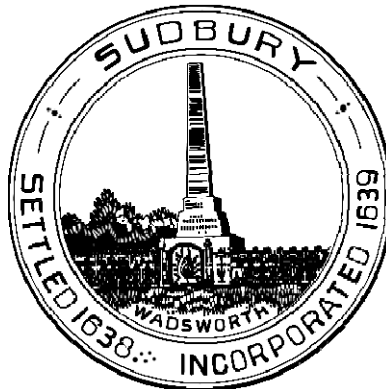


Town of Sudbury Massachusetts



OFFICIAL WARRANT 2013

**ANNUAL TOWN MEETING
May 6, 2013 7:30 P.M.**

Lincoln-Sudbury Regional High School Auditorium
390 Lincoln Road, Sudbury, MA

BRING THIS BOOK WITH YOU



<p style="text-align: center;">TOWN OF SUDBURY 2013 ANNUAL TOWN MEETING WARRANT</p>
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ACCESS TO LINCOLN-SUDBURY REGIONAL HIGH SCHOOL and PROVISIONS FOR THE DISABLED

The Board of Selectmen wishes to accommodate the attendance and participation of persons with disabilities at Town Meeting. As such, we urge those who may require particular accommodations to read the following carefully.

Parking: “HP” parking spaces are provided at two different locations: 1) the main entrance at the upper level (which will require using an elevator to the lower level to check in and to access the auditorium) and 2) the main parking lot to the right (east) of the school. From this location, you may also be dropped off at the entry walkway – a clear path to the entrance doors, leading directly to the check-in tables and the auditorium. Police on duty will provide assistance as needed, or requested.

Auditorium Balcony: The balcony can only be accessed from the Main Level. From the lower level of the building, you may use either the stairs or the elevator to gain entrance to the balcony – the upper level of the auditorium. The Moderator has ruled that if there is adequate seating on the main floor, the balcony **will not** be opened.

Persons with Ambulatory Disabilities: Spaces for persons who use wheelchairs will be available at the front and at the rear of the auditorium. For those who use assistive devices to ambulate, seating will be reserved at the rear of the hall and may be used if desired.

Persons who are Blind or have Vision Impairments: Reserved seating will be available at the front of the auditorium for persons with vision impairments who prefer to be close to the overhead projector. Large print materials will be made available where possible. We encourage those making prepared, formal presentations to have copies of viewgraphs, especially motions, available in large print.

Persons who are Deaf or have Hearing Impairments: A limited number of headphone amplifiers connected to the public address system are available for the use of persons with hearing impairments. Please ask for Mary McCormack when you enter the auditorium to obtain one of these amplifiers. For persons who are deaf and require a sign language interpreter, please contact the Selectmen’s Office no later than April 22, 2013. As there is great demand for qualified interpreters, advance notice will facilitate their availability.

Restrooms: Restrooms are located across the hall from the auditorium.

If you have any questions regarding these, or any other matters which address accommodations, please contact Mary McCormack (978) 639-3382; or the Massachusetts Relay service of VERIZON: 1-800-439-2370 (V/TDD).

SUMMARY OF BASIC TOWN MEETING PROCEDURES

Only registered voters, non-resident appointed or elected representatives of the Town and Town employees may speak without leave of the Hall.

All votes are by majority unless otherwise announced. Votes will first be taken by a show of hands while sitting. If the Moderator is in doubt, then a standing vote will be taken. If the Moderator is still in doubt, then tellers will count the Hall. If a voter is in disagreement with the Moderator's call of a sitting or standing vote, the voter may challenge the call by immediately standing and saying loudly, "I challenge the vote!" If six additional voters support the challenge, the vote will be counted. If you are in attendance because of a matter of particular interest to you, it is unwise to "bolt" the Hall immediately after the vote is taken. It may be that someone will seek a count of the vote or will seek reconsideration.

The Moderator will not vote - even in the case of where the Moderator's vote would break or create a tie.

The order of speaking is controlled by tradition and Article II, §10 of the Town Bylaws. The proponents of an article make the first motion under the article. A second is then required. The proponents then make a presentation in support of the motion. The Finance Committee is next recognized, followed by the Selectmen and any other boards, which are required to report on the article. After the Town boards have spoken, Town Meeting proceeds to general debate on the matter and a vote.

Until everyone who wishes to be heard has been heard, no person may speak more than twice on a matter except to correct an error or answer a question. The initial presentation by the proponent(s) of an article may not exceed a total of ten minutes in length, and no other speech may exceed five minutes in length unless consent is given by a majority of those present and voting.

Please raise your hand when you wish to be recognized by the Moderator to speak. After being called upon by the Moderator, kindly go to a microphone to speak or wait for one to be passed to you at your seat. We expect to have microphones at each side and in front on the auditorium floor as well as runners with microphones to service voters not in the aisle seat and, if necessary, the balcony. The basic record of Town Meeting is made on audiotape and your remarks will not be recorded if you do not speak from a microphone. Each and every time you speak, you should begin by giving your name and your address so the record can be clear.

Budget: By tradition in Sudbury a motion is first made by the Finance Committee proposing a budget that would be limited to the amount which would be required to finance the Finance Committee's budget proposal. This limiting motion will only seek a declaration from the Hall as to the overall limit on the budget. A vote in favor of the motion will not mean that Town Meeting has voted for the particular distribution of the total amount as set forth in the Warrant.

After voting on the limiting motion, Town Meeting will address the budget in the usual way and finally vote on that budget:

1. The Moderator will read the budgets in numerical order by title. If anyone has a motion to amend or a question, just raise your hand. For example, the Moderator will say "200 Public Safety, does anyone have a motion to amend or a question involving 200 Public Safety?"
2. If someone has a motion to amend, it should be in one of two forms.
 - a. For example, "I move to increase 200 Public Safety to the sum of \$X and to reduce 600 Culture and Recreation to the sum of \$Y." X cannot be greater than Y. **OR**

- b. For example, "I move to reduce 200 Public Safety to the sum of \$Z."

A motion simply to increase a line item will not be accepted. This is so because consideration of the budget will have been preceded by the vote limiting the total budget amount.

3. The Hall will debate and vote on any motion to amend.
4. Town Meeting will arrive at the end of this process with a main motion on the budget as it may be amended, and then vote on it.

Motions for Reconsideration: The Town Bylaw on Motions for Reconsideration of an article already acted upon is somewhat complex. If reconsideration is sought of a matter which has been voted upon during the same night of Town Meeting, a two-thirds vote is required. If reconsideration is sought after the close of the session at which the action was taken, a unanimous vote is required unless by noon of the day after the session a written notice of intent to seek reconsideration signed by 15 voters who attended the session at which the action was taken is filed with the Town Clerk. If that occurs, the Moderator will announce it at the next session and further announce that reconsideration will be the first order of business at the next following session unless the Warrant is completed that night, in which case it will be the last order of business that night. A two-thirds procedural vote to reconsider the matter is then required before the original substantive motion can be discussed and voted. The tradition in Sudbury is not to grant reconsideration except for a misstatement of fact so great that it changed the outcome of the original vote. In the last three decades, reconsideration has been granted less than a handful of times.

All substantive motions, and that includes all main motions and motions to amend a main motion, must be provided to the Moderator, Town Clerk the Technology Administrator at the viewgraph in writing before they are made. Again, this is so there will be an accurate record of the meeting. Please see the guidelines for electronic presentation on the Town website at: www.sudbury.ma.us.

If you have an amendment, you should e-mail it to the Technology Administrator at: infosystems@sudbury.ma.us several days before Town Meeting convenes so that the Hall doesn't have to wait for you to give it to the Moderator, the Town Clerk and the Technology Administrator who then must type it for the viewgraph to display it to the Hall. While that is happening, the Moderator has to make a quick judgment of whether your amendment is within the four corners of the article and able to go forward.

When you send it to the Technology Administrator in advance and he gives it to the Moderator in advance, the Moderator may be able to suggest language that is acceptable to you to ensure that your amendment is within the four corners and can go forward.

It is recommended that you discuss your amendment with the presenter of the article as you may be able to convince him or her to include it as part of the main motion and thus avoid having to vote separately on the amendment. You should then have the presenter forward the new motion to TA who forwards it to the Moderator and the Town Clerk.

Adjournment of any session will occur upon completion of the article under discussion at 10:30 P.M. unless there is a two-thirds vote to do otherwise.

CONSENT CALENDAR

To expedite Town Meeting and save valuable time for discussion of key issues, Sudbury has used the "Consent Calendar" to speed passage of articles that appear to raise no controversy. The purpose of the Consent Calendar is to allow the motions under these articles to be acted upon as one unit and to be passed by a unanimous vote without debate. **THE CONSENT CALENDAR WILL BE TAKEN UP AS THE FIRST ORDER OF BUSINESS AT THE COMMENCEMENT OF THE FIRST NIGHT OF TOWN MEETING.**

At the call of the Consent Calendar, the Moderator will call out the numbers of the articles, one by one. If any voter has doubt about passing any motion, or wishes an explanation of any subject on the Consent Calendar, the voter should stand and say the word "hold" in a loud, clear voice when the number is called. The Moderator will then inquire as to whether the request to hold is for a question or for debate. If the purpose of the request was merely to ask a question, an attempt to obtain a satisfactory answer will be made, and if that occurs, the article will remain on the Consent Calendar absent a further request to hold. If the purpose of the request was to hold the article for debate, the article will be removed from the Consent Calendar and restored to its original place in the Warrant, to be brought up, debated and voted on in the usual way. No voter should hesitate to exercise the right to remove matters from the Consent Calendar; it is the view of the voters as to the need for debate that is supreme, not that of the Town officials who put together the Consent Calendar. However, it is hoped that voters will remove articles from the Consent Calendar only in cases of genuine concern. In past years, it has occasionally happened that articles were removed from the Consent Calendar and when reached in the normal course, passed unanimously without debate, thus indicating that the initial removal request was, perhaps, not fully considered before being exercised. After calling out each individual article in the Consent Calendar, the Moderator will ask that all articles not removed from the Consent Calendar be passed as a unit by a unanimous vote.

