	78
VPN Users	7	24	31	38
Total Website Hits Per Year	1,710,564	2,763,486	4,127,667	5,086,703

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment. Likewise, the expense budget is at the same dollar level as FY08.

Non Override Budget: With a need to reduce the Town's overall budget request to 1% less than FY08, we are proposing a number of reductions to this office's budget, but only with great regret and full recognition that in doing so the Town will be reducing its ability to continue with productivity improvements and use of technology. Sudbury residents expect and in fact demand that Town staff respond to their needs quickly and that all information is available to them immediately. Town staff is dealing with more and different types of service demands from residents. It is the careful use of technology that has enabled us to cope with these demands. The proposed personnel reduction eliminates the GIS staff position created in FY08, but not yet filled. This is a 30 hour per week position that we had hoped would grow to full-time. The overall need for this position has not gone away and it is particularly frustrating that the Town has been successful in finding non budgetary resources to fund many of the non-personnel costs of developing a fully functional GIS system for the Town, but without a staff person we will not be move forward at this time. The Town has been preparing for roll out of GIS for several years, but it is essential if we are to achieve Sudbury's goal of establishing an integrated, easy to use, multi-departmental enterprise GIS system, that there be a position to assist with the development and implementation of the GIS Town wide system.

The expense budget is being heavily reduced as well. This will sorely affect the ability of this office to continue to obtain new equipment to replace that which is becoming obsolete and difficult to maintain.

This department is critical to the continued operation of all other departments and missions of the Town and even this level of reduction should be avoided if possible. This department has been struggling with an increasing workload for a long time and has no real clerical support as it is.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
INFORMATION SYSTEMS					
Technology Administrator	75,316	76,965	80,664	84,261	84,261
Non-clerical	51,219	54,287	58,309	59,767	59,767
GIS Administrator	0	0	27,540	34,234	0
Sick Leave Buy Back	1,727	1,761	1,850	1,932	1,932
Summer Help	13,470	12,356	10,724	10,969	10,969
Sub Total: Personal Services	141,732	145,370	179,087	191,162	156,928
General Expense	5,553	5,734	5,000	5,000	5,000
Software	33,098	28,268	42,845	42,845	42,845
Maintenance	13,280	13,984	10,000	10,000	10,000
Travel	156	0	1,100	1,100	1,000
Contracted Services	16,118	27,051	24,600	24,600	24,600
Equipment	50,183	45,213	50,000	50,000	35,994
Professional Development	1,152	1,185	4,350	4,350	4,000
WAN/Telephone Connections	14,802	30,798	11,500	11,500	11,500
Network	8,160	5,981	5,000	5,000	5,000
Internet	268	268	10,000	10,000	10,000
Carryforward Expense	21,522	13,565	0	0	0
Sub Total: Expenses	164,292	172,047	164,395	164,395	149,939
Total: Information Systems	306,023	317,417	343,482	355,557	306,867

GENERAL GOVERNMENT: Committee for Preservation of Town Documents

MISSION OF THE OFFICE

This committee was created to insure that documents are properly archived and preserved.

DESCRIPTION OF SERVICES

The Committee for the Preservation of Town Documents is responsible for preserving and microfilming current and ancient Town documents.

STAFFING

There is no staff associated with this budget; The Town Clerk's office staff completes the work.

BUDGET ISSUES

Level Staff Budget: This budget does not have any personnel costs, as the Town Clerk oversees this function. The modest expense is set at the same level as FY08.

Non Override Budget: This budget has been severely reduced in percentage terms (a 50% decrease). This budget pays for the storage for the microfilmed records of the town, plus adding new records and other archival activities. Everything except the storage fee will be delayed until FY10, but must be dealt with sometime – these tasks can't just go away.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
DOCUMENT PRESERVATION					
General Expenses	999	972	1,750	1,750	1,000
Carryforward Expense		0			
Sub Total: Expenses	999	972	1,750	1,750	1,000
Total: Doc. Preservation	999	972	1,750	1,750	1,000

GENERAL GOVERNMENT: Town Clerk and Registrars

MISSION OF THE OFFICE

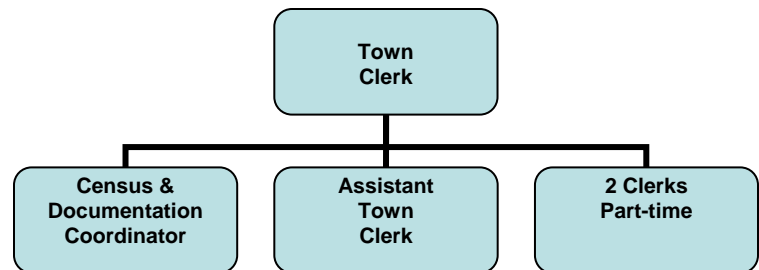
The mission of the Town Clerk's Office is to safeguard the vital records and elections process of the Town through the use of professional administrative practices, in order to preserve the Town's vital and historical records and the integrity in elections.

DESCRIPTION OF SERVICES

State law provides that the Town Clerk is the official keeper of the Town Seal and the Town's Oath Book. The Town Clerk oversees and ensures all statutory and by-law required functions are correctly and efficiently performed. In conjunction with the Board of Selectmen's Administrative Assistant, Town Moderator and Town Counsel the Town Clerk insures well run Town Meetings and submits general bylaw and zoning bylaw amendments at the close of Town Meeting to the Attorney General for approval. She records and certifies all official actions of the Town, including Town Meeting legislation and appropriations, Planning, Zoning Board and Board of Appeals decisions and signs all notes for borrowing. The Town Clerk serves as chief election official; oversees polling places, election officers, and the general conduct of all elections; directs preparation of ballots, polling places, voting equipment, voting lists, administers campaign finance laws, certifies nomination papers and initiative petitions and serves on the local Board of Registrars. The Town Clerk's Office conducts the annual town census, prepares the street list of residents and furnishes the jury list to the Office of the Jury Commissioner. The Town Clerk and some members of her staff also are Notaries Public and have the authority to notarize documents signed in their presence. The Town Clerk serves as the custodian of Town records and official documents. She is responsible for the maintenance, preservation and disposition of all Town records. She is required by State Law to ensure that Town records are readily available for public inspection.

STAFFING

Staffing includes a Town Clerk, an Assistant Town Clerk, one full-time Census and Documentation Coordinator, and two part-time clerical positions. The Town Clerk, along with the Board of Registrars, oversees all elections held in Sudbury, and her office includes the salaries for part-time poll workers and police details associated with elections.



FY09 GOALS AND INITIATIVES

- Continue implementation of the Help America Vote Act
- Conduct fair and impartial elections in compliance with Federal and State laws and the Town Bylaws.
- Conduct mandatory training sessions for election workers to prepare for the State Primary and the Presidential Election
- Continue to work with IT to implement the Electronic Unified Archiving Solution software that will manage Town's documents and records, archiving documents securely, while providing efficient access

- Complete a records survey of Town Hall records to assess environment, condition of records, quality of storage and make recommendations for improvements
- Maintain the Town Clerk website to provide current, pertinent information including links to services, voting information and procedures and current events.

FY07/FY08 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Conducted three well run elections, two state elections and one local election
- Completed a year long series of conservation and preservation workshops.
- Began the work with IT to implement the Electronic Unified Archiving Solution software
- Expanded the information available on the Town Clerk website and improved accessibility to information and documents and links to State websites.
- Upgraded the Town Hall door locks, keys and Town Hall access
- Attended Federal Census 2010 LUCA workshops

PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY06	FY07
Certified Vital Records and Burial Permit Issued	1242	1236
Business Certificates Issued	154	147
Generated and Mailed Yearly Census	6,110	6304
Returned and processed	95.70%	96.60%
Number of processed new registered voters	541	657
Official Voter Population	10,891	10,684
Official Population	18,207	18,080
Registered Dogs	2,098	2178

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment with the exception of increased funding for election workers. There is a presidential election in FY09, and all those expenses related to one more election are included and cannot be reduced. Except for election related costs the expense budget is slightly reduced from FY08.

Non Override Budget: To make the required reductions, funds have been removed for one election. Generally, this office budgets for one extra election per year beyond what is known so that if the Selectmen call for a special election the funds are available, or as happened this year when an official resigned and a special election was called to replace him. With this safety margin gone, if there is an extra election, funds will need to come from the reserve fund.

NOTE: This office generates nearly \$45,000 annually in general fund and revolving fund income through its work issuing a variety of licenses and permits.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
TOWN CLERK & REGISTRARS					
Town Clerk	60,665	51,861	54,487	58,027	58,027
Overtime	336	1,005	1,000	1,538	1,538
Clerical	117,785	107,724	124,039	127,842	127,842
Election Workers	3,006	11,177	14,000	19,440	19,440
Registrars	932	932	956	956	956
Sub Total: Personal Services	182,724	172,699	194,482	207,803	207,803
General Expense	12,163	10,314	12,548	12,000	12,000
Computer	1,740	0	1,750	0	0
Maintenance	169	0	200	200	200
Travel	621	1,060	750	850	750
Tuition	192	1,650	1,500	1,500	1,000
Elections	6,292	13,701	14,000	17,987	13,000
Equipment	1,428	0	1,500	1,500	0
Carryforward Expense	3,380	446	0	0	0
Sub Total: Expenses	25,984	27,171	32,248	34,037	26,950
Total: Town Clerk & Registrars	208,709	199,870	226,730	241,840	234,753

GENERAL GOVERNMENT: Conservation

MISSION OF THE OFFICE

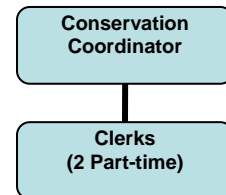
The Sudbury Conservation Commission was established in 1962 to protect local natural resources and features and to act as stewards of the Town's conservation properties. One of the Conservation Commission's most important responsibilities is protecting the ecological integrity of Sudbury's wetlands and the surrounding landscape

DESCRIPTION OF SERVICES

The Commission is responsible for implementing and enforcing the Massachusetts Wetlands Protection Act and the Sudbury Wetlands Administration Bylaw. The Conservation Commission manages the Town's ten conservation lands for public enjoyment. These properties and the Sudbury River offer many opportunities for outdoor recreation. One major goal is to increase public awareness and appreciation of the many ways in which our local plants, wildlife, and natural landscape add to the quality of life in our community. As part of educational efforts the Conservation Commission leads public walks, speaks to elementary school science classes, and teaches field workshops for local scout groups. The Conservation Coordinator is responsible for preparing the Open Space and Recreation Plan for the Town, which enables the town to receive state reimbursement for land acquisition projects, and assists in review and negotiations for new land purchases.

STAFFING

Current staffing for the Conservation Commission office includes a full-time Conservation Coordinator, and a part-time clerical position.



PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY05	FY06
Permit applications	78	79
Wetland Violations Actions	14	12

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment. A few more hours per year will be charged to the wetland revolving fund for the clerical support person in this office. The expense lines are slightly below the FY08 level.

Non Override Budget: In FY08 a part-time (15 hours per week) staff position was added to help with workload of this office, where the number of applications for permits, as well as inquiries from property owners has increased dramatically over recent years. Further the complexity of projects has increased. Land is being developed now that was passed by in earlier years due to the amount of wetland or environmental sensitivity issues. This addition also means this office is open to the public during times when the Conservation Coordinator is on site out of the office for inspections and meetings with applicants, engineers, etc. Finally, this position is shared with the Health Office (15

hours dedicated to that office) and we have been training the new staff person in soil evaluations and other skills needed by both offices. If this position was eliminated at this time, we would lose the training and knowledge the staff person has been gaining. Thus, the only reductions in this budget scenario are in the general expense and trail maintenance line items.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
CONSERVATION					
Conservation Coordinator	62,876	64,129	67,346	70,339	70,339
Non Clerical	0	0	17,153	18,112	18,112
Clerical	10,269	10,711	11,520	10,877	10,877
Sick Leave Buy Back	1,441	1,470	1,494	1,641	1,641
Sub Total: Personal Services	74,585	76,310	97,513	100,969	100,969
General Expense	2,477	1,858	1,660	1,560	1,400
Clothing	275	300	300	450	450
Trail Maintenance	1,955	1,754	3,000	3,000	3,000
Travel	828	787	650	600	600
Carryforwad Expense	666	0	0	0	0
Sub Total: Expenses	6,201	4,700	5,610	5,610	5,450
Total: Conservation	80,786	81,009	103,123	106,579	106,419

GENERAL GOVERNMENT: Planning and Community Development Department

MISSION OF THE DEPARTMENT

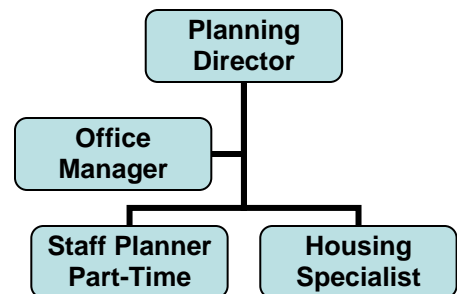
The mission of the department is to provide technical advisory services and coordination of town officials, committees, and commissions on issues involving planning, zoning, land management, development/re-development and affordable housing.

DESCRIPTION OF SERVICES

The department provides staff services on a regular basis, directly to the Planning Board, Zoning Board, Board of Selectmen, Community Preservation Committee, Design Review Board, Sudbury Housing Trust, Historical Commission, and Historic Districts Commission. They also provide services for the Conservation Commission and the Board of Health. The department processes and reviews development applications, coordinates land acquisition projects, and communicates town projects and goals to the public via the website and other media. Additionally, this department assists with budget preparations for the various boards and committees, coordinates data collection and serves as advisors to the Town Manager on all issues relating to land use, planning, zoning and development.

STAFFING

The personnel in the department include a full-time Director of Planning and Community Development, a part-time Assistant Planner (funded partially with CPA funds), a part-time Community Housing Specialist (funded entirely with CPA funds) and a part-time clerical position. The Assistant Planner and Community Housing Specialists positions were added to the department in FY07, as was a recording secretary to attend Planning Board meetings bi-monthly.



PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY06	FY07
Subdivision Applications Filed	3	2
Subdivision Lots Approved	13	6
Senior Development Permit Applications Filed	1	0
Senior Development Units Approved	0	52
Comprehensive Permits Filed	1	1
Comprehensive Permit Units Approved	45	73
Affordable Housing Units Constructed	2	0
Site Plan Applications Reviewed	3	2

FY09 GOALS AND INITIATIVES

- Complete survey and design phase of Town Center Project
- Continue Traffic Management process, working with DPW Director and Police Chief
- Develop RFP for Route 20 corridor study

- Work with Housing Trust to produce affordable housing – Young property, Dutton Road lot
- Progress on Route 20 wastewater project – work with DEP on Project Evaluation Form and options for disposal
- Continue work on major zoning bylaws, i.e., Earth Removal, farm animals, Low Impact Development, Wireless Facilities
- Continue assessing the impacts to Sudbury from projects in abutting towns - Wayland Town Center project, Alexan Concord 40B
- Complete Melone and Mahoney feasibility studies
- Update Community Preservation Committee Report
- Implement recommendations in Open Space and Recreation Plan

FY08 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Fully staffed department
- Walkway Planning and Prioritization Initiative –second season of initiative begun
- Housing Trust property acquisition – Young, Dutton Road
- Became Monitoring Agent for local 40B developments
- Completed the 2007 Open Space and Recreation Plan
- Completed Raymond Road and second portion of Willis Road walkways
- Coordinated review of major development projects with Conservation Coordinator, Health Director, Public Works Director, Fire Chief and Building Inspector
- Negotiated acquisition of development rights on Nobscot Reservation
- Negotiated acquisition of CSX railroad corridor
- Directed UMass LARP student assessment of Melone property
- Completed BFRT Wildlife Study RFP
- Assisted Selectmen in assessing new Regional Transit Authority
- Sudbury Village 40B reviewed and approved – 73 units

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment provided for the unionized (full-time) and non- unionized part-time employees of this office. The expense lines have been set at the same level as FY08.

Non Override Budget: It is with tremendous regret that under this budget the part-time Assistant Planner position is eliminated, for a savings of \$24,806. This position is not only responsible for staffing the Community Preservation Committee with their increasing workload of projects, meetings, financial management, etc., but also handles initial subdivision fling work, freeing up the Director of Planning and Community Development to work on projects that help bring in and sustain our commercial sector,

as well as generate significant dollars to the town from developers. For example, she is able to work with each developer and applicant to identify and quantify what negative impacts their project is bringing into the Town and develop a plan for mitigation monies the developer can voluntarily contribute to the Town to offset those impacts. In FY07 alone, her efforts led to over \$100,000 of these contributions for walkway development, public safety equipment purchases, etc, easily paying for the costs of this one part-time staff position. Without this part-time assistance, the Town is back to one professional staff person in this office, supplemented by part-time clerical help. This means this office is closed to the public many times during times during the day when the Director is on site out of the office for meetings with applicants, engineers, etc. Since the first Assistant Planner left for a position as Town Planner with another Town, it is currently vacant and a hiring freeze has been put in place as of December, 2007. Additionally, \$1,067 in expense money has been taken from this office's budget.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
PLANNING & DESIGN REVIEW					
Town Planner	75,611	82,118	86,778	92,406	92,406
Assistant Planner	24,347	14,134	23,650	24,806	0
Clerical	594	32,930	32,367	35,978	35,978
Stipend	0	0	1,000	1,000	1,000
Sub Total: Personal Services	100,551	129,182	143,795	154,189	129,383
General Expense	1,873	2,326	2,500	2,500	1,533
Professional Development	322	750	750	750	650
Clothing Allowance	100	0	125	125	125
Carryforwad Expense	5,256	0	0	0	0
Sub Total: Expenses	7,550	3,076	3,375	3,375	2,308
Total: Planning Board	108,102	132,258	147,170	157,564	131,691

GENERAL GOVERNMENT: Board of Appeals

MISSION OF BOARD

The Board of Appeals is a statutory Board provided for by Massachusetts State law as well as Sudbury's own bylaws. In the broadest sense, it exists to grant relief from the Town's Zoning Bylaw when literal enforcement would constitute hardship to the property owner without significant impairment of the public welfare and/or without being substantially more detrimental to the adjoining neighborhoods.

DESCRIPTION OF SERVICES

The Board acts as one of Sudbury's special permit granting authorities, hears applications for comprehensive permits under G.L. c.40B and considers applications for relief from the Town's Zoning Bylaw. The ZBA is comprised of five members appointed by the Board of Selectmen. Several associate members are also appointed to serve in place of the regular members as needed. The associate members also serve as full members of the Earth Removal Board.

STAFFING

Staff consists of a part-time clerical position.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY07	Est. FY08*
Total Cases Filed	49	55
Tear down applications filed	16	8
Comprehensive Permit applications filed	3	2
Pre-existing, non-conforming lots or structures	7	12

*As of Nov. 1, 2007, 29 applications have been received which includes 4 tear downs & 8 non-conforming structures. It is anticipated that 2 local 40B applications will be received in FY08.

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment. The workload of this office depends on the number of filings with the Board of Appeals, and in the past this is an office that has needed reserve funds transfers when large projects have filed, necessitating multiple hearings and onerous record keeping. The expense portion of this budget has been set at the FY08 levels.

Non Override Budget: The only reduction possible in this budget is for expenses, and those have been cut by \$550. Whether this office can manage on this reduced amount will depend on the number of filings with the Board of Appeals. This office's work is strictly guided by state laws and local bylaws and having hearings within certain dates, having the minutes of these meetings professionally taken to be incorporated into the record for decisions and permits is required.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
BOARD OF APPEALS					
Clerical	27,823	30,253	25,072	27,832	27,832
Sub Total: Personal Services	27,823	30,253	25,072	27,832	27,832
General Expense	865	1,317	1,850	1,850	1,300
Carryforward Expense	64	23	0		
Sub Total: Expenses	929	1,340	1,850	1,850	1,300
Total: Board of Appeals	28,752	31,593	26,922	29,682	29,132

Public Safety Services



**Sudbury Fire
Headquarters**



**Sudbury Police
Station**

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
PUBLIC SAFETY					
Police	2,327,593	2,515,223	2,625,554	2,706,116	2,592,831
Fire	2,590,279	2,712,066	2,786,165	2,872,158	2,861,658
Building Department	773,548	942,061	965,455	990,186	945,187
Total Public Safety	5,691,420	6,169,350	6,377,174	6,568,460	6,399,676

PUBLIC SAFETY: Police Department

MISSION OF THE DEPARTMENT

The mission of the Sudbury Police Department is to work with all residents of the community to create a positive partnership emphasizing equality, fairness, integrity and professionalism. Our objective is to provide the most responsive and highest quality police services possible by working in a collaborative proactive manner with the community to identify and solve problems, prevent crime, and apprehend offenders in a manner consistent with established State, and local laws.

DESCRIPTION OF SERVICES

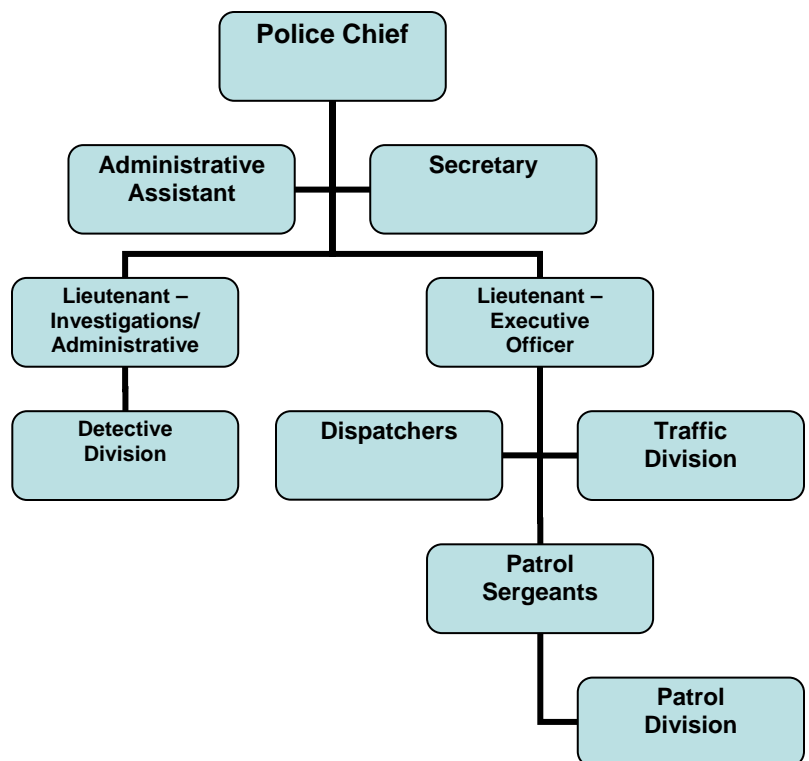
The Sudbury Police Department provides a complete range of public safety and community-based services including: criminal investigation, motor vehicle law enforcement, preventive patrol and emergency response. The Department provides crime prevention programs, services to youth, D.A.R.E., and the processing of permits including firearms, door to door solicitors', raffles and public assembly.

STAFFING

The Sudbury Police Department has a sworn staff of 29 personnel (one chief, two lieutenants, five sergeants, and twenty-one patrol officers) plus four dispatchers and two administrative positions.

FY08/09 GOALS AND INITIATIVES

- To complete all aspects of the departments radio frequency re-banding required by the FCC.
- Update aging department radio transmitter and receiver using state grant monies.
- To continue working with the Sudbury Public Schools and the High School to improve upon the Comprehensive School Emergency Plans.
- To continue progress on completing the Department Policies and Procedures.
- Continue to participate in the Town's Local Emergency Planning Committee with the goal of attaining certification
- To complete the implementation of the traffic safety program in the community and continue to develop a community relations plan so that residents are aware of how to access the program to ensure their traffic concerns are addressed.



FY07/FY08 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Working with the Town Manager, DPW Director and Town Planner to create an active traffic safety program which is now in its initial stages.
- We have worked with the Sudbury Public Schools and the High School on their Comprehensive School Emergency Plans. The department also participated in tabletop exercises and lockdown procedures at all of our schools. All members of the police department were also trained in Active Shooter Procedures which deals with situations where an intruder may be in a school.
- Oversaw the installation of the new Windows based 911 system and trained department personnel in its use.
- Successfully negotiated the radio frequency changeover with Nextel and the FCC resulting in the town receiving over \$100,000 of new radio equipment. Frequency changeover to be completed this year.
- Worked with the Assistant Town Manager/Personnel Director in progressing towards getting the Sudbury Police Department fully staffed with high quality personnel in all positions.
- Continued progress on the updating Department Policies and Procedures, to be completed by July 1, 2008.
- Participated in the Town's Local Emergency Planning Committee, having obtained a provisional certification
- Have improved the quality and quantity of information on Police Department web site.
- Have integrated the School Departments student roster information into the Reverse 911 system and have run successful town wide tests of the system.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY06	FY07
Calls for Service	18,382	18,445
Arrests	253	232
Criminal Complaint Applications	552	556
911 Calls Received	2,309	2,581
Alarms	1,126	1,036
Response to Motor Vehicle Accidents	674	557

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment provided for the non- unionized employees of this office- collective bargaining is continuing for those in the union. The expense lines have been set at the same level as FY08 with the following unavoidable exceptions: \$1,000 for copier expenses as the trial courts are now requiring police departments to provide more copies of complaints, saving them the cost of making these copies; \$500 for the police departments share of the maintenance of the new phone system; \$1,280 for hardware and software agreements with the contractor for the instant records checks system; \$1,000 for ammunition which has been under-budgeted, there have been price increases, and there is increased usage due to officers at the academy. A maintenance contract for the typewriter was eliminated. Additionally, the juvenile officer expenses are up \$300 due to the need to

purchase materials for the program and travel in-state is up \$500 for reimbursement to officers for use of their own vehicles to attend training and court. The Town follows the IRS reimbursement rates. Finally, the cost of the cruiser replacement expense line has increased by \$2,910 due to increases in the state contract price for these vehicles.

Departmental Request Budget: The Police Chief has requested that \$7,500 be added to his budget to complete at the installation of radio equipment at the station. This important project was started with grant funding (\$18,000) but needs \$7,500 to complete. Unfortunately, no departmental growth requests are being honored for FY09, given the Finance Committees directions for budget requests.

Non Override Budget:

This budget is set nearly 1% lower than the FY08 appropriation, but it is difficult to calculate exact amounts because the collective bargaining process is still ongoing. Reductions of approximately \$51,000 were taken from police officers salaries, as the Chief is being asked to operate with 1.5 positions vacant for most of the year. Further, \$34,000 is being reduced from the needed overtime account. This means that at many times, the Chief will have to reduce shift coverage in time. For illustration purposes, the Town spent \$286,479 for overtime in FY07, and we are allowing only \$205,000 in this non-override budget for FY09, at a time when salary increases means the dollars won't go as far in terms of hours of coverage for vacant shifts. Another major area that is being cut is the police cruisers line, by \$26,000 compared to the level staff budget. The Town has had good luck with the current replacement schedule we have followed as this keeps the amounts spent for repairs and parts low, and times when a cruiser is out of service almost nil. And we get the best possible trade-in for these vehicles. On the other hand, when we fall behind on the replacement schedule the costs and out of service problems set in. The marked vehicles tend to be on the road 24/7, as they are used on each of the three shifts during the 24 hour day. The fifth vehicle is the unmarked car, which is kept in the department for four years, then passed down to the other departments such as the Building Inspector and Health Department. If these unmarked cars are kept in service with the Police too long, they become too worn out to give much further service to other departments.

It should be noted that the Police Department generates approximately \$229,500 annually for the general fund, through a combination of traffic fines, and other fees charged, plus the Quinn Bill reimbursement program. At this time, all those moneys go to the general fund. Further, it should be noted this department generated over \$40,000 in grant funding during FY07. *(See Appendix Eleven for a log of grant information.)*

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
POLICE					
Police Chief	114,863	122,815	130,908	134,181	134,181
Lieutenant	168,192	178,553	190,829	203,188	203,188
Patrol Officers	1,239,089	1,243,210	1,381,058	1,417,494	1,366,009
Night Differential	17,743	15,906	20,300	20,300	20,300
Overtime	224,144	286,479	230,000	239,300	205,000
Clerical	93,516	85,438	97,668	102,927	102,927
Dispatchers	146,251	153,394	161,631	169,051	169,051
Sick Leave Buy Back	4,390	4,467	5,665	7,165	7,165
Holiday Pay	15,354	17,810	14,941	14,941	14,941
Non-accountable Clothing	0	9,250	10,730	10,730	10,730
Stipend	26,641	25,800	31,350	33,500	33,500
Sub Total: Personal Services	2,050,183	2,143,121	2,275,080	2,352,777	2,266,992
General Expense	38,852	69,186	54,083	54,708	54,708
Maintenance	47,925	53,981	62,750	63,580	63,580
Travel	3,921	2,096	3,000	3,500	3,000
Uniforms	27,068	18,301	17,790	17,790	17,790
Tuition	12,997	3,773	10,000	10,000	9,000
Equipment	5,073	10,177	7,500	7,500	7,500
Gasoline	0	58,940	75,961	75,961	75,961
Dog Officer Expenses	11,318	9,999	2,000	0	0
Carryforward Expense	18,513	24,159	0		
Sub Total: Expenses	165,667	250,612	233,084	233,039	231,539
Police Cruisers	111,743	121,490	117,390	120,300	94,300
Sub Total: Capital	111,743	121,490	117,390	120,300	94,300
Total: Police	2,327,593	2,515,223	2,625,554	2,706,116	2,592,831

PUBLIC SAFETY: Fire Department

MISSION OF THE DEPARTMENT

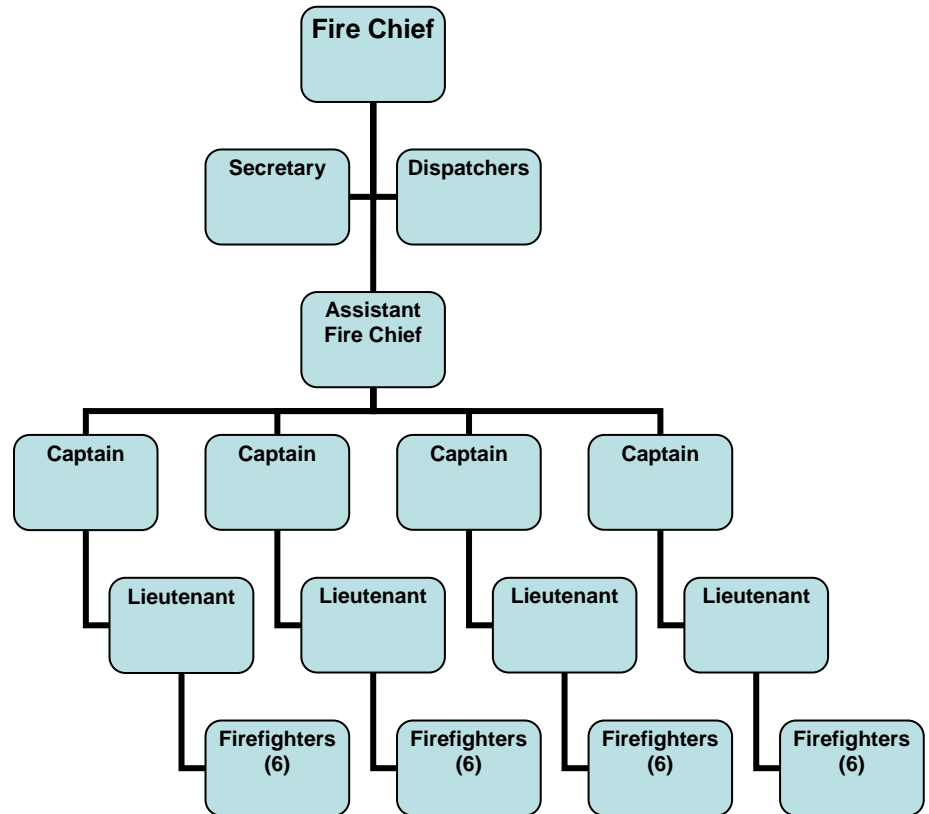
The mission of the Sudbury Fire Department is to protect the lives and property of the community from emergencies involving fire, medical, hazardous materials, and environmental causes.

DESCRIPTION OF SERVICES

The Fire Department is responsible for fire prevention/education, fire suppression, ambulance and emergency medical services, as well as fire inspections, disaster preparedness and mitigation.

STAFFING

Currently the Department consists of 1 Chief, 1 Assistant Chief, 4 Captains, 4 Lieutenants and 24 firefighters, as well as 3 civilian dispatchers and a 3/4 secretary. Thirty-five personnel are certified Emergency Medical Technicians.



FY09 GOALS AND INITIATIVES

- Continue to develop the Community Emergency Response Team (CERT) as an auxiliary force for deployment during catastrophic emergencies
- Bolster the call division of the fire department
- Implement updated Standard Operating Guidelines by which we conduct operations
- Renew the Comprehensive Emergency Management Plan with strategic partners
- Enhance our online presence for permitting, news dissemination, forms, etc.
- Relocate our main radio repeater site to improve communications
- Purchase a new ambulance as part of a scheduled replacement
- Develop interdepartmental Continuity of Operations plans

FY07/FY08 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- The Community Emergency Response Team (CERT) was established and is operational. There are now 26 members.
- The Local Emergency Planning Committee became Startup certified, held a town-wide tabletop emergency exercise, and is now Provisionally certified
- The Comprehensive Emergency Management Plan (CEMP) was updated and re-written.
- A new fire engine was purchased, outfitted, and put in service at Station 3
- Applied for and received a grant of \$103,030 for replacement of all firefighter turnout gear
- Applied for and received a grant of \$101,970 for call department hiring and training
- Established Medical Director position to enhance our ability to delivery higher levels of emergency medical services.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY06	FY07
Calls for Assistance	1793	1833
Structure Fires	8	9
Calls for Ambulance	952	992
Permits Issued	535	585
Burning Permits	1099	793

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment provided for the employees of this office. The Fire Chief has requested the creation of a 5th Lieutenant/EMT position to act as a staff officer/inspector assigned to the Chief's Office. Potential overtime savings and revenue enhancement from ambulance operations could bring in revenue to offset some of the cost of adding this position, but since there is no allowance for new initiatives for FY09, that position is not included at this time.

The expense lines have been set at the same level as FY08, with three exceptions: the travel in-state has been increased to account for firefighters who use their own vehicles when they serve as regional hazardous materials technicians, the allowance for uniforms for the Chief and Assistant Chief is restored (unintentionally omitted in FY08, and \$1,434 additional in general expenses to account for the actual cost of telephone expenses for the department.

Additionally, the rescue boat used by the Fire Department is no longer reliable and needs replacing. This budget provides for the Chief to purchase a replacement.

Non Override Budget:

On a gross basis, this budget is 2.7% higher than FY08, but on a net basis it is 1.6% LOWER than FY08, as the Chief has recommended use of much higher level than usual from receipts reserved for the ambulance offset account to prevent the onerous reductions that would otherwise need to be made for this budget. Without this one time use of these funds, the overtime line item was scheduled for very drastic reductions, which would have meant that Station 3, the satellite station on Route 117, would have to

be kept closed whenever staffing levels dipped below normal for much of the year. It is the overtime account that allows the Chief to bring back an off duty firefighter to fill the vacancy and keep this station open.