Please review the list of articles and motions proposed for the Consent Calendar that follows. Complete reports are to be found under each article printed in this Warrant. If you have any questions about the articles, motions or procedure, please feel free to call the Town Manager's office at (978) 639-3381 before Town Meeting.

CONSENT CALENDAR ARTICLES AND MOTIONS

ARTICLE 11. CHAPTER 90 HIGHWAY FUNDING: Move in the words of the article.
(See article at page 7)

ARTICLE 12. REAL ESTATE EXEMPTION: Move in the words of the article.
(See article at page 8)

ARTICLE 14. TOWN/SCHOOL REVOLVING FUNDS: Move in the words of the article.
(See article at page 9)

A MOTION PRIMER

Contrary to popular belief, an article in the Warrant is not "self-starting." If an article were to be called up, and nobody makes a motion under it, the article would simply be "passed over", and whatever action had been contemplated thereby would not occur. It is a motion, which puts an article "in play," and it is the motion, *not the article*, which is actually voted upon. Thus, while speakers may refer to passing, defeating, or otherwise dealing with "the article," in fact and in law, what the meeting deals with, debates, and votes upon are motions, not articles. The article in the Warrant serves only the purpose of letting the voters know what may come before the meeting and the outside scope of what may be considered. It may be that a speaker will question whether a certain motion is "within the four corners of the article." Such a challenge requires the Moderator to determine whether the motion should be allowed, as being within a reasonable reading of the article as printed in the Warrant, or be ruled out of order as being beyond the legitimate subject matter of the article.

Many times the first or “main” motion under an article, will be “Move in the words of the article.” By making such a motion, the speaker is adopting the article as his or her motion thereunder. This can only be done where the language of the article is drafted in such a way that it is appropriate for simple adoption as a motion. Whenever the presenter’s motion differs from the wording in the Warrant, the presenter must point out and explain those differences to the Hall.

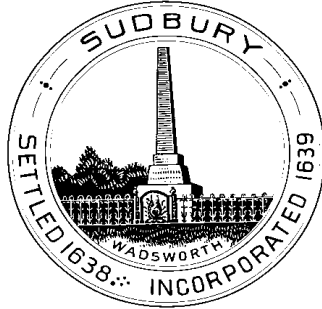
Frequently there will be a motion “to indefinitely postpone” an article. This motion, if adopted, kills the article for all intents and purposes for the Town Meeting. The motion is frequently used when proponents of an article have decided not to proceed with it but want an opportunity to explain to the meeting why they are, in effect, abandoning the article at this time. The motion also may be used by someone who wishes to defeat an article before it can be fully debated on the merits. In such cases, it is important to understand that indefinite postponement can have the same effect as defeat which, in turn, can have significance with respect to some items, notably zoning matters, as to when the matter can again be considered by the Town.

You may hear a “Motion for the previous question,” or simply folks shouting “Call the question”, without being recognized by the Moderator but without interrupting a speaker. This is a motion to terminate debate and requires a two-thirds vote to pass. The Moderator has discretion as to whether to accept a motion for the question, and it will be refused if the Moderator does not believe there has been a fair opportunity for debate as of the time it is made. However, once made and accepted by the Moderator and seconded, it is voted upon without debate. Upon passage, such a motion terminates the debate then occurring and requires an immediate vote on the substantive or procedural matter on the floor.

For those who may have participated in other parliamentary activities, the frequently heard “Motion to Lay on the Table” used in other forums is almost never used in Sudbury. The tradition here is to use the “Motion to Indefinitely Postpone” to perform the “killing” function of the motion to table, and to use a “Motion to Postpone to a Time Certain” to accomplish a “tabling” or temporary suspension of debate on a matter because of lack of information or other cause.

PART I

**TOWN OF SUDBURY
ANNUAL TOWN MEETING
WARRANT**



Commonwealth of Massachusetts
Middlesex, ss.

To the Constable of the Town of Sudbury:

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the inhabitants of the Town of Sudbury, qualified to vote in Town affairs to meet at the Lincoln-Sudbury Regional High School Auditorium in said Town on Monday, May 6, 2013, at 7:30 o'clock in the evening, then and there to act on the following articles:

ARTICLE 1. HEAR REPORTS

To see if the Town will vote to hear, consider and accept the reports of the Town Boards, Commissions, Officers and Committees as printed in the 2012 Town Report or as otherwise presented; or act on anything relative thereto.

Submitted by the Board of Selectmen.

(Majority vote required)

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

ARTICLE 2. FY13 BUDGET ADJUSTMENTS

To see if the Town will vote to amend the votes taken under Article 4, FY13 Operating Budget, of the 2012 Annual Town Meeting, by adding to or deleting from line items thereunder, by transfer between or among accounts or by transfer from available funds; or act on anything relative thereto.

Submitted by the Board of Selectmen.

(Majority vote required)

BOARD OF SELECTMEN REPORT: This article will allow flexibility to review all accounts within the FY13 Operating Budget to make adjustments at the ATM, if necessary.

BOARD OF SELECTMEN POSITION: The Board will report at Town Meeting.

FINANCE COMMITTEE REPORT: The Finance Committee will report at Town Meeting.

ARTICLE 3. STABILIZATION FUND

To see what sum the Town will vote to raise and appropriate, or appropriate from available funds, to be added to the Stabilization Fund established under Article 12 of the October 7, 1982 Special Town Meeting, pursuant to M.G.L. Chapter 40, Section 5B; or act on anything relative thereto.

Submitted by the Board of Selectmen.

(Two-thirds vote required)

BOARD OF SELECTMEN REPORT: Provided that the motion under this article receives a two-thirds vote of approval, a sum of \$2,091,051 from the 2013 certified Free Cash as an available source will be added to the Town's Stabilization Fund. Said amount will increase the Town's Stabilization Fund balance to within 5% of Sudbury's current year operating budget.

This fund protects the Town in case of a severe emergency and is beneficial in supporting the Town's AAA bond ratings, which in turn result in lowering borrowing costs. As of June 30, 2012 the balance in the Stabilization Fund was \$1,972,834.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee supports this article.

ARTICLE 4. FY14 BUDGET

To see if the Town will vote to raise and appropriate, or appropriate from available funds, the following sums, or any other sum or sums, for any or all Town expenses and purposes, including debt and interest, and to provide for a Reserve Fund, all for the Fiscal Year July 1, 2013 through June 30, 2014, inclusive, in accordance with the following schedule, which is incorporated herein by reference; and to determine whether or not the appropriation for any of the items shall be raised by borrowing; or act on anything relative thereto.

EXPENDITURES	FY13 Appropriated	FY14 No Override
300: Sudbury Public Schools: Net	30,488,482	31,920,098
300: SPS Employee Benefits (1)	6,105,243	5,661,658
300: SPS Employee Benefits Reserve (2)	-	-
Sub-total SPS Net	36,593,725	37,581,756
300: LS Operating Assessment: Net	18,694,852	19,540,532
300: LS Operating Debt Service Assessment	2,139,028	1,946,994
Sub-total LS Assessments Net	20,833,880	21,487,526
300: Minuteman Regional Assessment	274,416	444,837
Total: Schools	57,702,021	59,514,119
100: General Government	2,475,679	2,549,815
200: Public Safety (3)	6,581,384	6,948,250
400: Public Works	4,598,518	4,809,309
500: Human Services	570,289	598,570
600: Culture & Recreation	1,171,878	1,199,228
900: Town Employee Benefits	4,420,370	4,308,537
900: Town-wide Operating & Transfer	366,136	397,699
1000: SPS/Town Emp Benefits Reserve	75,000	-
Total: Town Departments	20,259,254	20,811,408
700: Town Debt Service	3,798,521	3,143,019
TOTAL: OPERATING BUDGET	81,759,796	83,468,546
(not including Capital or Enterprise Funds)		
1 To be transferred to 900: Town Employee Benefits		
2 To be transferred to 1000: SPS/Town Employee Benefits Reserve		
3 Ambulance reserve funds to be transferred to 200: Public Safety (direct revenue offset)		

Submitted by the Finance Committee.

(Majority vote required)

SEE DETAILED LINE ITEM BUDGET IN THE FINANCE COMMITTEE SECTION, Part II of this Warrant. Finance Committee reports on each budget section are included therein.

BOARD OF SELECTMEN POSITION: The Board of Selectmen will report at Town Meeting.

FINANCE COMMITTEE POSITION: The Finance Committee recommends approval of the FY14 No Override Budget and will report at Town Meeting.

ARTICLE 5. _____ FY14 CAPITAL BUDGET

To see what sum the Town will vote to raise and appropriate, or appropriate from available funds, for the purchase or acquisition of capital items including but not limited to, capital equipment, construction, engineering, and design, including but not limited to renovation to buildings; and to determine whether this sum shall be raised by borrowing, lease purchase, or otherwise; or act on anything relative thereto.

	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
CAPITAL BY CATEGORY				
Town Buildings	116,771	59,607	51,925	62,062
General Government	11,955	0	37,000	0
Public Safety	10,000	72,396	61,659	20,000
Public Works	0	0	50,000	50,000
Sudbury Public Schools	50,000	90,000	55,000	152,000
Total: Capital Expenses	230,726	222,003	255,584	284,062

Submitted by the Capital Improvement Planning Committee. (Two-thirds vote required, if borrowed)

CAPITAL IMPROVEMENT PLANNING COMMITTEE (CIPC) REPORT: Details on each item are shown in the Finance Committee Section on Page FC-41 and 42 under Capital Spending. The CIPC recommends approval of this article and will report at Town Meeting.

BOARD OF SELECTMEN POSITION: The Board of Selectmen will report at Town Meeting.

FINANCE COMMITTEE POSITION: The Finance Committee recommends approval of the FY14 No Override Budget.

ARTICLE 6. _____ FY14 TRANSFER STATION ENTERPRISE FUND BUDGET

To see if the Town will vote to raise and appropriate, or appropriate from available funds, the following sums set forth in the FY14 budget of the Transfer Station Enterprise, to be included in the tax levy and offset by the funds of the enterprise; or act on anything relative thereto.