It should be noted that the Fire Department generates approximately \$12,000 annually for the general fund and revolving funds through the permits it issues. Further, the Fire Department received over \$200,000 in grant funding in FY07.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
FIRE					
Fire Chief	98,668	104,920	114,726	122,004	122,004
Deputy Chief	22,569	84,016	90,551	96,285	96,285
Staff Officer	0	0	0	0	0
Firefighters/EMTs	1,609,161	1,649,624	1,692,698	1,745,471	1,745,471
Overtime	477,234	437,258	364,949	399,301	393,801
Clerical	26,852	30,827	32,359	34,476	34,476
Dispatchers	102,586	105,539	96,861	105,978	105,978
Non-accountable Clothing	0	21,370	23,300	23,300	23,300
Sick Buy Back	1,869	4,605	14,737	11,575	11,575
Fire Stipends	0	2,414	27,070	27,070	27,070
Sub Total: Personal Services	2,338,938	2,440,573	2,457,251	2,565,460	2,559,960
General Expense	37,325	29,073	40,985	42,139	42,139
Maintenance	89,428	56,456	63,000	63,000	63,000
Alarm Maint.	987	1,024	3,000	3,000	3,000
Travel	143	188	500	2,130	2,130
Utilities	0	42,591	52,770	52,770	52,770
Uniforms	21,433	19,265	18,800	18,800	18,800
Tuition	715	3,877	15,000	15,000	10,000
Contracted Services	15,759	24,253	36,500	36,500	36,500
Equipment	32,408	21,736	28,750	28,750	28,750
Gasoline/Diesel Fuel	0	21,485	24,609	24,609	24,609
Carryforward Expense	10,217	7,625	0	0	0
Sub Total: Expenses	208,415	227,574	283,914	286,698	281,698
Capital Items	42,926	43,919	45,000	20,000	20,000
Sub Total: Capital Expenses	42,926	43,919	45,000	20,000	20,000
Total: Fire	2,590,279	2,712,066	2,786,165	2,872,158	2,861,658
OFFSET Ambulance Fund	-210,189	-230,342	-230,342	-237,252	-347,238
Net Fire	2,380,090	2,481,724	2,555,823	2,634,905	2,514,420

PUBLIC SAFETY: Building Department

MISSION OF THE DEPARTMENT

The mission of the Building Department is to contribute to the protection of the public through the enforcement of building codes and zoning bylaws. The Building Department is also responsible for keeping many Town Buildings safe, clean, healthy and energy-efficient for use by the public and Town employees.

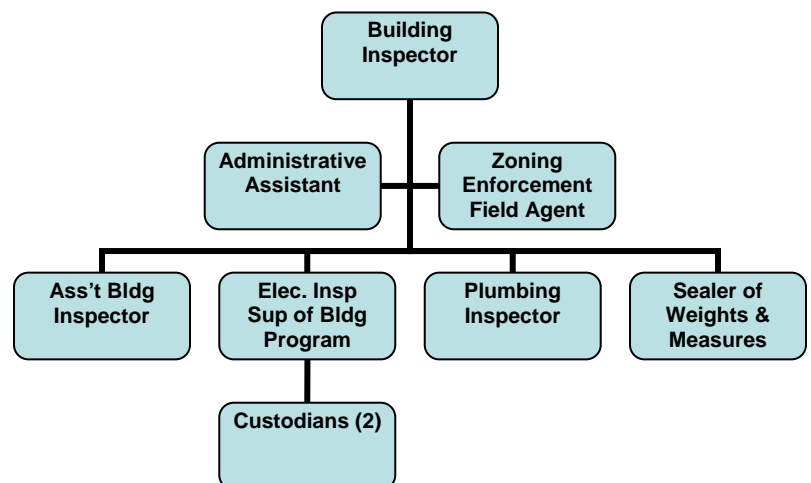
DESCRIPTION OF SERVICES

The Building Department staff enforces State building, electrical, plumbing, gas and mechanical codes, as well as local zoning by-laws and Architectural Access Board Regulations. Many of the functions of the Department are mandated by the Commonwealth of Massachusetts, including enforcement and implementation of the State building code, the State zoning act, the State gas and plumbing codes, and the State architectural access code. Additional local codes and standards must also be enforced. Staff issue permits, inspect construction sites, conduct periodic safety inspections of restaurants, schools, religious institutions, and other places of assembly, and levy fines or prosecute when necessary to obtain code compliance. This office processes 2,000 permits a year, with three to seven inspections per permit.

The Building Maintenance function of this department plans and budgets for the energy needs of Town buildings, secures contracted cleaning services and performs preventative maintenance and minor repairs on Town Buildings including the Town Hall, the Flynn Building, the DPW Building, Loring Parsonage, the Police Station and the Fairbank Community Center. Staff maintains the exterior walkways, including leaf pick up, snow removal, and sanding of these buildings as well. Additionally this department maintains three residential structures owned by the Town: the Haynes Meadow House, the Carding Mill House, and the Frost Farmhouse. Finally, they are responsible for interoffice mail delivery.

STAFFING

This office consists of the Building Inspector, an Assistant Building Inspector, an Electrical Inspector/Supervisor of Buildings, a Plumbing Inspector (part-time), two custodians, a part-time zoning enforcement field agent, and an administrative assistant.



GOALS FOR FY08 & FY09

- Evaluate need and costs for new bathroom to be built at the Town Clerk's office.
- Replace flat tar or gravel roof at the Town Hall.

- Paint the exterior of the Town Hall.
- Restore existing twelve-over-twelve wood windows at the Town Hall.
- Install new casement windows and heating and air conditioning systems at the Police Station.
- Continue looking for ways to reduce energy costs for Town Buildings.
- Implement comprehensive recycling efforts for town offices and staff (i.e. paper, bottles, cans and cardboard)
- Hire consultant engineers to evaluate DPW building design and construction problems.

FY07/FY08 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Renovated the second floor of Flynn Administration Building including the offices of the Planning and Community Development, Conference Room and refinishing the hardwood floors and new stair treads.
- Upgraded the fire alarm systems at the Flynn Building and the DPW building.
- Painted the exterior of the Flynn Building and repaired or replaced exterior woodwork as needed.
- Flynn Building landscaping including the irrigation system, stone wall, driveway lighting, and refurbished sign.
- Removed 45 year old walk-in refrigerator at the Fairbank Community Center and refinished the space for dry good storage
- Continued the Town's efforts to reduce energy costs by installing new energy savings motion sensors, bulbs and ballasts in Town's buildings.
- Created a new Temporary Sign Bylaw, which was approved at Town meeting, allowing the business community more flexibility for signage.
- Continue the building improvements to the Town owned houses including interior and exterior upgrades to the Haynes Meadow House, Frost Farm House and the Carding Mill.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY06	FY07
New Residents Permits	28	41
New Residents Permits (value)	\$9,830,400	\$11,967,066
Tear down and Reconstructions	16	10
Tear down and Reconstructions (value)	\$5,477,200	\$3,800,000
Non-Residential Permits	33	27
Non-Residential Permits (value)	\$2,870,900	\$563,814
Swimming Pools	17	14
Swimming Pools (value)	\$465,700	\$430,275
Additions/Renovations	355	320
Additions/Renovations (value)	\$16,837,000	\$19,325,097

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment.

The expense lines have been set at the same level as FY08, with two exceptions: the utilities line has been increased by \$2,000 in anticipation of a possible hike in this expense, and the cleaning service is expected to increase the cost of this contract by 4%. This is another budget where significant reductions are hard to accomplish. The inspectors are required by state and local law to make the inspections, yet the fees that are generated by this office all go into the general fund and do not offset these costs. Further, this is the budget where utilities for nearly all Town buildings are placed, and where the limited dollars for cleaning and maintenance of town buildings are placed.

Non Override Budget: The building maintenance line is set at \$129,900, whereas in FY07 \$182,228 was spent on repairs and care for the buildings. If any significant problems arise, the Reserve Fund will have to be used to supplement this meager budget. And funds for building improvements such as window replacements and installation of energy saving devices won't be done, as the small amount that the Town asks for this -\$12,450 in the Level Staff budget – has been cut here.

It should be noted that the Building Department generates more than \$400,000 annually for the general fund through the permits it issues.
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	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
BUILDING INSPECTION					
Building Inspector	71,795	73,507	77,083	80,521	80,521
Supv. of Town Bldgs.	55,834	57,156	59,768	62,418	62,418
Asst. Bldg Inspector	27,816	41,198	53,567	53,099	53,099
Clerical	41,299	43,600	51,160	55,957	55,957
Deputy Inspector	1,411	1,581	2,640	2,640	2,640
Zoning Enforcement Field Agent	7,000	7,000	3,000	3,000	1,500
Plumbing/ Gas Inspector	27,183	0	0	0	0
Sealer of Weights	2,150	2,150	2,150	2,150	2,150
Wiring Inspector	13,050	13,050	13,050	13,050	13,050
Custodial	81,405	82,710	85,498	87,635	87,635
Sick Buyback	2,478	1,296	1,309	1,388	1,388
Sub Total: Personal Services	331,420	323,247	349,225	361,858	360,358
General Expense	3,959	5,991	4,200	4,200	3,900
Town Bldg. Utilities	194,747	292,810	394,955	396,955	396,955
Town Bldg. Maint.	159,718	182,228	129,900	139,900	129,900
Vehicle Maintenance	2,629	1,343	1,500	1,500	1,500
Contracted services	51,725	66,362	66,200	68,848	48,099
Uniforms	1,412	1,475	1,475	1,475	1,475
In-State Travel	3,136	1,266	3,000	3,000	3,000
Carryforward Expense	9,803	51,839			
Sub Total: Expenses	427,128	603,314	601,230	615,878	584,829
Building Improvements	15,000	15,500	15,000	12,450	0
Sub Total: Capital Expenses	15,000	15,500	15,000	12,450	0
Total: Building	773,548	942,061	965,455	990,186	945,187

Public Works Department



**Public Works
Building**

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
PUBLIC WORKS					
Engineering	334,004	360,454	396,418	413,969	408,871
Streets and Roads	2,395,074	2,099,080	2,349,976	2,478,787	2,255,973
Trees and Cemetery	294,284	312,328	334,683	354,611	331,336
Parks and Grounds	226,316	270,205	295,889	308,328	282,945
Total Public Works	3,249,679	3,042,067	3,376,966	3,555,694	3,279,124

PUBLIC WORKS: Engineering and Administration

MISSION OF THE OFFICE

The Department of Public Works is a professional team committed to improving the quality of life in Sudbury and supporting the Town's core values. We make every effort to maximize the efficient, effective use of our resources in the support, maintenance and upkeep of the infrastructure, public lands and programs. We are committed to public safety and providing prompt, courteous quality service to our customers and each other.

DESCRIPTION OF SERVICES

The Engineering division of this department is responsible for the design of public works projects, plan review of proposed developments, implementation of a GIS system, and assistance on Town and School building projects. The Division also provides a wide range of technical assistance to other departments and committees, including the Planning Department, Building Inspection Department, Conservation Department, Recreation Department, Police and Fire Departments and the Town Manager's office. Many other customers are supported as well, including residents, businesses, contractors, consultants, and realtors as well as State and Federal entities. The Engineering Division stores, maintains and updates public records and plans, and designs and administers public works projects of all kinds. Construction plans and documents are prepared, reviewed, and bid; construction inspections are performed and overseen by staff.

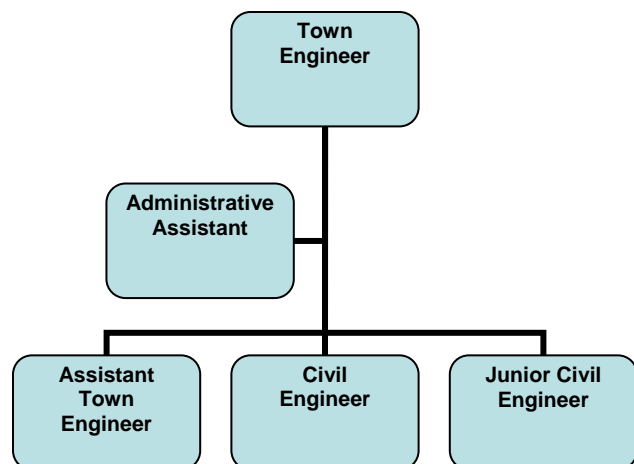
The Town Engineer also serves as the Director of the Public Works Department and as such reports directly to the Town Manager and serves on the Town Manager's Senior Management Team. As DPW Director, he oversees the management of \$3.67 million in appropriations (FY '07 dollars), and provides executive level planning and direction to five divisions, and 35 employees. Services provided by these employees affect the Town's public safety, community character, property values and quality of life. Further, he serves on the Town's land use planning working group, a staff task force chaired by the Planning and Community Development Director, to evaluate and help guide all development proposals made to various offices of the Town.

STAFFING

The engineering division staff consists of the Town Engineer/DPW Director, Assistant Town Engineer, one Civil Engineer, one Junior Civil Engineer, one Engineering Aide, and an Office Manager.

FY09 GOALS AND INITIATIVES

- Continue property line survey, base line survey, topographic survey and design of the Marlboro Road/Willis Road Intersection.
- Set horizontal and vertical control to set grades at North Road Borrow Pit.



- Provide as-built survey of Mt. Pleasant North Cemetery and New Town Cemetery.
- DPW Director/Town Engineer to serve as lead staff on the regional all hazards mitigation project (required by Homeland Security/FEMA/MEMA in order to qualify for grants).
- DPW Director/Town Engineer to serve as key department head on Town Center Redesign project
- DPW Director/Town Engineer to continue to serve as lead department head on Rail Trail Conversion Advisory Committee and Mass Highway Commission's BFRT.
- DPW Director/Town Engineer to serve as lead department head on the Solid Waste Options Committee
- Continue to plan for and coordinate with Mass Highway regarding projects needed at intersections on Route 20

FY08 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Provided construction layout for the Concord Road/Union Ave. intersection.
- Provided topographic survey, right-of-way survey and drainage design for Dakin Road from Blacksmith Drive to Philemon Whale Lane.
- Provided construction layout for the Willis Road Walkway.
- Continued developing and updating data layers for Town's Geographical Information System.
- Provided construction layout for Raymond Road walkway from Cider Mill Road to Warren Road.

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment.

The expense lines have been set at the same level as FY08.

Non Override Budget: General expenses and maintenance expenses have been reduced in this budget scenario, even though in both cases the department needed and spent the amounts requested in FY06 and FY07. This budget is mostly personnel, so there are not other areas that can be cut that are not required by the collective bargaining agreement with the employees of this office.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
ENGINEERING DEPARTMENT					
Dir. of Public Works	101,566	106,008	108,577	111,291	111,291
Non-Clerical	158,772	183,115	216,726	228,165	228,165
Clerical	41,490	42,554	45,972	48,178	48,178
Summer Help	7,832	6,438	0	0	0
Sick Leave Buy Back	4,608	4,489	4,190	5,381	5,381
Sub Total: Personal Services	314,269	342,604	375,465	393,016	393,016
General Expense	14,521	13,846	14,718	14,718	10,130
Maintenance	2,479	2,367	2,500	2,500	2,000
Travel	60	0	110	110	100
Uniforms	2,355	1,450	3,625	3,625	3,625
Carryforward Expense	320	188	0		
Sub Total: Expenses	19,735	17,850	20,953	20,953	15,855
Total: Engineering	334,004	360,454	396,418	413,969	408,871

PUBLIC WORKS: Streets and Roads

MISSION OF THE OFFICE

The mission of the Streets and Roads Division is to protect the safety, health and welfare of the Town Residents by maintaining the town streets, walkways and storm water system in a safe and clean condition. This department also provides for the safe movement of vehicular traffic by performing minor construction repairs, removing snow and ice from streets, sweeping of streets, installing traffic signs and lane or line markers and supervising the work of contractual service providers who perform repairs, cleaning or maintenance work. In addition, the Road Machinery Division ensures that the Town's fleet is always operational and well maintained by providing an efficient and effective maintenance and repair program and fuel management system.

DESCRIPTION OF SERVICES

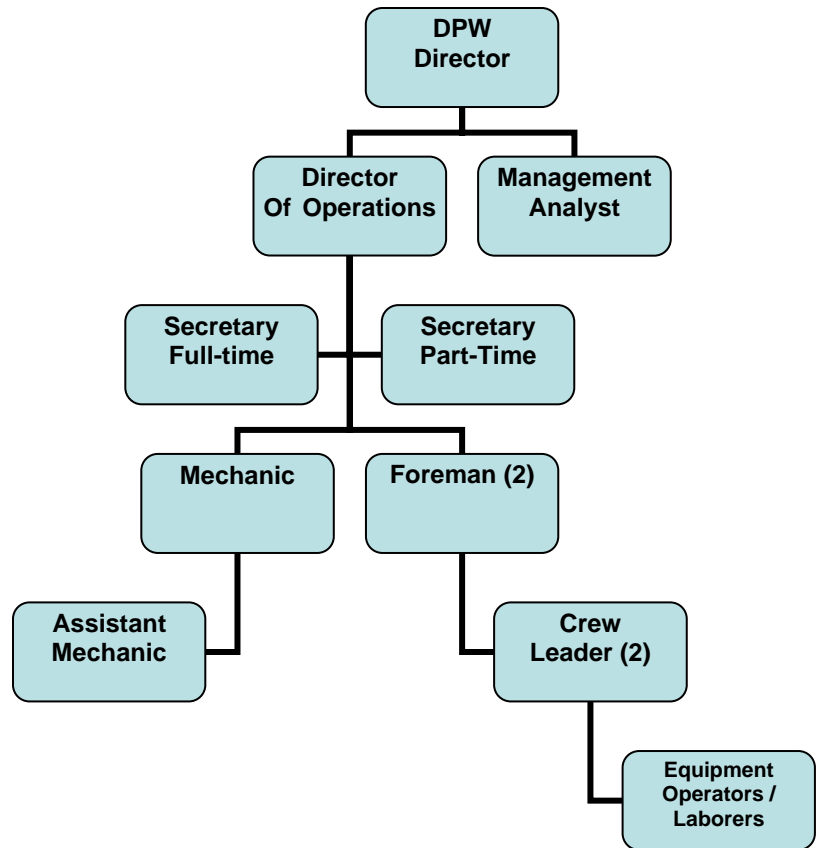
The Streets and Roads cost center is responsible for maintenance, construction, and snow removal of Town ways, including streets, curbing, walkways, drain systems, guardrails and signs. Priority snow removal is given to all school parking lots and driveways. Additional duties include roadside and sidewalk mowing, brush clearance, litter control, seasonal support to other town departments (parades, elections, facility maintenance, celebrations). The department maintains approximately 140 miles of roads and 45 miles of walkways. This division annually evaluates street and walkway conditions as part of the pavement management plan.

STAFFING

Division staffing includes a Director of Operations, a Management Analyst, one Full-time Secretary, one Part-time Secretary, one Mechanic, one Assistant Mechanic, two Foremen, two Crew Leader/Heavy Equipment Operators, five Heavy Equipment Operators, two Light Equipment Operators and one Heavy Laborer.

FY09 GOALS AND INITIATIVES

- Maintain town-wide infrastructure including street sweeping, traffic lines, paving, walkways, drain systems, guardrails, signs and snow removal programs.
- Continue to implement vigorous vehicle maintenance program to keep town fleet in compliance with safety and preventative maintenance schedules.



- Implement new Pavement Management Program software, including vehicle maintenance and parts inventory modules

FY08 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Completed mandatory street sign replacement program.
- Continued to build on website visibility to inform residents of maintenance and special projects being performed in the town.
- Reconstructed 800 ft. of walkway along Dutton Road.
- Constructed 2,000 ft. of new walkway along Raymond Road, 500 ft. along Willis Road, 700 ft. along Dakin Rd., and 300 ft. along Union Ave.
- Installed 765 ft. of wood guardrail.
- Arrowhead Road reconstructed.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY06	FY07
Miles of Roads Maintained	140	141
Drainage Structure Repaired	30	35
Guard Rail Installed	6,000 ft.	765 ft.
Pieces of Equipment Maintained	90	90

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment. The DPW Director requested an additional \$5,000 for summer help, as it is difficult to complete projects when this is the time most of the employees in this division take vacation. Summer help has been very cost effective to keep the work moving forward during the good weather months. But this request is not being approved, given the zero-growth in FTE requirements of the FinCom for FY09.

The expense lines have been set at the same level as FY08, with five exceptions for costs that are growing beyond the Town's control: the cost of parts in the vehicle maintenance line, utilities, the street lighting contract (which is out to bid currently), travel (the Town reimburses at the IRS rate which has increased), and roadwork, where the cost of the contractual services has risen each year and we expect will rise even further in this area where costs have grown faster than the rate of inflation.

Overall, the level staff budget would grow 5.5% over FY08.

Non Override Budget: This division has been hit very hard with reductions, to make up for the fact that most other DPW budgets are nearly all personnel. One heavy equipment position has been nearly eliminated in this budget, as there are only enough funds to fill a current vacancy for part of the year. Vehicle maintenance has been significantly reduced, nearly \$20,000 below the FY08 level. This could be very difficult if the Town has a bad winter – that is when the trucks and sidewalk plows begin to need replacement parts. It is particularly difficult and expensive to repair the older vehicles. And if a vehicle is in the shop, it is not doing the sanding and plowing public safety demands. The roadwork account is also set below the FY08 amount by nearly \$31,000. This too will have impacts on public safety if street sweeping and line painting contracts

have to be curtailed. Snow and Ice removal is set at FY08 levels. If a bad winter occurs, we will look to both the Reserve Fund and Deficit spending to supplement this budget.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
STREETS & ROADS					
Highway Dir. of Operations	60,210	64,430	69,145	73,650	73,650
Management Analyst	63,455	67,164	71,850	73,782	73,782
Non-Clerical	497,406	563,563	577,261	586,965	551,965
Overtime	23,007	16,219	21,353	21,353	21,353
Clerical	39,114	41,532	52,186	56,767	56,767
Summer Temp. Labor	3,918	3,562	5,018	5,018	0
Sick Leave Buy Back	1,097	952	1,462	1,650	1,650
Sub Total: Personal Services	688,207	757,420	798,275	819,184	779,166
General Expense	5,685	13,558	12,000	12,000	12,000
Gasoline	191,160	106,557	140,000	140,000	140,000
Bldg. Maintenance	13,697	10,898	16,000	16,000	16,000
Vehicle Maintenance	112,836	118,772	162,138	165,380	145,380
Utilities	12,834	13,301	13,250	13,800	13,800
Street Lighting	44,844	47,606	53,475	59,135	54,635
Travel	156	286	200	300	250
Uniforms	13,692	15,283	17,045	17,045	17,045
Tuition	0	0	1,500	1,500	1,500
Police detail	33,994	40,447	42,500	42,500	40,000
Roadwork	389,426	435,870	500,000	535,000	471,000
Carryforward Expense	83,019	70,832	0	0	0
Sub Total: Expenses	901,342	873,410	958,108	1,002,660	911,610
Vehicle Leases/Purchases	227,182	155,940	178,938	225,542	150,542
Sub Total: Capital Expenses	227,182	155,940	178,938	225,542	150,542
Snow & Ice Overtime	109,373	87,079	117,407	117,407	117,407
Snow & Ice Contractors	71,064	69,214	106,520	123,823	106,520
Snow & Ice Materials	369,725	156,018	190,728	190,171	190,728
Carryforward Expense	28,181	0	0	0	0
Sub Total: Snow & Ice	578,343	312,311	414,655	431,401	414,655
Total: Streets & Roads	2,395,074	2,099,080	2,349,976	2,478,787	2,255,973

PUBLIC WORKS: Trees and Cemetery

MISSION OF THE DIVISION

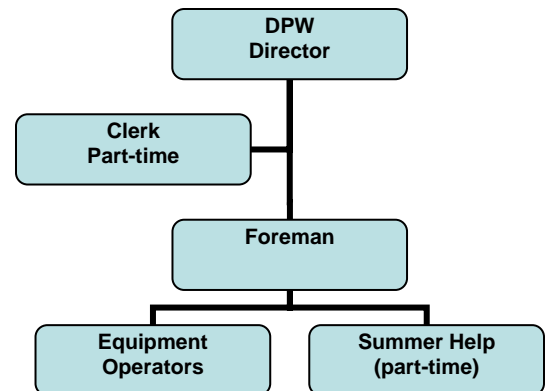
The Mission of this division is twofold: (1) to protect and keep in a healthy state an important public asset of the Town – the beautiful shade trees that are found in the Town's public way and (2) the cemetery division staff provides compassionate, courteous and professional service to bereaved families and strives to maintain a tranquil, well-maintained environment with perpetual care and beautiful historic cemetery grounds.

DESCRIPTION OF SERVICES

The Trees and Cemetery Division is responsible for maintenance and interments at the Town's five cemeteries. Tree responsibilities include maintenance and removal of trees in the public way, with attention to plantings, trimming, storm damage repairs, vandalism repairs, tree and stump removals, as well as care and watering of newly planted trees.

STAFFING

Division staffing includes a Foreman, one Crew Leader/Heavy Equipment Operator, two Heavy Equipment Operators, one Light Equipment Operator, one part-time clerical position, and one part-time summer help.



FY09 GOALS AND INITIATIVES

- Continue with perpetual care at all five cemeteries.
- Continue to maintain streetscapes
- Continue to clear intersections and walkways of brush to improve safety.

FY08 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Adopted new cemetery Rules & Regulations.
- Began tree back planting program.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY06	FY07
Tree Removals	58	120
Internments	52	57
Cemetery Maintenance	31 Acres	31 Acres

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment.

The expense lines have been set at the same level as FY08, with one exception: the cost of the tree services contract is expected to rise just to cover the same level of tree removal work as in FY08.

Non Override Budget: Cemetery materials have been reduced, tree contractor funds cut \$14,000 and the new tree planting initiative from FY08 is gone. This division generates over \$30,000 per year in fees from burials, but none of these funds are used to offset this budget – they all go into the general fund.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
TREES & CEMETERY					
Non-Clerical	205,236	214,680	220,525	223,788	223,788
Overtime	3,687	5,320	8,638	8,638	8,638
Clerical	6,887	9,445	7,287	15,642	15,642
Summer help	3,799	7,383	5,018	5,018	5,018
Sub Total: Personal Services	219,608	236,828	241,468	253,086	253,086
Cemetery Materials	11,184	20,656	23,325	23,325	19,000
Tree Planting	0	0	5,000	5,000	0
Tree Contractors	52,068	48,844	64,890	73,200	59,250
Carryforward Expense	11,425	6,000	0	0	0
Sub-Total: Expenses	74,677	75,500	93,215	101,525	78,250
Total: Trees & Cemetery	294,284	312,328	334,683	354,611	331,336

PUBLIC WORKS: Parks and Grounds

MISSION OF THE OFFICE

The Mission of this division is to maintain landscaping throughout the Town in park and field areas, public right-of-ways and around all public buildings and school grounds.

DESCRIPTION OF SERVICES

The Parks and Grounds division is responsible for maintenance of all Town parks, fields, and playgrounds. This includes Josiah Haynes, Peter Noyes, General John Nixon, Israel Loring, Ephraim Curtis Middle, Featherland Field, Davis Field, Frank Grinnell Veterans Memorial Park, Haskell Field, Fairbank Community Center, Frank G. Feeley Field, Cutting Field, Horse Pond Play Field, Training Field, Heritage Park, Central Fire Station, North Fire Station, DPW Building, Police Station, Goodnow Library, Town Common, Frost Farm, Piper Farm, Meachen Field, Davis Farm, Barton Farm, Mahoney Farm and Carding Mill Conservation areas. Maintenance of these facilities includes mowing, aerating, fertilizing, irrigation, line striping and system maintenance, weed and insect control; litter clean-up, leaf removal, leveling, grading and marking fields, fence and vandalism repairs; shrub and tree care, and support for civic activities.

STAFFING

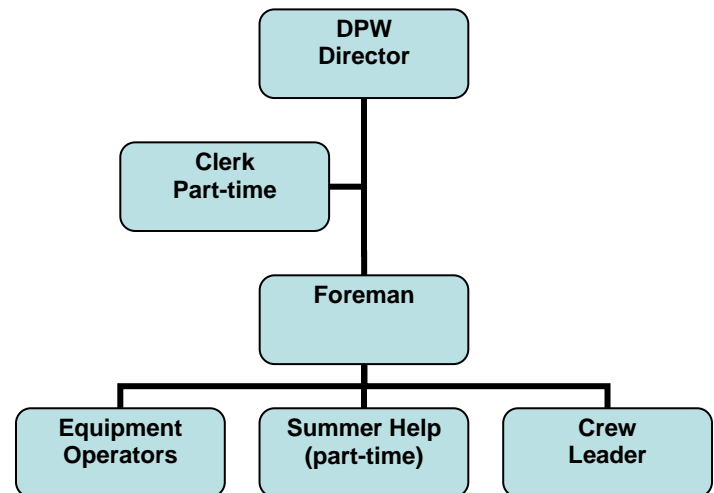
Division staffing includes a Foreman, one Crew Leader/Assistant Mechanic, one Heavy Equipment Operator, one Light Equipment Operator, one part-time clerical position, and part-time summer help.

FY09 GOALS AND INITIATIVES

- Continued maintenance of irrigation systems, athletic fields, conservation areas, school grounds and public parks and grounds.

FY07 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Oversee a new contract for maintenance of school grounds.



PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY06	FY07
Mowing Conservation Land	81.0 Acres	81.0 Acres
Public Lands	94.5	64.5
Public Schools	33.57	33.57

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment.

The expense lines have been set at the same level as FY08, with one exception for the cost of the maintenance contracts for school grounds covered by this expense line.

Non Override Budget: Maintenance funds have been cut \$16,000 compared to the level staff budget, meaning that the contracts for maintenance of school and town building landscaping will be reduced. This division maintains SPS as well as Town fields and parks, yet all the costs are shown on the Town side.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
PARKS & GROUNDS					
Non-Clerical	176,590	184,442	185,285	187,130	187,130
Overtime	2,642	4,099	3,120	4,206	4,206
Clerical	6,887	6,459	7,287	7,761	7,761
Summer help	4,066	5,878	17,957	20,072	17,957
Sick Leave Buy Back	2,286	2,337	2,480	2,480	2,480
Sub Total: Personal Services	192,471	203,215	216,129	221,649	219,534
Maintenance	23,831	55,809	69,492	76,411	60,411
Uniforms	2,781	2,773	3,000	3,000	3,000
Carryforward Expense	9	1,183	0		
Sub Total: Expenses	26,621	59,765	72,492	79,411	63,411
Capital Expense	7,225	7,225	7,268	7,268	0
Sub Total: Capital Expenses	7,225	7,225	7,268	7,268	0
Total: Parks & Grounds	226,316	270,205	295,889	308,328	282,945

Human Services



**Sudbury Senior Center at the
Fairbank Community Building**

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
HUMAN SERVICES					
Board of Health	340,264	349,126	382,106	392,317	367,617
Council on Aging	139,019	147,812	164,409	174,579	172,579
Youth Commission	37,951	39,656	42,692	45,151	42,201
Veterans Affairs	14,812	21,116	18,452	21,727	21,327
Total Human Services	532,047	557,711	607,659	633,774	603,724

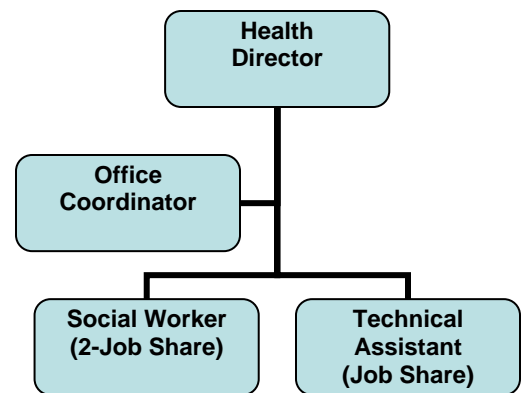
HUMAN SERVICES: Board of Health

DESCRIPTION OF SERVICES

The Board of Health is responsible for addressing the health needs of the community. Traditional duties include site evaluation for subsurface sewage disposal, permitting/licensing and inspections for food service establishments, summer camps, public swimming pools, stables, massage therapists, septic installers and haulers, septic system and private well installations, and supplying community nursing and mental healthcare services, as well as involvement in environmental health issues such as housing code violations, mosquito control, hazardous waste, animal/rabies control, public ground water supplies and emergency preparedness.

STAFFING

This department consists of the Health Director, two part-time social workers who job share, one part-time technical assistant, and a full-time office coordinator. Nursing, mental health, and senior outreach services are provided on a contract basis. Mosquito control is provided as part of a regional district, to which Sudbury pays an annual fee. The annual Household Hazardous Waste Day requires a licensed contractor for the collection. Animal/Rabies control services are provided through a contract as well.



BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment.

The expense lines have been set at the same level as FY08, with two exceptions: the contract for nursing services and mosquito control are expected to rise slightly to purchase the same level of service. Also, \$10,000 has been moved from one line item (mental health) to senior outreach to more closely match where the funds are actually being needed and spent.

Overall, this budget is set to increase 2.75% over the FY08 appropriation.

Non Override Budget: Under this budget, which calls for a 3.8% reduction compared to FY08, a hazardous waste day will NOT be held, saving \$18,700. Residents who need this service may still use the regional facility in Lexington. Contracted services have also been reduced by \$10,000.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
BOARD OF HEALTH					
Director	74,521	76,303	80,017	83,594	83,594
Town Social Worker	62,938	64,431	66,055	67,748	67,748
Non-Clerical	0	0	17,153	18,112	18,112
Clerical	35,305	39,773	40,197	41,202	41,202
Sick Buy Back	1,142	1,747	1,765	1,914	1,914
Sub Total: Personal Services	173,906	182,254	205,187	212,570	212,570
General Expense	2,074	1,788	1,900	1,900	1,900
Maintenance	0	528	100	100	100
Mental Health	29,440	14,900	29,560	19,560	19,560
Nursing Services	47,440	47,925	49,842	51,347	51,347
Contracted Services	5,471	4,898	10,900	10,900	4,900
Lab Expense	0	63	500	500	500
Hazardous Waste	15,993	12,836	18,700	18,700	0
Mosquito Control	45,058	45,720	44,092	45,415	45,415
Animal/ Rabies Control	8,300	8,455	8,600	8,600	8,600
Animal Inspector	926	1,614	1,725	1,725	1,725
Senior Outreach	6,000	24,360	7,500	17,500	17,500
Community Outreach Prog	1,465	1,325	3,500	3,500	3,500
Carryforward Expense	4,191	2,460	0	0	0
Sub Total: Expenses	166,358	166,872	176,919	179,747	155,047
Total: Board of Health	340,264	349,126	382,106	392,317	367,617

HUMAN SERVICES: Council on Aging

MISSION OF THE DEPARTMENT

The mission of the Council on Aging (COA) is dedicated to serving the social, recreational, health and educational needs of older adults in the community. The Sudbury Senior Center has been a fully accredited center since December 2003, (one of only seven in Massachusetts).

DESCRIPTION OF SERVICES

The Council on Aging supports programs at the Sudbury Senior Center, provides van services for elders, serves as an information resource for seniors and their families, coordinates numerous volunteer services to elders in the community, and plays an advocacy role for seniors at the local, state, and federal level.

STAFFING

The department currently consists of the Council on Aging Director, a 35 hour a week van driver, a full-time senior clerk and a part-time Information and Referral Specialist, all appointed by the Town Manager. In addition, many Sudbury residents volunteer countless hours helping to run the many programs at the Senior Center. The activities of the COA are overseen by a nine member volunteer Council on Aging, appointed by the Board of Selectmen.