	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
TRANSFER STATION ENTERPRISE FUND				
Direct Costs ¹	260,805	260,098	297,728	426,357
Indirect Costs*	29,595	33,146	20,062	21,567
TOTAL: Enterprise Expenditures	290,400	293,244	317,790	447,924
Transfer Station Receipts	360,239	226,157	317,523	325,000
Retained Earnings Used	0	0	0	122,924
TOTAL: Enterprise Revenues	360,239	226,157	317,523	447,924
	-	-	-	-

1 Direct Costs for FY14 include \$122,000 for capital expenditures to be paid for by retained earnings.

***Paid for by Enterprise Revenue Transfer to Unclassified Benefits (General Fund)**

Submitted by the Finance Committee.

(Majority vote required)

FINANCE COMMITTEE REPORT: See report in Finance Committee Section, Page FC-43. The Finance Committee recommends approval of the FY14 No Override Budget.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

ARTICLE 7. FY14 POOL ENTERPRISE FUND BUDGET

To see if the Town will vote to raise and appropriate, or appropriate from available funds, the following sums set forth in the FY14 budget of the Atkinson Pool Enterprise, to be included in the tax levy and offset by the funds of the enterprise; or act on anything relative thereto.

	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
POOL ENTERPRISE FUND				
Direct Costs	485,381	491,103	526,450	539,808
TOTAL: Enterprise Expenditures	485,381	491,103	526,450	539,808
Pool Receipts	487,506	475,960	515,000	515,000
Retained Earnings Used	0	37,230	1,197	24,808
TOTAL: Enterprise Revenues	487,506	513,190	516,197	539,808

Submitted by the Finance Committee.

(Majority vote required)

FINANCE COMMITTEE REPORT: See report in Finance Committee Section, Page FC-43. The Finance Committee recommends approval of the FY14 No Override Budget.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

ARTICLE 8. FY14 RECREATION FIELD MAINTENANCE ENTERPRISE FUND UDGET

To see if the Town will vote to raise and appropriate, or appropriate from available funds, the following sums set forth in the FY14 budget of the Recreation Field Maintenance Enterprise, to be included in the tax levy and offset by the funds of the enterprise; or act on anything relative thereto.

	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
FIELD MAINTENANCE ENTERPRISE				
Direct Costs	150,908	125,324	218,200	207,722
Indirect Costs*	0	0	0	22,500
TOTAL: Enterprise Expenditures	150,908	125,324	218,200	230,222
Field Maintenance Receipts	183,976	218,320	189,000	190,000
Transfers In	0	0	0	0
Retained Earnings Used	0	0	28,260	40,222
TOTAL: Enterprise Revenues	183,976	218,320	217,260	230,222
	-	-	-	-

***Paid for by Enterprise Revenue Transfer to Unclassified Benefits (General Fund)**

Submitted by the Finance Committee.

(Majority vote required)

FINANCE COMMITTEE REPORT: See report in Finance Committee Section, Page FC-44. The Finance Committee recommends approval of the FY14 No Override Budget.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

ARTICLE 9. UNPAID BILLS

To see if the Town will vote to raise and appropriate, or appropriate from available funds, a sum of money for the payment of certain unpaid bills incurred in previous fiscal years or which may be legally unenforceable due to the insufficiency of the appropriation in the years in which such bills were incurred; or act on anything relative thereto.

Submitted by the Town Accountant.

(Four-fifths vote required)

TOWN ACCOUNTANT REPORT: Invoices that are submitted for payment after the accounts are closed at the end of a fiscal year or payables for which there are insufficient funds (and were not submitted for a Reserve Fund Transfer) can only be paid by a vote of the Town Meeting, a Special Act of the Legislature, or a court judgment.

BOARD OF SELECTMEN POSITION: The Board of Selectmen will report at Town Meeting.

FINANCE COMMITTEE REPORT: The Finance Committee will report at Town Meeting.

ARTICLE 10. SPECIAL ACT – DEDICATION OF LOCAL MEALS TAX REVENUE TO OTHER POST EMPLOYMENT BENEFITS (OPEB)

To see if the Town will vote to authorize the Board of Selectmen to petition the Great and General Court for special legislation to allow the revenue received each year derived from the Local Meals Tax to be placed in the Other Post Employment Benefits (OPEB) Fund/Trust established by a special act for the Town of Sudbury (Chapter 72 of the 2006 Acts And Resolves); or act on anything relevant thereto.

Submitted by the Board of Selectmen.

(Majority Vote required)

BOARD OF SELECTMEN REPORT: Both the Town of Sudbury and the LSRHS have begun to address the challenge of unfunded retiree health care liabilities. Steps taken have dramatically reduced current (and future) health benefit obligations for both active and retired employees. Policymakers in Sudbury and across the Nation are still wrestling with an appropriate financial funding response for this future liability. As one possible option the Selectmen are asking Town Meeting to consider dedicating the Town's share of local meals tax revenue which for fiscal year 2012 totaled approximately \$197,000, towards future OPEB obligations. This annual level of contribution to the OPEB fund represents 16% of the Town and SPS current gap for pre-funded "annual required contribution" (ARC). While diverting this amount of revenue from the general operating budget represents only a fraction of what is needed to eliminate the unfunded liability overall, there is an increasing recognition that doing nothing is simply not an option. Developing a disciplined approach to setting aside some portion of revenues is considered a good start.

BOARD OF SELECTMEN POSITION: The Board will report at Town Meeting.

FINANCE COMMITTEE REPORT: The Finance Committee does not recommend approval of this article.

ARTICLE 11. CHAPTER 90 HIGHWAY FUNDING

(Consent Calendar)

To see if the Town will vote to authorize the Town Manager to accept and to enter into a contract for the expenditure of any funds allotted or to be allotted by the Commonwealth for the construction, reconstruction and maintenance projects of Town ways pursuant to Chapter 90 funding; and to authorize the Treasurer to borrow such amounts in anticipation of reimbursement by the Commonwealth; or act on anything relative thereto.

Submitted by the Director of Public Works.

(Majority vote required)

DIRECTOR OF PUBLIC WORKS REPORT: Each year the Legislature allocates funds to cities and towns for the improvement of their infrastructure, to be expended under the Chapter 90 guidelines. The current plans are to continue the implementation of our pavement management program. Funds may also be used as part of the project to improve the Town Center.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee recommends approval of this article.

ARTICLE 12. REAL ESTATE EXEMPTION

(Consent Calendar)

To see if the Town will vote pursuant to Chapter 73, Section 4, of the Acts of 1986, as amended by Chapter 126 of the Acts of 1988, to allow for an increase of up to 100% of the current exemption amounts under Clauses 17D (E), 22, 37A, and 41C (D) of Chapter 59, Section 5, for fiscal year 2014; or act on anything relative thereto.

Submitted by the Board of Assessors.

(Majority vote required)

BOARD OF ASSESSORS REPORT: At a Special Town Meeting held in November of 1997, voters unanimously approved a local option which provides for an increase in exemptions for the elderly, blind, veterans and others of up to 100% of the statutory amounts allowable under Chapter 59, Section 5, Clauses 17D(E), 22, 37A, and 41C(D) of the General Laws. The Town of Sudbury has voted every year to adopt the local option since November 1997. Chapter 73, Section 4, of the Acts of 1986 requires annual acceptances by Town Meeting vote, and is not cumulative.

A brief description of each of the affected exemptions is listed below.

CLAUSE 17D(E) – Applicant must be over the age of 70, or a surviving spouse (of any age) with limited personal assets. The personal asset figure varies annually according to the C.O.L.A. index. The personal asset maximum for fiscal year 2013 was \$54,253. The FY13 benefit was \$281.59 (subject to annual C.O.L.A. index). Acceptance may result in a potential impact of up to \$563.18 (or twice the current value of the exemption based upon the C.O.L.A.).

CLAUSE 22 – Applicant must be a veteran, (or a qualifying veteran's spouse, or surviving spouse), with a qualifying service-related disability of not less than 10%. The current benefit is a minimum of \$400. Acceptance may result in a possible maximum impact ranging from \$800 to \$2,000 (per disability rating). In the case of a qualifying paralyzed veteran or his/her surviving spouse; or a surviving spouse of a veteran whose death occurred as a proximate result of injuries or disease sustained in a combat zone there is a 100% exemption allowance which is fully reimbursed by the Commonwealth.

CLAUSE 37A – Applicant must be legally blind, as certified by the Massachusetts Commission for the Blind. Current benefit is \$500. Acceptance may result in a potential impact of up to \$1,000.

CLAUSE 41C(D) – Applicant must be over the age of 65 and must have minimal income and personal assets in order to qualify. Income and asset amounts are dependent on an annual C.O.L.A. index. The current benefit is \$1,000. Approval of the local option would allow for an increase of the benefit for some eligible taxpayers. \$2,000 would be the maximum permitted benefit.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee recommends approval of this article.

ARTICLE 13. ACCEPT CH. 59, s.5N – VETERANS PROPERTY TAX ABATEMENT

To see if the Town will vote to accept the provisions of Massachusetts General Laws Chapter 59 Section 5N added by Chapter 108 Section 8A of the Acts of 2012, providing for reduction in tax obligations of veterans in exchange for volunteer services to the Town; or act on anything relative thereto.

Submitted by the Board of Selectmen.

(Majority vote required)

BOARD OF SELECTMEN REPORT: Chapter 108 of the Acts of 2012, an Act relative to Veterans' Access, Livelihood, Opportunity and Resources (VALOR Act) was signed into law by Governor Deval Patrick on May 31, 2012. The VALOR Act adds a new section §5N to M.G.L. C59 (laws relative to the assessment of local taxes), which allows cities and towns to create a tax work-off abatement program for veterans. The statute is almost identical to M.G.L. C59 §5K to establish a "senior" tax work-off abatement program to allow persons over the age of 60 to volunteer to provide services to the community in exchange for a reduction annually in his/her tax bill. Local acceptance of a 'Veteran Work-off Abatement Program' requires a vote of the legislative body subject to charter.

Once the local option statute is accepted at Town Meeting the Board of Selectmen may easily adjust the program parameters in order to meet the changing financial needs of qualifying residents and available resources to fund local option abatements. The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee supports this article.