FY09 GOALS AND INITIATIVES

- Work closely with the MWRTA to develop and implement new transportation options for seniors and people with disabilities in Sudbury, under the guidance of the Town Manager, Town Planner, and Selectmen
- Work with the Board of the Council on Aging to publicize the tax deferral program and enhance the circuit breaker program to offer tax relief to seniors on restricted incomes
- Continue outreach to identify and make contact with all Sudbury residents aged 85 and older to offer services, support, and inclusion on the Emergency Assistance List
- Involve younger seniors in services and programming through multiple media avenues
- Serve as part of the Town's Emergency Planning efforts to develop an emergency response plan for seniors and people with disabilities who may be placed at risk due to weather or other events, including facilitating a subcommittee of the LEPC to coordinate the efforts of the senior housing communities and other town entities toward emergency planning.
- Survey people 50 and older who sell their homes to learn to what an extent property tax increases were a factor in a decision to leave Sudbury.
- Work with other area Council on Aging Directors to improve communication with and coordinate services for Sudbury residents received from BayPath Elder Services

FY08 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Received and put into service new 9-passenger wheelchair lift-equipped van

- Worked with the Commission on Disabilities to promote advocacy for equal access for residents with disabilities
- Increased publicizing of Senior Center program offerings through press releases and website postings and through work to develop a cable television series.
- Worked on monitoring and encouraging the development of property tax relief efforts for Seniors
- Facilitated meetings of the VIP committee, a subcommittee of the LEPC focused on seniors and people with disabilities, increasing the communication among the Sudbury police, fire, senior housing organizations, nursing homes, and others, to ensure that in a time of crisis the community will be prepared to serve the most vulnerable among us.
- First full year of implementation of a computerized sign-in and participation tracking system that allows a more consistent reporting of Senior Center utilization.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY05	FY06	FY07
Value of Volunteer Services			
Hours	7,600	8,357	13,135
Dollar equivalent (per EOE formula)	\$126,000	\$166,885	\$193,949
Program Attendance	N/A	2,10	1,730*
Enhanced Information and Referral	50/25**	111/89**	172/102**

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment.

The expense lines have been set at the same level as FY08. However, this budget has a new revenue source to offset the cost of the van service provided by the Council on Aging, which will cover the salary of the Van Driver. This is being shown as an offset to this budget and effectively reduces the impact of this budget on the tax levy by \$33,463.

Departmental Request Budget: The COA has requested that the 17 hours per week Information and referral position be increased to 22 hours per week. In collaboration with the Town Social Worker and the senior center Volunteer Coordinator, the I & R specialist has helped to develop and monitor service plans linking seniors to meaningful supports that have kept them living safely and independently in their own homes. The additional time would allow the I & R specialist to be on site 5 days per week, providing for better follow-up services and accessibility for those who seek these services. Unfortunately, no departmental growth requests are being honored for FY09, given the Finance Committees directions for budget requests.

Non Override Budget: To meet the required budget reductions, the COA will have \$1,000 less in general expenses and \$1,000 less for the taxi voucher program. This will be a challenge for the COA, as they needed these funds in prior years.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
COUNCIL ON AGING					
Director	56,963	60,689	64,972	69,194	69,194
Van Driver	23,663	25,029	30,401	33,463	33,463
Clerical	32,837	34,149	36,528	38,901	38,901
Information/Reference	18,277	19,828	20,508	21,021	21,021
Sub Total: Personal Services	131,739	139,695	152,409	162,579	162,579
General Expense	6,923	6,655	7,000	7,000	6,000
Contracted Services	0	1,398	5,000	5,000	4,000
Carryforward Expense	358	64	0	0	
Sub Total: Expenses	7,280	8,117	12,000	12,000	10,000
Total: Council on Aging	139,019	147,812	164,409	174,579	172,579
OFFSET MRTA	0	0	0	-33,463	-33,463
Net COA	139,019	147,812	164,409	141,116	139,116

HUMAN SERVICES: Youth Commission

MISSION OF THE OFFICE

The mission of the Sudbury Youth Coordinator Department is to provide youth with activities that are appealing, safe, easily accessible and ultimately empowering. The goal is to also offer support and education to the parents of the community. Communication with students, parents, youth boards, and established groups is vital to providing these activities.

DESCRIPTION OF SERVICES

The Youth Commission is responsible for addressing youth needs and concerns in the community. The population of the youth of Sudbury is growing. Now more than ever the community needs to provide for our youth. This division of the Town provides programs and activities that are safe as well as educational during the so-called non-learning hours.

Programs run by the Youth Coordinator include the Youth Action Committee, which works with the Youth Coordinator to run Coffee Houses at the LSRHS. These coffee houses are safe and positive events for older teens and the teens use the coffee houses to raise funds for charity. At the middle school level there are after school programs run by the Youth Coordinator as well as Park and Recreation programs designed for this age group. A middle school youth group has also been organized to help the Youth Coordinator generate ideas that will lead to more programming. Community service programming is also a focus for this age group. Some of the activities being offered are fall clean-up for Musketahquid Village in Sudbury, preparing a meal for the Salvation Army, and a joint venture with the Sudbury Veterans Agent to clean the gravesites of local veterans'.

STAFFING

Staffing in this department consists of a full-time Youth Coordinator. She has clerical assistance from the Park and Recreation Administrative Assistant to the Park and Recreation Director and the Atkinson Pool front desk. The Youth Coordinator reports to the Park and Recreation Director.

FY08/FY09 GOALS AND INITIATIVES

- Increase the number of Park and Recreation classes for Middle and High School aged residents.
- Work with the Youth Action Committee and Lincoln-Sudbury to improve the way information about community service is distributed.
- Work with the Senior Center on shared spacing issues
- Continue to expand summer program offerings

FY07/FY88 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Expanded summer programs to offer full week activities and options for High School Students

- Create a pamphlet for 6th Grade parents that helped prepare them for the transition their child faced from elementary school to middle school
- Offered an Internet Safety workshop for parents, co-sponsored by Curtis Middle School
- Offered more community service opportunities

PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY05	FY06
6 th Grade Pool Party	75 attended	98 attended
Coffee Houses	200 on average	85-325 attended
Get on the Bus Summer Program	0	5-15 per trip
Vacation Programs	8-25 per trip	5-17per trip
Internet Safety Workshop for Parents	0	40 attended

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment.

The expense lines have been set at the same level as FY08.

Non Override Budget: To meet the required budget reductions, the Youth Commission budget will have \$1,000 less for programs, and \$1,500 less for transportation and \$450 less for general expenses. All of this despite the Coordinator has needed and used these funds in prior years. This will be a challenge for this very small, one person office.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
YOUTH COMMISSION					
Youth Coordinator	33,173	35,164	37,642	40,101	40,101
Sub Total: Personal Services	33,173	35,164	37,642	40,101	40,101
General Expense	1,148	725	450	450	0
Youth Programs	2,248	1,990	2,000	2,000	1,000
Professional Development	0	0	100	100	100
Travel	390	332	500	500	500
Transportation	993	1,446	2,000	2,000	500
Carryforward Expense	0	0			
Sub Total: Expenses	4,778	4,492	5,050	5,050	2,100
Total: Youth Commission	37,951	39,656	42,692	45,151	42,201

HUMAN SERVICES: Veterans' Affairs

MISSION OF THE OFFICE

The Mission of the Veterans' Affairs office is to help address the financial and medical needs of Sudbury's veterans and their dependents. The Veteran Agent also provides information and support to family members of Service personnel current in the Armed Forces.

DESCRIPTION OF SERVICES

The Agent assists veterans in applying for State and Federal services. The office also offers assistance and referrals in the areas of federal compensation and pensions, state and federal educational benefits, tax exemptions, annuities, home loans, counseling and job training. The Veterans Agent also serves as the Veterans' Graves Agent.

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment.

The expense line is slightly higher than in FY08 due to an increase in the number of veterans who are being provided with benefits, as mandated by state law.

Non Override Budget: This budget is nearly the same as the level staff budget, and has already been cut as much as it can be given state requirements to have a veteran's agent and provide this minimum of service for the veterans and their graves.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
VETERANS AFFAIRS					
Veteran Agent	10,472	10,682	11,002	11,277	11,277
Sub Total: Personal Services	10,472	10,682	11,002	11,277	11,277
General Expense	74	1,393	1,400	1,400	1,200
Veteran's Grave Markers	727	880	850	850	850
Veteran's Benefits	3,539	8,162	5,200	8,200	8,000
Carryforward Expense	0	0			
Sub Total: Expenses	4,340	10,434	7,450	10,450	10,050
Total: Veterans Affairs	14,812	21,116	18,452	21,727	21,327

Culture & Recreational Services



Goodnow Library



Hosmer House

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
CULTURE & RECREATION					
Goodnow Library	837,622	909,781	950,751	998,515	965,156
Recreation	132,692	126,809	130,140	139,782	139,532
Historical Commission	5,941	5,946	5,950	5,950	5,391
Historical Districts Commission	2,205	3,414	3,095	2,617	2,617
Total Culture & Recreation	978,460	1,045,950	1,089,936	1,146,864	1,112,696

CULTURE & RECREATION: Goodnow Library

MISSION OF THE DEPARTMENT

The Goodnow Library is a lifelong recreational and learning/information resource and community center serving Sudbury residents. The library assists users of all ages and interests in meeting personal, educational, vocational and social goals that contribute to their well being and to reaching their potential as individuals and as members of a democratic society. Goodnow strives to enhance the quality of life of all users, to strengthen the fabric of the Sudbury community and to promote a well informed and enlightened citizenry.

Goodnow's mission is to provide convenient and effective access to a wide array of print and electronic resources, direct and remote services and facilities that support the diverse recreational, informational, educational, social and cultural interests of the community. The Library also serves as a point of access (gateway) to materials and services beyond those it is able to offer locally. The trustees and staff strive to create a welcoming, stimulating and comfortable environment for people of all ages, interests and abilities. The Library emphasizes personal service, innovation, collaboration and cost effectiveness in carrying out its mission.

DESCRIPTION OF SERVICES

The Goodnow Library is an automated library, a member of the Minuteman Library Network. The Library carries out five primary service roles in Sudbury. Its most prominent role is that of **Popular Materials Center**. From leisure reading and viewing to pursuing hobbies and cultural interests, use of library resources and activities is increasing for all ages. Acquiring sufficient print and non-print material to satisfy recreational and other leisure time interests is an on-going challenge.

As a **Formal Education Center and an Independent Learning Center**, Goodnow supports the personal learning and formal educational pursuits of residents. From strengthening job skills, researching consumer, health and financial information, to completing school assignments, the information and education needs of residents are expanding and becoming more sophisticated and diverse. They require a wider variety of library resources, skills, and services than ever before. (Nine years ago the library offered one public computer station; today it offers twenty-five, as well as a wireless network and 24/7 web resources and services.) Evaluating and integrating relevant emerging technologies into the Library's plan of service has become a major responsibility. The Library's participation in the Minuteman Library Network and its emphasis on Reference and Reader Advisory services exemplify its commitment to both of these roles.

The significant growth in pre-school and early school age population in Sudbury has an impact on how Goodnow carries out each of these roles. In recent years the Library has committed more resources towards being a **Pre-School Door to Learning** for younger children. It has introduced programs and resources to encourage and reinforce reading, listening and socializing skills to toddlers.

Goodnow's fifth role is as a **Community Center**. The Goodnow Library facility is used

as a community meeting place (“commons”) for socializing and sharing experiences and ideas. An estimated 200,000 plus people visit Goodnow annually. Hundreds of meetings take place at Goodnow each year. Staff manages the facility's community resources – meeting rooms, audio-video system, exhibit and display areas. The Friends sponsor and present a wide variety of adult programs to the community. The Children's Department offers many regularly scheduled reading, story telling and craft programs. Special children's programs are planned by staff and funded by the Friends. The Children's and Reference staff offer book discussion programs. Recently Goodnow introduced ESL workshops (through volunteers) and, in collaboration with the Senior Center, home delivery of library materials.

STAFFING

Staffing consists of 4 full-time positions (Director, Assistant Director, Head of Circulation, and Children's Librarian), 22 adult part-time positions, 6 high school page positions, and 22 volunteers. The Library is open Monday – Thursday 9 am to 9 pm; Friday & Saturday 9 am to 5 pm; and Sunday 2 pm – 5 pm.

Statewide public library reports show that Goodnow remains one of the busiest and most cost effective libraries in Massachusetts – supporting exceptionally high circulation (334,000) with a relatively small staff (15 FTE). Its ratio of circulations per full time equivalency is among the highest. Staffing at Goodnow has 125 fewer staff hours per week) than the average staffing of comparable libraries – libraries serving similar communities (size and make-up) with especially high activity.

Staffing the Library at a level sufficient to support the community's exceptional use of library resources and services is an ever present challenge. The Library responds to the challenge of doing more with less by focusing on basic library services, capitalizing on technologies that offer efficiencies, expanding a dedicated group of volunteers, working with the Friends of the Library, collaborating with other libraries and streamlining operations. However, as noted in prior years, additional staff support is a critical element to sustain the library's efforts. As part of its new Strategic Plan, Goodnow's FY08 budget proposal included a significant increase in staff in key areas: hours, core services and support staff (pages). This met with limited success. In FY09, the focus will be on technology and smaller staffing requests.

PERFORMANCE/WORKLOAD INDICATORS

- Circulation up almost 70% over 9 years; 7% last fiscal year to over 333,000 annually
- Reference services up 60% over 15 years
- Resource sharing up 400% over 6 years – 63,600 annually
- Increase in services and responsibilities associated with supporting 41 user/staff PCs and a wireless network, maintaining a 32,000 sq. ft. facility that has more than 200,000 visitors a year, and developing Goodnow's electronic branch library (web site) with 130,000 visitors in FY07.

Indicator	FY06	FY07
Circulation	328,862	333,735
Children's Programs	261	293
Children's Program Attendance	3,488	4,520
Meeting Rooms Use		

Meetings	244	258
Attendance	5,468	5,622
Library Visitors	200,000	200,000
Library Web Site Visitors	121,000	129,448
Resource Sharing	52,408	63,608
Reference/Advisory Questions	19,000	19,000

FY08/FY09 GOALS

(Most of our goals are defined by the objectives and activities of our Strategic Plan.)

1. Continue working with Mark Thompson to develop the design and functionality of Goodnow's website and to add resources and services to it. Focus on Web 2.0 features.
2. If our capital request for an RFID system is approved, work with several other libraries to develop an RFP, select a vendor and prepare for implementing the project in FY09.
3. Continue to build upon the collaborative efforts established with the school systems, particularly the school librarians, and with the Senior Center.
4. Continue to assess our staffing, collection and facility needs. Rely on MLN reports and other data for assessing staffing and collections. Continue to review facility needs with Bill Place, Jim Kelly and the Town Manager.
5. Complete Disaster Plan.
6. Continue to develop the Sudbury Archives Project.
7. Expand book and display shelving in key areas.
8. Capitalize on unanticipated opportunities to serve the community, such as collaborating with the Wayside Inn and others on the Longfellow Big Read and working with volunteers on English as a Second Language programs.

FY07/FY08 MAJOR INITIATIVES AND ACCOMPLISHMENTS

1. Initiated the FY07 goals outlined in Goodnow's New Strategic Plan:
 - a) Expanded services and resources available on Goodnow's website.
 - b) Established more effective communication and collaboration with school systems.
 - c) Continued to evaluate RFID technology – self checkout and automatic check-in library system.
 - d) Started work on a formal Disaster Plan for Goodnow.
 - e) Continued to develop the Sudbury Archives Project.
2. Established a pilot English conversation group to support residents interested in improving fundamental English speaking and listening skills. Rely on volunteers to run group.
3. Worked with COA and others (volunteers) to offer delivery of library materials to homebound.

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment.

The expense lines have been set at the same level as FY08 except where contracts are increasing for purchasing the same level of service. Utilities in particular are budgeted for a \$15,000 increase, as the Library Director is finding the amount budgeted in FY08 has been set too low. A small amount is planned for the books and materials expense line due to the increasing cost of these items.

Overall, this budget is planned to increase 5.0% in FY09.

Non Override Budget: With the requirement that all budgets be reduced for FY09, the Library Director and Library Trustees have worked hard to maintain funds in the personnel area, but as there appeared few other places to make a cut, \$10,000 has been taken from the staff salary line item, as well as \$8,450 from books and materials, \$2,000 from maintenance, and \$5,000 from utilities. Contracted services also have been reduced \$5,000. These are heavy hits for the Library to absorb, but as the only non public safety larger budget, it is one of the few places that can be cut without jeopardizing public safety, leaving state and federal mandates unmet, or risking our ability to generate the revenues that all other cost centers depend on.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
GOODNOW LIBRARY					
Library Director	81,364	83,304	87,142	91,028	91,028
Non-Clerical	475,913	504,707	526,512	546,564	538,426
Overtime	820	0	15,511	16,063	14,479
Sick Leave Buy Back	2,434	1,745	2,779	3,253	2,653
Sub Total: Personal Services	560,530	589,755	631,944	656,908	646,586
General Expense	10,870	10,044	9,937	9,937	9,000
Automation	37,592	39,253	41,200	42,700	42,000
Books and Materials	117,380	122,780	131,150	134,350	125,900
Maintenance	49,989	29,557	23,060	25,660	23,660
Utilities	33,295	70,077	71,600	86,000	80,600
Travel	33	46	800	800	650
Contracted Services	27,035	34,841	41,060	42,160	36,760
Carryforward Expense	898	13,428	0	0	0
Sub Total: Expenses	277,091	320,025	318,807	341,607	318,570
Total: Goodnow Library	837,622	909,781	950,751	998,515	965,156

CULTURE & RECREATION: Park & Recreation

MISSION OF THE OFFICE

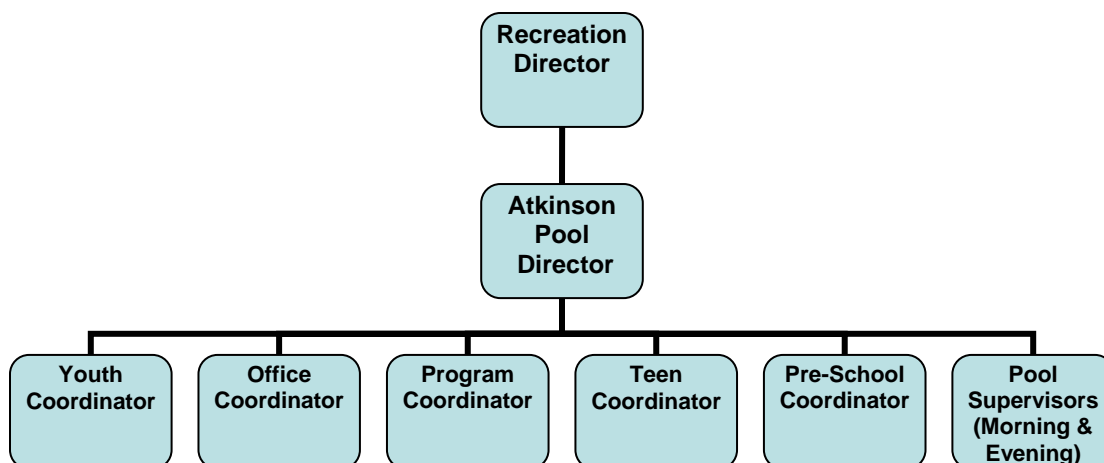
The Mission of The Sudbury Park & Recreation Department is to provide recreation activities, leisure services, facilities and general amenities to the public. To enhance the quality of life for the Town of Sudbury residents by providing clean, safe and attractive parks and recreation facilities that promote a strong sense of community.

DESCRIPTION OF SERVICES

The Park and Recreation Department offers a comprehensive and varied program of public recreation activities, services, and resources for Sudbury residents. Programs are self-sustaining and offer an opportunity for quality use of leisure time in a productive and healthy manner. A brochure is mailed to all in our database Five times a year with information on recreation, teen center, Youth Programs and Atkinson pool programs. Facilities include Atkinson Pool, Fairbank Community Center, Toddler playground, tennis courts, basketball courts, sand volleyball courts, outdoor skating area (weather permitting), and fields for baseball, field hockey, lacrosse, softball, and soccer. Major areas include Davis Field, Featherland Park, Frank G. Feeley Field, Cutting Field (Turf Field) and the Haskell Recreation area.

STAFFING

The department covered by this budget consists of a full-time Recreation Director, an office coordinator, a program coordinator and a part-time teen center coordinator. A pre-school coordinator and many program staff, mostly part-time, are also part of the staff but they are paid out of revolving funds, which covers their salaries and benefits. Currently, only approximately half of the office coordinator and program coordinator's salary is paid out of the Town's budget, the rest are charged to the revolving funds.



FY08/F09 GOALS AND INITIATIVES

- Create an IPM Plan for the Town Fields
- Completion of the LS-Community Field project
- Continue efforts to bring financial stability and predictability to the Atkinson Park and Recreation Department
- Create RFP for the Development of Mahoney and Malone property.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY05	FY06
Park & Recreation Programs offered	694	749
Activity Participants	7,724	7,634

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment.

The expense lines have been set at the same level as FY08.

Departmental Request Budget: The Recreation Director has presented a compelling argument to create an Assistant Director full-time position, and feels with use of revolving funds to cover ½ the hours, the Town could and should add this position. He correctly points out that as the Town has added additional field space, and the demand for recreational activity has increased in Town, he has activities going on during the week and weekend from early morning to late at night. He is increasingly being called out on weekends and nights to handle matters that need a professional staff person's attention, yet his position has typical office hours. He proposes that this position be added to allow management coverage during the evenings and weekends, among other tasks. Unfortunately, no departmental growth requests are being honored for FY09, given the Finance Committee's directives for budget requests.

Non Override Budget: The meager expense budget found here in the level staff budget - \$500 – is halved here.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
RECREATION					
Recreation Director	69,095	73,227	76,701	85,021	85,021
Non-Clerical	12,863	12,355	15,650	15,529	15,529
Program Coordinator	20,091	21,606	20,259	21,277	21,277
Clerical	14,958	18,012	17,030	17,456	17,456
Sub Total: Personal Services	117,007	125,199	129,640	139,282	139,282
Travel	0	0	250	250	0
Uniforms	0	110	250	250	250
Carryforward Expense	15,685	1,500	0		
Sub Total: Expenses	15,685	1,610	500	500	250
Total: Recreation	132,692	126,809	130,140	139,782	139,532

CULTURE & RECREATION: Historical Commission

MISSION OF THE PROGRAM

The Historical Commission is responsible for oversight of all Town-owned historic properties including the Hosmer House, Loring Parsonage, Haynes-Garrison site, Revolutionary Training Field and the Revolutionary Cemetery in the Center of Town. The SHC works with the Town Manager, Planning Board, Building Department and DPW to implement efforts to maintain and protect these properties. The demolition by-law reviews and scenic road hearings also come under the domain of the Commission. In addition, the Commission maintains records for the Massachusetts Historical Commission.

DESCRIPTION OF SERVICES

The Historical Commission plans and carries out a variety of activities to help the community of Sudbury enjoy the Hosmer House and other historic properties owned by the Town. This year the Commission will be publishing the continuation of the "Old Homes Survey" that documents the old properties throughout the town. It takes many volunteers to give tours and produce the Holiday Open House each year.

STAFFING

The Commission received no staffing from the Town. The Commission members do all budgets, goals, town report, financial recordings, etc. Manual labor is accomplished by the members or by hiring professional services.

BUDGET ISSUES

Level Staff Budget: This office/committee has no staffing, and committee members do all the work that needs to be done, relying on the Planning Director, the DPW Director, the Law Office and the Building Department for assistance as needed. The expense line has been set at the same level as FY08.

Non Override Budget: The tiny budget allowed for this function annually in past years - \$5,950 in FY08 – is reduced by \$560.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
HISTORICAL COMMISSION					
General Expenses	5,941	5,946	5,950	5,950	5,391
Carryforward Expense	0	0	0	0	0
Sub Total: Expenses	5,941	5,946	5,950	5,950	5,391
Total: Historical Commission	5,941	5,946	5,950	5,950	5,391

CULTURE & RECREATION: Historic Districts Commission

MISSION OF THE OFFICE

The Historic Districts Commission is responsible for assuring the appropriateness of building improvement in the Town's Historic Districts.

DESCRIPTION OF SERVICES

Upon request from homeowners in three historic districts, the Commission approves Certificates of Appropriateness for construction, paint colors, and demolition.

STAFFING

Staffing is provided by a part-time clerical position.

FY09 MAJOR INITIATIVES

- Identify "Historic Districts" on resident tax/lien bills

FY07/08 MAJOR INITIATIVES

- Continue monitoring all historic districts for appropriate construction, paint colors, and demolition
- Issue certificates of appropriateness

BUDGET ISSUES

Level Staff Budget: The personnel part of this budget provides for the same level of staffing as FY08, adjusted only for cost of living adjustment. The expense lines have been set at the same level as FY08. This office is a permitting body, and must have limited staff hours to support their function.

Non Override Budget: The tiny budget allowed for this function annually in past years - \$2,645 in FY08 – is reduced to \$2,167 for FY09.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
HISTORIC DISTRICTS COMMISSION					
Clerical	1,875	2,250	2,645	2,167	2,167
Sub Total: Personal Services	1,875	2,250	2,645	2,167	2,167
General Expenses	328	1,145	450	450	450
Carryforward Expense	1	20	0	0	0
Sub Total: Expenses	329	1,165	450	450	450
Total: Hist Dist Commission	2,205	3,414	3,095	2,617	2,617

Unclassified & Transfer Expense



	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
Unclassified & Transfers					
Town-Wide Operating Expenses	84,116	94,727	100,700	102,700	90,675
Reserve Fund	0	0	147,000	147,000	147,000
Town Non-Clerical Contingency	0	0	5,864	120,000	120,000
Total Unclassified & Transfers	84,116	94,727	253,564	369,700	357,675

UNCLASSIFIED – Town Wide Operating Expenses

MISSION OF THE PROGRAM

This budget provides a place to budget for those costs that do not fit precisely into other cost centers and are shared by many departments.

DESCRIPTION OF SERVICES

Expenses are included for copiers, postage, telephone, the Town Report, Town Meeting, and the July 4th parade. All spending from this budget requires the approval of the Town Manager.

FY09 GOALS AND INITIATIVES

- Continue efforts to implement electronic filing and records maintenance and reduce the number of photocopies that are made when sharing files and information
- Continue ongoing program of producing an all electronic file for printing the Town Report and the Annual Town Meeting Warrant
- Support work of the Technology Department in implementing new VOIP phone system in Town buildings
- Explore ways to produce paperless agenda packets for Selectmen's meetings

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
TOWN-WIDE OPERATING EXPENSES					
Copiers: Supplies & Service	4,325	7,257	8,000	8,000	7,300
Postage	27,982	36,806	39,000	39,000	37,675
Telephone	13,436	14,643	20,000	22,000	22,000
Town Report Printing	8,107	8,829	9,500	9,500	0
Town Meetings and Elections	6,899	8,502	18,000	18,000	18,000
Memorial Day	2,043	2,045	2,200	2,200	1,700
July 4th Celebration	4,000	4,000	4,000	4,000	4,000
Assessed Tuition	16,692	0	0	0	0
Carryforward Expense	633	12,646	0	0	0
Total: Operating Expenses	84,116	94,727	100,700	102,700	90,675

MISSION OF THE PROGRAM

Annual Town Meeting is the appropriating body for the Town budget, and yet unless a special need arises; it meets only in April of each year. The School Departments have the ability to move funds around within their appropriation. The two transfer accounts provided for here provide the Town side of government with reserves to rely on should the need arise during the year.

DESCRIPTION OF SERVICES

This budget has two components for unknown costs facing the Town Departments: the reserve fund and a salary contingency fund for any salary negotiations that are in progress during the year, as well as for adjustments that may be needed during the year.

BUDGET ISSUES

Budget Issues: Reserve Fund

Level Staff Budget AND Non Override Budget: This is the same dollar amount as is budgeted for FY08 (\$147,000) and that amount is only \$2,000 higher than the FY07 amount. In FY06 and FY08 the Reserve Fund was completely spent through transfers to other Town line items that needed supplementing. As always there are risks the Town runs in making various budget decisions, and it is in this Reserve Fund we set aside funding to cover as many of these risks as possible. These potential areas of additional funding include:

1. **Legal expenses:** Funding for the law budget is set at a minimum level, but it is likely the Town will either be sued or will initiate legal proceedings to protect its rights and to defend the decisions of its Boards and Commissions.
2. **Equipment failure:** the Town relies on aging equipment. Items such as boilers in buildings, and some trucks and heavy equipment are currently beyond their useful life, but we have not been able to budget to replace them. If a failure occurs during the fiscal year we look to this fund for replacement.
3. **Snow and Ice Removal costs:** It is impossible to budget accurately for the costs of snow and ice removal. Per state law, we budget the minimum and if that amount is exceeded, we look to the reserve fund to cover any overages.
4. **Veterans' benefits:** The Town is required to pay for such benefits, but at budget preparation time we do not have any sense of how many veterans might need assistance. Thus, we keep funds against that possibility in the Reserve Fund.
5. **Fire and Police department staff injuries:** In these two critical departments, lengthy health related absences create the demand for shifts to be filled through overtime. We do not budget for this possibility in these departments, but instead assume that all employees will be healthy and able to work all scheduled shifts.

But too often a long-term injury or illness does occur, and reserve fund transfers are needed to cover these overtime costs.

6. **The unexpected:** With every department's budget so tight, there is nowhere else to look for any unexpected costs that must be paid.

The reserve fund amount is slightly over 1% of the total Town budget; and that is about half what most towns of Sudbury's size keep in a Reserve Fund. As Finance Committee approval is needed to spend the money in this fund, Town Meeting can be sure this is a critical part of providing for the continued safe operation of Town departments.

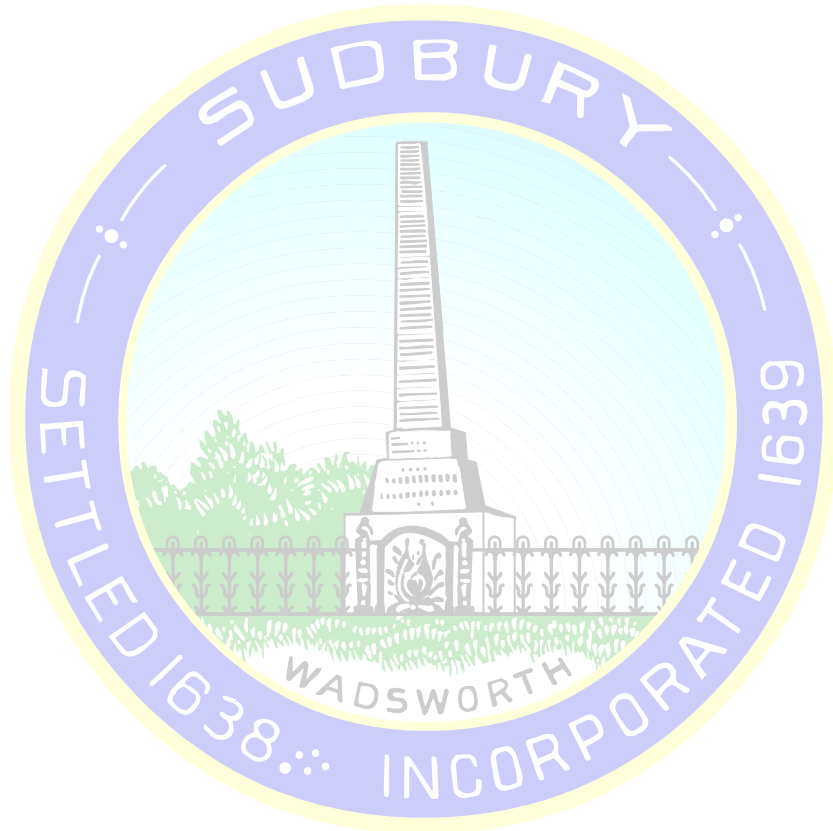
Budget Issues: Salary Contingency Fund

This budget has been set at \$120,000, compared to \$209,151 in FY08. As of the preparation of this budget, two collective bargaining groups have not settled contracts: the police patrol officers, and the DPW employees. The amount set aside here should be sufficient if these contracts settle along the financial pattern as other Town groups.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
Unclassified & Transfers					
Town-Wide Operating Expenses	84,116	94,727	100,700	102,700	90,675
Reserve Fund	0	0	147,000	147,000	147,000
Town Non-Clerical Contingency	0	0	5,864	120,000	120,000
Total Unclassified & Transfers	84,116	94,727	253,564	369,700	357,675

Section Five

SHARED PROGRAMS & COSTS



SHARED PROGRAMS & COSTS



	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
SHARED PROGRAMS & COSTS					
Town Benefits & Insurance	8,189,548	9,209,742	10,333,533	11,054,888	11,022,888
Stabilization Fund	0	0	50,000	0	0
Cherry Sheet Charges & Offsets	1,281,109	655,774	694,630	749,979	749,979
Snow/Ice Deficits	165,130	0	0	100,000	100,000
Abatements/Exemptions	592,765	434,881	490,898	450,000	450,000
Total Shared Programs & Costs	10,228,551	10,300,397	11,569,061	12,354,867	12,322,867

BENEFITS AND INSURANCE

MISSION OF THE PROGRAM

To provide to the employees of the Town of Sudbury (including those who work for the Sudbury Public Schools) both the required and contractually agreed upon benefits to protect their health, provide for their income security if they are injured on the job, and provide for their eventual separation from the Town, either through retirement or leaving before retirement is reached.

DESCRIPTION OF SERVICES

Employee benefits represents the cost of providing health and life insurance for Town and Sudbury Public School employees as well as for Worker's Compensation, unemployment, Medicare Tax, and the Town's assessment from the Middlesex Retirement System. This budget category also includes property and liability coverage for all Town owned property as well as all Town officials, elected and appointed.

BUDGET ISSUES

Level Staff Budget: This budget is the best estimate of the costs of these programs assuming that all benefited positions of the Sudbury Public Schools and Town of Sudbury remain. Of the seven line items in the budget area, three have been essentially level funded (workers compensation, unemployment compensation, and life insurance). Four others have increases as follows: Medicare Tax, mandated by the Federal government, continues to rise as older employees, who were exempt from this requirement, are replaced by employees whose wages are subject to the liability. Medical claims insurance is up 6%, which is good news, given in FY08 we saw a 12% increase. Pension costs are up 10%, per the assessment from the Middlesex Regional Retirement System. Last year it rose 13%. Finally property and liability insurance premiums are up 15%, or about \$30,000, over FY08.

Departmental Request Budget: As the Town had requested upgrading one position from part time to full time (the GIS Coordinator) and creating two new full-time positions (Assistant Recreation Director and Staff Officer in the Fire Department), and SPS had requested to add positions, funds were added to the benefits budget for these proposed positions.

Non Override Budget: The overall benefits budget has been reduced \$32,000 for the Town, as we intend to be sure that all positions that are being eliminated will have no unemployment costs in FY09. We are projecting that positions being eliminated by SPS will have unemployment costs that will offset potential savings in other benefit areas, so we have not projected a reduction for SPS for FY09.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
BENEFITS & INSURANCE					
Worker's Compensation	20,305	17,628	27,220	27,900	27,900
Unemployment Compensation	35,630	6,794	39,000	39,000	39,000
Medicare Tax	341,278	369,559	368,500	406,515	406,515
Life Insurance	4,354	4,182	5,600	5,600	5,600
Medical Claims/ Insurance	5,794,621	6,550,505	7,256,704	7,692,000	7,692,000
Retirement Program	1,828,403	2,075,487	2,405,119	2,653,713	2,653,713
Property/Liab. Insurance	164,957	185,587	199,390	230,160	230,160
New Hires Estimate	0	0	32,000	0	-32,000
Total: Employee Benefits	8,189,548	9,209,742	10,333,533	11,054,888	11,022,888

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
EMPLOYEE BENEFITS					
Worker's Compensation	20,305	17,628	27,220	27,900	27,900
Town:	10,152	8,814	13,610	13,950	13,950
School:	10,153	8,814	13,610	13,950	13,950
Unemploy. Compensation	35,630	6,794	39,000	39,000	39,000
Town:	4,649	1,638	7,800	7,800	7,800
School:	30,981	5,156	31,200	31,200	31,200
Medicare Tax	341,278	369,559	368,500	406,515	406,515
Town:	98,971	107,172	95,810	117,889	117,889
School:	242,307	262,387	272,690	288,626	288,626
Life Insurance	4,354	4,182	5,600	5,600	5,600
Town:	1,263	2,969	1,848	1,848	1,848
School:	3,091	1,213	3,752	3,752	3,752
Medical Claims/ Insurance	5,794,621	6,550,505	7,256,704	7,692,000	7,692,000
Town:	1,854,279	2,096,162	2,249,578	2,461,440	2,461,440
School:	3,940,342	4,454,343	5,007,126	5,230,560	5,230,560
Retirement Program	1,828,403	2,075,487	2,405,119	2,653,713	2,653,713
Town:	1,170,178	1,328,312	1,539,276	1,516,122	1,516,122
School:	658,225	747,175	865,843	1,137,591	1,137,591
Property/Liab. Insurance	164,957	185,587	199,390	230,160	230,160
Town:	65,983	74,235	79,756	115,080	115,080
School:	98,974	111,352	119,634	115,080	115,080
New Hires	0	0	32,000	0	-32,000
Town:	0	0	16,000	0	-32,000
School:	0	0	16,000	0	0
Total: Employee Benefits	8,189,548	9,209,742	10,333,533	11,054,888	11,022,888
Town:	3,205,475	3,619,302	4,003,678	4,234,129	4,202,129
School:	4,984,073	5,590,440	6,329,855	6,820,759	6,820,759

STABILIZATION FUND

DESCRIPTION OF SERVICES

This is a fund maintained by the Town for several purposes. First, it is the Town's primary reserves for emergencies that occur after the year's annual budget has been approved by Town Meeting. There are really only two state approved mechanisms for building reserves for a source of funds if some large disaster hit the Town. One is free cash, and the other is the stabilization fund. Since Sudbury tends to use nearly all its free cash each year, this is the fund relied on by the Town for one-time, unexpected occurrences that need immediate financial resources.

The stabilization fund balance as of June 30, 2007 was \$ 1,682,125.

BUDGET ISSUES

No funds are being requested for this budget in FY09.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
STABILIZATION FUND					
Additions to Fund	0	0	50,000	0	0
Total Stabilization Fund	0	0	50,000	0	0

CHERRY SHEET: Charges and Offsets

DESCRIPTION OF SERVICES

Cherry Sheet Charges & Underestimates - Certain charges are levied on the Town by state law and are not subject to Town Meeting appropriation. The principal item is the MBTA assessment (Ch. 161A). Other charges are for the Air Pollution District (Ch. 111), the Metropolitan Area Planning Council (Ch. 40B), RMV Non-Renewal Surcharge (Ch. 90; Ch. 60A), Special Education (Ch. 71B), and School Choice Sending Tuition (Ch. 76).

Cherry Sheet Offsets - These are amounts that are included on the budget summary to now reflect only two state revenue programs that are to be spent without being part of the appropriated budget. These small grants programs are for public libraries and school lunches. We show these as "offsets" in this un-appropriated category because the revenue for them is included in the total cherry sheet revenues, and must be used for direct expenditures to support the grant program.

BUDGET ISSUES

Cherry Sheet Charges & Underestimates - Cherry Sheet charges have been decreasing over the past four years, due to a change in the calculation of the MBTA assessment. Since Sudbury does not receive any direct benefit from the T, such as having a train station or bus service in Sudbury, our charges have reduced while the assessment for Towns and Cities which do receive services has increased. For FY09, the budget assumption is that charges will be \$165,533 which represents a moderate increase from the previous year.

Cherry Sheet Offsets - The amount shown is not subject to Town Meeting appropriation or ratification. It is, however, a part of the Town's overall budget plan. For FY09, the total amount of Offsets is estimated to be only \$34,446. The reason for this drastic decrease from prior years is due to the removal of the METCO grant program from the State's Cherry Sheet reimbursement system. While the large grant program still exists, the State has chosen to reclassify it elsewhere starting in FY07.

SNOW AND ICE DEFICITS/OTHER DEFICITS TO BE RAISED

DESCRIPTION OF SERVICES

Snow removal expense is unpredictable from year to year, and subject to wide variations. The budget strategy is to recognize long-term trends without assuming a "worst-case" situation. As long as the amount appropriated is at least equal to the prior year's appropriation, the state law permits deficit spending for this purpose. The amount of any deficit is then added to the following year's levy before any new appropriations can be voted.

BUDGET ISSUES

The Town needs to be careful in estimating this amount, because of the levy limit restriction. By state law, if the deficit for FY09 snow and ice is larger than the amount estimated for FY09, either other budget lines must be cut to pay for the deficit, or the Town must realize enough other non-tax revenues during the year to cover any shortfall. Typically, the Town will budget \$100,000 for deficit in this category so that it can accommodate such a shortfall based on non-tax revenue projections within the same time frame. Occasionally, not even that is enough to handle extraordinarily bad winters; as was the case in FY05. As required by law, Town added the shortfall to the following year's levy for FY06.

On the other hand, if too much is estimated in the regular snow & ice budget and not as much is needed due to a milder winter, then the Town has unnecessarily tied up funds which could have been used to support other areas of the budget. For FY09 planning purposes \$431,401 is being recommended for appropriation for snow & ice removal. However, due to budgetary constraints in all areas of government in FY09 the Town has scaled back the request for appropriation for snow & ice to a minimum of \$414,655 (the same level as FY08). Doing so will free up funds that are vital to support other areas of the budget while preserving the Town's ability to deficit spend, only if the FY09 winter months prove extraordinarily costly due to the number and severity of snow & ice storms.

No other deficits are being projected and therefore, no other amount is being recommended to be set aside.

ABATEMENTS AND EXEMPTIONS

DESCRIPTION OF PROGRAM

This is an amount, also known as "overlay", that is added to the property tax levy in excess of the sum required to meet appropriations, state assessments and deficits. It cannot exceed 5% of the levy and is used to cover abatements and exemptions granted by the Board of Assessors or as a result of appeals to the State Appellate Tax Board or to the courts. This budget item is counted in the total tax levy subject to the limitations of "Proposition 2½".

After all abatements and exemptions have been settled for a given year, any surplus remaining in that year's overlay account is first applied to any deficit balances from other years. Funds remaining after such transfer become part of the Town's fund balance available for appropriation by Town Meeting. This is called Abatement Surplus.

BUDGET ISSUES

The amount in this account is not subject to Town Meeting appropriation or ratification. It is, however, a part of the Town's budget plan. For FY09, the Board of Assessors has set the amount for this account at \$450,000.

Section Six

ENTERPRISE FUNDS



	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
ENTERPRISE FUND EXPENDITURES					
Transfer Station	367,901	232,889	271,610	285,520	285,520
Pool	393,290	404,959	457,927	472,426	472,426
Total Enterprise Funds (Direct)	761,191	637,848	729,537	757,946	757,946

ENTERPRISE FUNDS: Transfer Station/Recycling Center
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DESCRIPTION OF SERVICES

The Town of Sudbury does not offer curbside solid waste pickup, but rather operates a Transfer Station/Recycling Center at the site of the former Sand Hill Sanitary Landfill located at 20 Boston Post Road. The Transfer Station is the receiving point for approximately one fourth of the town's residential waste, which is then hauled by the Town to a transfer station in Hudson, Mass. Private contractors hired by residents pick up and haul the remaining residential waste. The Transfer Station also operates an extensive recycling center for glass, plastic paper, CRT's, tires and oil. To cover the costs of operations, residents who wish to use the Transfer Station are charged an annual fee for a sticker; plus through a "pay as you throw" system, residents pay for each bag of waste they bring to the facility. The bags are purchased at a number of retail locations in Sudbury. This "pay as you throw" encourages recycling and allocates the true cost of waste handling to the users with the greater volume of waste produced.

STAFFING

There are two employees regularly assigned to the Transfer Station operations.

BUDGET ISSUES

The solid waste disposal enterprise fund pays all its direct and indirect costs, and is not subsidized by the tax levy. This enterprise fund remains self-supporting.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
TRANSFER STATION ENTERPRISE FUND					
Non-Clerical	85,322	87,749	89,491	87,026	87,026
Overtime	5,440	5,831	7,000	7,000	7,000
Clerical	6,887	6,459	7,287	7,762	7,762
Sub Total: Personal Services	97,648	100,039	103,778	101,788	101,788
General Expense	22,774	6,902	24,732	24,732	24,732
Maintenance	44,287	39,647	34,100	50,000	50,000
Hauling & Disposal	85,996	71,687	89,000	89,000	89,000
Resource Recovery	10,050	13,989	20,000	20,000	20,000
Carryforward Expense	506	625	0	0	0
Sub Total: Expenses	163,613	132,850	167,832	183,732	183,732
Capital Expense	106,640	0	0	0	0
Sub Total: Capital Expenses	106,640	0	0	0	0
Direct Costs (appropriated)	367,901	232,889	271,610	285,520	285,520
INDIRECT COSTS: (Not Appropriated)					
Benefits/Insurance	18,793	24,000	30,912	30,912	30,912
Indirect Costs (appropriated in general fund)	18,793	24,000	30,912	30,912	30,912
TOTAL: TRANSFER STATION ENTERPRISE	386,694 0	256,889 0	302,522	316,432	316,432
Transfer Station Receipts	386,694	256,889	302,486	290,000	290,000
Retained Earnings Used	0	0	0	26,432	26,432
Salary Contingency Used			36		
Total Revenue	386,694	256,889	302,522	316,432	316,432
Surplus/Deficit	0	0	0	0	0

ENTERPRISE FUNDS: Atkinson Pool

MISSION OF THE OFFICE

The Mission of The Sudbury Atkinson Pool is to provide aquatic activities, leisure services to the public. To enhance the quality of life for the Town of Sudbury residents by providing clean, safe and attractive aquatic facility that promote a strong sense of community.

DESCRIPTION OF SERVICES

The Atkinson Pool is a Town owned year round indoor aquatic facility, which opened in January 1988. There is an eight-lane 25-yard pool and a separate dive well with two one-meter boards. The pool offers a variety of aquatic programs and events throughout the year. Programs include swim lessons (ages 3 through adult), parent and child classes, spring board diving lessons, aquatic exercise, deep water workout, masters swimming, family swimming, lap swimming, adult and youth SCUBA lessons, first aid and CPR, Lifeguard Training and Water Safety Instructor classes. The pool also hosts a number of swim teams, including the Sudbury Youth Swim Team, The Lincoln Sudbury Regional High School Swim Team, and several area high schools swimming and diving teams.

STAFFING

The department consists of a full-time aquatic director two full-time aquatic supervisor's, a head lifeguard and many aquatic staff, mostly part-time, who are paid out of enterprise fund.

FY08/09 GOALS AND INITIATIVES

- Update the Maintenance Plan for the Atkinson pool for next 5 years
- Completion of the capital projects
- Continue efforts to bring financial stability and predictability to the Atkinson Pool

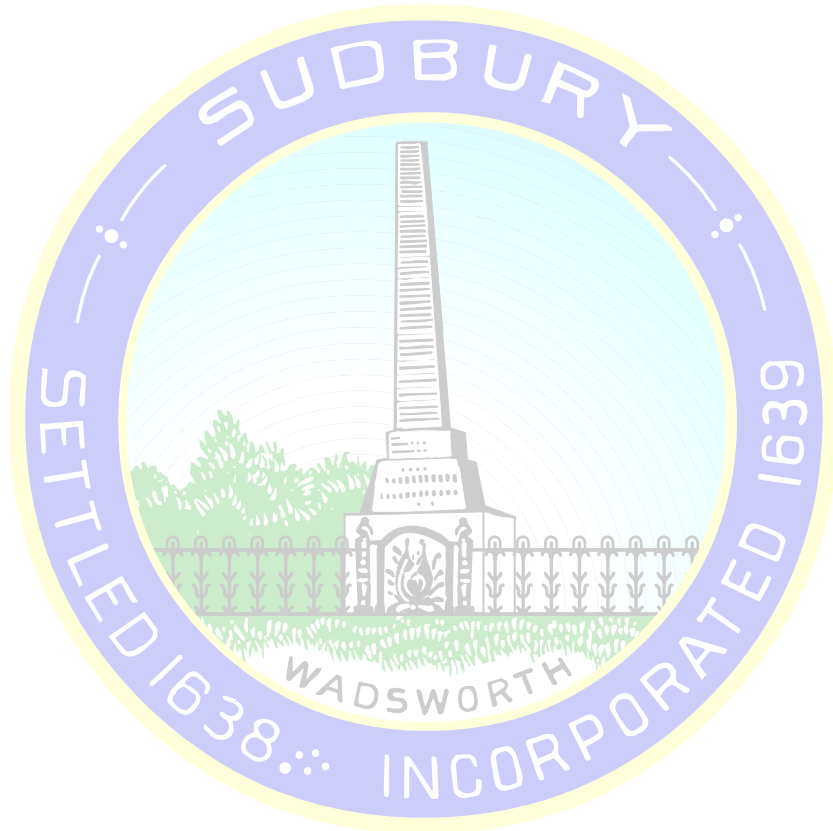
PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY05	FY06
Atkinson Pool Memberships	1,073	1,045
Atkinson Pool Members	2,075	2,038
Pool Attendance	78,079	83,789

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
POOL ENTERPRISE FUND					
Non-Clerical	123,276	117,212	136,262	144,544	144,544
Head Lifeguards	31,714	32,317	33,803	35,175	35,175
Overtime	914	907	1,133	1,161	1,161
Clerical	14,958	13,842	17,030	17,456	17,456
Part Time Supervisors	5,682	8,219	8,092	8,294	8,294
Receptionists	19,796	21,387	24,345	24,954	24,954
WSI Lifeguards	47,241	48,544	65,644	67,285	67,285
Instructors	11,975	11,772	12,618	12,556	12,556
Sub Total: Personal Services	255,555	254,201	298,927	311,426	311,426
General Expense	11,388	11,724	10,000	10,000	10,000
Utilities	80,867	83,060	92,000	94,000	94,000
Maintenance	28,260	37,396	45,000	45,000	45,000
Programs	7,121	8,034	6,000	6,000	6,000
Equipment	1,314	0	6,000	6,000	6,000
Carryforward Expense	8,785	10,545			
Sub Total: Expenses	137,735	150,759	159,000	161,000	161,000
Direct Costs (appropriated)	393,290	404,959	457,927	472,426	472,426
INDIRECT COSTS: (Not Appropriated)					
Insurance & Benefits	58,434	58,434	62,198	65,530	65,530
Indirect Costs (appropriated in general fund)	58,434	58,434	62,198	65,530	65,530
TOTAL: POOL ENTERPRISE	451,724	463,393	520,125	537,956	537,956
Pool Receipts	393,290	404,959	440,000	445,667	445,667
Retained Earnings Used	0	0	17,842	26,759	26,759
Salary Contingency Used			85		
Total Revenue	393,290	404,959	457,927	472,426	472,426
Amounts to be raised in tax levy	-58,434	-58,434	-62,198	-65,530	-65,530

Section Seven

EDUCATIONAL BUDGETS

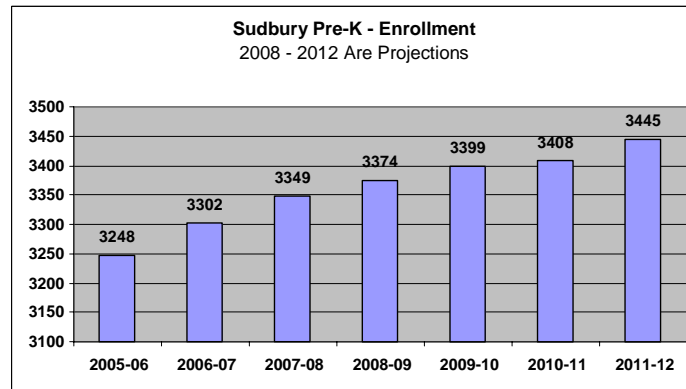


SUDBURY PUBLIC SCHOOLS

MISSION OF THE SUDBURY PUBLIC SCHOOLS

The Sudbury Public Schools 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.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Voted FY09	Non-Override FY09
SUDBURY PUBLIC SCHOOLS						
Sudbury Public Schools	26,018,177	26,535,052	28,947,156	30,325,071	30,857,119	28,938,529
Offsets (incl. METCO)	(1,751,212)	(1,792,154)	(1,935,778)	(2,197,739)	(2,197,739)	(2,197,739)
Sudbury Public Schools	24,266,965	24,742,898	27,011,378	28,127,332	28,659,380	26,740,790
		2.0%	9.2%	4.1%	6.1%	-1.0%
Add: Benefits Costs	4,984,073	5,590,440	6,329,855	6,820,759	6,852,759	6,820,759
Total: Sudbury Public Schools	29,251,038	30,333,338	33,341,233	34,948,091	35,512,139	33,561,549



SUDBURY PUBLIC SCHOOLS

<i>Submitted by SPS</i>	Actual FY06	Actual FY07	Appropriated FY08	Level-Staff FY09	Non-Override FY09
System Administration	687,387	715,426	810,388	868,430	812,930
Elementary Instruction	7,887,523	8,276,767	8,860,874	9,447,371	8,887,442
Middle School Instruction	4,079,471	4,318,879	4,805,312	5,013,440	4,636,205
Curriculum, Instruction, Technology	624,002	572,425	587,137	609,907	506,807
Special Ed Instruction	3,421,524	3,669,593	4,449,540	4,741,322	4,741,322
Health & Transportation	477,793	457,062	696,634	717,062	717,062
Plant Maintenance	788,750	829,291	843,800	870,544	805,544
Other	487,171	482,781	594,263	594,263	594,263
Total Salaries	18,453,621	19,322,224	21,647,948	22,862,339	21,701,575
Salary Offsets			(865,778)	(1,032,739)	(1,032,739)
Net Salaries	18,453,621	19,322,224	20,782,170	21,829,600	20,668,836
Benefits	5,107,457	5,651,772	6,329,855	6,628,700	6,628,700
System Administration	373,310	452,012	282,546	397,546	338,030
Equipment	4,788	40,439	10,000	10,000	10,000
Elementary Instruction	329,993	366,505	335,068	335,068	315,083
Middle School Instruction	176,133	237,189	160,566	160,566	153,649
Curriculum, Instruction, Technology	257,296	329,810	379,324	439,324	323,964
Special Ed Instruction	2,430,304	2,228,303	3,241,966	3,339,225	3,339,225
Health & Transportation	746,668	758,717	1,069,562	1,123,040	1,099,040
Utilities	729,561	932,000	1,393,926	1,218,926	1,218,926
Plant Maintenance	553,970	723,125	426,250	439,038	439,038
Total Expenses	5,602,023	6,068,100	7,299,208	7,462,733	7,236,955
Expense Offsets:					
Grants			(420,000)	(565,000)	(565,000)
Circuit Breaker			(650,000)	(600,000)	(600,000)
	-	-	(1,070,000)	(1,165,000)	(1,165,000)
Net Other Expenses	5,602,023	6,068,100	6,229,208	6,297,733	6,071,955
Total Gross Expenses	29,163,101	31,042,096	35,277,012	36,953,772	35,567,230
Less: Total Offsets	-	-	(1,935,778)	(2,197,739)	(2,197,739)
Net Budget Total	29,163,101	31,042,096	33,341,234	34,756,033	33,369,491

LINCOLN-SUDBURY REGIONAL HIGH SCHOOL

VALUES OF THE LINCOLN-SUDBURY REGIONAL HIGH SCHOOL

The Lincoln-Sudbury Regional High School Core Values are as follows: (1) Promotion of cooperative and caring relationships between adults and students; (2) Respect for human differences; and (3) Satisfaction with excellence only, particularly in academics.

In addition, the following budgetary guidelines are distributed and adhered to:

- Make classroom teaching and learning our first priority
- Try to maintain reasonable class size in core academic areas
- Distinguish between what is essential to learn by completion of high school and what is desirable to experience.
- Maintain mainstreaming opportunities for students with special needs.
- Continue to develop initiatives that will provide optimal educational experiences for our most reluctant learners, and support efforts to assess student performance, and make educationally sound decisions based on these assessments.
- Maintain athletic and extra-curricular activities.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Dept Request FY09	Non-Override FY09
LINCOLN-SUDBURY REGIONAL HS						
Benefits	2,412,345	2,804,979	3,448,808	3,728,527	3,798,642	3,817,906
				8.1%	10.1%	10.7%
Gross Other Expense	17,296,117	18,401,791	19,696,031	20,329,340	20,655,669	19,499,071
Debt	3,644,525	3,627,130	3,179,259	2,914,200	2,914,200	2,914,200
Gross expenses	23,352,987	24,833,900	26,324,099	26,972,067	27,368,511	26,231,177
				2.5%	4.0%	-0.4%
Operating Offsets	(2,368,763)	(3,019,856)	(2,971,758)	(2,770,411)	(2,770,411)	(2,770,411)
Debt Reapportionment	(775,395)	(205,980)	(76,087)	(91,336)	(91,336)	(91,336)
Other Reapportionment	(667,623)	(922,724)	(815,896)	(909,555)	(909,555)	(909,555)
	(3,811,781)	(4,148,560)	(3,863,741)	(3,771,302)	(3,771,302)	(3,771,302)
Total Net LSRHS	19,541,206	20,685,340	22,460,358	23,200,765	23,597,209	22,459,875
Sudbury Apportionment	85.75%	85.81%	85.33%	84.81%	84.81%	84.81%
LSRHS Benefits Assessment	2,288,091	2,631,666	2,942,868	3,162,164	3,221,628	3,237,966
LSRHS Oper. Assessment	14,900,120	15,847,573	16,806,624	17,241,313	17,518,073	16,537,162
LSRHS Oper. Offsets	(2,596,198)	(3,378,145)	(3,234,629)	(3,130,074)	(3,130,074)	(3,130,074)
	14,592,013	15,101,094	16,514,862	17,273,403	17,609,627	16,645,054
LSRHS Debt Assessment	2,461,086	2,935,689	2,647,937	2,394,071	2,394,071	2,394,071
Total LSRHS (Sudbury Portion)	17,053,099	18,036,783	19,162,799	19,667,474	20,003,698	19,039,125

LINCOLN-SUDBURY REGIONAL HIGH SCHOOL

<i>Submitted by L-S</i>	Actual FY06	Actual FY07	Appropriated FY08	Level-Staff FY09	Non-Override FY09
OPERATING BUDGET					
Legal	9,485	20,859	20,000	20,000	20,000
Other	48,803	49,790	50,000	50,000	25,000
School Committee	58,288	70,649	70,000	70,000	45,000
Travel	1,535	2,036	2,500	2,500	2,500
Memberships	29,993	16,997	25,000	25,000	22,060
Hospitality	6,803	3,912	8,500	8,500	1,000
Student Service Software	6,722	11,322	12,000	13,000	13,000
Prof. Dev/Supt.	866	-	1,000	1,000	500
Prof. Dev/Hse Mstr	499	-	700	700	350
Course Reimburse	1,121	7,229	6,500	6,500	3,250
Administration	47,540	41,496	56,200	57,200	42,660
Bank Services	-	1,075	1,000	1,100	1,083
Data Processing	20,519	22,232	15,000	25,000	25,000
Supply/Postage	5,248	6,642	5,278	5,278	3,959
Travel	2,527	3,761	3,000	3,000	3,000
Business Office	28,294	33,711	24,278	34,378	33,042
Student Help	-	-	750	750	550
Maint. Equipment	9,000	9,000	9,000	9,000	9,000
Equipment	8,222	1,350	7,000	7,000	5,600
Central Office	17,222	10,350	16,750	16,750	15,150
Administration Total	151,343	156,206	167,228	178,328	135,852

LINCOLN-SUDBURY REGIONAL HIGH SCHOOL

	Actual FY06	Actual FY07	Appropriated FY08	Level-Staff FY09	Non-Override FY09
OPERATING BUDGET cont'd					
Art	48,858	38,458	49,423	49,423	41,501
LS Central	15,800	10,191	17,550	17,550	14,734
Computer	133,310	113,363	150,336	150,336	126,870
Drama	5,410	2,663	5,200	5,200	4,363
English	39,478	31,529	34,608	34,608	28,774
Foreign Language	15,650	15,713	19,519	19,519	16,276
History	26,052	22,007	27,960	27,960	23,263
Journalism	1,316	2,137	2,651	2,651	2,222
Mathematics	30,532	24,436	31,421	31,421	26,177
Music	27,986	18,325	25,648	25,648	21,513
Wellness	39,715	36,677	44,256	44,256	37,169
Science	40,583	32,860	37,832	37,832	31,579
Technology	23,404	16,193	23,040	23,040	19,344
Career Center	1,672	2,392	3,166	3,166	2,631
General Supplies	152,134	164,225	151,407	151,407	127,137
Instruction Total	601,901	531,169	624,017	624,017	523,553
Student Help	-	179	500	500	452
Supply Postage	18,114	21,198	15,000	15,000	15,000
House Supply	172	493	837	700	700
House Travel	13,815	12,600	14,000	14,000	14,000
Ten-Year Evaluation	-	9,443	2,500	20,000	20,000
Peer Mediation	3,520	4,200	4,500	4,500	4,500
Graduation	13,893	15,355	14,000	15,500	15,500
Orientation	2,794	2,624	5,000	3,500	3,500
House Services	52,307	66,092	56,337	73,700	73,652

LINCOLN-SUDBURY REGIONAL HIGH SCHOOL

	Actual FY06	Actual FY07	Appropriated FY08	Level-Staff FY09	Non-Override FY09
OPERATING BUDGET cont'd					
Nursing Services	3,457	3,556	3,553	3,553	2,985
Physician	1,156	1,000	1,200	1,200	1,200
Supply/Postage	45,045	26,724	23,000	23,000	23,000
Counselor Supply	3,710	976	812	836	702
Counselor Software	-	-	890	-	-
Counselor Textbook	-	115	1,624	1,673	1,389
Counselor Student Help	-	-	406	-	-
Counselor Travel	2,366	1,969	5,278	5,278	4,434
Consultations	-	3,000	2,030	2,500	2,100
Student Services	55,734	37,339	38,793	38,040	35,810
Student Help	4,431	6,392	6,800	6,800	5,712
Supplies	15,668	14,612	10,752	10,752	9,032
Software	2,741	128	2,000	2,000	1,680
Conf./Travel	420	-	800	-	-
Maint. Equipment	3,813	483	4,000	4,000	3,360
New Equipment	11,181	11,068	7,800	7,800	6,552
Replace Equipment	4,462	254	8,400	9,200	7,728
Audio-Visual	42,716	32,936	40,552	40,552	34,064
Supplies	2,076	413	821	400	336
Software	10,297	3,638	10,287	10,600	8,904
Conf./Travel	687	443	400	400	336
Binding	716	329	578	578	486
Periodicals	2,757	3,086	3,501	3,501	2,941
Maintenance Equipment	2,146	2,343	2,141	2,340	1,966
Technology	322	1,254	370	-	-
New Book Purchases	9,602	10,971	9,721	10,000	8,400
Other Equipment	-	1,143	500	500	420
Library	28,602	23,620	28,319	28,319	23,789

LINCOLN-SUDBURY REGIONAL HIGH SCHOOL

	Actual FY06	Actual FY07	Appropriated FY08	Level-Staff FY09	Non-Override FY09
OPERATING BUDGET cont'd					
Clubs & Activities	11,499	11,587	13,000	13,000	11,720
MLK Action Project	4,364	3,262	4,000	4,000	4,000
Student Activities	15,863	14,849	17,000	17,000	15,720
Officials	47,171	46,238	47,081	47,981	42,336
Dues & Fees	15,751	14,500	16,000	16,320	8,905
Ice Rental	29,528	30,694	33,512	33,512	33,512
Pool Rental	11,378	13,350	14,130	14,130	14,130
Ski Slope Rental	3,148	3,276	3,961	3,961	3,961
Supplies & A/V	40,804	50,673	41,713	41,713	17,872
Maintenance of Equipment	11,191	12,334	13,200	13,200	13,200
New Equipment	-	-	-	-	-
Replace Equipment	-	1,998	-	-	-
Team Transportation	60,668	70,970	63,245	74,519	62,759
Clinic Registration	-	-	-	-	-
Athletics	219,638	244,033	232,842	245,336	196,675
Transportation	354,736	391,189	410,887	445,274	445,274
Development	9,914	17,190	16,500	16,500	-
Ed Support Total	779,509	827,247	841,230	904,721	824,984
Student Help	2,142	3,714	4,060	4,000	2,000
Supplies	29,522	37,464	25,000	25,000	25,000
Contracted Cleaning Services	177,024	181,594	196,230	200,950	200,950
Vehicle Fuel	7,301	7,704	7,500	8,500	8,500
Custodial	215,989	230,476	232,790	238,450	236,450

LINCOLN-SUDBURY REGIONAL HIGH SCHOOL

	Actual FY06	Actual FY07	Appropriated FY08	Level-Staff FY09	Non-Override FY09
OPERATING BUDGET cont'd					
Supplies/Fertilizer	26,447	8,706	14,000	14,000	12,000
Field Marking Paint	1,706	2,947	5,000	5,000	4,000
Maintenance Equipment	1,453	1,518	4,000	4,000	3,000
Equipment	-	22,495	2,500	2,500	2,000
Grounds	29,605	35,666	25,500	25,500	21,000
Regular Repairs	39,792	30,894	42,000	42,000	37,000
Special Repairs	-	11,400	-	-	-
Vehicle Repairs	7,573	6,408	8,000	8,000	8,000
Sewage Treatment/Drainage Systems	42,213	48,420	32,000	45,000	45,000
Supplies	46,652	43,374	55,000	55,000	50,000
Maintenance of Equipment	23,276	30,959	25,000	25,000	25,000
New Equipment	4,277	2,632	4,000	4,000	3,000
Replace Equipment	1,533	21,239	8,000	8,000	4,000
Less: Building Use Offset	-	-	-	(60,000)	(60,000)
Maintenance	165,316	195,326	174,000	127,000	112,000
Heat (oil)	1,642	1,192	2,000	2,500	2,500
Heat (gas)	57,940	63,041	53,465	56,100	56,100
Gas (other)	-	-	-	-	-
Electricity	740,922	737,412	825,506	734,070	734,070
Utility Contingency	-	-	-	-	-
Water	2,879	5,086	6,000	6,000	6,000
Telephone	29,482	36,785	34,200	41,200	41,200
UPS Freight	764	827	1,000	1,000	1,000
Computer Telephone	10,105	11,011	10,200	12,000	12,000
Rubbish Collection	16,348	15,461	18,000	18,000	18,000
Utilities	860,082	870,815	950,371	870,870	870,870
Operations Total	1,270,992	1,332,282	1,382,661	1,261,820	1,240,320

LINCOLN-SUDBURY REGIONAL HIGH SCHOOL

	Actual FY06	Actual FY07	Appropriated FY08	Level-Staff FY09	Non-Override FY09
OPERATING BUDGET cont'd					
Textbooks	5,789	6,700	6,598	6,598	5,938
Supplies	9,484	6,500	6,598	6,598	5,938
Software	623	840	2,030	2,030	1,827
Student Help	-	30	406	300	300
Audio-visual	567	592	2,081	2,081	2,081
Travel	(1,318)	4,900	6,598	6,598	6,598
Field Trips	1,162	762	1,015	1,015	1,015
Therapy & Testing	39,801	38,860	67,529	69,269	69,269
Consultations	4,623	1,740	4,500	4,500	4,500
Legal Services	4,314	18,984	10,000	15,000	15,000
Summer Program	10,000	4,875	20,000	20,000	20,000
Equipment	5,057	2,778	3,045	3,045	2,888
Local Services	80,101	87,561	130,400	137,034	135,354
Transportation	235,028	263,865	221,640	376,700	376,700
Out-of-District	1,024,639	2,303,391	2,276,856	2,426,639	2,426,639
Less: Circuit Breaker Offset		(783,652)	(905,416)	(1,005,416)	(1,005,416)
Special Ed Total	1,339,769	1,871,165	1,723,480	1,934,957	1,933,277

LINCOLN-SUDBURY REGIONAL HIGH SCHOOL

	Actual FY06	Actual FY07	Appropriated FY08	Level-Staff FY09	Non-Override FY09
OPERATING BUDGET cont'd					
Contingency	-	-	75,000	75,000	35,000
Contingency Total	-	-	75,000	75,000	35,000
Administration	1,052,810	1,048,090	1,109,914	1,143,906	1,143,906
Administrative Support	88,116	82,207	96,502	100,706	100,706
Professional Staff	9,506,823	10,038,362	11,009,957	11,675,631	11,376,683
Course Reimbursement	21,000	26,000	30,000	35,000	35,000
Curriculum Development	51,460	-	40,000	40,000	-
Extra Services	79,874	80,335	90,487	93,201	53,201
Educational Support	719,902	739,407	847,992	885,451	820,726
Substitutes	115,899	122,757	93,000	100,000	50,000
Clerical	647,491	658,392	783,926	797,075	762,615
Blg./Grds/Maint.	506,010	521,710	571,009	598,796	598,796
Coaches/Trainer	358,218	366,464	380,751	392,365	316,086
Staffing/Salary Contingency	-	-	-	-	-
Less: Athletic Fees Offset	-	-	-	(202,000)	(135,000)
Less: Activity Fees Offset	-	-	-	(38,000)	(45,000)
Less: Building Use Offset	-	-	(7,122)	(7,634)	(7,634)
Less: Parking Fees Offset	-	-	-	(110,000)	(110,000)
Less: Salary Offsets	-	-	(164,000)	(154,000)	(154,000)
Salaries Total	13,147,603	13,683,723	14,882,416	15,350,497	14,806,085
TOTAL OPERATING BUDGET	17,291,117	18,401,791	19,696,031	20,329,340	19,499,071

LINCOLN-SUDBURY REGIONAL HIGH SCHOOL

	Actual FY06	Actual FY07	Appropriated FY08	Level-Staff FY09	Non-Override FY09
OTHER COSTS					
Comprehensive Umbrella	97,735	97,300	107,120	95,000	95,000
Vehicle	-	-	-	-	-
S. C. Liability	-	-	-	-	-
Unemployment	10,970	5,160	30,000	20,000	140,000
Workers' Compensation	56,785	58,183	70,000	65,000	65,000
Health Insurance	1,836,386	2,186,705	2,738,634	2,997,414	2,966,793
Life Insurance	7,754	7,277	10,000	10,000	10,000
Employee bond	568	1,408	2,000	2,000	2,000
Insurance	2,010,198	2,356,032	2,957,754	3,189,414	3,278,793
County Retirement	243,274	276,855	319,454	358,513	358,513
FICA	158,873	172,091	171,600	180,600	180,600
Pensions	402,147	448,946	491,054	539,113	539,113
Total Pensions & Insurance	2,412,345	2,804,979	3,448,808	3,728,527	3,817,906
Capital Project Bond Principal	1,400,000	1,950,000	1,950,000	2,150,000	2,150,000
Capital Project Bond Interest	522,900	1,084,163	778,075	764,200	764,200
Boiler Principal	-	-	-	-	-
Boiler Interest	-	-	-	-	-
Renovation Short-term Interest	1,721,625	592,967	451,184	-	-
Renovation Short-term Interest	-	-	-	-	-
Stabilization Fund	-	-	-	-	-
Total Debt/Stabilization	3,644,525	3,627,130	3,179,259	2,914,200	2,914,200
Tuition Assessment	5,000	-	-	-	-
Total School Choice	5,000	-	-	-	-
TOTAL OTHER COSTS	6,061,870	6,432,109	6,628,067	6,642,727	6,732,106
TOTAL BUDGET *	23,352,987	24,833,900	26,324,099	26,972,067	26,231,177

* prior to apportionment offsets

FY09 Debt Service

Lincoln-Sudbury Regional School District was authorized by the Towns of Sudbury and Lincoln to borrow \$73,900,000 to build the new Lincoln-Sudbury Regional High School. The Commonwealth of Massachusetts has already paid for the majority of their share of the project (\$35,130,685). With the change in how the state now reimburses school building projects, we have estimated that the Towns of Sudbury and Lincoln have saved

approximately \$10,000,000 in interest costs that would have otherwise been spent using the state's old method of reimbursing for such projects. Included in the FY09 Budget are principal and interest costs of \$2,822,864. Sudbury's portion of FY09 debt service is \$2,394,071, which represents a reduction from FY08 of \$253,866.