ARTICLE 14. TOWN/SCHOOL REVOLVING FUNDS

(Consent Calendar)

To see if the Town will vote to authorize for FY14 the use of revolving funds under M.G.L. c.44, s. 53E ½, by the following Departments of the Town in accordance with the description for each fund placed on file with the Town Clerk, said funds to be maintained as separate accounts set forth as follows:

<u>Fund</u>	<u>Department</u>	<u>Maximum Amount</u>
Plumbing & Gas Inspectional Services	Building Inspector	\$45,000
Portable Sign Administration & Inspectional Services	Building Inspector	\$10,000
Conservation (Trail Maintenance)	Conservation Commission	\$5,000
Conservation (Wetlands)	Conservation Commission	\$35,000
Council on Aging Activities	Council on Aging	\$35,000
Council on Aging Van Transportation (MWRTA)	Council on Aging	\$70,000
Cemetery	DPW Director	\$20,000
Fire Department Permits	Fire Department	\$45,000
Goodnow Library	Goodnow Library	\$10,500
Recreation Programs	Park and Recreation Commission	\$582,000
Teen Center	Park and Recreation Commission	\$20,000
Youth Programs	Park and Recreation Commission	\$70,000
Bus	Sudbury Public Schools	\$450,000
Instrumental Music	Sudbury Public Schools	\$100,000
Cable Television	Town Manager	\$30,000
Regional Housing Services	Town Manager	\$150,000
Rental Property	Town Manager	\$40,000
Dog	Treasurer/Collector	\$50,000
Treasurer/Collector Passport Fees	Treasurer/Collector	\$16,000
Zoning Board of Appeals	Zoning Board of Appeals	\$25,000

and to confirm that said funds have been established in accordance with M.G.L. c.44 s. 53E ½.

Submitted by the Town Finance Director.

(Majority vote required)

FINANCE DIRECTOR REPORT: This article seeks authorization for Fiscal Year 2013 for certain previously established revolving funds pursuant to M.G.L. c.44, s. 53E ½. A descriptive summary of the funds follows:

- Plumbing and Gas Inspectional Services – permit fees collected are used to fund services for plumbing and gas inspections;
- Portable Sign Administration and Inspectional Services – annual registration fees collected pursuant to Section 3259A, Portable Signs, of the Zoning Bylaw are used to fund administration and inspectional services;
- Conservation – license fees collected from agricultural use of fields on conservation lands are used to fund trail maintenance on Town-owned designated conservation lands;
- Conservation – application fees collected are used to fund administration of the Sudbury Wetlands Bylaw;
- Council on Aging Activities – fees collected are used to fund Senior Center classes and programs;
- Council on Aging Van Transportation (MWRTA) – payments from the MetroWest Regional Transit Authority (MWRTA) and fares are used to pay salary and benefits of van driver and van operating expenses;
- Cemetery – sale of lots and other fees excepting perpetual care funds are used to fund maintenance of Town cemeteries;
- Fire Department – permit fees collected are used to fund expenses related to the issuance of permits, including salaries and benefits, purchase and maintenance of equipment required;
- Goodnow Library – fees from non-Town agency use of Library meeting rooms are used for maintenance and utility charges for those rooms;
- Recreation Programs – fees collected are used to fund recreation programs and activities;
- Teen Center – fees collected are used for Teen Center programs and activities;
- Youth Programs – fees collected are used to fund youth programs and activities;
- Bus – user fee collections are used to fund additional or supplemental school transportation;
- Instrumental Music – user fees are used to fund additional or supplemental instrument music lessons after school hours;
- Cable Television – fees and other income collected in connection with cable television are used to fund local access services and the Town institutional network (I-Net);
- Regional Housing Services – membership fees of other towns and other external sources collected by the Regional Housing Services Office are used to fund all Regional Housing Services Office costs, inclusive of salaries, administrative expenses and other staffing costs;
- Rental Property – receipts received from the rental of Town-owned houses are used to fund expenditures related to the upkeep of these houses;
- Dog – fees, fines, charges, and penalties imposed under the Town Bylaw, Art. V.3, Regulation of Dogs, and those costs required by the Massachusetts General Laws are used for making purchases or paying any expenses related to the regulation of dogs;
- Treasurer/Collector – processing fees for passport applications are used to fund salaries, benefits and expenses therefor;
- Zoning Board of Appeals – application fees collected are used to fund consultants and part-time employee salaries.

The maximum amount stated is the same as the FY13 maximum voted for each fund except for Sudbury Public Schools Music which has been increased from \$75,000 to \$100,000, Youth Activities which has been increased from \$50,000 to \$70,000, and Treas./Collector Passport Fees which has been increased from \$13,000 to \$16,000.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee recommends approval of this article.

ARTICLE 15. WITHDRAWN

ARTICLE 16. CONSTRUCT POLICE HEADQUARTERS

To see what sum the Town will vote to raise and appropriate, or appropriate from available funds, to be expended under the direction of the Permanent Building Committee, for the purpose of constructing a new Police Department Headquarters and appurtenant structures on Town-owned land adjacent to the existing Fire Headquarters, site development, purchasing additional equipment, technology, furniture, landscaping, and all expenses connected therewith, including professional, engineering, and architectural services and preparation of plans, specifications and bidding documents, supervision of work, and relocation, and to determine whether said sum shall be raised by borrowing or otherwise; or act on anything relative thereto.

Submitted by the Board of Selectmen.

(Two-thirds vote required, if borrowed)

BOARD OF SELECTMEN REPORT: This article requests funds for the design and construction of a new Police Station on Town owned property at 77 Hudson Road, adjacent to the Fire Headquarters building. A prior proposal to construct an 18,500 sq. ft. facility on this site was approved by Town Meeting in April 2007, but the authorization to exempt the debt for the project was subsequently defeated in a special election on October 16th, 2007. The Board of Selectmen then created a 13-member Blue Ribbon Police Station Committee to examine the prior planning that went into the proposed \$8.2 million project to determine what, if any, alternatives should be presented to Town voters.

Between November 2007 and February 2008, the Committee revisited the existing facility; toured and analyzed the features of recently constructed facilities in Hopkinton, Hansen and Acton; interviewed personnel using these facilities at length; reviewed research by individual members; and developed an iterative series of five design options to define Sudbury's needs in a police facility and develop the best approach to address those needs.

The Committee confirmed the structural and functional deficits of the existing facility presented to the 2007 Annual Town Meeting. The building lacks adequate space for its present-day function, and is in need of major repairs, design upgrades and infrastructure revisions to meet current standards and demands, including handicapped accessibility.

The Committee reviewed the rationale for each element of space contained in the proposed design, and developed an iterative series of design options to incorporate the needed functional elements, spaces and flow patterns in a more cost effective configuration. Options explored included expanding and remodeling the existing facility, and new construction on both the existing site and the previously-proposed Hudson Road site.

The present proposal for a 14,540 sq. ft. new facility to be built on the previously-proposed site adjacent to the main fire station represents the unanimous recommendation of the Committee as the most cost-effective approach to addressing the Town's need for a functional police station that meets current codes and standards.

Important improvements the proposed facility affords over the existing police headquarters include proper facilities for community interface and separation of police and public traffic, provision for safe handling of detainees and detention facilities that meet code, adequate and secure space for evidence processing and storage, adequate workspaces and locker facilities for personnel, appropriate space for expanding

technology, provision for combined police and fire dispatch, a combined public meeting, training and emergency command center, and ADA compliance.

The proposed building provides the elements of space and work flow patterns required in a present-day police headquarters at significantly reduced size and cost from the prior proposal.

The size and cost of the proposed facility also compare favorably with other recently constructed police stations in Massachusetts towns with features similar to Sudbury. The problems with the existing police headquarters must be addressed, solutions will not become less expensive, and construction of a new police headquarters has been included in the Town's financial planning for the upcoming reduced debt service now that debt service for other projects is being paid off.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee recommends approval of this article.

ARTICLE 17. FAIRBANK COMMUNITY CENTER COMPLEX – MASTER PLAN

To see if the Town will vote to raise and appropriate, or appropriate from available funds, \$75,000, or any other sum, to be expended under the direction of the Permanent Building Committee, for the purpose of obtaining a master plan with needs assessment/marketing analysis, including identification of current conditions, for the entirety of the Fairbank building complex with the goal of producing a conceptual/schematic design for a renovated, including demolition where necessary, potentially expanded facility accommodating desired program changes with a construction budget.

Submitted by the Board of Selectmen.

(Majority Vote required)

BOARD OF SELECTMEN REPORT: In the fall of 2012, the Facilities Director requested \$608,000 to replace 20,600 square feet of deteriorated 22-year-old roofing at the Fairbank Community Center as it is experiencing leakage which is constantly under repair. A Town Meeting vote rejected the request for funds to replace the roof due to concerns as to whether the 20,600 square foot portion in question would be viable for future use in an expanded, redesigned community center if such was desired by the voters.

In response to that concern, the Board of Selectmen created the Fairbank Center Roof Task Force to advise the Town as to the best options for dealing with the facility roof on the non-pool section of the building located over the kitchen and the lobby, both adjacent to the Sr. Center, and over the old school "wing" comprising the boiler room, Park and Recreation administration offices, Atkinson Pool locker rooms and restrooms, and nine classrooms currently occupied by the Sudbury Public Schools Administration and Park and Recreation. The Task Force concluded that a Feasibility Study/Master Plan addressing both the needs of the community and the user/occupants and the future structural options for the Fairbanks Community Center should be conducted before a capital investment is made to the existing building.

This request is to raise and/or appropriate \$75,000 for the purpose of completing an Architectural Master Plan for the Fairbank Community Center. The study funded by this article will identify needed repairs to the building and make recommendations for a vision for a true community center that includes expanded recreation and fitness opportunities, health facilities, meeting rooms, senior services and programs for all ages.

BOARD OF SELECTMEN POSITION: The Board will report at Town Meeting.

FINANCE COMMITTEE REPORT: The Finance Committee will report at Town Meeting.