MINUTEMAN REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

The proposed FY08 Budget for Minuteman Regional Vocational Technical School has not yet been voted on or submitted to the Town as of this publication. However, based on recent estimates for enrollment and Minuteman's overall operating budget, the Town is currently projecting an increase of 4.00%. As such, impact of the FY09 overall budget is estimated to be \$233,380 for Sudbury. However, if enrollment numbers change for this school, this assumption could be off. This number should be considered very preliminary until the MRVTSD budget is received.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
MINUTEMAN VOCATIONAL					
Operating Assessment	304,640	312,280	224,404	233,380	233,380
Total: Minuteman Vocational	304,640	312,280	224,404	233,380	233,380

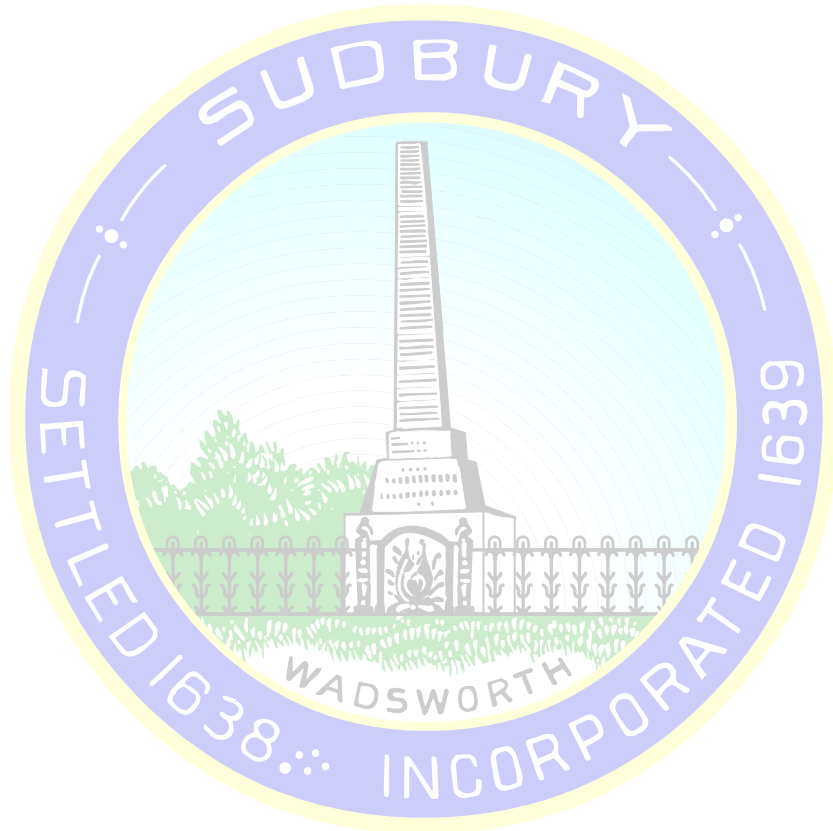
OTHER REGIONAL HIGH SCHOOL ASSESSMENT

This budget is for two Sudbury students who have elected to attend a vocation high school other than Minuteman, and by state law, Chapter 74 section 7, 7c and 8a, the municipality where the student resides is required to pay the non-residential tuition and transportation costs. The actual FY09 cost for is unknown at this time, but is projected at \$69,064 for both tuition and transportation.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
OTHER EDUCATIONAL ASSESSMENTS					
Operating Assessment	16,692	63,854	66,408	69,064	69,064
Total: Other Vocational	16,692	63,854	66,408	69,064	69,064

Section Eight

CAPITAL INVESTMENT BUDGET



MISSION OF THE PROGRAM

Debt financing is the primary means of financing large capital projects in Sudbury. The use of debt allows the Town to afford the construction of large scale capital assets in a systematic and planned manner.

The mission of the Town as regards to debt management has five components:

1. To achieve the best possible true interest cost associated with the debt.
2. To maintain an amount of debt to be issued and retired each year that results in the impact on the tax rate that is fairly consistent year to year.
3. To maintain the AAA credit rating that was first issued to the Town in 2000 by Standard & Poor's of New York.
4. To keep the average weighted maturities of outstanding debt as low as possible, so as to hold down the amount of debt service that is allocated to interest costs, and to allow for the issuance of new debt as newly recognized capital needs emerge.
5. To integrate any borrowing authorized under the Community Preservation Act into the overall debt financing plans of the Town.

Please see the Board of Selectmen's Debt Policy and Capital Budgeting and Planning Policy.

DESCRIPTION OF SERVICES

This budget provides for the repayment of principal and interest on the Town's long-term general fund debt. (Debt service funded through the Community Preservation Act (CPA) is not considered part of the Town's annual budget, but is shown within the Community Preservation Committee submitted articles at Town Meeting). The Town does not issue any enterprise debt. All of Sudbury's non-CPA debt is exempt from the limits of Proposition 2 ½. This designation allows for the value of such debt service payments (net of any premiums or State reimbursements) to be added to the levy limit for the life of the borrowings/bond issues.

The Town issues debt pursuant to votes of Town Meeting to provide funding for major projects, in accordance with Massachusetts General Laws, Chapter 44, section 7 and 8. The maximum amount of debt for each project is authorized by Town Meeting, and then the Town Treasurer issues the bond after working with the Town Manager and the Town's Financial Advisor to design and structure the bond, and with the approval of the Board of Selectmen.

The General Debt Limit of a city or town consists of a Normal Debt Limit and a Double Debt Limit. The Normal Debt Limit is 5 percent of the valuation of taxable property as last equalized by the State Department of Revenue. According to the most recent statistics, the Town of Sudbury's EQV for 2006 was \$4,260,907,900. The normal debt limit (of 5% EQV) is therefore, \$213,045,395. As of June 30, 2007 the Town's permanent debt outstanding was \$42,040,000 or less than 20% of the allowable normal debt limit.

A city or town can authorize debt up to this amount without State approval. It can authorize debt up to twice this amount (the Double Debt Limit) with the approval of the state Municipal Finance Oversight Board composed of the State Treasurer, the State Auditor, the Attorney General and the Director of Accounts.

There are many categories of general obligation debt which are exempt from and do not count against the General Debt Limit. Among others, these exempt categories include revenue anticipation notes and grant anticipation notes, emergency loans, loans exempted by special laws, certain school bonds, sewer bonds, and solid waste disposal facility bonds and economic development bonds supported by tax increment financing. As of June 30, 2007 the Town had \$26,328,000 in long-term debt outside the debt limit; all of which pertains to various school building projects for K-8.

The Town reached a high in terms of debt service payments in FY03 due to the combination of outstanding bond issues for school construction, land acquisition, and various other projects. Since then however, debt has leveled off and is now declining as several Town-related bond issues have been paid in full. Additionally, the Town has taken advantage of lower interest rates to refinance outstanding bonds at lower interest costs.

The Town also pays a prorated share of the debt service for bonds issued in connection with the Lincoln-Sudbury Regional School High School. The Regional School District issues and manages its own debt. Sudbury taxpayers will be expected to pay approximately 85% of that new debt, after grant reimbursements. The School District recently issued the remaining long-term debt for the new building complex. The total debt service for this project has leveled off and is expected to decline starting in FY09. In turn, the Town may expect decreases in their LS assessment for LS debt with the largest reductions starting in FY09 and dropping off significantly in FY2015 through completion in FY2021. It should be noted that the Town's portion of LS debt service is also considered exempt debt for purposes of tax levy calculation.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
DEBT SERVICE					
Short-term Loan Interest	0	0	0	0	0
Long Term Bond Int.	1,679,487	1,559,598	1,411,929	1,277,060	1,277,060
Long Term Bond Principal	3,861,500	3,750,000	3,070,000	3,070,000	3,070,000
New issues for capital items (Curr Bud. Only)	0	0	0	0	0
LSRHS Debt Service, Sudbury Portion	2,424,726	2,461,086	2,647,937	2,394,071	2,394,071
Total: Debt Service	7,965,713	7,770,683	7,129,866	6,741,131	6,741,131
NON-EXEMPT DEBT/ADJUSTMENTS					
Premium on Bonds	-11,678	-10,743	-19,151	-8,408	-8,408
SBAB Debt Reimbursement	-2,816,206	-2,816,206	-2,816,206	-1,699,872	-1,699,872
DE-1 Tax Recap Adjustments	228,970	281,993	-148,214	0	0
Sub-Total: Non-exempt debt adjustments	-2,598,914	-2,544,956	-2,983,571	-1,708,280	-1,708,280
Total Exempt Debt to be raised	5,366,799	5,225,727	4,146,295	5,032,851	5,032,851

DEBT SERVICE DETAIL

	Date	Actual FY07	Appropriated FY08	Budget FY09
Meachen Land, revoted	07/15/97	47,535	0	0
Library	07/15/97	250,655	0	0
Nixon Addition	07/15/97	175,917	0	0
K-8 Renovations	07/15/97	205,773	0	0
School Tennis Courts	07/15/97	345	0	0
Weisblatt Land	06/01/99	290,413	279,248	268,083
Meachen Land	06/01/99	197,713	189,628	181,543
Curtis Middle School	12/01/00	1,182,483	1,128,215	1,074,175
Haynes Elementary	12/01/00	415,467	393,036	377,413
Loring Elementary	10/01/01	881,280	864,680	843,880
Haskell Field	10/01/01	29,200	23,200	22,400
Traffic Signal (Rt. 117)	10/01/01	17,880	17,280	15,680
Featherland	10/01/01	24,000	23,200	22,400
Refunding 1992 Issue Unisys/Melone	10/01/01	134,725	130,556	126,100
DPW	04/01/03	522,750	512,125	501,500
K-8 Schools Remainder	04/01/03	123,000	120,500	118,000
Curtis Refunding 2000 Issue	02/15/05	377,016	377,016	377,016
Haynes Refunding 2000 Issue	02/15/05	132,465	132,465	132,465
Weisblatt Land Refunding 1999 Issue	06/15/05	88,631	88,631	88,631
Meachen Land Refunding 1999 Issue	06/15/05	64,181	64,181	64,181
Capital Items	06/15/05	148,169	137,969	133,594
L-S Debt, Sudbury share	---	2,461,086	2,647,937	2,394,071
Total Debt Service		7,770,683	7,129,866	6,741,131

Debt Service by Category

Schools K-8	3,493,747	3,015,911	2,922,949
Town	992,653	713,774	695,574
Land	823,198	752,244	728,538
L-S Debt, Sudbury share	2,461,086	2,647,937	2,394,071
	7,770,683	7,129,866	6,741,131

MISSION OF THE PROGRAM

For the Town of Sudbury to accomplish its mission of ***Protecting Public Safety, Public Assets and a Special Quality of Life***, the Town and School departments need to have funds for acquiring, maintaining and replacing large items such as infrastructure, buildings, equipment and technology. The Annual Capital Budget is designed to be sure there is an orderly process for evaluating the Town's assets and their expected useful lives, projecting replacement costs, and assigning priorities among such projects when resources cannot fund all requested projects. Further, the Five Year Capital Plan is designed to insure that the Town develops annual operating and capital plans in awareness of and the long range needs and plans of the Town.

DESCRIPTION OF SERVICES

The Annual Capital Budget and the Five Year Capital Plan are developed by the Town's Capital Improvement Planning Committee. A capital bylaw was adopted in 1998, created a capital improvement planning committee, defined what items are to be considered capital, and set forth the capital improvement planning process. In 2005, the Board of Selectmen approved a capital budgeting and planning policy that is meant to complement the capital bylaw. The Selectmen's entire budgeting and financial management policy statement is found in Section One of this budget document. The capital budgeting section is repeated below.

Capital Budgeting and Planning Policy

Capital assets include land, improvements to land, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, construction in progress and all other tangible and intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period. Infrastructure assets are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets owned by the Town of Sudbury include roads, bridges, tunnels, dams and drainage systems. The Town of Sudbury has a capital planning and budget bylaw and process that require the following:

- On or before November 15 of each year, the Town Manager will submit a capital program to the Capital Improvement Planning Committee. The proposed program will detail each capital project, the estimated cost, description and funding source.
- The Town will update and readopt annually a five-year capital improvement plan ("CIP"), including the upcoming annual capital improvement budget ("CIB") and a four year projection of capital needs and expenditures which details the estimated cost, description and anticipated funding sources for capital projects.
- The first year of the five year CIP will be the basis of formal fiscal year appropriation request during the annual budget process.
- Per the Town's capital bylaw, the Capital Improvement Budget and Plan will generally address capital purchases/projects/improvement with a value of more than \$10,000 and a useful life of over five (5) years.

- The Town will emphasize preventive maintenance as a cost-effective approach to infrastructure maintenance. Exhausted capital goods will be replaced as necessary.
- The capital improvements plan should be tied to the Town's master facilities study to ensure that the capital items requested meet the future growth needs for the Town.

Capital Investment Categories, Prioritization and Decision-making Process

All submissions are categorized by following:

"A": Essential. Required for the safety and protection of Town residents, or required to prevent disruption, or significant reduction in Town services.

"B": Asset Maintenance. Required to maintain an important asset of the Town, which will deteriorate substantially without this expenditure.

"C": Enhancement. Provides significant net revenue or cost reduction to the Town, or is self-funding. Estimates of cost reduction or revenue enhancement, together with the assumptions supporting these estimates, should be provided on Form A, under the

D": Needed. Item is needed, but can be postponed until a future year without major impact on Town services. Should be undertaken when funds are available.

Each department must rank or prioritize its own submissions based on specific needs for the coming year as well as long-term goals and new initiatives. Ranking and project specifications are then discussed as a group; the results of a staff committee's deliberations are submitted in detail to the CIPC.

Through a series of working group sessions, liaisons and public meetings the CIPC considers the merits of each project and makes its recommendation for capital outlay to both the Finance Committee and Board of Selectmen. The recommendation includes an overall ranking based on organizational priorities; it considers the financial impact on both the current budget cycle and long-term strategies. The CIPC also reports at Town Meeting.

STAFFING

The Town's Finance Director is an ex-officio member of the Capital Improvement Planning Committee and provides technical advice and support to the committee.

FY09 GOALS AND INITIATIVES

- Evaluate all operating capital requests and prioritized them to remain within the current funds available for FY10 cycle
- Also recommended capital exclusion funding for new large ticket equipment, as necessary, or debt exclusion funding for new municipal building improvements

- Determine if any capital requests have an alternative revenue source besides the operating budget

FY08 MAJOR INITIATIVES AND ACCOMPLISHMENTS

- The operating capital budget for FY08 for \$384,148 was adopted by Town Meeting
- Also assisted in process leading to adoption of a one-time capital exclusion for a new Fire Engine, valued at \$405,000
- Recommended operating capital projects for FY09 for \$362,500 within the guidelines for a balanced, non-override budget.

BUDGET ISSUES

All of the projects recommended for funding for FY09 fall into the category of **Operating Capital** and are recommended to be funded through the portion of the Operating Budget that is set aside for such projects. These funds requested, \$362,500 equal approximately .5% of the operating budget for the Town Departments.

1. Town Building Improvements Most of the buildings that house our town offices, such as the Flynn Building, the Town Hall and the Loring Parsonage are historic buildings ranging in age from many decades to centuries old. They are in constant need of renovations and improvements in order to halt further deterioration and to provide safe and adequate space in which taxpayers can conduct business and in which town employees work. Some of the projects for which the Building Inspector has requested funds through this capital article include but are not limited to roofing, siding, structural repairs window replacement and HVAC upgrades. The CIPC has determined that attention to these aging buildings should be considered the highest priority in order to protect the town's assets with an eye to safety and efficiency. The Committee feels it is important to make an ongoing annual commitment to completing these long-delayed projects. This article which recommends **\$99,500** for improvements only partially funds a long list of projects that have been delayed over the years, however, it does allow the Building Inspector to complete those he and the Town Manager have determined to be of the highest priority.
2. Fire Department This year the CIPC recommends funding in the amount of **\$21,400** for use by the Fire Department. \$10,000 is allotted to replace the bathroom floor at Headquarters to correct a structural problem which puts vital electronics equipment in the general vicinity at-risk for water damage. \$ 11,400 will be used to conduct a Station Design Study for all stations. The study will focus on space issues, major repairs and required accommodations for both male and female fire personnel.
3. Fleet Replacement The Department of Public Works has to replace vehicles on a schedule that maximizes the useful life of all of its fleet. Every time there is a delay in replacing aging rolling stock, there is a domino affect that can be costlier in the long run. The automobiles and small pickup trucks are often recycled to other departments in need of vehicles to conduct their business such as the building department or recreation. In the past several years the Town has been forced to acquire vehicles through lease purchases, which cost the town interest.

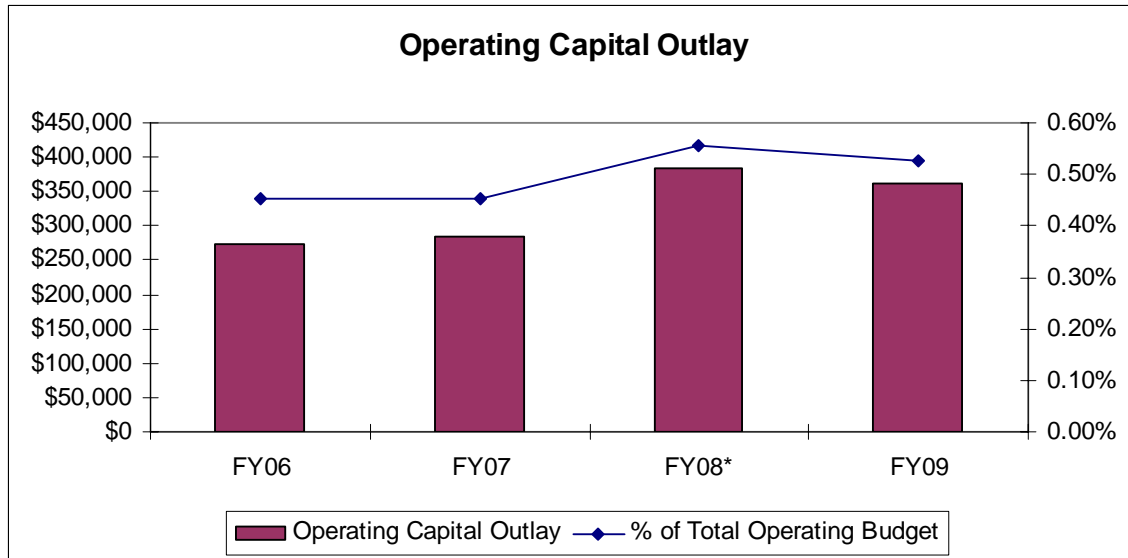
This year, the recommendation for the DPW totaling **\$214,400**, is two-fold: acquiring new equipment and assistance with existing equipment leases.

The CIPC recommends funding for new equipment as follows: \$27,000 (lease cost for one year) for a new John Deere Backhoe, \$24,400 (lease cost for one year) for a new Bombardier, and \$50,000 for the outright purchase of a new Melroe Bobcat. The CIPC also recommends assistance with existing equipment leases totaling \$75,000. While the CIPC cannot commit to additional assistance going forward, the majority felt that under the dire budget constraints for FY09, it would be better to assist the Town in maintaining existing leases of equipment rather than begin new projects of lesser priority. The Director of Public Works and the Town Manager reserve the authority to re-allocate capital monies in the DPW for other vehicles, on an emergency basis only.

4. Park & Recreation Repairs The CIPC recommends funding in the amount of \$15,000 for facility maintenance and to address some ADA compliance issues. The proposed upgrades/replacement of existing doors, railings and signage will help maintain this valuable asset and make it more accessible to all patrons.
5. Tax Collection Software. The CIPC recommends funding in the amount of \$12,200 for the 3rd annual lease payment for new Tax Collection software; as authorized by last year's Town Meeting. This capital outlay is part of the commitment made in FY07 to appropriate funds for all subsequent annual lease payments via capital budget articles rather than through the collector's limited operating budget.

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
Capital & Capital Articles					
CIPC Items	273,000	285,095	384,148	394,500	362,500
Capital Expenditure Exclusions	0	0	405,000	0	0
Total Capital & Articles	273,000	285,095	789,148	394,500	362,500

	Actual FY06	Actual FY07	Appropriated FY08	Level Staff FY09	Non-Override FY09
Capital by Cluster					
SPS					
Town Buildings	20,000	71,895	70,000	109,500	99,500
General Government	45,000	79,000	38,548	12,200	12,200
Public Safety	23,000	0	450,000	21,400	21,400
Public Works	163,550	104,200	146,100	101,400	214,400
Human Services	0	0	0		
Culture & Recreation	21,450	30,000	14,500	150,000	15,000
Unclassified	0		70,000	0	
Total: Operating Expenses	273,000	285,095	789,148	394,500	362,500



Five Year Capital Plan

The table on the following pages shows all capital projects that have been requested and scheduled for municipal departments over the next five years. As always, Town Meeting has the final appropriating authority for all capital projects.

Information related to Projects for renovating or constructing the Town's buildings is taken from the Town-wide Comprehensive Facility Study.

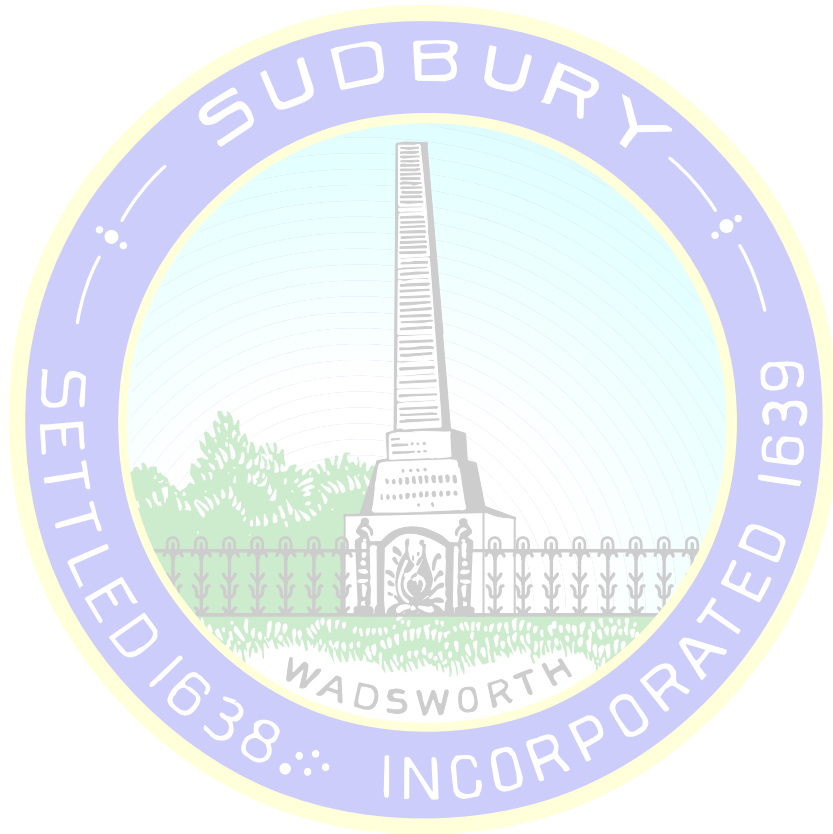
1st submitted	Department	Description	R/ NR	Type	Rank	Total Proj.	Remaining	FY2009	FY2010	FY2011	FY2012	FY2013
2007	Buildings-P	Town Hall Painting	O	B	1	36,000	30,000	30,000				
2008	Buildings-P	Interior Painting of DPW	NR	B		18,000	18,000					18,000
2009	Buildings-P	Fairbank Center - Paint Exterior	O	B		20,000	20,000		20,000			
2009	Buildings-P	Flynn - Exterior Painting	O	B		30,000	30,000					30,000
		Buildings-Painting Projects Total				104,000	98,000	30,000	20,000	-	-	48,000
2003	Buildings-R	Fire-Station 3 roof	NR	B	2	80,000	80,000	80,000				
2003	Buildings-R	Police Station Roof	NR	B		18,000	18,000		18,000			
2003	Buildings-R	Senior Center Roof/Skylights	NR	B		50,000	50,000			50,000		
2005	Buildings-R	Atkinson Pool Roof & Gutters	NR	B		40,000	40,000					40,000
2005	Buildings-R	Town Hall Roof	NR	B		40,000	40,000					40,000
2007	Buildings-R	Fire-Headquarters Roof	NR	B		60,000	60,000				60,000	
2008	Buildings-R	Fairbank Center - Flat Roof	O	B		30,000	30,000				30,000	
2009	Buildings-R	School-Roof Repairs	NR	B		-	-				??	
		Buildings-Roofing Projects Total				318,000	318,000	80,000	18,000	50,000	90,000	80,000
2009	Building-W	Police Station - Window Replacement	NR	B	1	15,000	15,000	15,000				
2006	Building-W	Fire-Station 2 window replacement	NR	D	2	20,000	20,000	20,000				
2006	Building-W	Fire-Station 3 window replacement	NR	D	3	20,000	20,000	20,000				
2006	Building-W	Fairbank Window Replacement	NR	B		30,000	30,000			30,000		
2007	Building W	Town Hall Windows	NR	B		36,000	36,000			36,000		
		Buildings-Windows Projects Total				121,000	121,000	55,000	-	66,000	-	-
2007	Buildings-O	Various Bldg Improvements	O	B	1	175,000	177,500	37,500	35,000	35,000	35,000	35,000
2009	Buildings-O	Flynn HVAC - Computer Rooms	NR	A	1	17,000	17,000	17,000				
2009	Buildings-O	DPW HVAC Study	NR	B	1	10,000	10,000	10,000				
2009	Buildings-O	Energy Savings Lighting Improvements	O	C	3	12,450	12,450	12,450				
2003	Buildings-O	Town Hall Bathrooms	NR	B		30,000	30,000		30,000			
2003	Buildings-O	Town Hall Boiler Replacement	NR	B		35,000	35,000				35,000	
2007	Buildings-O	Town Hall Fire Alarm Upgrade	NR	B		25,000	25,000			25,000		
2008	Buildings-O	Keypad for Flynn Entrance	NR	B		6,000	6,000		6,000			
2008	Buildings-O	Town Hall-Clerk's Bathroom	NR	B		18,000	18,000				18,000	
2008	Buildings-O	Town Hall Handicap Entrance	NR	B		10,000	10,000		10,000			
2009	Buildings-O	Flynn - 2nd Floor Bathroom	NR	D		20,000	20,000			20,000		
2009	Buildings-O	Fairbank - Rooftop HVAC (gymnasium)	NR	B		35,000	35,000				35,000	
		Buildings Other Projects Total				393,450	395,950	76,950	81,000	80,000	123,000	35,000

1st submitted	Department	Description	R/ NR	Type	Rank	Total Proj.	Remaining	FY2009	FY2010	FY2011	FY2012	FY2013
2006	Fire	Replace HQ Bathroom floor	NR	A	1	10,000	10,000	10,000				
2006	Fire	Station 2 bedroom alteration	NR	A	2	50,000	50,000	50,000				
2006	Fire	Station 3 bedroom alteration	NR	A	2	50,000	50,000	50,000				
2006	Fire	Station 2 bathroom replacement	NR	D	3	20,000	20,000	20,000				
2009	Fire	Station 2 roof accessibility	NR	D	4	30,000	30,000	30,000				
2008	Fire	Replace HQ Alarm Room Floor	NR	B	5	10,000	10,000	10,000				
2008	Fire	HQ Landscape Plan	NR	B	6	20,000	20,000	20,000				
2006	Fire	Fire Engine 3-97 replacement	NR	A		450,000	450,000					450,000
2009	Fire	Stations Design Study	NR	A	1	11,400	11,400	11,400				
2008	Fire	HQ Addition	NR	A		500,000	500,000		500,000			
2009	Fire	Station 3 wash recycling system	NR	B		40,000	40,000			40,000		
		Fire Department Projects Total				1,191,400	1,191,400	201,400	500,000	40,000	-	450,000
2007	MIS	GIS Data Development	NR	A	1	56,500	56,500	16,500	18,000	15,000	7,000	
2007	MIS	GIS Hardware	NR	A	2	32,500	32,500	14,500	12,000	6,000		
2007	MIS	GIS Software / Training	NR	A	1	56,000	56,000	17,000	10,000	19,000	10,000	
2007	MIS	GIS Application Development	NR	A		108,000	108,000	-	78,000	20,000	10,000	
		GIS Projects Total				253,000	253,000	48,000	118,000	60,000	27,000	-
2008	Highway	1988 John Deere Backhoe (Unit 22) LEASE	R	B	1	135,000	27,000	27,000				
2007	Highway	1997 Melroe Bobcat (Unit 26)	R	B	1	50,000	50,000	50,000				
2008	Highway	1988 Bombardier Tractor (Unit 33) LEASE	R	B	1	122,000	24,400	24,400				
2007	Highway	1992 Mack 6 Whl Dump (Unit 27) LEASE	R	B	2	140,000	28,000	28,000				
2007	Highway	1985 Mack 10 Whl Dump (Unit 10) LEASE	R	B	3	150,000	30,000	30,000				
2009	Highway	Tagalong Trailer - 25 ton (New Unit)	R	B	4	25,000	25,000	25,000				
2007	Highway	1988 Mack 6 Whl Dump (Unit 4) LEASE	R	B		140,000	28,000		28,000			
2008	Highway	1991 GMC Top Kick (Unit 19) LEASE	R	B		100,000	20,000		20,000			
2008	Highway	1991 Mack 6 Whl Dump (Unit 11) LEASE	R	B		138,500	27,700		27,700			
2008	Highway	1992 Mack 6 Whl Dump (Unit 20) LEASE	R	B		140,000	28,000			28,000		
2007	Highway	1999 Chevy Pick Up (Unit 14)	R	B		38,000	38,000		38,000			
2009	Highway	1999 John Deere Backhoe (Unit 16) LEASE	R	B		150,000	30,000				30,000	
2008	Highway	2000 Chevy 1 Ton Dump (Unit 50/29)	R	B		48,000	48,000					48,000
2008	Highway	2001 Chevy 1 Ton P/U (Unit 28)	R	B		46,000	46,000				46,000	
2008	Highway	2001 Chevy 1 Ton P/U (Unit 37)	R	B		46,000	46,000		46,000			
2008	Highway	2001 Chevy 1 Ton P/U (Unit 6)	R	B		46,000	46,000		46,000			
2008	Highway	2002 Chevy 1 Ton P/U (Unit 38)	R	B		46,000	46,000			46,000		
2008	Highway	2002 Chevy 1 Ton P/U (Unit 40)	R	B		46,000	46,000			46,000		
2009	Highway	2005 Chevy 1 Ton P/U (Unit 7)	R	B		48,000	48,000					48,000
2009	Highway	2005 Chevy Pick-Up (Unit 17)	R	B		35,000	35,000					35,000
2008	Highway	2006 Chevy Pick-Up (Unit 1)	R	B		67,000	67,000				35,000	32,000
2009	Highway	2006 Chevy Pick-Up (Unit 2)	R	B		35,000	35,000					35,000
		DPW Projects Total				1,791,500	819,100	184,400	205,700	120,000	111,000	198,000

Description	R/ NR	Type	Rank	Total Proj.	Remaining	FY2009	FY2010	FY2011	FY2012	FY2013
Self-checkout & Security System	NR	B	1	135,000	135,000	135,000				
Carpet replacement	NR	B		80,000	80,000		80,000			
Interior Painting	NR	B		30,000	30,000		30,000			
Library Projects Total				245,000	245,000	135,000	110,000	-	-	-
Storage Building	NR	B	2	70,000	70,000					
2002 Chevy Pick-Up (Unit PR3)	R	B		35,000	35,000		35,000			
2001 Chevy Dump 6 Whl (Unit PR1)	R	B		46,000	46,000			46,000		
2002 Chevy Pick-Up (Unit PR4)	R	B		35,000	35,000				35,000	
Parks & Grounds Projects Total				186,000	186,000	70,000	35,000	46,000	35,000	-
Walkways	NR	A	1	600,000	600,000	200,000		200,000		200,000
Planning Projects Total				600,000	600,000	200,000	-	200,000	-	200,000
Back Room Maintenance + ADA	NR	A	1	15,000	15,000	15,000				
Tennis Court Maintenance Featherland	NR	A	2	10,000	10,000	10,000				
HVAC Roof Unit Atkinson Pool	NR	B		100,000	100,000			100,000		
Tennis Court New Featherland	NR	B		100,000	100,000				100,000	
Tennis Court Maintenance Feeley	NR	B		12,000	12,000		12,000			
Tennis Court New Feeley	NR	B		100,000	100,000					100,000
Park & Recreation Projects Total				337,000	337,000	25,000	12,000	100,000	100,000	100,000
(2) Student Transportation Vans	R	A	1	44,000	44,000	22,000	22,000			
Cube Truck Replacement	NR	A	2	51,354	51,354	51,354				
HVAC rooftop unit replacements	NR	C	3	50,000	50,000	50,000				
Heating System Control Upgrade	NR	C	4	60,000	60,000	60,000				
Alternate Energy Feasibility Study	NR	C	5	20,000	20,000	20,000				
Truck with Plow	NR	D		43,600	43,600			43,600		
Curtis Modular Classrooms LEASE	NR	A		55,000	55,000		55,000			
Nixon Addressable Fire Alarm Panel	NR	D		40,000	40,000			40,000		
Noyes - Switch Gear Replacement	NR	D		35,000	35,000				35,000	
Noyes - Boiler Repair	NR	B		80,000	80,000			80,000	??	
Nixon/Noyes Sprinklers	NR	D		250,000	250,000					250,000
K Modular Classes LEASE	NR	D		225,000	225,000		225,000			
Early Childhood Center	NR	D		-	-					??
Schools Projects Total				953,954	953,954	203,354	302,000	163,600	35,000	250,000
MUNIS Tax Software Modules	NR	C/D	1	63,653	36,200	12,200	12,000	12,000		
Town Hall Offices	NR	D		8,200,000	8,200,000				8,200,000	
Finance & Administration Projects Total				8,263,653	8,236,200	12,200	12,000	12,000	8,200,000	-
\$ 14,757,957 \$ 13,754,604 \$ 1,321,304 \$ 1,413,700 \$ 937,600 \$ 8,721,000 \$ 1,361,000										

Section Nine

APPENDICES



APPENDIX ONE: BUDGET TERMS AND DEFINITIONS

Abatements and Exemptions (previously called Overlay):

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. An abatement is 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. An exemption is 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.

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.

Accounting System: A system of financial recordkeeping which records classifies and reports information on the financial status and operation of an organization.

Accrual Basis for Accounting: A method of accounting that recognizes revenue when earned, rather than when collected, and recognizes expenses when incurred, rather than when paid.

Allocation: The distribution of available monies, personnel, buildings and equipment among various Town departments, divisions or cost centers.

Appropriation: An authorization granted by the Town Meeting to make expenditures and to incur obligations for specific purposes. Appropriations for any expenditure specify dollar amounts,

funding sources, and a period of time within which the funds must be spent. Any funds not expended within the specified time

(usually one fiscal year) revert to the Unreserved Fund Balance.

Article: An article or item on the Warrant of the Annual Town Meeting. There are seven standard budget related articles that appear in the Warrant every year as follows:

- Operating Budget (for the upcoming fiscal year),
- Budget Adjustment (for adjustments to the current fiscal year's budget that was appropriated at the previous year's Town Meeting)
- Prior Year Unpaid Bills
- Enterprise Fund Budgets (one for each enterprise fund)
- Capital Budget (an omnibus article for capital items funded within the levy)
- Capital Projects (for any capital item funded through a request for an override of Proposition 2 ½ limits. This can be an omnibus article for multiple projects or a separate article for a significant project).
- Stabilization Fund (for adding to the Town's Stabilization Reserve Account)

Assessed Valuation: The valuation of real estate or other property determined by the Town Assessor for tax levying purposes. The Commonwealth certifies the values and methodology in determining those values every three years.

Assets: Property, plant and equipment owned by the Town.

Audit: A comprehensive examination as to the manner in which the government's resources were actually utilized concluding in a written report of its findings. An accounting audit is intended to ascertain whether financial statements fairly present the financial position and results of operations of the Town. The Town is required to conduct an audit annually.

Available Funds (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 the entire certified amount may be used to defray Town expenses by a vote of the Town Meeting (see Available Fund).

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period with proposed means of financing. Sudbury's budget is a financial plan that is established for a single fiscal year that begins on July 1 and ends on June 30.

Budget Message: A general discussion of the submitted budget presented in writing by the Town Manager as part of the budget document.

Capital Budget: A plan of major, non-recurring expenditures involving land acquisition, construction or major rehabilitation of a facility, or purchase of equipment costing \$10,000 or more with a useful life of five years or more.

Capital Improvement Plan: A financial planning and management tool which identifies new public facility and equipment requirements, or improvements; places these requirements in order of priority; and schedules them for funding and implementation.

Charter: A founding document bestowing certain rights on an incorporated Town or City.

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.

COLA: Cost of Living Adjustment. General referred to as a component of salaries & wages.

Collective Bargaining: A collective bargaining agreement is a labor contract between an employer and one or more labor unions. Collective bargaining consists of the

process of negotiation between representatives of the union and the employer having to do with terms and conditions of employment.

County: A legal or geographical grouping of Towns and Cities. Sudbury resides in Middlesex County.

Cost Center: The three major governmental entities funded by the operating budget – the Town of Sudbury Operating Departments, the Sudbury Public Schools, and the Lincoln-Sudbury Regional High School – which together account for over 92% of the annual operating budget.

CPC: Under the provisions of the Community Preservation Act (CPA), Sudbury established a Community Preservation Committee.

Debt Exemption: An override to Proposition 2 ½ for the purpose of raising funds for debt service costs.

Debt Service: Payment of interest and principal on an obligation resulting from the issuance of bonds.

Department: A principal, functional, and administrative entity created by statute and the Town Manager to carry out specified public services.

Economic Indicator: A statistic about the economy. Economic indicators allow analysis of economic performance and predictions of future performance.

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.

Expenditure: Decrease in net financial resources for the purpose of acquiring or providing goods and services.

Expenses: The cost of delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations. Expenses consist of the following objects of expenditure: Utilities, Supplies and Materials, Contractual Services, and Equipment.

Excess Taxing Capacity: The difference between actual real and personal property taxes levied in any given year and the amount authorized to be assessed under Proposition 2-½.

FinCom: Finance Committee. A group of duly appointed citizens whose purpose is to make recommendation at Town Meeting on all of Sudbury's financial matters.

Financing Plan: The estimate of revenues and their sources that will pay for the service programs outlined in the annual budget.

Fiscal Year: A 12-month period over which an organization conducts business and budgets its spending. Sudbury's fiscal year runs from July 1 through June 30th. The fiscal year is commonly referred to by the date (year) in which it ends.

FTE: Full-time Equivalent. Reference commonly used to quantify the number of Full-time employees; calculated by converting part-time hours into what is considered the full-time hours per annum for a particular department or function.

Fund Accounting: Governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitation.

Fund Balance: The specifically identified funds allocated to meet budget requirements/ expenses.

Funding Source: The excess of assets over liabilities also known as surplus funds. A negative fund balance is a deficit.

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 the entire certified amount may be used to defray Town expenses by a vote of the Town Meeting (see Available 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.

General Fund: Revenues derived from the tax levy, state aid, local receipts and available funds are considered General Fund revenues. The General Fund is distinguished from Enterprise Funds and Special Revenue Funds.

Generally Accepted Accounting Principles (GAAP): A set of uniform accounting and financial reporting rules and procedures that define accepted accounting practice.

GIS: Geographical Information Systems.

Goal: A proposed course of action in which

departmental effort is directed.

Grant: A contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal government. Grants are usually made for specific purposes.

Inter-fund Transactions: Payments from one administrative budget fund to another, which results in the recording of a receipt.

Lease Purchase Agreement: A financial contract that transfers ownership of an asset to the lessee at the end of the leasing period.

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

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

Modified Accrual Basis for Accounting: A method of accounting that recognizes revenue when it is actually received and recognizes expenditures when a commitment is made.

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.

Operating Budget: The portion of the budget that pertains to daily operations, or providing basic services throughout the fiscal year. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

Operating Expenditure: An ongoing or recurring cost of performing a function or

providing a service. Operating expenditures include personal services, supplies and materials, utilities, contractual services, minor equipment, and debt service.

Overlay: The amount raised in the tax levy for funding abatements granted by the Board of Assessors due to overvaluation or uncollectible tax bills.

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.

<u>Performance/Workload</u>	<u>Indicators:</u>
Specific quantitative and qualitative measures of work performed as an objective of the department. Sudbury departments typically use of the following types of indicators: workload measures, efficiency measures and outcome measures.	

PILOT: Payments In Lieu of Taxes. Compensation paid by the State to local governments for tax-exempt properties within.

Policy: A plan of action to guide decisions and actions of a particular function or group.

Procedure: A method used in carrying out a policy or plan of action.

Program: Collections of work- related activities initiated to accomplish a desired end.

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

Public Meeting/Hearing: A forum in which citizens may attend and participate in a particular purpose or concern of the Town. By law, public meetings must follow certain rules of public notice and conduct.

Rating Agencies: This term usually refers to Moody's Investors Service, Standard and Poor's Corporation, and Fitch ICBA, Inc. These are the three major agencies which issue credit ratings on municipal bonds.

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.

Retained Earnings: The equity account reflecting the accumulated earnings of the enterprise funds.

Revenue: Budgetary resources. The various revenues the Town receives are listed in the Revenue Summary in the Budget Overview section.

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.

Risk Management: Recognition of a risk, development of strategies to manage it, and mitigation, as needed.

Stabilization Fund: Similar to a "savings account", this account has been used to fund large capital projects such as fire trucks and school roofs. A recent amendment to state law allows the Stabilization Fund to be used for the operating budget, as well as capital purchases; however, the Finance Committee would generally be reluctant to recommend doing so. Placing money into this fund requires a majority vote of Town Meeting while withdrawing from the Stabilization Fund requires a 2/3 vote of Town Meeting.

Tax Levy: The property 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 property tax levy, state aid, local receipts and other sources. The property tax levy is the largest source of revenue for most cities and towns.

Tax Levy Limit: The maximum amount that can be raised within Proposition 2 ½.

Tax Rate: The amount of tax levied for each \$1,000 of assessed valuation.

Town Counsel: Legal representative for the Town. Town Counsel is appointed by the Board of Selectmen, but supervised by the Town Manager.

Unclassified 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.

User Fees: Fees paid for direct receipt of a public service by the user or beneficiary of the service.

Valuation (100%): Requirement that the assessed valuation must be the same as the market value for all properties.

APPENDIX TWO: ACRONYMS

ATM	Assistant Town Manager
C.A.R.E.	Cost Avoidance and Revenue Enhancement
CDMA	Code Division Multiple Access
CERT	Community Emergency Response Team
CIB	Capital Improvement Budget
CIPC	Capital Improvement Planning Committee
CMR	Code of Massachusetts Regulations
COA	Council on Aging
COBRA	Consolidated Omnibus Budget Reconciliation Act
COLA	Cost of Living Adjustment
CPA	Community Preservation Act
CPC	Community Preservation Committee
CPR	Cardiopulmonary resuscitation
CRT	Cathode Ray Tube
D.A.R.E.	Drug Abuse Resistance Education
DEP	Department of Environmental Protection
DNS	Domain Name Server
DOE	Department of Education
DOR	Department of Revenue
DPW	Department of Public Works
eCEMP	Electronic Comprehensive Emergency Management Plan
EMD	Emergency Management Director
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
EOC	Emergency Operations Center
EOEA	Executive Office of Elder Affairs
EPA	Environmental Protection Agency
EQV	Equalized Valuation
FCC	Federal Communications Commission
FEMA	Federal Emergency Management Agency
FinCom	Finance Committee
FTE	Full Time Equivalents

FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
HAVA	Help America Vote Act
HMO	Health Maintenance Organization
HVAC	Heating, Ventilation, Air Conditioning
IP	Internet Protocol
IPM	Integrated Pest Management
ISD	Incentive Senior Development
IT	Information Technology
K-8	Kindergarten through Grade Eight
LAN	Local Area Network
LED	Light Emitting Diode
LEPC	Local Emergency Planning Committee
L-S	Lincoln-Sudbury
L.S.R.H.S	Lincoln-Sudbury Regional High School (also abbreviated LSRHS)
MBTA	Metropolitan Boston Transit Authority
MEMA	Massachusetts Emergency Management Agency
METCO	Metropolitan Council for Educational Opportunity
MEWTP	Marlboro Easterly Wastewater Treatment Plant
M.G.L.	Massachusetts General Laws
MLN	Minuteman Library Network
MRC	Medical Reserve Corps
MRS	Middlesex Retirement System
MRVTSD	Minuteman Regional Vocational Technical School District
MUNIS	Municipal Information System
NIMS	National Incident Management System
NYSE	New York Stock Exchange
OPEB	Other Post Employment Benefits
PC	Personal Computer
PERAC	Public Employee Retirement Administration Commission
PILOT	Payment in Lieu of Taxes
PPO	Preferred Provider Organization

PRIM	Pension Reserve Investment Management
PRIT	Pension Reserve Investment Trust
P-T	Part-Time
R & D	Research and Development
RFID	Radio Frequency Identification
RFP	Request for Proposal
RBL	Real-time Black hole List
REPC	Regional Emergency Planning Committee
S & P	Standard and Poors
SBA	School Building Authority
SBAB	School Building Authority Board
SHDSL	Symmetric High-speed Digital Subscriber Line
SPS	Sudbury Public Schools
SQL	Structured Query Language
SRC	Senior Residential Community
SUV	Sports Utility Vehicle
TAC	Technical Advisory Committee
URL	Uniform Resource Locator
US	United States
VLAN	Virtual Local Area Network
VOIP	Voice-Over-Internet-Protocol
VPN	Virtual Private Network
WAN	Wide Area Network
ZBA	Zoning Board of Appeals

APPENDIX THREE: SUDBURY CENSUS DATA

Table DP-1. Profile of General Demographic Characteristics: 2000

Geographic area: Sudbury town, Middlesex County, Massachusetts

[For information on confidentiality protection, nonsampling error, and definitions, see text]

Subject	Number	Percent	Subject	Number	Percent
Total population	16,841	100.0	HISPANIC OR LATINO AND RACE		
SEX AND AGE			Total population	16,841	100.0
Male	8,223	48.8	Hispanic or Latino (of any race)	208	1.2
Female	8,618	51.2	Mexican	34	0.2
Under 5 years	1,489	8.8	Puerto Rican	37	0.2
5 to 9 years	1,637	9.7	Cuban	27	0.2
10 to 14 years	1,559	9.3	Other Hispanic or Latino	110	0.7
15 to 19 years	1,027	6.1	Not Hispanic or Latino	16,633	98.8
20 to 24 years	295	1.8	White alone	15,711	93.3
25 to 34 years	1,226	7.3			
35 to 44 years	3,372	20.0	RELATIONSHIP		
45 to 54 years	2,955	17.5	Total population	16,841	100.0
55 to 59 years	1,004	6.0	In households	16,647	98.8
60 to 64 years	624	3.7	Householder	5,504	32.7
65 to 74 years	977	5.8	Spouse	4,319	25.6
75 to 84 years	462	2.7	Child	6,184	36.7
85 years and over	214	1.3	Own child under 18 years	5,370	31.9
Median age (years)	38.8	(X)	Other relatives	307	1.8
18 years and over	11,365	67.5	Under 18 years	84	0.5
Male	5,454	32.4	Nonrelatives	333	2.0
Female	5,911	35.1	Unmarried partner	131	0.8
21 years and over	11,070	65.7	In group quarters	194	1.2
62 years and over	1,994	11.8	Institutionalized population	193	1.1
65 years and over	1,653	9.8	Noninstitutionalized population	1	-
Male	740	4.4			
Female	913	5.4	HOUSEHOLD BY TYPE		
RACE			Total households	5,504	100.0
One race	16,679	99.0	Family households (families)	4,751	86.3
White	15,870	94.2	With own children under 18 years	2,814	51.1
Black or African American	134	0.8	Married-couple family	4,319	78.5
American Indian and Alaska Native	5	-	With own children under 18 years	2,554	46.4
Asian	626	3.7	Female householder, no husband present	339	6.2
Asian Indian	182	1.1	With own children under 18 years	210	3.8
Chinese	322	1.9	Nonfamily households	753	13.7
Filipino	19	0.1	Householder living alone	608	11.0
Japanese	23	0.1	Householder 65 years and over	301	5.5
Korean	50	0.3	Households with individuals under 18 years	2,875	52.2
Vietnamese	3	-	Households with individuals 65 years and over ..	1,023	18.6
Other Asian ¹	27	0.2	Average household size	3.02	(X)
Native Hawaiian and Other Pacific Islander ..	5	-	Average family size	3.28	(X)
Native Hawaiian	-	-			
Guamanian or Chamorro	3	-	HOUSING OCCUPANCY		
Samoan	1	-	Total housing units	5,590	100.0
Other Pacific Islander ²	1	-	Occupied housing units	5,504	98.5
Some other race	39	0.2	Vacant housing units	86	1.5
Two or more races	162	1.0	For seasonal, recreational, or occasional use	8	0.1
Race alone or in combination with one or more other races: ³			Homeowner vacancy rate (percent)	0.3	(X)
White	16,023	95.1	Rental vacancy rate (percent)	4.3	(X)
Black or African American	164	1.0			
American Indian and Alaska Native	36	0.2	HOUSING TENURE		
Asian	708	4.2	Occupied housing units	5,504	100.0
Native Hawaiian and Other Pacific Islander ..	10	0.1	Owner-occupied housing units	5,076	92.2
Some other race	67	0.4	Renter-occupied housing units	428	7.8
			Average household size of owner-occupied units ..	3.10	(X)
			Average household size of renter-occupied units ..	2.14	(X)

- Represents zero or rounds to zero. (X) Not applicable.

¹ Other Asian alone, or two or more Asian categories.

² Other Pacific Islander alone, or two or more Native Hawaiian and Other Pacific Islander categories.

³ In combination with one or more of the other races listed. The six numbers may add to more than the total population and the six percentages may add to more than 100 percent because individuals may report more than one race.

Source: U.S. Census Bureau, Census 2000.

Table DP-2. Profile of Selected Social Characteristics: 2000

Geographic area: Sudbury town, Middlesex County, Massachusetts

[Data based on a sample. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see text]

Subject	Number	Percent	Subject	Number	Percent
SCHOOL ENROLLMENT			NATIVITY AND PLACE OF BIRTH		
Population 3 years and over enrolled in school.....	5,116	100.0	Total population.....	16,841	100.0
Nursery school, preschool.....	668	13.1	Native.....	15,376	91.3
Kindergarten.....	361	7.1	Born in United States.....	15,205	90.3
Elementary school (grades 1-8).....	2,613	51.1	State of residence.....	9,000	53.4
High school (grades 9-12).....	1,000	19.5	Different state.....	6,205	36.8
College or graduate school.....	474	9.3	Born outside United States.....	171	1.0
			Foreign born.....	1,465	8.7
			Entered 1990 to March 2000.....	525	3.1
EDUCATIONAL ATTAINMENT			Naturalized citizen.....	683	4.1
Population 25 years and over.....	10,824	100.0	Not a citizen.....	782	4.6
Less than 9th grade.....	81	0.7	REGION OF BIRTH OF FOREIGN BORN		
9th to 12th grade, no diploma.....	317	2.9	Total (excluding born at sea).....	1,465	100.0
High school graduate (includes equivalency).....	970	9.0	Europe.....	649	44.3
Some college, no degree.....	1,058	9.8	Asia.....	502	34.3
Associate degree.....	617	5.7	Africa.....	64	4.4
Bachelor's degree.....	3,719	34.4	Oceania.....	22	1.5
Graduate or professional degree.....	4,062	37.5	Latin America.....	68	4.6
Percent high school graduate or higher.....	96.3	(X)	Northern America.....	160	10.9
Percent bachelor's degree or higher.....	71.9	(X)	LANGUAGE SPOKEN AT HOME		
MARITAL STATUS			Population 5 years and over.....	15,354	100.0
Population 15 years and over.....	12,184	100.0	English only.....	13,799	89.9
Never married.....	2,003	16.4	Language other than English.....	1,555	10.1
Now married, except separated.....	9,118	74.8	Speak English less than "very well".....	264	1.7
Separated.....	63	0.5	Spanish.....	162	1.1
Widowed.....	492	4.0	Speak English less than "very well".....	16	0.1
Female.....	383	3.1	Other Indo-European languages.....	938	6.1
Divorced.....	508	4.2	Speak English less than "very well".....	166	1.1
Female.....	365	3.0	Asian and Pacific Island languages.....	374	2.4
			Speak English less than "very well".....	53	0.3
GRANDPARENTS AS CAREGIVERS			ANCESTRY (single or multiple)		
Grandparent living in household with one or more own grandchildren under 18 years.....	108	100.0	Total population.....	16,841	100.0
Grandparent responsible for grandchildren.....	5	4.6	Total ancestries reported.....	20,633	122.5
VETERAN STATUS			Arab.....	33	0.2
Civilian population 18 years and over ..	11,381	100.0	Czech ¹	70	0.4
Civilian veterans.....	1,125	9.9	Danish.....	99	0.6
DISABILITY STATUS OF THE CIVILIAN NONINSTITUTIONALIZED POPULATION			Dutch.....	413	2.5
Population 5 to 20 years.....	4,291	100.0	English.....	2,786	16.5
With a disability.....	258	6.0	French (except Basque) ¹	518	3.1
Population 21 to 64 years.....	9,434	100.0	French Canadian ¹	357	2.1
With a disability.....	930	9.9	German.....	2,058	12.2
Percent employed.....	77.2	(X)	Greek.....	207	1.2
No disability.....	8,504	90.1	Hungarian.....	59	0.4
Percent employed.....	77.6	(X)	Irish ¹	4,130	24.5
Population 65 years and over.....	1,433	100.0	Italian.....	2,331	13.8
With a disability.....	315	22.0	Lithuanian.....	148	0.9
RESIDENCE IN 1995			Norwegian.....	276	1.6
Population 5 years and over.....	15,354	100.0	Polish.....	647	3.8
Same house in 1995.....	10,209	66.5	Portuguese.....	94	0.6
Different house in the U.S. in 1995.....	4,799	31.3	Russian.....	752	4.5
Same county.....	2,457	16.0	Scotch-Irish.....	238	1.4
Different county.....	2,342	15.3	Scottish.....	671	4.0
Same state.....	705	4.6	Slovak.....	42	0.2
Different state.....	1,637	10.7	Subsaharan African.....	31	0.2
Elsewhere in 1995.....	346	2.3	Swedish.....	441	2.6
			Swiss.....	159	0.9
			Ukrainian.....	149	0.9
			United States or American.....	774	4.6
			Welsh.....	106	0.6
			West Indian (excluding Hispanic groups).....	-	-
			Other ancestries.....	3,044	18.1

-Represents zero or rounds to zero. (X) Not applicable.

¹The data represent a combination of two ancestries shown separately in Summary File 3. Czech includes Czechoslovakian. French includes Alsatian. French Canadian includes Acadian/Cajun. Irish includes Celtic.

Source: U.S. Bureau of the Census, Census 2000.

Table DP-3. Profile of Selected Economic Characteristics: 2000

Geographic area: Sudbury town, Middlesex County, Massachusetts

[Data based on a sample. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see text]

Subject	Number	Percent	Subject	Number	Percent
EMPLOYMENT STATUS			INCOME IN 1999		
Population 16 years and over	11,911	100.0	Households	5,523	100.0
In labor force	8,180	68.7	Less than \$10,000	164	3.0
Civilian labor force	8,176	68.6	\$10,000 to \$14,999	87	1.6
Employed	8,018	67.3	\$15,000 to \$24,999	212	3.8
Unemployed	158	1.3	\$25,000 to \$34,999	172	3.1
Percent of civilian labor force	1.9	(X)	\$35,000 to \$49,999	337	6.1
Armed Forces	4	-	\$50,000 to \$74,999	584	10.6
Not in labor force	3,731	31.3	\$75,000 to \$99,999	645	11.7
Females 16 years and over	6,187	100.0	\$100,000 to \$149,999	1,256	22.7
In labor force	3,458	55.9	\$150,000 to \$199,999	714	12.9
Civilian labor force	3,458	55.9	\$200,000 or more	1,352	24.5
Employed	3,357	54.3	Median household income (dollars)	118,579	(X)
Own children under 6 years	1,805	100.0	With earnings	4,955	89.7
All parents in family in labor force	869	48.1	Mean earnings (dollars) ¹	152,627	(X)
COMMUTING TO WORK			With Social Security income	997	18.1
Workers 16 years and over	7,939	100.0	Mean Social Security income (dollars) ¹	13,676	(X)
Car, truck, or van -- drove alone	6,733	84.8	With Supplemental Security Income	102	1.8
Car, truck, or van -- carpooled	300	3.8	Mean Supplemental Security Income (dollars) ¹	9,411	(X)
Public transportation (including taxicab)	248	3.1	With public assistance income	34	0.6
Walked	135	1.7	Mean public assistance income (dollars) ¹	1,459	(X)
Other means	55	0.7	With retirement income	711	12.9
Worked at home	468	5.9	Mean retirement income (dollars) ¹	24,888	(X)
Mean travel time to work (minutes) ¹	33.2	(X)	Families	4,836	100.0
Employed civilian population 16 years and over	8,018	100.0	Less than \$10,000	82	1.7
OCCUPATION			\$10,000 to \$14,999	30	0.6
Management, professional, and related occupations	5,592	69.7	\$15,000 to \$24,999	144	3.0
Service occupations	457	5.7	\$25,000 to \$34,999	127	2.6
Sales and office occupations	1,480	18.5	\$35,000 to \$49,999	252	5.2
Farming, fishing, and forestry occupations	6	0.1	\$50,000 to \$74,999	423	8.7
Construction, extraction, and maintenance occupations	226	2.8	\$75,000 to \$99,999	562	11.6
Production, transportation, and material moving occupations	257	3.2	\$100,000 to \$149,999	1,183	24.5
INDUSTRY			\$150,000 to \$199,999	706	14.6
Agriculture, forestry, fishing and hunting, and mining	10	0.1	\$200,000 or more	1,327	27.4
Construction	199	2.5	Median family income (dollars)	130,399	(X)
Manufacturing	1,153	14.4	Per capita income (dollars) ¹	53,285	(X)
Wholesale trade	147	1.8	Median earnings (dollars):		
Retail trade	638	8.0	Male full-time, year-round workers	98,593	(X)
Transportation and warehousing, and utilities	133	1.7	Female full-time, year-round workers	47,500	(X)
Information	535	6.7		Number below poverty level	Percent below poverty level
Finance, insurance, real estate, and rental and leasing	848	10.6	POVERTY STATUS IN 1999		
Professional, scientific, management, administrative, and waste management services	2,035	25.4	Families	102	2.1
Educational, health and social services	1,628	20.3	With related children under 18 years	88	3.0
Arts, entertainment, recreation, accommodation and food services	315	3.9	With related children under 5 years	40	3.5
Other services (except public administration)	201	2.5	Families with female householder, no husband present	64	20.0
Public administration	176	2.2	With related children under 18 years	64	27.9
CLASS OF WORKER			With related children under 5 years	40	54.1
Private wage and salary workers	6,587	82.2	Individuals	466	2.8
Government workers	685	8.5	18 years and over	246	2.2
Self-employed workers in own not incorporated business	735	9.2	65 years and over	69	4.8
Unpaid family workers	11	0.1	Related children under 18 years	211	3.9
			Related children 5 to 17 years	144	3.6
			Unrelated individuals 15 years and over	107	11.2

-Represents zero or rounds to zero. (X) Not applicable.

¹If the denominator of a mean value or per capita value is less than 30, then that value is calculated using a rounded aggregate in the numerator.

See text.

Source: U.S. Bureau of the Census, Census 2000.

Table DP-4. Profile of Selected Housing Characteristics: 2000

Geographic area: Sudbury town, Middlesex County, Massachusetts

[Data based on a sample. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see text]

Subject	Number	Percent	Subject	Number	Percent
Total housing units	5,590	100.0	OCCUPANTS PER ROOM		
UNITS IN STRUCTURE			Occupied housing units	5,504	100.0
1-unit, detached	5,322	95.2	1.00 or less	5,504	100.0
1-unit, attached	14	0.3	1.01 to 1.50	-	-
2 units	37	0.7	1.51 or more	-	-
3 or 4 units	58	1.0			
5 to 9 units	6	0.1	Specified owner-occupied units	4,813	100.0
10 to 19 units	5	0.1	VALUE		
20 or more units	148	2.6	Less than \$50,000	-	-
Mobile home	-	-	\$50,000 to \$99,999	-	-
Boat, RV, van, etc	-	-	\$100,000 to \$149,999	35	0.7
			\$150,000 to \$199,999	124	2.6
YEAR STRUCTURE BUILT			\$200,000 to \$299,999	900	18.7
1999 to March 2000	78	1.4	\$300,000 to \$499,999	2,146	44.6
1995 to 1998	353	6.3	\$500,000 to \$999,999	1,430	29.7
1990 to 1994	313	5.6	\$1,000,000 or more	178	3.7
1980 to 1989	738	13.2	Median (dollars)	422,400	(X)
1970 to 1979	948	17.0			
1960 to 1969	1,476	26.4	MORTGAGE STATUS AND SELECTED		
1940 to 1959	1,201	21.5	MONTHLY OWNER COSTS		
1939 or earlier	483	8.6	With a mortgage	3,684	76.5
			Less than \$300	-	-
ROOMS			\$300 to \$499	8	0.2
1 room	15	0.3	\$500 to \$699	39	0.8
2 rooms	59	1.1	\$700 to \$999	100	2.1
3 rooms	111	2.0	\$1,000 to \$1,499	469	9.7
4 rooms	135	2.4	\$1,500 to \$1,999	697	14.5
5 rooms	337	6.0	\$2,000 or more	2,371	49.3
6 rooms	485	8.7	Median (dollars)	1,904	(X)
7 rooms	880	15.7	Not mortgaged	1,129	23.5
8 rooms	1,211	21.7	Median (dollars)	577	(X)
9 or more rooms	2,357	42.2			
Median (rooms)	8.1	(X)	SELECTED MONTHLY OWNER COSTS		
Occupied housing units	5,504	100.0	AS A PERCENTAGE OF HOUSEHOLD		
YEAR HOUSEHOLDER MOVED INTO UNIT			INCOME IN 1999		
1999 to March 2000	562	10.2	Less than 15.0 percent	1,866	38.8
1995 to 1998	1,217	22.1	15.0 to 19.9 percent	844	17.5
1990 to 1994	1,133	20.6	20.0 to 24.9 percent	635	13.2
1980 to 1989	1,036	18.8	25.0 to 29.9 percent	369	7.7
1970 to 1979	865	15.7	30.0 to 34.9 percent	313	6.5
1969 or earlier	691	12.6	35.0 percent or more	764	15.9
			Not computed	22	0.5
VEHICLES AVAILABLE			Specified renter-occupied units	444	100.0
None	121	2.2	GROSS RENT		
1	671	12.2	Less than \$200	32	7.2
2	3,331	60.5	\$200 to \$299	45	10.1
3 or more	1,381	25.1	\$300 to \$499	30	6.8
			\$500 to \$749	103	23.2
HOUSE HEATING FUEL			\$750 to \$999	90	20.3
Utility gas	2,513	45.7	\$1,000 to \$1,499	32	7.2
Bottled, tank, or LP gas	82	1.5	\$1,500 or more	90	20.3
Electricity	203	3.7	No cash rent	22	5.0
Fuel oil, kerosene, etc	2,690	48.9	Median (dollars)	756	(X)
Coal or coke	-	-			
Wood	16	0.3	GROSS RENT AS A PERCENTAGE OF		
Solar energy	-	-	HOUSEHOLD INCOME IN 1999		
Other fuel	-	-	Less than 15.0 percent	100	22.5
No fuel used	-	-	15.0 to 19.9 percent	53	11.9
			20.0 to 24.9 percent	45	10.1
SELECTED CHARACTERISTICS			25.0 to 29.9 percent	20	4.5
Lacking complete plumbing facilities	10	0.2	30.0 to 34.9 percent	49	11.0
Lacking complete kitchen facilities	8	0.1	35.0 percent or more	134	30.2
No telephone service	11	0.2	Not computed	43	9.7

-Represents zero or rounds to zero. (X) Not applicable.

Source: U.S. Bureau of the Census, Census 2000.

APPENDIX FOUR: POPULATION HISTORY OF SUDBURY, 1790-2007

YEAR	POP	YEAR	POP
1790	1,290	1970	13,350
1800	1,303	1971	13,882
1810	1,287	1972	14,460
1820	1,417	1973	14,872
1830	1,423	1974	15,047
1840	1,422	1975	15,092
1850	1,578	1976	14,923
1855	1,673	1977	15,047
1860	1,691	1978	14,930
1875	1,177	1979	15,023
1880	1,178	1980	14,972
1885	1,165	1981	14,726
1890	1,197	1982	14,599
1985	1,141	1983	14,548
1900	1,150	1984	14,444
1910	1,120	1985	14,242
1915	1,206	1986	14,395
1920	1,121	1987	14,561
1925	1,394	1988	15,390
1930	1,182	1989	15,662
1935	1,638	1990	15,800
1940	1,754	1991	14,891
1945	2,051	1992	14,543
1948	2,241	1993	15,325
1949	2,431	1994	15,713
1950	2,597	1995	15,510
1951	2,733	1996	16,079
1952	2,898	1997	16,542
1953	2,946	1998	16,923
1954	3,415	1999	16,532
1955	3,646	2000	16,929
1956	4,251	2001	17,245
1957	5,204	2002	17,423
1958	5,793	2003	17,678
1959	6,592	2004	17,925
1960	7,450	2005	18,107
1964	10,492	2006	18,207
1965	10,894	2007	18,080
1966	11,275	2008	
1967	11,869	2009	
1968	12,200	2010	
1969	12,823	2011	

APPENDIX FIVE: STANDARD & POOR'S SUDBURY BOND RATINGS

STANDARD
& POOR'S

PUBLIC FINANCE

Publication date: 14-Jun-2005 Primary Credit Analyst(s): Colin A MacNaught, Boston (1) 617-530-8312;
colin_macnaught@standardandpoors.com Secondary Credit Analyst(s): Geoffrey Buswick, Boston (1) 617-530-8311;
geoffrey_buswick@standardandpoors.com
Reprinted from RatingsDirect

Summary: Sudbury, MA; Tax Secured, General Obligation

Credit Profile

US\$3.315 mil GO ser A dtd 06/15/2005 due
06/15/2025 AAA
Sale date: 15-JUN-2005
US\$4.325 mil GO rfdg bnds ser B dtd
06/15/2005 due 09/15/2018 AAA
Sale date: 15-JUN-2005

AFFIRMED

\$8.505 mil. Sudbury GO AAA

OUTLOOK:

STABLE

Rationale

Standard & Poor's Ratings Services assigned its 'AAA' rating, and stable outlook, to Sudbury, Mass.' series 2005A GO bonds and series 2005B GO refunding bonds.

The rating reflects the town's:

- Very high wealth and income factors,
- Strong property tax base growth,
- Strong financial performance with comfortable reserves, and
- Low debt burden.

The town's full faith and credit pledge secures the bonds.

Sudbury's experienced financial management has contributed to the town's strong financial position, including comfortable reserves. Although the town does not follow a formal fund balance policy, it has maintained a healthy balance of reserves that provides revenue flexibility. Over the past five years, Sudbury's unreserved general fund has averaged a balance equal to nearly 8% of expenditures. Furthermore, it has maintained a roughly \$1.5 million stabilization fund, or 2% of expenditures, over that same period, providing additional reserves. Following a \$3 million operating override in fiscal 2003 and a planned fund balance drawdown, the town closed fiscal 2004 with a healthy \$1 million operating surplus. The unreserved general fund increased to \$3.3 million, or 5.2% of total operating expenditures. The \$62.5 million fiscal 2005 budget, just a 1% growth in expenditures over the previous year, is on budget and expected to close with another positive operating result. The fiscal 2006 budget is adopted and includes revenues from a \$3.05 million Proposition 2 1/2 operating override; Sudbury's last operating override was in fiscal 2003. The electorate's willingness to authorize revenue flexibility beyond Proposition 2 1/2 constraints is a credit strength. The town's electorate has consistently supported property tax overrides and capital exclusions, indicating a strong willingness and ability to pay for general services and needed capital improvements; about 89% of the town's total debt outstanding has been excluded from Proposition 2 1/2 limits. The town is heavily dependent on local property taxes, which account for 75% of general fund revenues. Historically, tax collections are strong at about 98% in each fiscal year. Given its affluence, Sudbury receives just 14% of its operating fund revenues from the commonwealth.

Sudbury's debt position is positive. Net of state school construction aid, the town's overall net debt burden is a moderate \$1,125 per capita, or 0.5% of total market value, including the overlapping regional high school's debt. Amortization of principal is rapid with 69% being retired over 10 years. The town issued the majority of its debt outstanding to finance a \$43 million K-8 school project; the commonwealth reimburses the town for 64% of all project costs. Officials will use bond proceeds to refund a portion of debt outstanding and fund the acquisition of open space.

Outlook

The stable outlook reflects the expectation that the town will continue its strong management practices and that the town will maintain its prudent reserve levels.

Economy

Sudbury, with a population of about 17,000, is a very affluent, primarily residential suburb 20 miles west of Boston, Mass.; the town has one of the nation's highest per capita income levels. At 209% of the commonwealth's level and 262% of the nation's level, median household income is among Massachusetts' highest levels. The property tax base, which is 94% residential, has experienced strong growth over the past five years. Assessed valuation reached \$3.6 billion in fiscal 2005, an increase of more than \$1.5 billion, or a strong 73%, over 2000 assessed value. Sudbury officials attribute growth to property appreciation more than new growth and development; the town, however, has averaged nearly \$36 million in permitted valuation over the past few years. New construction is centered on high-end residential properties with new homes selling for between \$750,000 and \$1 million-plus. Market value is a very strong \$222,903 per capita. Historically, unemployment is well below commonwealth and national rates. The town's leading employers include Raytheon Co., a defense electronics contractor, with about 2,000 employees.

Complete ratings information is available to subscribers of RatingsDirect, Standard & Poor's Web-based credit analysis system, at www.ratingsdirect.com. All ratings affected by this rating action can be found on Standard & Poor's public Web site at www.standardandpoors.com; under Credit Ratings in the left navigation bar, select Find a Rating, then Credit Ratings Search.

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APPENDIX SIX: THE COMMUNITY PRESERVATION ACT

The Community Preservation Act (CPA) was signed into law by former Governor Paul Cellucci and Lt. Governor Jane Swift on September 14, 2000 (Chapter 267 of the Acts of 2000). The CPA has been amended five times as follows: SB 2343 (July 2002), HB 3944 (July 2003), HB 4709 (December 2004), HB 1680 (March 2006), and SB 167 (September 2006).