ARTICLE 18. FAIRBANK CENTER ROOF PROJECT

To see what sum the Town will vote to raise and appropriate, or appropriate from available funds, to be expended under the direction of the Permanent Building Committee for the purpose of constructing, reconstructing, or making extraordinary repairs to the roofs or portions thereof at the Fairbank Community Center and all expenses therewith including professional and engineering, the preparation of plans, specifications and bidding documents, supervision of work and borrowing costs; and to determine whether said sum shall be raised by borrowing or otherwise; or act on anything relative thereto.

Submitted by the Facilities Director.

(Two-thirds vote required, if borrowed)

FACILITIES DIRECTOR REPORT: In 2010, the Town and the Sudbury Public Schools, through the Permanent Building Committee, jointly commissioned Russo Barr Associates to conduct a comprehensive survey which included detailed on-site investigation of the roofing systems for all nineteen Sudbury public buildings. The survey is intended to serve as a basis for a planned and systematic approach to roof repair and replacement as necessary over a 10 year period. The report set forth a recommended repair and replacement schedule based on the age and condition of each roof.

Last fall, this same article was submitted at the September 24, 2012 Special Town Meeting. At that meeting, the request of \$608,000 to replace the failing roof at the Fairbank Center was rejected. The concern arose that the facility may not be adequate for future use. Until such determination is made, there was an apprehension to invest a substantial amount to repair the roof. In response to that concern, the Selectmen created the Fairbank Center Roof Task Force to advise the Town as to the best option for dealing with the facility. The Task Force concluded that a feasibility study addressing the needs of the Community Center should be conducted before a capital roof investment is made to the existing building.

At a minimum \$50,000 should be appropriated to fund the cost of repairing selected portions of the approximately 20,600 square feet of roofing at the Fairbank Community Center. These roof sections (labeled 3, 4, and 6, on the Roof Plan) are the flat roof areas that cover the kitchen, school administrative offices, the park and recreation offices and the Atkinson Pool locker rooms.

The roof areas to be repaired or replaced were installed as a “go-over” application (installed over the original Tar and Gravel Roofing System) in 1990 (23 years old). The roofing system that exists is in very poor condition and leaks are common, especially during the winter months, requiring continuing repairs.

For more information visit the Sudbury Facilities Department Website at www.sudbury.ma.us

BOARD OF SELECTMEN POSITION: The Board will report at Town Meeting.

FINANCE COMMITTEE REPORT: The Finance Committee will report at Town Meeting.

ARTICLE 19. TOWN CENTER TRAFFIC IMPROVEMENTS

To see what sum the Town will vote to raise and appropriate, or appropriate from available funds, to be expended under the direction of the Town Manager for construction of traffic improvements to the Town Center and all expenses therewith including professional and engineering, the preparation of plans, specifications and bidding documents, supervision of work and borrowing costs; and to determine whether said sum shall be raised by borrowing or otherwise; or act on anything relative thereto.

Submitted by the Board of Selectmen.

(Two-thirds vote required, if borrowed)

BOARD OF SELECTMEN REPORT: This article requests funds for the final engineering, contract document preparation and construction of traffic improvements to the Town Center. Noting the misalignment of the intersection and high number of accidents, as well as the need to install drainage and curbing in the area, the Selectmen appointed the Sudbury Center Improvement Advisory Committee in 2005 to assess the condition of the town center, including all infrastructure, roadways, utilities, pedestrian improvements, historical components, landscaping and other physical features found in the town center area, in order to increase the safety of the intersection of Concord Road and Old Sudbury/Hudson Road, and to enhance opportunities for recreational and cultural use as appropriate, while preserving the historical character of the area.

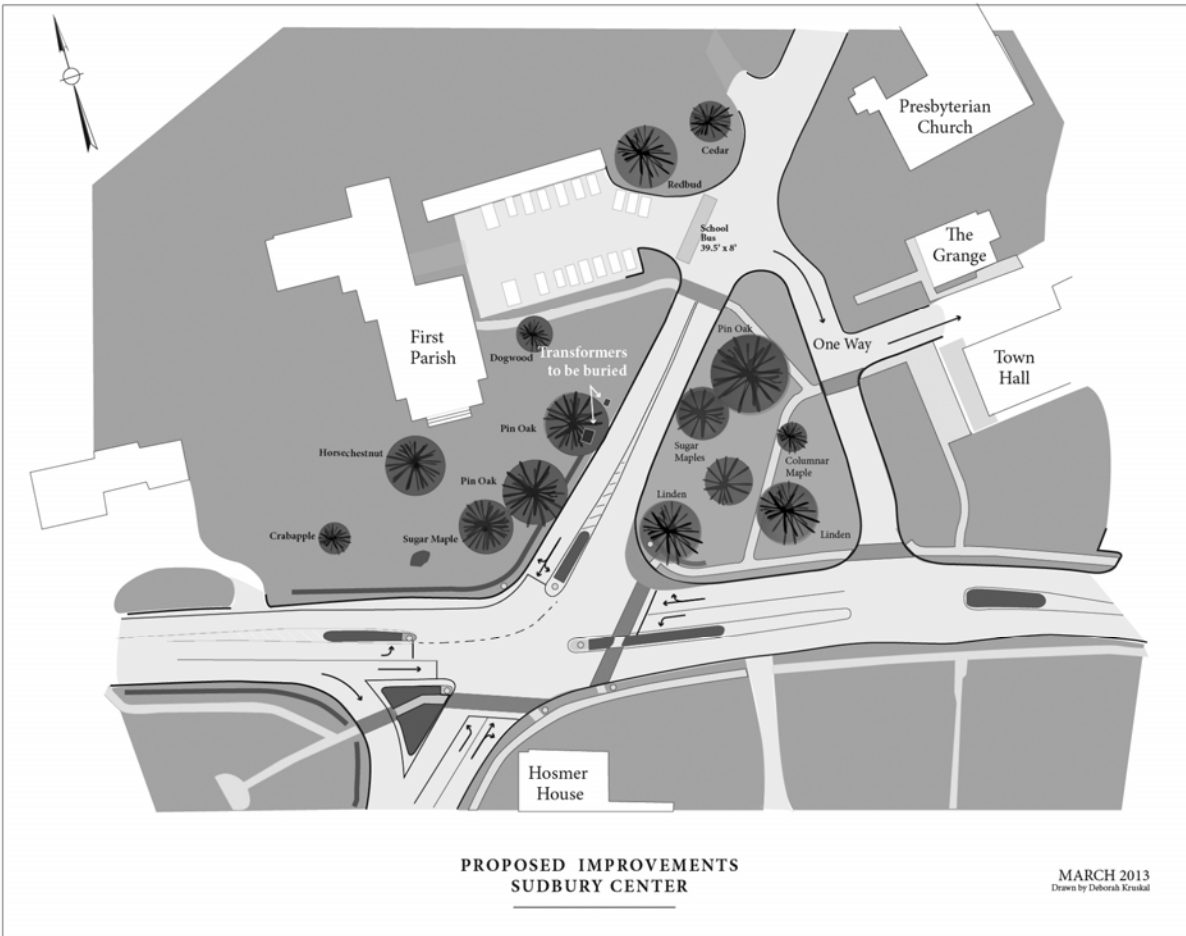
Funding in 2006 and 2007 from the Sudbury Foundation (\$50,000) and the Town (\$115,000) resulted in a lengthy public process to develop a context sensitive design for the road improvement project. Traffic studies were prepared and analyzed, the area surveyed and engineering plans drawn which propose a safer intersection, including a realignment of the roads both north/south and east/west, new traffic signals with dedicated left turn phases for each approach, curbing, and pedestrian walkways and crosswalks. The plans also propose relocation of utility boxes and above ground vaults, and drainage improvements.

The Town has moved carefully and methodically through this project in order to balance competing needs and interests in the historic town center. The final plan reflects the community objectives determined during the public process, listed below:

- Preserve and protect historic, cultural and natural resources in the center.
- Improve safety and accessibility for all those that use Sudbury Center.
- Improve traffic flow, but not traffic speed, through the center.
- Protect the existing scale and visual character of the center.
- Establish a clear sense of the town center as a civic location.

This intersection is a regional crossroad, servicing approximately 17,000 vehicles per day. Continuing the operation of the intersection in its present configuration will negatively impact the safety of all users of the Town Center, will extend the Town's non-compliance with state stormwater requirements, may create more difficult and expensive scenarios when the currently malfunctioning traffic signals fail, and will continue to create driver confusion and higher than average accident rates. The new plans as prepared represent a significant improvement to the safety of the intersection for both vehicular and pedestrian traffic, while respecting Sudbury's historic context. The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee will report at Town Meeting.



ARTICLE 20. PILOT AGREEMENT – SOLAR PROJECT AT LANDFILL SITE

To see if the Town will vote to authorize and approve an agreement for payment in lieu of taxes (PILOT Agreement), as negotiated by the Town Manager and the Energy Committee with the selected solar project developer for the planned solar electric generating facilities to be located at the former Sanitary Landfill Site off Boston Post Road, and to authorize the Selectmen to submit a Special Act therefor to the Great and General Court if enabling legislation is necessary; or act on anything relative thereto.

Submitted by the Board of Selectmen.

(Majority vote required)

BOARD OF SELECTMEN REPORT: A 1.5 MW solar generating facility is presently under construction on the landfill under a Power Purchase Agreement (PPA) with Ameresco, Inc., the Developer. Under this agreement the Developer installs, owns, operates, maintains, and decommissions the facility at its sole expense. Sudbury purchases electricity from the Developer at pre-set rates, and receives Net Metering Credits from N-Star (the local distribution company) for supplying the purchased electricity to the grid. The difference between the purchase price of the electricity and the net metering credits earned results in a net benefit of about \$120,000 per year to the Town and Sudbury Public Schools, and about \$3.6 million over the life of the contract. There is no cost to the Town associated with the construction, operation, maintenance or removal of the facility.