The CPA allows communities to create a local Community Preservation Fund to raise money through a surcharge of up to 3% of the real estate tax levy on real property for open space protection, historic preservation and the provision of affordable housing. The act also creates a significant state matching fund, which serves as an incentive to communities to pass the CPA. The Department of Revenue has distributed matching funds to CPA cities and towns of more than \$17 million in FY'03, \$27 million in FY'04, \$30 million in FY'05, \$46 million in FY'06, and \$58 million in FY'07.

Municipalities must adopt the Act by ballot referendum. To date, one hundred and nineteen (119) cities and towns have adopted the Community Preservation Act and are appropriating fund revenues and matching state funds to thousands of community-based projects and needs.

The Community Preservation Act (CPA) is an innovative tool for communities to address important community needs and finance specific community preservation acquisitions and initiatives. Once adopted locally, the Act requires the legislative body to annually appropriate, or reserve for future appropriation, at least 10% of the estimated annual fund revenues for acquisitions or initiatives in each of the following three categories of allowable community preservation purposes: open space (excluding recreational uses), historic resources, and community housing. This allows the community flexibility in distributing the majority of the money for any of the three categories as determined by the community.

The Act stipulates that a Community Preservation Committee composed of 5-9 members representing various boards in the community recommend to the community's legislative body how to spend Community Preservation funds.

The Community Preservation Act complements Community Development Planning created through Executive Order 418. Once adopted by communities, the CPA provides communities with funding to help implement part of their Community Development Plans.

Source: Massachusetts Department of Revenue

APPENDIX SEVEN: HISTORY OF PROPOSITION 2½ OVERRIDES

HISTORY OF APPROVED OPERATING OVERRIDES FY1991 - FY2008							
Date of Ballot	Year Funded	SPS	LS	Stabilization	Town	Capital	TOTAL
May-90	FY91	\$250,000	\$135,000		\$175,000		\$560,000
		44.64%	24.11%		31.25%		100.00%
May-91	FY92	\$150,000	\$100,000		\$65,000		\$315,000
		47.62%	31.75%		20.63%		100.00%
May-98	FY99	\$592,250					\$592,250
		100.00%					
Mar-00	FY01	\$1,034,659	\$333,139	\$200,000	\$173,148		\$1,740,946
		59.43%	19.14%	11.49%	9.95%		100.00%
Mar-01	FY02	\$337,712	\$371,972		\$309,136		\$1,018,820
		33.15%	36.51%		30.34%		100.00%
Mar-02	FY03	\$1,599,687	\$575,100		\$757,208	\$68,000	\$2,999,995
		53.32%	19.17%		25.24%	2.27%	100.00%
Mar-05	FY06	\$1,147,940	\$1,122,950		\$699,800	\$79,310	\$3,050,000
		37.64%	36.82%		22.94%	2.60%	100.00%
Mar-07	FY08	\$1,230,032	\$674,684	\$50,000	\$471,618	\$93,066	\$2,519,400
		48.82%	26.78%	1.98%	18.72%	3.69%	100.00%
	Total	\$6,342,280	\$3,312,845	\$250,000	\$2,650,910	\$240,376	\$12,796,411
		49.56%	25.89%	1.95%	20.72%	1.88%	100.00%

HISTORY OF APPROVED DEBT and CAPITAL EXCLUSIONS FY1991 - FY2008						
Year of Ballot	SPS Debt	LS Debt	Land Acquisition Debt	Town Debt	Capital Exclusions	TOTAL
FY91			\$1,000,000			\$1,000,000
			100.00%			100.00%
FY92			\$1,000,000			\$1,000,000
			100.00%			100.00%
FY93		\$2,134,424				\$2,134,424
		100.00%				100.00%
FY94	\$5,451,000			\$399,000		\$5,850,000
	93.18%			6.82%		100.00%
FY95				\$2,900,000		\$2,900,000
				100.00%		100.00%
FY96	\$2,650,000					\$2,650,000
	100.00%					100.00%
FY97	\$43,604,000			\$168,500		\$43,772,500
	99.62%			0.38%		100.00%
FY98			\$8,690,000			\$8,690,000
			100.00%			100.00%
FY99		\$1,500,000	\$315,000		\$782,500	\$2,597,500
		57.75%	12.13%		30.13%	100.00%
FY00			\$2,550,000	\$345,000		\$2,895,000
			88.08%	11.92%		100.00%
FY01		\$68,500,000		\$5,273,800		\$73,773,800
		92.85%		7.15%		100.00%
FY02		\$3,900,000				\$3,900,000
		100.00%				100.00%
FY05				\$650,000		\$650,000
				100.00%		100.00%
FY08					\$405,000	\$405,000
					100.00%	100.00%
Total	\$51,705,000	\$76,034,424	\$13,555,000	\$9,736,300	\$1,187,500	\$152,218,224
	33.97%	49.95%	8.90%	6.40%	0.78%	100.00%

APPENDIX EIGHT: RESIDENTIAL TAX RATE HISTORY, 2000-2008

Residential Tax History Fiscal Year 2000 to 2008						
Fiscal Year	Number of Parcels	Average Single Family Value	RES Tax Rate	AVG SFD RES Tax Bill	AVG SFD RES % CHG	AVG SFD RES Dollar CHG
2000	5,141	359,388	\$16.66	5,987		
2001	5,192	426,486	\$15.56	6,636	10.8%	\$649
2002	5,235	432,961	\$17.09	7,399	11.5%	\$763
2003	5,251	479,865	\$16.78	8,052	8.8%	\$653
2004	5,292	596,200	\$13.46	8,025	-0.3%	(\$27)
2005	5,307	601,849	\$13.46	8,101	0.9%	\$76
2006	5,332	661,000	\$13.55	8,957	10.6%	\$856
2007	5,341	712,800	\$13.12	9,345	2.9%	\$264
2008	5,353	683,800	\$14.27	9,758	4.4%	\$414

APPENDIX NINE: TOWN ENERGY MANAGEMENT PROGRAM

Selectmen's Goal: Examine ways for the Town to be more fuel and energy efficient.

Reasons to be more energy efficient:

1. prevents waste
2. cost of utilities is climbing and consuming more of our limited budgets
3. helps the environment when we use less fossil fuel

Well before Hurricane Katrina hit, or gasoline prices rose this summer, the Board of Selectmen asked the Town Manager and Town department heads to look into what could be done to reduce energy costs, or at least try to minimize how much more of the Town's budget will be spent on energy costs in the future. I have been working with department heads to evaluate what we are already doing, what more can be done, and what areas hold the most promise.

First, in background, we believe the Town of Sudbury spent about \$1.2 million on energy related costs in FY05, with the Town offices accounting for about \$335,000 of this (approximately 27%), Sudbury Public Schools accounting for the rest. This is down from \$351,000 slightly for town buildings in FY04. These are just approximate numbers – we pay many different vendors and had not previously coded these costs to roll up to a total. We will use a new coding system to help us track better for the future.

The first thing I found when looking at this issue is how much Town staff has already done and continues to work on to analyze and reduce energy costs in Town buildings over the past few years. Jim Kelly and Art Richard have systematically looked at all the ways that the Town buildings could be improved for energy use reduction, and put in place those improvements they could do within the limited maintenance budget we allocate for that use.

The Town's Energy Management Program reflects what we have been doing and will be continuing to do as what more we believe we can be doing in the Future. This Energy Management Program is draft at this time, but this is the framework we will be working within as we continue on this goal.

Town of Sudbury Energy Management Program

There are three primary components of our Energy Management Program. Each is described below.

I. Consumption Management

- a. We will use operations and maintenance best practices
- b. We will continue to do bill analysis and look for savings opportunities
- c. We will continue to use programmable thermostats and control the settings
- d. Where it makes sense for safety and energy management reasons, lights will be put on motion activators and timers
- e. We will continue and enhance the training and guidelines given to staff on best uses and choices. For example:
 - i. Turning off lights and equipment when not using
 - ii. Not pushing up the heat for one person
 - iii. Restricting the use of one person heaters
- f. We will continue developing ideas for dealing with the buildings we have.

Factors that make it very challenging to conserve energy:

 - i. Old drafty buildings – not built with conservation in mind
 - ii. Old heating systems – Flynn, Police Station, Fairbank
 - iii. Old windows – Flynn Building, Fairbank
 - iv. Some buildings are used 24/7, do not have an "unused" time in day
 1. Fire, Police

- v. Some buildings are used long hours of the day
 - 1. Library, Pool
- vi. Some buildings are used by the public for meetings
 - 1. Town Hall, Fairbank Center, Flynn Building, Library

II. Facility Assessment and Improvements

- a. Already done:
 - i. Purchased street lights – estimate savings at least \$20K in FY06, could be more
 - ii. We have retrofitted older buildings with insulation
 - iii. We have replaced windows in Town Hall and most of Flynn Building, Atkinson Pool
 - iv. We have done energy audits in some buildings and made recommended improvements (Fire Station)
 - v. We have put in all new energy efficient light bulbs in the Park and Recreation and Atkinson Pool areas
 - vi. We have put in LED in our traffic signals which use less energy
 - vii. We have some new construction – Library and DPW building – which are designed more efficiently
- b. Improvements in progress
 - i. We have asked Keyspan to conduct energy audits on buildings
 - ii. We have asked for money to replace the boilers in Fairbank building – could recoup our expenses through our savings very quickly on this project
 - iii. We continue to examine lighting in buildings for savings possibilities
- c. Improvements we plan to make
 - i. Build a new Police Station – construct new with conservation in mind. This is one of the worst buildings for energy loss
 - ii. Replace the rest of the windows in Flynn Building
 - iii. Replace windows in Fairbank

III. Procurement of energy supply

- a. Electricity
 - i. We began bidding for electric supply with other towns several years ago – Jan, Jim Kelly and Maureen participate in this, along with SPS Business Manager Mary Will
 - ii. Currently we are paying 5.55 cents per therm. At the time we locked that rate in three years ago, that was market rate, so no real savings in the first year. But today, for the November – January period, NSTAR is charging customers of our size 9.6 cents. Jan estimates that for this calendar year, we are probably saving \$125,000 because we bid and locked in this rate two years ago. Next year we stand to save roughly \$225,000 if prices stay high, as our 5.55 cent rate continues through calendar 2006. (Because we bid for SPS too, they get 75% of the savings, but the taxpayers get it all).
 - iii. We have recently locked in a price that will go into effect at the end of 2006. We went out to bid 5 times over the last 5 months, carefully watched the trends, and finally decided to lock in at a rate that is comparable to October market rate for NSTAR default customers. But our best expectations is that energy costs will continue to climb and two years from now we will be happy that we secured a constant supply at a set rate.
 - iv. We did adopt the green certificate. Small percent higher to use more environmentally safer energy supply
- b. Natural Gas. Now looking at our natural gas contract. Current contract lapses in August of FY06.

APPENDIX TEN: C.A.R.E. PROGRAM – COST AVOIDANCE AND REVENUE ENHANCEMENT

To: Board of Selectmen
Finance Committee

From: Maureen G. Valente, Town Manager
Senior Management Team – Police Chief Fadgen, Fire Chief MacLean, DPW Director Place, Planning Director Kablack, Finance Director Petersen, Assistant Town Manager/Personnel Director Walker

Subject: The C.A.R.E. Program: Cost Avoidance and Revenue Enhancement Efforts by the Town Government

Attached is a report that the Senior Management Team and I have developed to inform the Board of Selectmen, the Finance Committee, and the community at large about the many steps Town staff have taken to enhance revenues, and to avoid costs that otherwise divert resources away from core services. When you add up these efforts, they result in significant dollar savings. Section One looks at Cost Avoidance and Reduction efforts. Section Two addresses Revenue Enhancement efforts.

The last section of the report contains ideas that have not been studied by staff as yet, but we believe hold promise for becoming part of our C.A.R.E. program. We are including them so that the Board of Selectmen and Finance Committee can begin thinking about them philosophically, before staff puts in time and effort toward exploring these ideas further. We welcome suggestions from Selectmen, Finance Committee members, Town staff and residents of Sudbury community on other ideas for cost avoidance and revenue enhancement you may have that we can add to this list.

Please note that I have not listed the number one way we have worked to reduce costs, and that is by maintaining our AAA credit rating.

Principles of the C.A.R.E. Program

1. There are no “sacred cows”. Town staff will consider all alternatives to current business practices if they seem likely to reduce costs, or enhance revenues, without sacrificing any of the values articulated by the Board of Selectmen.
2. Town staff is viewed as key tools needed for the achievement of quality, revenue enhancement and cost containment efforts.
3. Town staff will rely on proven “best practices” for management operations and decisions. We are committed to continuously striving to improve the quality and efficiency of municipal services.
4. A return on investment mentality will be used in our decision making. We will examine both the short and long term costs and implications of implementing any changes.
5. The job of C.A.R.E. is never done. All programs and decisions will be re-visited periodically to look for opportunities.
6. Tools such as benchmarking and performance measurement will be used to assist in assessing effectiveness and efficiency.

The Sudbury C.A.R.E. PROGRAM: Cost Avoidance and Revenue Enhancement

I. Cost Avoidance Efforts

Effort #1: Debt Refinancing

The Town has refinanced outstanding debt twice in the past 24 months to take advantage of lower interest rates. We conducted an advance refunding of \$4,350,000 in June 2005 and an advance refunding of \$13,400,000 in January 2005 to take advantage of lower interest rates.

- a. Estimated savings over the life of these bonds: \$787,000

Effort #2: Purchase of Street Lights

The Town purchased street lights from NSTAR and bid out their maintenance. We achieved cost reductions by ending maintenance payments to NSTAR and instead competitively contracting out the maintenance. An additional advantage of this effort is better maintenance and repair of street lights than NSTAR had provided

- a. Estimated annual savings: \$29,000
- b. Estimated savings over five years: \$145,000.

Effort # 3: Streamlined Tax Payment Processing

After the Town reduced the staffing in the Tax Collectors' office by ½ positions, we put in place or enhanced our use of technology or other approaches to enable us to continue processing payments without increased delays. We have added an on-line payment option, enhanced the use of a lockbox outsourcing service and we provide automated files to mortgage services so they can post payments to our system. We have also added a tax drop box outside the building and begun a list-serve option so that taxpayers can sign up to know when bills are mailed and due. All this makes it possible to provide the same high level of service even with a staff reduction.

- a. Estimated annual savings from reducing by ½ position: \$14,000
- b. Estimated savings over five years: \$70,000

Effort # 4: Energy Management Program

Per the direction of the Board of Selectmen, Town staff has spent considerable time investigating and implementing various energy management steps. A description of these efforts is found in Appendix 4 of the FY07 Town of Sudbury Annual Budget and Financing Plan, entitled **Energy Management Program**.

- a. Estimated annual savings from purchasing of energy supplies: \$125,000 for calendar 2005, \$225,000 for calendar 2006
- b. Estimated savings over five years: Uncertain, depends on future energy costs

Effort # 5: Vehicle/Fleet Management Program

The Town has not purchased any new automobiles except for police and fire departments, in several years. Instead, we began a program of retaining and "passing down" detective cars and fire command SUVs to other departments after 4 – 5 years use. Departments which are assigned one of these used vehicles include: Engineering (2 vehicles), Building Inspector (2 vehicles), Assessors Office (1 vehicle), Technology Administrator (1 vehicle), Building Maintenance (2 Vehicles), and Dog Officer (1 vehicle).

- a. Annual cost to the Town for one of these vehicles is estimated at \$2,080: \$500 for insurance + \$1080 for gasoline+ 500 for parts/repair.
- b. Annual cost for reimbursing employee for using personally owned vehicle could exceed \$3,200 per employee (Assume use 240 days/year, 30 miles per day, mileage reimbursement rate of \$.445 per mile)
- c. Estimated annual savings for retaining and using 9 vehicles rather than reimbursing for personal vehicles: \$10,000
- d. Estimated savings over five years: \$50,000

Effort # 6: Regional Purchasing Programs

The Town has entered into three different regional purchasing efforts in the past two years. Regional approaches to bidding and purchasing has many advantages. It reduces administrative costs because only one bid is developed and overseen. Preparing bid specifications, advertising, answering questions of potential bidders, etc. is very time consuming. The savings quoted below do not include those staff costs which are avoided, only the direct costs, but the time savings are important to consider as well. Also, bidders are often more aggressive in reducing their proposed price in the hopes of landing larger book of business.

- a. Ambulance Billing – Fire Chiefs in the area worked together to develop an overall bid for billing for ambulance services. The rate for ambulance billing went from 6.5% to 4%, saving about \$7,500 annually, or \$37,500 over five years.
- b. Office Supplies – The Town Managers in this area group bid office supplies and received a discount over catalog price of 80%.
- c. Police vehicles – Police Chiefs in this area worked together to develop overall bids for police vehicles. Average price per vehicle went from \$24,000 to \$22,478, a savings of \$1,588 per vehicle or \$7,710 annually. Five year savings estimate: \$38,050.

Effort # 7: Self insuring for unemployment compensation

The Town annually re-evaluates the savings possible from self insuring for unemployment compensation.

- a. Current amount Town budgets is \$39,000
- b. Alternative is to pay annual premium of 1% of annual payroll, which for calendar year 2005, gross payroll total for SPS plus Town was \$28,575,304 so 1% is approximately \$285,753.
- c. Estimated annual savings: \$285,753
- d. Estimated savings over 5 years: \$1,428,000

Effort # 8: Contracting out cleaning services

- a. Town has contracted out cleaning services for town buildings
- b. Estimated annual savings: \$14,000
- c. Estimated savings over 5 years: \$70,000

Effort # 9: Switching to bi-weekly payroll for all employees

- a. State law does not allow any less frequent payment, such as monthly
- b. Reduces administrative and banking costs for not running weekly payrolls
- c. Estimated annual savings: \$15,000
- d. Estimated savings over 5 years: \$75,000

Effort # 10: Join the MIIA Rewards Program for Worker's Compensation, Property and Liability Insurance

The Town belongs to a collaborative formed by the Massachusetts Municipal Association, known as the Massachusetts Inter-local Insurance Association. We achieve better coverage at a lower price through participation in MIIA, and we receive financial rewards for taking actions that result in lower claims.

- a. Estimated annual savings: approximately \$8,800 in credits
- b. Estimated savings over 5 years: \$44,000

Effort # 11: Leasing Town owned office building

The Town owns the Loring Parsonage, which is no longer needed as a Town office building. The Town has leased this building to the Sudbury Foundation on a short term basis, and under the lease the Foundation pays all the utilities. The Selectmen and Town Manager will be working with others to determine the long term uses for the Parsonage, with a goal to have its annual operating costs NOT be carried on the tax levy unless it is being used for a town office building again.

- a. Estimated annual savings: \$18,162

- b. Estimated savings over 5 years: unknown as current lease arrangement is only for two years.

Effort # 12: DPW Reorganization

The Town has reorganized and streamlined DPW operations and personnel, pursuant to the Town Manager Act. This reorganization allows the Town to have two fewer high level supervisory positions, and we have instead added two equipment operators. These positions would have needed to be added to cope with the growing work load. This has also contributed to higher productivity in the face in growing demands for services from residents. Quantifiable savings are as follows:

- a. Estimated annual savings of funding two equipment operators out of eliminated supervisory positions: \$40,000 (difference between supervisory salary and equipment operator salary)

II. Revenue Enhancement Efforts

Effort # 1: Annually evaluate fees charged by Town of Sudbury

Town staff annually evaluates the amount and nature of the fees that are charged for services that directly benefit individual users rather than the public at large. Where the intent of the fee is to cover 100% of the cost of the service, it is necessary to make periodic adjustments in the amount of the fee as Town costs rise. The Town has increased several fees, including fees in the Town Clerk's office, ambulance transport fees and advance life support reimbursement fees, among others.

For FY06, the Selectmen voted to establish a new burning permit fee. For this new fee alone:

- a. Estimated annual revenue generated: \$10,000
- b. Estimated revenue over 5 year period: \$50,000
- c. Fee will be set up as revolving fund to cover costs of building an on-line system for obtaining the burning permit, and communicating with permit holders on safe use of the permit (e.g. daily conditions).

Effort # 2: Use Town owned assets to generate income

There are two major efforts here: leases from cell towers and selling of gravel from the Town's gravel pit.

- a. Cell tower leases:
 - a. Town leases town owned land for cell towers.
 - b. Estimated annual revenue generated: \$120,000
 - c. Estimated revenue over 5 year period: \$600,000
- b. Gravel sales.
 - a. Town works with buyers of gravel (borrow) to supply as needed
 - b. Revenue generated to General Fund annually: \$100,000
 - c. Revenue generated to General Fund over 5 year period: \$500,000

Effort # 3: Town is looking to sell non-developable land to interested parties

There are a number of small parcels of land in Town which are too wet or nonconforming to be developed and owners have stopped paying taxes on. The Town can take these parcels for nonpayment of taxes, and then sell them to interested parties. Negotiations are in progress with Federal government, with abutters and any others who might be interested in purchasing these from the Town if we do the work to take title to them. The process is cumbersome, time consuming and expensive to foreclose or do a land of low value taking but if we know of a buyer, it can be worthwhile.

- a. Potential revenue: unknown at this point, but could be \$50,000 to \$100,000 in one time revenue from sales

Effort # 4: Accelerating collection of Tax Title cases

The Tax Collector's office has been giving concentrated efforts into resolving older tax delinquencies by finding missing owners, using a Town bylaw which denies permits to tax scofflaws, putting mortgage companies on notice, and other staff intensive efforts. These are the more "stubborn" cases such as where there are heirs to property to be tracked down, a developer who is not paying on multiple properties, or other circumstances that require extraordinary staff time to resolve. For comparison purposes, in FY04 \$120,000 in tax title was collected.

- a. Estimated revenue: Collected \$395,000 tax title in FY05, and \$415,000 thus far in FY06.
- b. Estimated revenue over 5 years: unknown at this point once backlog is cleared up
- c. NOTE: Extra revenue gets generated in this process because there are penalties and interest charged on the tax title accounts, and these collected dollars become investable balances, leading to increased investment income as well.

Effort # 5: Cash Management and Investment Income

The Treasurer is working on reducing the cost of banking services and enhancing the investment return earned by investing town funds. Actions she has taken thus far:

- a. Reduced number of banks the Town is using, by 5.
- b. Also significantly reduced number of bank accounts by removing duplicate/inactive accounts.
- c. Reduced number of investment firms by 2.
- d. Estimated annual increase in revenue due to these efforts is difficult to quantify because market conditions also affect investment earnings. However, investment income in FY05 was up from FY04 by more than \$100,000.

Effort # 6: Grants and Gifts.

Town staff develops and submits grant applications to numerous entities for support of Town priorities. Often our efforts are rejected because Sudbury appears to be too wealthy to meet granting agencies criteria. Nevertheless, we continue to put in the staff time to develop those we believe might consider our request. Here is a summary of recent grants awarded to Town Departments.

- a. Total Fire Department grants awarded in FY05 and FY06 to date: \$86,904
- b. Total Police Department grants awarded in FY05 and FY06 to date: \$35,296
- c. Total Council on Aging grants awarded in FY05 and FY06 to date: \$54,191
- d. Total to other Town departments in FY05 and FY06 to date: \$171,000

C.A.R.E. IDEAS FOR FUTURE CONSIDERATION

Proposed Effort # 1: Examine Payment in Lieu of Taxes to Town.

- a. Town currently receives PILOT payments from the Federal government, state government and one non-profit in Sudbury.
- b. Staff will work to see if other non-profits in Sudbury could be encouraged to make a public safety PILOT payment to the Town in recognition of the public safety services received but not paid for by the non-profit entity.
- c. Estimated revenue possible: unknown at this time

Proposed Effort # 2: Begin an Emergency Response Cost Recovery Program

- a. Town public safety departments respond to a number of vehicle accidents annually
- b. Staff is examining if any of the costs expended for these efforts can be recovered from the insurance companies of the owner's of the vehicles
- c. Selectmen will examine if this is an approach they believe is in the Town's best interest
- d. Estimated revenue possible: unknown at this time

Proposed Effort # 3: Examine potential collaboration with Sudbury Public Schools for shared facilities maintenance.

Proposed Effort # 4: Examine potential benefits of building and maintaining a multipurpose municipal wireless broadband network that would provide coverage for the entire community.

Proposed Effort # 5: Examine potential benefits of building and maintaining a Town of Sudbury municipal light plant.

Proposed Effort # 6: Examine possibility for converting more Town services to "e-services", and automating as many routine and repetitive procedures as possible.

Proposed Effort # 7: Develop a list of laws that cost the Town additional funds but offer no value added for our citizens, and ask State legislators to change the laws

Proposed Effort # 8: Examine options for regionalization or collaboration in new areas

Proposed Effort # 9: Examining feasibility of paying Town and School employees a cash incentive NOT to take Town health insurance if they have such insurance available elsewhere

Proposed Effort # 10: Have Town staff open a passport office and take in revenue for processing passports

Proposed Effort # 11: Examine capability for and advantages of running two ambulances instead of one.

C.A.R.E. ESTIMATES SUMMARY**I. Cost Avoidance Estimates**

Debt Refinancing	\$ 787,000.00	life of bond estimate
Street Light Purchase	\$ 145,000.00	5 year estimate
Streamlined tax processing	\$ 70,000.00	5 year estimate
Energy Management	\$ 350,000.00	FY05 and FY06 estimate
Fleet Management	\$ 34,380.00	5 year estimate
Regional Purchasing	\$ 75,550.00	5 year estimate
Self insurance for unemployment	\$ 1,428,000.00	5 year estimate
Contracting out cleaning services	\$ 70,000.00	5 year estimate
Bi-weekly payroll	\$ 75,000.00	5 year estimate
MIIA Rewards program	\$ 44,000.00	5 year estimate
Leasing town building	\$ 18,162.00	2006 savings
DPW Reorganization	\$ 40,000.00	5 year savings
Total	\$ 3,137,092.00	

II. Revenue Enhancements

New Burning Fee	\$ 50,000.00	5 year estimate
Cell tower leases	\$ 600,000.00	5 year estimate
Gravel sales	\$ 500,000.00	5 year estimates
Land sales	\$ 50,000.00	One time revenue
Grants and Gifts	\$ 347,391.00	FY05 and FY06
Total	\$ 1,547,391.00	

APPENDIX ELEVEN: GRANTS LISTING

Name	Department	Amount	Source	Remarks
FY08	as of	11/16/2007		
HazMat	Fire	\$ 2,602	State	some amount received annually
Community Policing	Police	\$ 18,024	State	some amount received annually
Council on Aging	COA	\$ 11,225	State	some amount received annually
Emergency Preparedness	Board of Health	\$ 5,600	State	some amount received annually
MEMA Crossroads	Fire	\$ 500	State	one time
CIRRIIP	Fire	\$ 9,615	State	Homeland Security Related
E911 Software	Police	\$ 5,000	State	one time
TOTAL		\$ 52,566		

FY07				
HazMat	Fire	\$ 39,527	State	some amount received annually
Community Policing	Police	\$ 18,024	State	some amount received annually
Council on Aging	COA	\$ 14,345	State	some amount received annually
Emergency Preparedness	Board of Health	\$ 1,523	State	one time
MEMA Crossroads	Fire	\$ 500	State	one time
DARE program	Police	\$ 1,545	Gifts	one time
Library	Library	\$ 4,434	State	some amount received annually
Library	Library	\$ 11,966	State	some amount received annually
Library	Library	\$ 7,979	State	some amount received annually
Cultural Council	cultural council	\$ 4,000	state	some amount received annually
S.A.F.E grant	Fire	\$ 4,971	State	some amount received annually
Ambulance	Fire	\$ 1,000	State	one time
Highway Safety	Police	\$ 5,488	State	reimbursement program - annual option
ATV/Video	Fire	\$ 2,211	State	one time
Local Emergency Planning	Fire	\$ 250	State	one time
Fire Equipment	Fire	\$ 7,800	State	one time
Community Coordinator	COA	\$ 12,000	Sudbury Foundation	some amount received annually
Sr. Management Training	Town Manager	\$ 1,500	Sudbury Foundation	one time
GPS Grant	Fire	\$ 3,600	Sudbury Foundation	one time
METROLEC	Police	\$ 1,927	Federal	Regional Police Organization
National Park Svcs		\$ 1,500	Federal	one time
Bulletproof vests	Police	\$ 13,745		one time
TOTAL		\$ 159,835		

FY06				
HazMat	Fire	\$ 6,250	State	
Community Policing	Police	\$ 36,048	State	
Council on Aging	COA	\$ 13,366	State	
Pandemic Prep	Board of Health	\$ 1,523	State	
Regional Fire Investigation	Fire	\$ 1,087	State	
DARE program	Police	\$ 1,275	Gifts	
Library	Library	\$ 12,250	State	
Library	Library	\$ 4,632	State	
Library	Library	\$ 6,498	State	
Cultural Council	cultural council	\$ 2,591	state	
S.A.F.E grant	Fire	\$ 4,532	State	
Ambulance	Fire	\$ 1,000	State	
Highway Safety	Police	\$ 2,185	State	
ATV/Video	Fire	\$ 9,789	State	
Wildlife truck	Fire	\$ 13,500	Federal	
METROLEC	Police	\$ 734	Federal	
Community Coordinator	COA	\$ 12,000	Sudbury Foundation	
Nat Incident Mgmt System	Fire	\$ 1,269	Sudbury Foundation	
Pay as you go	DPW	\$ 1,200	State	
Sr. Management Training	Town Manager	\$ 4,500	Sudbury Foundation	
National Park Svcs		\$ -	Federal	
Bulletproof vests	Police	\$ -		
TOTAL		\$ 136,230		

APPENDIX TWELVE: SPS BUDGET

Sudbury
Public
Schools

FY09 BUDGET
IMPROVING ON EXCELLENCE
ADOPTED BUDGET
December 12, 2007

www.sudbury.k12.ma.us

12/13/07

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Welcome

The following FY09 SPS Budget information was utilized to inform the school committee's decision making when adopting the FY09 budget. As such, it is not intended to be comprehensive in providing detail or supporting documentation behind each component.

Given a reduction in projected town wide revenues, we will be facing a significant deficit with a non-override budget. How the deficit is addressed will be the topic of upcoming school committee meetings, town budget forums, and communications.

Please feel free to contact the superintendent's office or business office for more information.

Thank you,
John R. Brackett, Superintendent

12/13/07

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Budget Drivers

- Salary Increases
 - These are specified by negotiated bargaining agreements with employee groups
- Enrollment Decrease for FY09
 - Declines are spread across grade levels and schools making reduction in staff difficult if we are to maintain class size guidelines
- Special Education
 - Costs are dependent on needs of students; out of district tuitions are set by provider
 - Special Education Enrollment is relatively flat but needs are more significant and severe

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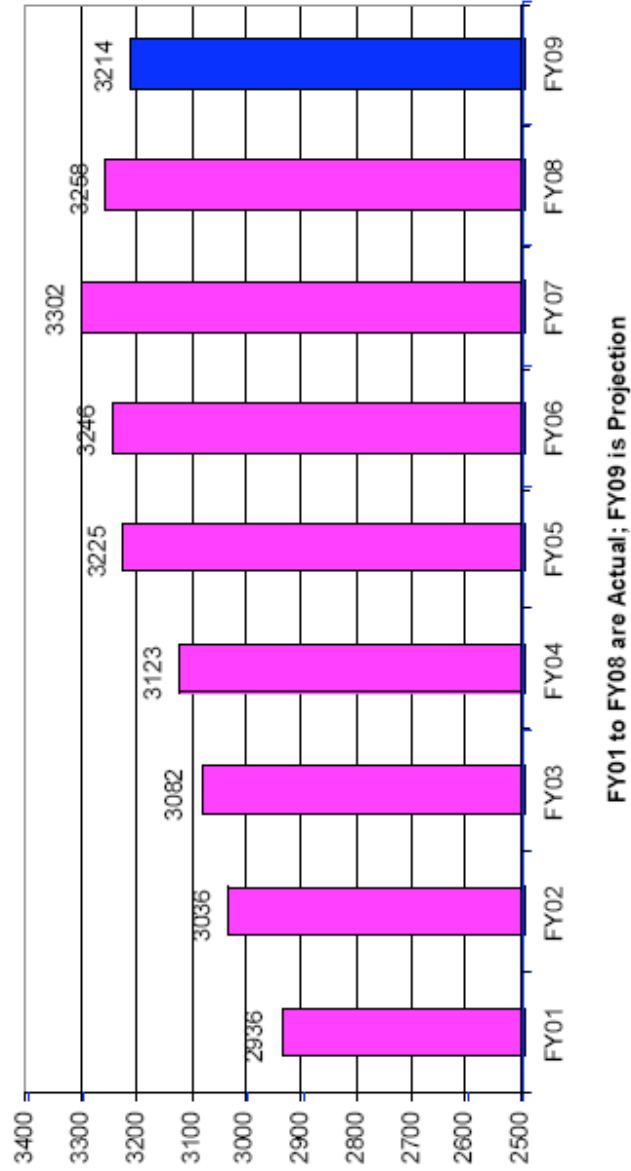
Budget Drivers

- **Utilities**
 - Current contracts to fix energy prices are in place. Given energy conservation measures we have put in place, we should be able to keep actual costs stable for FY09; the weather is the variable
- **Transportation**
 - Contract with our provider expires and will be rebid; expect at least a 5% increase due to fuel costs
- **Budgeting Practices**
 - Prior year understating on-going expense budgets have been adjusted to reflect actual spending patterns
- **Commitment to On-going Improvement**
 - Full Day Kindergarten; Academically Talented; Whole Child Needs; Technology all remain deferred.

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Sudbury Public Schools Pre K-8 ENROLLMENT HISTORY 2001-2009



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Sudbury Public Schools Enrollment by Grade and School

School	PK	K	1	2	3	4	5	6	7	8	TOTAL	K-8	Change PY
HAYNES													
Oct 06-07 Enrl	54	48	69	79	58	68	84				456	402	-6
Oct 07-08 Enrl	39	52	58	67	81	59	71				426	387	-16
Proj Enrol 08-09	54	50	56	58	69	82	59				428	374	-13
LORING													
Oct 06-07 Enrl		87	101	111	121	87	99				606	606	-16
Oct 07-08 Enrl		74	96	102	107	116	83				578	578	-28
Proj Enrol 08-09		71	93	97	100	104	113				578	578	
NIXON													
Oct 06-07 Enrl		72	74	104	101	82	88				521	521	22
Oct 07-08 Enrl		72	86	73	104	96	84				515	515	-6
Proj Enrol 08-09		76	83	88	74	104	98				517	517	2
NOYES													
Oct 06-07 Enrl	35	101	101	117	113	102	113				682	647	1
Oct 07-08 Enrl	32	87	100	102	110	110	103				644	612	-25
Proj Enrol 08-09	35	83	97	100	100	108	111				634	599	-13
ELEMENTARY													
Oct 06-07 Enrl	89	306	345	411	391	339	384				2265	2176	33
Oct 07-08 Enrl	71	285	340	344	402	380	341				2163	2092	-44
Proj Enrol 08-09	89	274	329	343	343	398	381				2157	2068	-24
CURTIS													
Oct 06-07 Enrl								350	362	325	1037	1037	21
Oct 07-08 Enrl								374	343	360	1077	1077	40
Proj Enrol 08-09								340	375	341	1056	1056	-21
TOTAL													
Oct 06-07 Enrl	89	306	345	411	391	339	384	350	362	325	3302	3213	64
Oct 07-08 Enrl	71	285	340	344	402	380	341	374	343	360	3240	3169	-44
Proj Enrol 08-09	89	274	329	343	343	398	381	340	375	341	3213	3124	-46

Guidelines: K=20; Gd 18,2=22; Gd 3-8=24

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ENROLLMENT FY09 Projections

- Elementary Enrollment K-5
 - Haynes **decline** =13 students
 - Loring no change
 - Nixon **increase** =2 students
 - Noyes **decline** = 13 students
- Curtis Middle School
 - 6th grade **decline** =34 students
 - 7th grade **increase** = 32 students
 - 8th grade **decline** = 19 students

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Sudbury Public Schools

ENROLLMENT and STAFFING

Why a Decrease in Enrollment does not automatically mean a reduction in staff

LORING	K	1st	2nd	3rd	4th	5th	Total	FTE
Pro 07-08 Enrl	74	96	102	107	116	83	578	
Proj Sects 07-08	4	5	5	5	5	4	28	26.0
Class Size 07-08	18.5	19.2	20.4	21.4	23.2	20.8	20.6	
Proj Enrol 08-09	71	93	97	100	104	113	578	
Proj Sects 08-09	4	5	5	5	5	5	29	27.0
Prj Cls Size 08-09	17.8	18.6	19.4	20.0	20.8	22.6	19.9	

Class size guidelines: K=20, Grades 1 & 2 = 22, Grades 3-5 = 24

CURTIS					6th	7th	8th	Total	FTE
Pro 07-08 Enrl					374	343	360	1077	
Proj Sects 07-08					16	16	14	46	46.0
Class Size 07-08					23.4	21.4	25.7	23.4	
Proj Enrol 08-09					340	375	341	1056	
Proj Sects 08-09					15.0	16.0	15.0	46	46.0
Prj Cls Size 08-09					22.7	23.4	22.7	23.0	

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Class size guidelines: 6-8 = 24

ENROLLMENT and STAFFING

**Sudbury
Public
Schools**

Why a Decrease in Enrollment does not automatically mean a reduction in staff

- Loring Example: No change in enrollment but requires 1.0 FTE additional teachers because of 5th grade
- Curtis Example: Total decline of 21 students but no change in staffing level. The 6th grade decrease is offset by 7th grade increase. 8th grade decline of 19 brings class sections currently over guideline to within guideline.

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Budget Scenarios

A. Level Staff with Projected Expenses

- 1) “Level Staff” (same FTE) as FY08;
- 2) Pension, insurance, fuel and utilities at projected costs;
- 3) Transportation at projected costs
- 4) Special Education at projected costs
- 5) Non-controllable expenses at projected costs
- 6) All other costs at the FY08 budget.

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Budget Scenarios

B. “*Non Override*” as proscribed by FinCom

- 1) **Decrease** FY08 total budget by 1%
- 2) exclude pension and insurance costs only,

C. Adopted Budget (Adopted by School Committee on 12/12/07)

- 1) This is Scenario A plus expenditures required to meet our responsibility to provide quality programming and services for all students
- 2) It is not a wish-list
- 3) Each item meets the “Core Need” Metric

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A. Level Staff with Projected Expenses

- Total staffing at FY08 FTE level. There may be adjustments of where and how staff are deployed, but total number will remain the same.
- Net budget increase is 4.13% over FY08 without benefits and pensions; it is a 4.24% of FY08 with benefits and pensions included
- Expenses for Transportation, Special Education are budgeted at projected levels
- Utilities are budgeted at projected levels which is reduced 12.55% from the FY08 budget.
- Maintenance, because of existing contracts for deferred or preventative maintenance, is budgeted at projected level.
- All other expenses are at FY08 levels

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A. Level Staff with Projected Expenses

- Increases are included in the budget to adjust for the following typically under-budgeted items. These are offset by a reduction in the utilities budget (no net effect on total budget)
 - System Administration and Operation Expense Category
 - Tuition Reimbursement +25,000
 - Network and Software Support +40,000
 - Lease Agreements +25,000
 - Audit Costs (end of year report & portion of town audit) +15,000
 - Postage +10,000
 - Curriculum/Instruction/Technology Expense Category
 - Professional Development +25,000
 - Curriculum Program +\$35,000

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Level Staff with Projected Expenses Summary

	Budget FY08	Budget FY09	% of Total Bdgt	% Change
Salaries	\$20,782,170	21,829,600	77.6%	5.04%
Total FTEs	412.25	412.25		0.00%
Expenses	\$6,229,208	6,297,732	22.4%	1.10%
Total	\$27,011,378	28,127,332	100.0%	4.13%
Benefits	\$6,329,855	\$6,628,700		4.72%
Total + Benefits	\$33,341,233	\$34,756,032		4.24%
Non Override Budget		\$26,741,264		
	DEFICIT	(\$1,386,068)		

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Sudbury Public Schools **Level Staff with Projected Expenses**
Composite

	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Budget	\$ Change over FY 08	% Change over FY 08	Actual FY 07 Staff (FTE)	Budgeted FY 2008 Staff (FTE)	Actual FY 2008 Staff (FTE)	Budgeted FY 2009 Staff (FTE)
Summary - Salaries & Expenses									
System Administration & Operations	\$1,207,877	\$1,102,934	\$1,275,976	\$173,042	15.69%	10.71	10.71	11.71	11.71
Elementary Instruction	\$8,884,663	\$9,493,074	\$10,079,571	\$596,497	6.18%	162.51	162.50	161.52	161.52
Middle School Instruction	\$4,797,459	\$5,263,010	\$5,471,138	\$208,128	3.95%	78.77	80.77	81.19	81.19
Curriculum, Instruction, Technology	\$902,235	\$966,461	\$1,049,231	\$82,770	8.56%	8.60	8.60	8.60	8.60
Special Ed Instruction	\$5,897,896	\$7,691,506	\$8,080,547	\$389,041	5.06%	107.97	107.97	106.40	106.40
Health, Transportation & Cafeteria	\$1,215,779	\$1,766,196	\$1,840,102	\$73,906	4.18%	25.82	25.82	25.83	25.83
Plant Maintenance	\$1,552,416	\$1,270,050	\$1,309,582	\$39,532	3.11%	17.00	17.00	17.00	17.00
Utilities	\$932,000	\$1,393,926	\$1,218,926	-\$175,000	-12.55%				
Total Salaries & Expenses:	\$25,390,324	\$28,947,156	\$30,325,071	\$1,377,915	4.76%	411.38	413.37	412.25	412.25
Salary & Expense Offsets:	\$0	(\$1,285,778)	(\$1,597,739)						
Circuit Breaker:	\$0	(\$650,000)	(\$600,000)						
Total Budget	\$25,390,324	\$27,011,378	\$28,127,332	\$1,115,954	4.13%	411.38	413.37	412.25	412.25
-1% Non-Override Budget			\$26,741,264						
Deficit			\$1,386,068						

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Sudbury **Public** **Schools** Level Staff with Projected ExpensesDetail

	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Budget	\$ Change over FY 08	% Change over FY 08	Actual FY 07 Staff (FTE)	Budgeted FY 2008 Staff (FTE)	Budgeted FY 2009 Staff (FTE)
Summary - Salaries								
System Administration & Operations	\$715,426	\$810,388	\$868,430	\$58,042	7.16%	10.71	10.71	11.71
Elementary Instruction	\$8,276,767	\$8,960,874	\$9,447,371	\$586,497	6.62%	162.51	162.50	161.52
Middle School Instruction	\$4,318,879	\$4,805,312	\$5,013,440	\$208,128	4.33%	78.77	80.77	81.19
Curriculum, Instruction, Technology	\$572,425	\$587,137	\$609,907	\$22,770	3.88%	8.60	8.60	8.60
Special Ed Instruction	\$3,668,593	\$4,449,540	\$4,741,322	\$291,782	6.56%	107.97	107.97	106.40
Health, Transportation & Cafeteria	\$457,062	\$696,634	\$717,062	\$20,428	2.93%	25.82	25.82	25.83
Plant Maintenance	\$828,281	\$843,800	\$870,544	\$26,744	3.17%	17.00	17.00	17.00
Other	\$482,781	\$594,263	\$594,263	\$0	0.00%			
Total Salaries:	\$19,322,224	\$21,847,948	\$22,862,339	\$1,214,391	5.61%	411.38	413.37	412.25
Salary Offsets:								
Net Salaries:	\$19,322,224	\$20,782,170	\$21,820,000	\$1,047,430	5.04%			
Summary - Expenses								
System Administration & Operations	\$452,012	\$282,546	\$397,546	\$115,000	40.70%			
Equipment	\$40,439	\$10,000	\$10,000	\$0	0.00%			
Elementary Instruction	\$368,505	\$335,068	\$335,068	\$0	0.00%			
Middle School Instruction	\$237,189	\$160,566	\$160,566	\$0	0.00%			
Curriculum, Instruction, Technology	\$329,810	\$379,324	\$439,324	\$60,000	15.82%			
Special Ed Instruction	\$2,228,303	\$3,241,966	\$3,339,225	\$97,259	3.00%			
Health, Transportation & Cafeteria	\$768,717	\$1,069,662	\$1,123,040	\$53,478	5.00%			
Utilities	\$832,000	\$1,383,926	\$1,218,926	(\$165,000)	-12.55%			
Plant Maintenance	\$723,125	\$426,250	\$439,038	\$12,788	3.00%			
Total Expenses:	\$6,068,100	\$7,289,208	\$7,462,732	\$183,524	2.24%			
Expense Offsets: Grants								
Circuit Breaker								
Net Expenses:								
Grand Total: Expense + Salary:	\$6,068,100	\$6,229,208	\$6,297,732	\$68,524	1.10%			
Less: Total Offsets	\$25,390,324	\$28,947,156	\$30,325,071	\$1,377,915	4.76%			
Net Budget Total	\$25,390,324	\$27,011,378	\$28,127,332	\$1,115,954	4.13%			
-1% Non-Override Budget								
Deficit								
Benefits								
Benefits + Net Budget	\$6,651,772	\$6,329,865	\$6,628,700					
12/13/07	\$31,042,066	\$33,341,233	\$34,756,032	\$1,414,799	4.24%			16

B. Adopted Budget

This budget was adopted by the School Committee at its regular meeting on December 12, 2007.

It reflects the Scenario A budget plus expenditures for services and programs required to provide quality programming and services for all students, meet established guidelines, and address identified needs cited in external evaluations .

It represents a 6.1% increase in spending over the FY08 budget without benefits and 5.84% with benefits included,

It is not a wish-list, and

Each item meets the “Core Need” Metric

Adopted Budget Decision Making Metric

- ☒ Is the need urgent and in keeping with the following:
- ? Ensuring physical and emotional safety of children
- ? Attending to the learning needs of individual and subgroups of students
- ? Maintaining core curriculum strength and consistency
- ? Respecting and supporting teaching staff and the quality of teaching
- ? Maintaining reasonable class size
- ? Support for early intervention and literacy support programs
- ? Promoting multicultural education and a sustained commitment to METCO
- ? Supporting the Middle School teaming approach
- ? Providing broad and enriched academic and extracurricular opportunities
- ? Promoting and supporting effective leadership
- ? Providing effective professional development
- ? Maintaining community involvement and support

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Sudbury Public Schools

Adopted Budget Improvement Components

Staff		<u>FTE</u>	<u>Cost</u>
Elementary			
	Nixon Ass't Principal to meet district guideline	0.50	42,250
	Add Literacy Teacher (Loring & Noyes) for equity	1.00	51,550
	Add Math/Enrichment Specialist (0.5FTE/school)	2.00	103,100
	Targeted Resources for academic needs	0.70	36,550
Curtis	Add Unified Arts Sections per class size guidelines	0.90	46,395
SpEd	Additional Team Chair to meet legal and service requirements	1.00	61,860
District	Psychologists (staff or contracted TBD)	1.00	51,550
	Technology Support Staff	1.00	45,000
Expenses			
Technology	1 Lab refreshed with new equipment		65,000
Total		8.30	503,255

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Adopted Budget Summary

	Budget FY08	Budget FY09	% of Total Bdgt	% Change
Salaries	\$20,782,170	22,267,855	77.7%	7.15%
Total FTEs	412.25	420.55		2.01%
Expenses	\$6,229,208	6,391,525	22.3%	2.61%
Total	\$27,011,378	28,659,380	100.0%	6.10%
Benefits	\$6,329,855	\$6,628,700		4.72%
Total + Benefits	\$33,341,233	\$35,288,080		5.84%

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Sudbury
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Schools

Adopted Budget Composite

	FY 2006-07	FY 2007-08	FY 2008-09	\$	%	Actual	Budgeted	Actual	Budgeted
	Actual	Budget	Budget	Change over FY 08	Change over FY 08	Staff	Staff	Staff	Staff
						(FTE)	(FTE)	(FTE)	(FTE)
Summary - Salaries & Expenses									
System Administration & Operations	\$1,207,877	\$1,102,934	\$1,280,260	\$177,326	16.08%	10.71	10.71	11.71	11.71
Elementary Instruction	\$8,884,663	\$9,493,074	\$10,323,073	\$829,999	8.74%	162.51	162.50	161.52	165.72
Middle School Instruction	\$4,797,459	\$5,263,010	\$5,522,349	\$259,340	4.93%	78.77	80.77	81.19	82.09
Curriculum, Instruction, Technology	\$902,235	\$966,461	\$1,168,871	\$202,410	20.94%	8.60	8.60	8.60	9.60
Special Ed Instruction	\$5,897,896	\$7,691,506	\$8,193,957	\$502,451	6.53%	107.97	107.97	108.40	108.60
Health, Transportation & Cafeteria	\$1,215,779	\$1,766,196	\$1,840,102	\$73,906	4.18%	25.82	25.82	25.83	25.83
Plant Maintenance	\$1,552,416	\$1,270,050	\$1,309,592	\$39,532	3.11%	17.00	17.00	17.00	17.00
Utilities	\$932,000	\$1,393,926	\$1,218,926	(\$175,000)	-12.55%				
Total Salaries & Expenses:	\$25,390,324	\$28,947,156	\$30,857,119	\$1,909,963	6.60%	411.38	413.37	412.25	420.55
Salary & Expense Offsets:		(\$1,285,778)	(\$1,597,739)						
Circuit Breaker		(\$650,000)	(\$600,000)						
Total Budget	\$25,390,324	\$27,011,378	\$28,699,380	\$1,648,002	6.10%	411.38	413.37	412.25	420.55

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Sudbury Public Schools Adopted Budget Detail

	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Budget	\$ Change over FY 08	% Change over FY 08	Actual FY 07 Staff (FTE)	Budgeted FY 2008 Staff (FTE)	Actual FY 2008 Staff (FTE)	Budgeted FY 2009 Staff (FTE)
Summary - Salaries									
System Administration & Operations	\$715,426	\$810,388	\$868,430	\$58,042	7.16%	10.71	10.71	11.71	11.71
Elementary Instruction	\$8,276,767	\$8,860,874	\$9,680,821	\$819,947	9.25%	162.51	162.50	161.52	166.72
Middle School Instruction	\$4,318,879	\$4,805,312	\$5,058,835	\$254,523	5.30%	78.77	80.77	81.19	82.09
Curriculum, Instruction, Technology	\$572,425	\$687,137	\$654,907	\$67,770	11.54%	8.60	8.60	8.60	9.60
Special Ed Instruction	\$3,688,593	\$4,448,540	\$4,854,732	\$405,192	9.11%	107.97	107.97	106.40	108.60
Health, Transportation & Cafeteria	\$457,062	\$696,634	\$717,062	\$20,428	2.93%	25.82	25.82	25.83	25.83
Plant Maintenance	\$829,291	\$843,800	\$870,544	\$26,744	3.17%	17.00	17.00	17.00	17.00
Other	\$482,781	\$594,263	\$594,263	\$0	0.00%				
Total Salaries:	\$19,322,224	\$21,647,948	\$23,300,594	\$1,652,646	7.63%	411.38	413.37	412.25	420.55
Salary Offsets:									
Net Salaries:	\$19,322,224	\$20,782,170	\$22,267,895	\$1,485,685	7.15%				
				\$	%				
Summary - Expenses									
System Administration & Operations	\$452,012	\$282,546	\$401,530	\$118,984	42.11%				
Equipment	\$40,439	\$10,000	\$10,300	\$300	3.00%				
Elementary Instruction	\$366,505	\$335,068	\$345,120	\$10,052	3.00%				
Middle School Instruction	\$237,189	\$160,566	\$165,383	\$4,817	3.00%				
Curriculum, Instruction, Technology	\$329,810	\$379,324	\$513,964	\$134,640	35.49%				
Special Ed Instruction	\$2,228,303	\$3,241,966	\$3,339,225	\$97,259	3.00%				
Health, Transportation & Cafeteria	\$759,717	\$1,089,562	\$1,123,040	\$33,478	5.00%				
Utilities	\$932,000	\$1,399,926	\$1,218,926	(\$175,000)	-12.55%				
Plant Maintenance	\$723,125	\$426,250	\$438,038	\$12,788	3.00%				
Total Expenses:	\$6,068,100	\$7,299,208	\$7,556,525	\$257,317	3.53%				
Expense Offsets: Grants									
Circuit Breaker									
Net Expenses:	\$6,068,100	\$7,299,208	\$7,556,525	\$257,317	3.53%				
Grand Total: Expense + Salary:	\$25,390,324	\$28,947,156	\$30,857,119	\$1,909,963	6.60%				
Less: Total Offsets									
Net Budget Total	\$25,390,324	\$27,011,378	\$28,669,380	\$1,648,002	6.10%				
Benefits	\$5,651,772	\$6,328,855	\$6,626,700						
Net Budget Plus Benefits	\$31,042,096	\$33,341,233	\$35,288,080	\$1,946,847	5.84%				

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C. Non-Override Budget

- Total FY09 Budget Growth = -1%
 - That is, Total FY09 budget is 1% less than the FY08 total after health benefits and pensions are covered.
- Specific cuts and staffing levels are yet to be determined (see slide # 27)

Non-Override Budget Summary

	Budget FY08	Budget FY09	% of Total Bdgt	% Change
Salaries	\$20,782,170	20,668,836	77.3%	-0.55%
Total FTEs	412.25	388.42		-5.78%
Expenses	\$6,229,208	6,071,954	22.7%	-2.52%
Total	\$27,011,378	\$26,740,790	100.0%	-1.00%
Benefits	\$6,329,855	\$6,628,700		4.72%
Total + Benefits	\$33,341,233	\$33,369,490		0.08%

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Non-Override Budget Composite

	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Budget	\$ Change over FY 08	% Change over FY 08	Actual FY 07 Staff (FTE)	Budgeted FY 2008 Staff (FTE)	Actual FY 2008 Staff (FTE)	Budgeted FY 2009 Staff (FTE)
Summary Salary & Expenses									
System Administration & Operations	\$1,207,877	\$1,102,934	\$1,160,960	\$58,026	5.26%	10.71	10.71	11.71	10.21
Elementary Instruction	\$8,884,663	\$9,493,074	\$9,499,657	\$6,583	0.07%	162.51	162.50	161.52	148.69
Middle School Instruction	\$4,797,459	\$5,263,010	\$5,086,986	(\$176,024)	-3.34%	78.77	80.77	81.19	74.69
Curriculum, Instruction, Technology	\$902,235	\$966,461	\$830,771	(\$135,690)	-14.04%	8.60	8.60	8.60	6.60
Special Ed Instruction	\$5,897,896	\$7,691,506	\$8,080,547	\$389,041	5.06%	107.97	107.97	106.40	106.40
Health, Transportation & Cafeteria	\$1,215,779	\$1,766,196	\$1,816,102	\$49,906	2.83%	25.82	25.82	25.83	25.83
Plant Maintenance	\$1,552,416	\$1,270,050	\$1,244,582	(\$25,469)	-2.01%	17.00	17.00	17.00	16.00
Utilities	\$932,000	\$1,393,926	\$1,218,926	(\$175,000)	-12.55%				
Total Salaries & Expenses:	\$25,390,324	\$28,947,155	\$28,938,529	(\$8,627)	-0.03%	411.38	413.37	412.25	388.42
Salary & Expense Grant Offsets:		(\$1,285,778)	(\$1,597,739)						
Circuit Breaker Offset		(\$650,000)	(\$600,000)						
Total Budget	\$25,390,324	\$27,011,378	\$26,740,790	(\$270,588)	-1.00%	411.38	413.37	412.25	388.42
Benefits	\$5,651,772	\$6,329,855	\$6,628,700		4.72%				
Total Benefits + Net Budget	\$31,042,096	\$33,341,233	\$33,369,490	\$28,257	0.08%				

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Sudbury Public Schools

Non-Override Budget Detail

	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Budget	\$ Change over FY 08	% Change over FY 08	Actual FY 07 Staff (FTE)	Budgeted FY 2008 Staff (FTE)	Actual FY 2008 Staff (FTE)	Budgeted FY 2009 Staff (FTE)
Summary - Salaries									
System Administration & Operations	\$715,426	\$810,388	\$812,930	\$2,542	0.31%	10.71	10.71	11.71	10.21
Elementary Instruction	\$8,276,767	\$8,860,874	\$8,887,442	\$26,568	0.30%	162.51	162.50	161.52	148.69
Middle School Instruction	\$4,318,879	\$4,805,312	\$4,836,205	\$30,893	0.64%	78.77	80.77	81.19	74.69
Curriculum, Instruction, Technology	\$572,425	\$597,137	\$506,807	(\$90,330)	-15.13%	8.60	8.60	8.60	8.60
Special Ed Instruction	\$3,669,593	\$4,448,540	\$4,741,322	\$292,782	6.56%	107.97	107.97	106.40	106.40
Health, Transportation & Cafeteria	\$467,062	\$606,634	\$717,052	\$210,418	34.53%	25.82	25.82	25.83	25.83
Plant Maintenance	\$629,291	\$843,800	\$803,644	(\$40,156)	-4.76%	17.00	17.00	17.00	16.00
Other	\$482,781	\$504,263	\$594,263	\$90,000	17.84%				
Total Salaries:	\$19,322,224	\$21,647,948	\$21,701,575	\$53,627	0.25%	411.38	413.37	412.25	388.42
Salary Offsets:									
Net Salaries:	\$18,322,224	\$20,762,170	\$20,668,636	(\$113,334)	-0.55%				
Summary - Expenses									
System Administration & Operations	\$452,012	\$282,546	\$338,030	\$55,484	19.64%				
Equipment	\$40,439	\$10,000	\$10,000	\$0	0.00%				
Elementary Instruction	\$366,505	\$335,068	\$315,083	(\$19,982)	-5.96%				
Middle School Instruction	\$237,189	\$160,566	\$153,649	(\$6,917)	-4.31%				
Curriculum, Instruction, Technology	\$329,810	\$379,324	\$323,964	(\$55,360)	-14.59%				
Special Ed Instruction	\$2,228,303	\$3,241,946	\$3,339,225	\$97,279	3.00%				
Health, Transportation & Cafeteria	\$758,717	\$1,069,592	\$1,069,040	(\$552)	-0.05%				
Utilities	\$932,000	\$1,393,926	\$1,218,926	(\$175,000)	-12.55%				
Plant Maintenance	\$723,125	\$426,250	\$439,038	\$12,788	3.00%				
Total Expenses:	\$5,068,100	\$7,299,208	\$7,236,954	(\$62,254)	-0.85%				
Expense Offsets:									
Grants		(\$420,000)	(\$565,000)						
Circuit Breaker		(\$660,000)	(\$660,000)						
Net Expenses:	\$5,068,100	\$6,219,208	\$6,071,954	(\$147,254)	-2.37%				
Grand Total: Expense + Salary:	\$23,390,324	\$28,947,156	\$28,938,529	(\$8,627)	-0.03%				
Less: Total Offsets		(\$1,935,778)	(\$2,197,759)						
Net Budget Total	\$25,360,324	\$27,011,378	\$26,740,770	(\$270,588)	-1.00%				
-1% Non-Override Budget									
Benefits	\$5,051,772	\$6,329,895	\$6,628,700	\$298,805	4.72%				
Total Benefits + Net Budget	\$31,042,096	\$33,341,273	\$33,369,470	\$28,257	0.08%				

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BUDGET BALANCING ILLUSTRATIONS

- **SCENARIO 1:**

- ❖ To show the magnitude of a \$1.4million deficit
- ❖ **32** CLASSROOM/SPECIALS TEACHERS would be eliminated (assuming teachers on the early steps of the salary schedule (\$43,800); If the average teacher salary was assumed (\$51,500), then **27** Teachers would be laid off.
- ❖ Every elementary teacher eliminated results in a 20-25% increase in class size. For example, if there are 110 students in the 3rd grade at Noyes elementary, 5 teachers results in class size of 22. If one teacher is cut, the class size then is 27/28, a 25% increase.

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BUDGET BALANCING ILLUSTRATIONS

- **SCENARIO 1:**

- ❖ At the middle school level, students are assigned to teams. If there are 375 6th grade students who are assigned to one of 8-2 person teams, the average class size is 23/24; if one team is eliminated (2 teachers) then the class size is 26/27, a 14% increase in class size.
- Scenario 1 is not a likely plan but is presented to form a context for the magnitude of the deficit; The actual budget balancing plan is yet to be determined .

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BUDGET BALANCING ILLUSTRATIONS

SCENARIO 2 – one *possible* option developed from the following types of reductions.

- A mix between salaries (people & positions) and expenses which approximates the total budget proportion (78% - 22%).
- Because of significant cuts in prior years, additional cuts in expenses are quite limited.
- The mix within salaries (people & positions) and number of actual FTE's included may vary dependent on the salary of those laid off.
- Other scenarios may be considered as we move through the budget process, but it is very likely the final plan will be a variation within the mix of 75-80% staff to 20%-25% expenses.

BUDGET BALANCING ILLUSTRATIONS

- SCENARIO 2: *Possible* Staff Reductions
 - 7.0 FTE (plus or minus) Elementary Teachers (may also include teachers of art, music, P.Ed., language)
 - 5.0 FTE (plus or minus) Middle School Teachers (may also include Unified Arts teachers)
 - 0.5 FTE to 1.0 FTE Guidance/Pupil Services Staff across the district
 - 2.0 FTE Curriculum/Technology Specialists
 - 1.0 FTE Administrators (school and/or district level)

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BUDGET BALANCING ILLUSTRATIONS

- SCENARIO 2: *Possible* Staff Reductions
 - 1.33 FTE Elementary Instrumental Music and Orchestra
 - 3.1 FTE Elementary World Language Teachers
 - 2.0 FTE Unified Arts Teachers at ECMS
 - Eliminate some athletic teams and reduce stipends
 - 1.25 Kindergarten and Genesis Assistants

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BUDGET BALANCING ILLUSTRATIONS

- SCENARIO 2: STAFF (con't)
 - 1.0 (plus or minus) FTE Secretary/Clerical throughout the district
 - 2.0 FTE General Ed Assistants/Literacy Tutors throughout the district
 - 1.5 Library/Media Paraprofessionals at elementary and middle schools
 - 1.5 (plus or minus) FTE Central Office Staff
 - 1.0 (plus or minus) FTE Custodial/Maintenance Staff throughout the district

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BUDGET BALANCING ILLUSTRATIONS

- SCENARIO 2: EXPENSES
 - Reduce District Technology Capital Expenditures
 - Eliminate District New Equipment Expenditures
 - Reduce District Professional Development Expenditures
 - Eliminate Curtis Late Busses on Tuesday and Thursday
 - Cut School Instructional Supply Budgets

Scenario 2 equals \$1,682,600 in cuts and reductions

Sudbury Public Schools Scenario Comparisons

	Budget FY08	A. Level Staff w/ Projected Costs		B. Adopted Budget		C. Non Override	
Salaries	\$20,782,170	21,829,600	5.04%	22,267,855	7.15%	20,668,836	-0.55%
Total FTEs	412.25	412.25	0.00%	420.55	2.01%	388.42	-5.78%
Expenses	\$6,229,208	6,297,732	1.10%	6,391,525	2.61%	6,071,954	-2.52%
Total	\$27,011,378	28,127,332	4.13%	28,659,380	6.10%	26,740,790	-1.00%
Benefits	\$6,329,855	\$6,628,700	4.72%	\$6,628,700	4.72%	\$6,628,700	4.72%
Total + Benefits	\$33,341,233	\$34,756,032	4.24%	\$35,288,080	5.84%	\$33,369,490	0.08%
Non Override Budget		\$ 26,740,790		\$26,740,790		\$ 26,740,790	
	DEFICIT	(\$1,386,542)					

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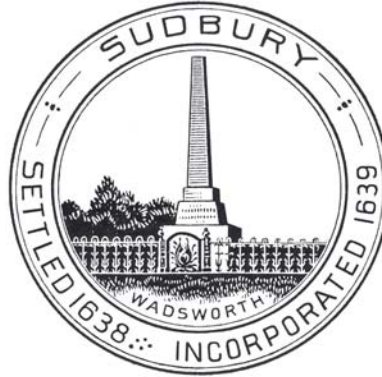
Benchmark Data

- To see how SPS compares to other districts in size, demographics, financial indicators, MCAS results, and certain town indices, please go to:
- <http://www.sudbury.k12.ma.us/data/Benchmarking%20Data.pdf>

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APPENDIX THIRTEEN: SUDBURY MASTER PLAN EXCERPT



SUSTAINABLE SUDBURY

MASTER PLAN

2001



SUDBURY PLANNING BOARD

Introduction

Since 1962, when the last Master Plan was prepared for the Town of Sudbury, there has been little comprehensive examination of the development patterns and trends that have occurred and are expected to occur until the Town finally reaches build-out. Vacant land has been converted into residential use at a rapid rate, with over 1000 acres developed in the last decade. What many residents consider to be residential overbuilding in recent years is likely to continue until all developable land area is depleted – a date which has been forecasted to occur in approximately the year 2015 with the addition of between 1000-2000 new single family homes to the existing housing stock.

The alarm has been sounded. The Planning Board and the Board of Selectmen initiated the preparation of this Master Plan in order to address residential growth and its effects on the Town. Specific ideas and recommendations have largely been compiled from the Strategic Planning Committee reports and documents. These very issues have been the core of that committee's mission since 1996, and were specified in their original charge to develop a comprehensive growth management plan for the Town. In addition, input from all major town boards and committees, as well as responses from several public forums have been incorporated. In all, nearly 300 citizens have participated in the formation of this Plan.

The process and format of this Master Plan follow the recommendations of the Master Plan Task Force (a subcommittee of the Strategic Planning Committee), and meet the statutory requirements of the M.G.L. Chapter 41, Section 81D, Master or Study Plan. The intent of the statute is for municipalities to translate statements of public policy into a comprehensive, long-term document, which can serve as a guide to decision making. The Plan was prepared by a group of volunteers overseen by the Town Planner and the Planning Board. It is hoped that this local, grassroots effort will be the springboard for widespread acceptance of the Plan and its recommendations.

The Plan addresses land use, economic development, natural resources, open space, historic resources, housing, transportation and community services, and facilities. A broad range of goals dealing with the Town's needs and objectives in each of these areas has been developed. Each chapter, or element, of the Master Plan is broken down into three sections – goals, objectives, and implementation strategies, in a sequence from general to specific. Goals are the most basic community values that reflect the general agreement of the community, and are considered relatively permanent. Objectives are general guidelines or principals that form the basic recommendations of the plan and are meant to be relatively permanent, changing only rarely over the years. Implementation strategies are specific suggestions or actions to carry out policies. There are generally several alternative methods of implementing a policy. Implementation strategies are

meant to be flexible and subject to modification. A particular strategy may be rejected without compromising the objective. If one strategy is not approved, there are other alternatives to carry out the overall goals and objectives.

The Master Plan attempts to integrate the critical issues presently facing Sudbury, or those that may threaten our quality of life in the next 10 years – erosion of community character, loss of commercial tax base, development of critical open spaces, degradation of groundwater quality and the ability of the Town to provide essential services. In its six fundamental chapters, moderation of impact is stressed so that no one neighborhood, age group, or economic sector is overly burdened. The recommendations of the Master Plan should not be in conflict with one another. It does not compromise environmental protection for advances in economic development or housing. The Plan recognizes that we must all bear some responsibility and cooperate in order to manage and direct growth in a manner that is mutually beneficial to the community as a whole. It is not the intent of this Plan to stop growth, but rather to identify where growth can occur, where it shouldn't occur, and to carefully manage growth to the Town's best advantage while avoiding erosion of the Town's character and the quality of life offered here.

Although Sudbury's developable land is nearly 80 percent consumed, a difference can be made in determining the land use patterns of the remaining land. The recommendations in the Master Plan incorporate several different methods of preserving community character—land acquisition, establishing standards for building scale, clustering—which can have a positive impact on the character of new development and the remaining land.

The Master Plan also stresses the need for capital planning, so that we are prepared to implement the actions that will eventually cost the Town money.

It is the intent of the Planning Board and the Board of Selectmen that the Master Plan will continue to evolve and be updated regularly, as issues and priorities change. This Plan is not intended to be a static document, but a useful and dynamic resource used frequently by the Planning Board, Board of Selectmen and other Town officials as we work together to solve problems and improve the quality of life for Sudbury residents.

Character of Sudbury Statement

One commonly cited complaint of Sudbury residents is that growth is eroding Sudbury's character. When pressed, it is difficult for people to define exactly what the character of the town is. On the premise that such a definition was fundamental to the process of recommending how to preserve character, the Strategic Planning Committee set out to define what the "character of Sudbury" was. With this definition, a common vision could be applied when attempting to mitigate the effects of growth on the town. A task force was formed for this specific purpose. In the fall of 1997 the task force developed a slide show of various scenes in Town which may best describe the

community's character, ranging from new development, to old development, to open spaces, to the Route 20 commercial district, to historic properties, to town residents. Over 150 people participated in the process by reacting to the slides and specifying their likes and dislikes, and at the 1998 Annual Town Meeting, the following statement was unanimously adopted as a resolution:

"We in Sudbury appreciate our town but are concerned about its future.

We value the town's essentially residential, low-density nature. A significant aspect of Sudbury's charm and character is derived from its rural/suburban feeling. Becoming more like towns nearer Boston would not be considered "progress." This is not to say that the value and convenience of consumer oriented, commercial activity and development is not appreciated. We remain open to positive change, while zealously safeguarding historical treasures and traditions. High value is placed upon Sudbury's natural resources and beauty, its open spaces, wetlands, forests and wildlife. The opportunities that these resources provide for enjoying and appreciating nature, recreation and escaping from our hectic lives is precious. Aligned with these natural resources is the diligent protection of the quality of Sudbury's water and air.

We feel that Sudbury's residential housing should be built in harmony with and in proportion to its surroundings and acreage. Encouragement of this harmony for all construction is highly recommended. Moderation in the rate of growth within the town is also desirable.

Sudbury's people are one of its most valued assets. Promoting a socioeconomic environment that permits and encourages a diversity of ethnicity, religion, age and income will perpetuate this important town value. We value the traditions and institutions that create a sense of community. However, to sustain our legacy of helping others and our spirit of volunteerism we need more involvement by citizens.

Maintenance of the quality of Sudbury's public services and recognition and appreciation of the people that provide them is essential to Sudbury's character. The high quality of Sudbury's public schools is particularly valued. We expect that public officials, working in conjunction with others, will keep the sense of Sudbury's character at the forefront in their decision making process. In such undertakings openness, fairness, proactivity and a view to preservation of Sudbury's character and to the common good will be highly valued by Sudbury's citizens."

While this statement in and of itself is subjective, it was substantiated by extensive research by various task forces, which further defined the problems and set forth directions for change. The issues of residential growth, loss of community character, water quality and supply, municipal infrastructure, scenic vistas, protection of historical

landmarks, haphazard commercial development and lack of housing for seniors and young people were tackled by the Housing Task Force, the Environmental Task Force, the Route 20 Task Force, the Economic Sustainability Task Force, the Master Plan Task Force, and the Zoning Task Force. Once the initial identification of issues and potential solutions was completed, the Strategic Planning Committee issued its first report in November of 1997 entitled "*New Directions for Sudbury, a Framework for Action.*" This document and the work of the task forces form the basis of the recommendations of this Master Plan.



APPENDIX FOURTEEN: FY07 AUDIT, MANAGEMENT'S DISCUSSION & ANALYSIS

The following pages comprise the independent auditor's report on basic financial statements and required supplementary information for the Town of Sudbury fiscal year ended June 30, 2007.

[TBS – Attach pdf document when available]