At present, solar generating facilities on municipal property that are owned and operated by a taxable entity are considered by DOR to be subject to personal property tax under M.G.L. c. 59, §2B, even if their operation is for municipal purposes. In this situation, the municipality is in effect taxing itself because any ongoing payments by the facility owner to the host municipality are typically recovered in the price of the electricity supplied. According to DOR guidance, a PILOT (Payment In Lieu of Taxes) can be negotiated by a municipality as an alternative to personal property tax with approval of its governing body. The benefits of a PILOT are:

1. A known and constant expense to the facility owner
2. Lower electricity prices for the host municipality
3. Simplified administration

The goal of this project was to generate electricity cost savings rather than tax revenue. To meet that end and comply with present Massachusetts General Laws on taxation, a PILOT of \$7,000 per year was negotiated, subject to approval by Town Meeting. The financial value to the Town from the sale of the electricity produced to the grid far exceeds any prospective tax revenue. The PILOT does not add to the pre-tax electricity price, and so provides a small additional benefit the Town from this use of an otherwise non-producing property.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee recommends approval of this article.

ARTICLE 21. PILOT AGREEMENT – SOLAR PROJECT AT LINCOLN-SUDBURY REGIONAL HIGH SCHOOL

To see if the Town will vote to approve an agreement for payment in lieu of taxes (PILOT Agreement), as negotiated by the Lincoln-Sudbury Regional School Committee and Superintendent /Principal with the selected solar project developer for proposed solar energy generating facilities to be located at 390 Lincoln Road in Sudbury at the Lincoln-Sudbury Regional High School, if necessary approved by the Board of Assessors and to authorize the Selectmen to submit a Special Act therefor to the Great and General Court if enabling legislation is necessary; or act on anything relative thereto.

Submitted by the Lincoln-Sudbury Regional School Committee.

(Majority vote required)

LINCOLN-SUDBURY REGIONAL SCHOOL COMMITTEE REPORT: In February 2013, the Lincoln-Sudbury Regional School Committee approved a contract with SunEdison LLC under which SunEdison would design, construct, operate and maintain a 1.27MW solar canopy over the main parking lot at the high school. Construction is slated to commence in Summer 2013. The contract includes a Power Purchase Agreement (PPA) with SunEdison under which LSRHS purchases the solar electricity produced by the system for the twenty (20) year contract period, at a cost that is \$.05/kwh less than the current average cost for electricity to the District. It is estimated that the District will realize approximately \$90,000 in energy savings in the first year of the contract, with a total projected minimum savings over the life of the contract of approximately \$3 million.

Based upon current information and practice, the proposed solar array on LSRHS property, which is municipal land, will be owned and operated by an entity, SunEdison, which is subject to personal property taxes. The PPA contains a customary provision which provides that certain tax payments required to be made by SunEdison to the Town of Sudbury would be recovered through an upward adjustment in the price of the electricity supplied to LSRHS. This would, in turn, reduce LSRHS's savings on electricity costs – savings that benefit the taxpayers of Sudbury.

The Massachusetts Department of Revenue has stated in a guidance document that a PILOT (Payment In Lieu of Taxes) agreement may be negotiated by a municipality with approval of its governing body (in the case of Sudbury, at Town Meeting) as an alternative to the assessment of local property tax. To meet the District's goal of obtaining electricity cost savings and certainty in future energy prices, and in order to comply with current Massachusetts tax laws, approval will be required at Sudbury Town Meeting for a PILOT. A PILOT (Payment in Lieu of Taxes) by SunEdison, the owner of the array, would be accepted by Sudbury in lieu of personal property taxes that would otherwise be assessed to SunEdison for their solar array. The amount of the PILOT will be determined prior to Town Meeting and would be payable by SunEdison to the Town of Sudbury. The payment of the PILOT will hold the District harmless, i.e. not adversely affect its estimated savings on electricity costs.

BOARD OF SELECTMEN POSITION: The Board will report at Town Meeting.

FINANCE COMMITTEE REPORT: The Finance Committee recommends approval of this article.

**ARTICLE 22. AMEND TOWN OF SUDBURY BYLAWS, ARTICLE XXV,
CAPITAL PLANNING**

To see if the Town will vote to amend the Town of Sudbury Bylaws, Article XXV, Capital Planning by deleting Article XXV in its entirety and substituting therefor the following:

Section 1. There shall be a committee known as the Capital Improvement Advisory Committee, (CIAC) composed of seven members: six members appointed by the Selectmen and one member appointed by the Finance Committee. The CIAC shall choose its officers annually. The term of office shall be three years not more than three of which shall expire within the same year. Members of standing boards and committees, as well as Town or school employees, shall be precluded from membership on the CIAC. CIAC members may serve on ad hoc committees created by the Board of Selectmen.

Section 2. The CIAC shall study proposals from the Sudbury Town Manager, Sudbury Public Schools and the Lincoln Sudbury Regional High School or their representatives which involve major tangible items with a total project cost of more than \$50,000 in a single year or over \$100,000 in multiple years and which would likely require an article at Town Meeting for the project's authorization. The CIAC shall make a report with recommendations to the Finance Committee and the Board of Selectmen on these proposals.

Section 3. The Sudbury Town Manager shall develop an operating budget for proposed capital expenditures for the upcoming fiscal year containing those items whose costs do not meet this threshold and are to be included in the annual budget and financing plan submitted to Town Meeting. The Town Manager shall work with representatives of the Sudbury Public Schools and the Lincoln-Sudbury Regional High School in developing this budget. This capital expenditures budget shall be submitted to the Sudbury Finance Committee at the same time as the budgets of other Sudbury cost centers.;

or act on anything relative thereto.

Submitted by the Board of Selectmen.

(Majority vote required.)

BOARD OF SELECTMEN REPORT: The Town's current capital bylaw, established in 1998, is proposed to be replaced by an updated bylaw in order to address many shortcomings that have proved difficult for many parties since the time of its adoption. Among these shortcomings are: (1) members of the CIPC cannot serve on ad hoc boards and committees of the Town, when that is not true for other standing committees such as the Finance Committee; (2) a specific due date (October 1) is included for project submission for projects for a 6 year time horizon, but that date is not in synch with other budget activities

and calendars, and does not make allowances for special challenges and opportunities that may arise in connection with a Special Town Meeting, for example; (3) much of the detailed work specified in the bylaw cannot be completed by a citizen committee, but rather has required staff to complete the work; (4) it does not include Lincoln-Sudbury Regional High School in the process or responsibilities for capital planning. This revised bylaw focuses the efforts of the Capital Planning Committee on working with the newly created Combined Facilities Director position to better plan for the long term capital needs of the Town, SPS and Lincoln Sudbury Regional High School.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee will report at Town Meeting.

ARTICLE 23. AMEND TOWN OF SUDBURY BYLAWS, ARTICLE XXV, CAPITAL PLANNING – LSRHS INCLUSION

To see if the Town will vote to approve an amendment to Section 2 of the Sudbury Capital Planning bylaw of 1998 to: (i) restate the second sentence thereof to read: “All officers, boards and committees, including the Selectmen, Sudbury Public School Committee *and Lincoln-Sudbury Regional School Committee*, shall by October 1 of each year, give to the Committee, on forms prepared by it, information concerning all anticipated projects requiring Town Meeting action for the next six years,” and (ii) add the following sentence to the end thereof: “*For the avoidance of doubt, the fixed assets of the Town shall include the fixed assets of Lincoln-Sudbury Regional High School.*”

Submitted by the Lincoln-Sudbury Regional School Committee.

(Majority vote required.)

LINCOLN-SUDBURY REGIONAL SCHOOL COMMITTEE REPORT: The 1998 bylaw that created the Sudbury Capital Improvement Planning Committee spoke specifically to the participation of the Board of Selectmen and Sudbury School Committee in the capital planning process. This bylaw does not provide for the participation of the Lincoln-Sudbury Regional School Committee in the planning process. Notwithstanding the capital needs of the high school and the fact that the high school presents a rolling five-year capital plan to the Town of Sudbury as part of budget deliberations each year, Lincoln-Sudbury has not been active in the Sudbury Capital Planning process since the bylaw was enacted, nor has it received material capital funding. The Town of Sudbury remains responsible, however, for funding the capital needs of LSRHS in accordance with the formula set out in the regional agreement with the Town of Lincoln, and there is not at the current time a formal mechanism for these capital needs to be recognized and, more importantly, planned for.

The amendment to the bylaw allows LSRHS to be included alongside the Board of Selectmen and Sudbury Public School Committee as a participant in the capital planning process. This is particularly necessary now, given the high school building is nearing its tenth year of operation, and certain systems, most notably its IT infrastructure, are long overdue for improvement. As a means to maintain the substantial investment of both communities in our high school on behalf of our students, and to enable both towns to understand, assess and plan for long term capital expenditures on the Lincoln-Sudbury campus, we request support for the capital bylaw to be amended.

BOARD OF SELECTMEN POSITION: The Board of Selectmen will report at Town Meeting.

FINANCE COMMITTEE REPORT: The Finance Committee will report at Town Meeting.

ARTICLE 24. ENERGY SERVICES COMPANY ENERGY IMPROVEMENT PROGRAM

To see what sum the Town will vote to raise and appropriate, or appropriate from available funds, to be expended under the direction of the Town Manager, for the purpose of making capital energy improvements in the Town and School Buildings, and all expenses therewith including professional engineering, the preparation of plans and supervision of work; and borrowing costs and to determine whether said sum shall be raised by borrowing or otherwise; or act on anything relative thereto.

Submitted by Energy and Sustainability Green Ribbon Committee.

(Two-thirds vote required, if borrowed)

ENERGY AND SUSTAINABILITY GREEN RIBBON COMMITTEE REPORT: In 2011, the Town of Sudbury and the Sudbury Public Schools, through the Green Energy Committee, joined the Metropolitan Area Planning Council (MAPC) procurement to qualify and select a professional Energy Services Company (ESCO) to provide comprehensive energy efficiency services under an Energy Savings Performance Contract (ESPC) for the town and School buildings.

This procurement process led to a contract signed by the Town of Sudbury with the selected ESCO, Ameresco, Inc. of Framingham, MA, in 2012 to conduct an energy audit at thirteen town facilities. The investment grade audit (IGA) includes a detailed list of energy savings measures in the buildings that are estimated to reduce energy expense by approximately \$130,000 per year. These measures will be implemented as a “performance contract” in accordance with MGL Chapter 25A, Section 11C which requires that project be self-funding, i.e. the value of the energy reductions must meet or exceed the cost of the contract.

This Article requests an appropriation to fund the cost of implementation of the energy measures outlined in the Investment Grade Audit prepared by Ameresco. A copy of this audit with specific costs and guaranteed energy savings will be available online at the Energy Committee’s website.

If the Town agrees to proceed with the ESPC, Ameresco, coordinating with the Town of Sudbury and the Sudbury Public Schools, will be responsible for all construction-related activities of the project including: design engineering, solicitation and selection of subcontractors, equipment installation, and construction management, commissioning, staff training in equipment operation and maintenance and savings measurement and verification.

BOARD OF SELECTMEN POSITION: The Board of Selectmen will report at Town Meeting.

FINANCE COMMITTEE REPORT: The Finance Committee will report at Town Meeting.

ARTICLE 25. AMEND ZONING BYLAW, ART. IX, SEC. 5336(d) AND 5435(c) TO INCREASE MAXIMUM ALLOWABLE NUMBER OF ONE-BEDROOM UNITS IN SR. RESIDENTIAL DEVELOPMENTS AND INCENTIVE SENIOR DEVELOPMENTS

To see if the Town will vote to amend Article IX (the Zoning Bylaw), as follows:

Section 5336(d) (Senior Residential Community – Building and Dwelling Unit Requirements/ Maximum Number of Bedrooms) and Section 5435(c) (Incentive Senior Development - Building and Dwelling Unit Requirements) by substituting the words “twenty-five percent (25%)” for the words “ten percent (10%)” in those sections, so those sections read:

5336(d): “No dwelling unit in a SRC shall contain more than three bedrooms. No more than twenty-five percent (25%) of the total units in a SRC shall have fewer than two bedrooms.”

5435(c): “No dwelling unit in an Incentive Senior Development shall contain more than two (2) bedrooms. No more than twenty-five percent (25%) of the total units in an Incentive Senior Development shall have fewer than two bedrooms.”;

or act on anything relative thereto.

Submitted by the Council on Aging.

(Two-thirds vote required)

COUNCIL ON AGING REPORT: The Sudbury Council on Aging has submitted this article to encourage developers to build more affordable condos in Sudbury. Two-bedroom units are standard here; but by removing the guest bedroom, a builder can offer units at a lower price.

The growing number of over-55 condominiums confirms that Sudbury is a wonderful place to retire. Over 75% of the current units are owned by seniors who have moved here from other towns, primarily other towns in Metro West. However many of our neighbors have been priced out of this market. By offering units with a slightly smaller footprint, we hope that more Sudbury Seniors will be able to stay in Town.

PLANNING BOARD REPORT: The Planning Board will report at Town Meeting.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee will report at Town Meeting.

**ARTICLE 26. AMEND ZONING BYLAW, SECTION 6330, SITE PLAN PROCEDURES -
CHANGE VOTING REQUIREMENT**

To see if the Town will vote to amend Article IX (the Zoning Bylaw), as follows:

Amend Section 6330, Site Plan Procedures, to replace the word “unanimous” with the word “majority”; or act on anything relative thereto.

Submitted by the Planning Board.

(Two-thirds vote required)

PLANNING BOARD REPORT: This article seeks to revise the voting requirement for Site Plan Review. The current requirement to obtain a unanimous vote of the board is onerous and not warranted given the lack of legal standing of site plan review in the Massachusetts General Laws. Site plan review is a means of providing recommendations from the governing body on aspects of a development plan dealing items that can be adjusted to accommodate the concerns of the community, including pedestrian and vehicular safety, removal of vegetation and landscaping, drainage and aesthetic concerns related to the location of parking and architectural design. It is not meant to be a means of denying a plan which is allowed under the zoning bylaw. Requiring a unanimous vote is detrimental to business and the Planning Board recommends changing the requirement to a majority vote.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee will report at Town Meeting.

ARTICLE 27. WITHDRAWN

ARTICLE 28. AMEND ZONING BYLAW, SECTION 2326 , ACCESSORY STRUCTURES
(SHEDS)

To see if the Town will vote to amend Article IX (the Zoning Bylaw), as follows:

Amend Section 2326 to replace the words “12 feet in length on any side, or with a maximum gross floor area of one hundred twenty square feet, whichever is less” with the words “16 feet in length on any side”; or act on anything relative thereto.

Submitted by the Planning Board.

(Two-thirds vote required)

PLANNING BOARD REPORT: This Bylaw change has been suggested by the Building Inspector in order to mirror the requirements of the State Building Code on the placement of small sheds on residential property. The Planning Board recommends approval.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee will report at Town Meeting.

ARTICLE 29. AMEND ZONING BYLAW, SECTION 4500 WASTEWATER TREATMENT
FACILITIES - DELETE SECTION IN IN ITS ENTIRETY.

To see if the Town will vote to amend Article IX (the Zoning Bylaw), as follows:

Delete section 4500 in its entirety; or act on anything relative thereto.

Submitted by the Planning Board.

(Two-thirds vote required)

PLANNING BOARD REPORT: This is an obsolete section of the bylaw which has never been used, dating back to the late 1980s when residential development pressure was high and the MA Department of Environmental Protection (DEP) regulation of these facilities was far less sophisticated. The local bylaw section was adopted in response to an attempt by a developer to construct a package treatment plant for the wastewater needs of the subdivision, which was ultimately denied by DEP. The provisions of our local bylaw section are now subsumed by comprehensive DEP regulations, including long term maintenance bonding and fail safe provisions, and to duplicate the permitting process does not make sense. The Planning Board recommends deleting this section in its entirety.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee will report at Town Meeting.

ARTICLE 30. AMEND ZONING BYLAW, TEMPORARY MORATORIUM ON MEDICAL MARIJUANA TREATMENT CENTERS

To see if the Town will vote to amend the Town's Zoning Bylaw by adding a new Section 8000, **TEMPORARY MORATORIUM ON MEDICAL MARIJUANA TREATMENT CENTERS**, that would provide as follows:

8000. TEMPORARY MORATORIUM ON MEDICAL MARIJUANA TREATMENT CENTERS

8100. PURPOSE

By vote at the State election on November 6, 2012, the voters of the Commonwealth approved a law regulating the cultivation, distribution, possession and use of marijuana for medical purposes. The law provides that it is effective on January 1, 2013 and the State Department of Public Health is required to issue regulations regarding implementation within 120 days of the law's effective date. Currently under the Zoning Bylaw, a Medical Marijuana Treatment Center is not a permitted use in the Town Sudbury and any regulations promulgated by the State Department of Public Health are expected to provide guidance to the Town in regulating medical marijuana, including Medical Marijuana Treatment Centers. The regulation of medical marijuana raises novel and complex legal, planning, and public safety issues and the Town needs time to study and consider the regulation of Medical Marijuana Treatment Centers and address such novel and complex issues, as well as to address the potential impact of the State regulations on local zoning and to undertake a planning process to consider amending the Zoning Bylaw regarding regulation of medical marijuana treatment centers and other uses related to the regulation of medical marijuana. The Town intends to adopt a temporary moratorium on the use of land and structures in the Town for Medical Marijuana Treatment Centers so as to allow the Town sufficient time to engage in a planning process to address the effects of such structures and uses in the Town and to enact bylaws in a manner consistent with sound land use planning goals and objectives.

8200. DEFINITION

"Medical Marijuana Treatment Center" shall mean a "not-for-profit entity, as defined by Massachusetts law only, registered by the Department of Public Health, that acquires, cultivates, possesses, processes (including development of related products such as food, tinctures, aerosols, oils or ointments), transfers, transports, sells, distributes, dispenses, or administers marijuana, products containing marijuana, related supplies, or educational materials to qualifying patients or their personal caregivers."

8300. TEMPORARY MORATORIUM

For the reasons set forth above and notwithstanding any other provision of the Zoning Bylaw to the contrary, the Town hereby adopts a temporary moratorium on the use of land or structures for a Medical Marijuana Treatment Center. The moratorium shall be in effect through June 30, 2014. During the moratorium period, the Town shall undertake a planning process to address the potential impacts of medical marijuana in the Town, consider the Department of Public Health regulations Regarding Medical Marijuana Treatment Facilities and related uses, and shall consider adopting new Zoning Bylaws to address the impact and operation of Medical Marijuana Treatment Centers and related uses;

or act on anything relative thereto.

Submitted by the Planning Board.

(Two-thirds vote required)

PLANNING BOARD REPORT: In the absence of completion of Dept. of Public Health (DPH) regulations at this time, the Planning Board and Board of Selectmen recommend the voters of Sudbury adopt a temporary moratorium on the permitting and establishment of medical marijuana treatment centers. A moratorium will temporarily prohibit the issuance of building and occupancy permits for these facilities, and give Sudbury the ability to review the DPH regulations once they are issued. In the intervening months, the Planning Board will proceed with a planning process to identify appropriate locations for these centers, and recommend relevant zoning provisions to provide for this use in a legal and responsible manner in Sudbury.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee will report at Town Meeting.

ARTICLE 31. COMMUNITY PRESERVATION FUND – AMEND ARTICLE 38 OF THE 2006 ANNUAL TOWN MEETING, CARDING MILL POND/STEARNS MILL POND INVASIVE WEED REMOVAL

To see if the Town will vote to amend Article 38 of the 2006 Annual Town Meeting by expanding the use of those funds to include habitat restoration of Stearns Mill Pond as well as Carding Mill Pond, and to remove the time limitation for use of the funds, as recommended by the Community Preservation Committee, or act on anything relative thereto.

Submitted by the Community Preservation Committee.

(Majority vote required)

COMMUNITY PRESERVATION COMMITTEE REPORT: This article requests approval to allow use of the \$7,406.16, which was unspent from the 2006 article, to increase the amount of funds available for the harvesting of non-native, invasive aquatic weeds and other restoration activities in Carding Mill Pond and Stearns Mill Pond by the Hop Brook Protection Association. The 2006 article had a 4 year limitation on expenditure of the funds, and although annual harvesting was completed, all the funds were not used. Past harvesting efforts have been successful short term measures to address the summer-time weed growth, but have been largely focused on Carding Mill Pond. In the summer of 2012, similar actions were taken on Stearn's Mill Pond, with comparable success. Use of the funds by the Hop Brook Pond Association for these purposes shall be as needed until the funds are expended. The CPC understands that this is a temporary but necessary effort to retain these Town assets in hopes of restoring the sustainability of the Hop Brook waterway system.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee recommends approval of this article.

ARTICLE 32. COMMUNITY PRESERVATION FUND – TOWN-WIDE WALKWAYS

To see if the Town will vote to appropriate an amount not to exceed \$100,000 from the Community Preservation Act funds, as recommended by the Community Preservation Committee, for the purpose of constructing new walkways within the Town, such design and construction to be guided by the spirit and intent of the Town of Sudbury 2001 Master Plan, the February 2000 Report of the Walkway Committee, the July 2005 Sudbury Board of Selectmen directive regarding public works projects on Scenic Roads, and by recommendation of the Town of Sudbury Planning Board, the Director of Planning and Community

Development, and the Director of the Department of Public Works, or act on anything relative thereto. All appropriations will be allocated to the Recreation category and funded from FY14 Revenue.

Submitted by the Community Preservation Committee.

(Majority vote required)

COMMUNITY PRESERVATION COMMITTEE REPORT: This article requests an appropriation to fund the engineering, design and construction of priority new walkways within the Town. The walkways funded will be selected by the DPW Director, with the recommendation of the Planning Board, from the list of walkways identified in the February 2000 Report of the Walkway Committee. The CPC firmly believes that the design and construction of walkways should be guided by the spirit of the Town's 2001 Master Plan as it pertains to Town character and by the July 2005 directive from the Board of Selectmen regarding public works projects on Scenic Roads. The CPC believes that Sudbury's walkways provide a relatively low-maintenance/low-operational cost opportunity for neighborhood recreation. This opportunity, in addition to the safety benefits that walkways confer, contributes greatly to the quality of life in Town, and has been repeatedly identified as desirous by residents not only at Town Meeting, but in other forums and studies as well.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee recommends approval of this article.

ARTICLE 33. COMMUNITY PRESERVATION FUND – AMEND ARTICLE 27 OF 2004, REVOLUTIONARY WAR CEMETERY

To see if the Town will vote to amend Article 27 of the 2004 Annual Town Meeting to allow use of funds appropriated under this article to be expanded for survey and restoration of historic gravesites at all Town Cemeteries, or act on anything relative thereto.

Submitted by the Community Preservation Committee.

(Majority vote required)

COMMUNITY REPSERVATION COMMITTEE REPORT: The prior article appropriated \$172,350 of CPA funds for the restoration of gravestones at the Revolutionary War Cemetery on Concord Road. To date, over 400 stones have been restored, yet only approximately \$65,000 has been expended. This article will allow use of these unexpended funds to do similar work at other Town cemeteries which are experiencing deterioration due to age. The Sudbury Historical Commission oversees this work, and has been judicious in its use of the funds.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee recommends approval of this article.

ARTICLE 34. COMMUNITY PRESERVATION FUND – SUDBURY HOUSING TRUST 10% ALLOCATION

To see if the Town will vote to appropriate an amount not to exceed \$202,500 of Community Preservation Act Funds from FY14 Revenue, and \$140,296 of Restricted Reserves for Housing, as recommended by the Community Preservation Committee, for the purpose of providing funds to the Sudbury Housing Trust in support of its efforts to provide for the preservation and creation of affordable housing, or act on anything relative thereto. All appropriations will be allocated to the Community Housing category.

Submitted by the Community Preservation Committee.

(Majority vote required)

COMMUNITY PRESERVATION COMMITTEE REPORT: This article requests an appropriation to fund the Sudbury Housing Trust using the ten percent (10%) of FY14 anticipated revenues that the Act requires be set aside for affordable housing, as well as the transfer of Restricted Housing Reserves accumulated over the years. The Trust was created at the 2006 Annual Town Meeting, provided with start-up funding at the 2007 Annual Town Meeting, and funded with the ten percent (10%) allocation each year since 2008. These appropriations will go toward implementing the Housing Trust's multi-pronged housing strategy. The goal of all these community housing efforts is to make progress toward the state-mandated number of affordable housing units in town, and to provide an increased diversity among Sudbury's housing options. The CPC understands that as long as progress is not made toward that goal, the Town suffers a lack of control over not only the location, but also the construction parameters of multi-unit housing (40B developments) anywhere in town.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee recommends approval of this article.

ARTICLE 35. COMMUNITY PRESERVATION FUND – HISTORIC PROJECTS

To see if the Town will vote to appropriate an amount not to exceed \$52,300 from the Community Preservation Act Funds, as recommended by the Community Preservation Committee, for the purpose of completing the following projects as proposed and recommended by the Sudbury Historical Commission: paint the exterior of the Hosmer House and window restoration; historic map restoration and document preservation; install signage at Town cemeteries; invasive plant removal in Town Center; and installation of a kiosk at the Hearse House, or act on anything relative thereto. All appropriations will be allocated to the Historic category and funded from Historic Reserves.

Submitted by the Community Preservation Committee.

(Majority vote required)

COMMUNITY PRESERVATION COMMITTEE REPORT: This article requests an appropriation not to exceed \$52,300 to fund five projects in the historic category, as recommended by the Sudbury Historical Commission. These projects fall into several eligible CPA categories, including rehabilitation and restoration of historic resources (Hosmer House painting/window restoration and invasive plant removal), and preservation of historic resources (map restoration/document preservation, cemetery signage and Hearse House kiosk). The CPC believes these projects are necessary to protect and preserve the integrity of Sudbury's historic assets and to promote an awareness of the town's historic places.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee recommends approval of this article.

ARTICLE 36. COMMUNITY PRESERVATION FUND – HISTORIC TOWN CENTER LANDSCAPING AND RESTORATION

To see if the Town will vote to appropriate an amount not to exceed \$100,000 from the Community Preservation Act Funds, as recommended by the Community Preservation Committee, for landscaping and restoration as part of the Town Center intersection project; or act on anything relative thereto. All

appropriations will be allocated equally to the Open Space, Recreation and Historic categories and funded from FY14 Revenue.

Submitted by the Community Preservation Committee.

(Majority vote required)

COMMUNITY PRESERVATION COMMITTEE REPORT: This article requests an appropriation to fund landscaping and historic restoration for the construction phase of the Town Center intersection project. The construction estimate prepared by the Town's engineering consulting firm is \$1,770,000, of which the \$100,000 allocated by this article is considered to be an enhancement to the historic landscape above and beyond the basic landscaping in the project, and qualifies for CPA funding. These items will include landscaping, stone wall construction, decorative walkways, ornamental lighting, and other site improvements to enhance the historic nature and open space qualities of the area, as well as the assistance of a Landscape Architect to design the improvements.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee recommends approval of this article.

ARTICLE 37. COMMUNITY PRESERVATION FUND – LSRHS SOFTBALL FIELD AND DAVIS/FEATHERLAND FIELD DESIGN

To see if the Town will vote to appropriate an amount not to exceed \$336,000 from the Community Preservation Act Funds, as recommended by the Community Preservation Committee, for the purpose of completing the following projects as proposed and recommended by the Park and Recreation Commission: Improvement of the Lincoln-Sudbury Regional High School Women's Softball Field, and Featherland Park Redesign, and Davis Field Design, or act on anything relative thereto. All appropriations will be allocated to the Recreation category and funded from FY14 Revenue.

Submitted by the Community Preservation Committee.

(Majority vote required)

COMMUNITY PRESERVATION COMMITTEE REPORT: This article requests an appropriation not to exceed \$336,000 to fund three projects in the recreation category. The Sudbury Park and Recreation Commission has identified 3 priority projects using CPA funds, which are now eligible due to the revision to the CPA statute allowing rehabilitation and restoration of recreation lands that were not acquired with CPA funds: (1) \$256,000 for improvement to the LSRHS Women's Softball Field conditions to meet MIAA/NFHS standards by regrading and leveling the field, resurfacing the field, installing irrigation and drainage systems, installing fencing and extending underground electricity to the field and other minor improvements. This project has the support of the Lincoln-Sudbury Regional High School Committee, and is conditioned upon the expansion of the Inter-Municipal Agreement between the Town of Sudbury and the LS Regional School Committee to allow expanded use of the softball field by the Park and Recreation Commission; (2) \$30,000 for engineering and design services to reconfigure Featherland Field; and (3) \$50,000 for engineering and design services to reconfigure Davis Field. The CPC believes these projects are necessary to support multiple recreation uses, serve a significant number of residents by expanding the range of recreational activities available, and increase the utilization of existing Town assets.

BOARD OF SELECTMEN POSITION: The Board of Selectmen will report at Town Meeting.

FINANCE COMMITTEE REPORT: The Finance Committee recommends approval of this article.

ARTICLE 38. COMMUNITY PRESERVATION FUND GENERAL BUDGET AND APPROPRIATIONS

To see what sum the Town will vote to appropriate from Community Preservation Act funds, as recommended by the Community Preservation Committee, for the FY14 Community Preservation Act budget; or act on anything relative thereto.

Submitted by the Community Preservation Committee.

(Majority vote required)

COMMUNITY PRESERVATION COMMITTEE REPORT: This article sets forth the entire FY14 CPA budget, including appropriations and reservations as required in connection with the administration of the CPA funds. The article appropriates funds for FY14 debt service obligations totaling \$1,136,657. These obligations arise from prior town meeting approval for the bonding of four projects: 1) purchase of the Dickson property utilizing the Open Space (\$46,080) and Historic Preservation (\$30,720) categories; 2) purchase of land and development rights as well as construction of a sports field on the Cutting property utilizing the Open Space (\$273,052) and Recreation (\$33,748) categories; 3) purchase of the Libby property utilizing the Open Space (\$180,563) category; 4) purchase of development rights on the Nobscot Boy Scout Reservation phases I and II utilizing the Open Space (\$532,494) category, and 5) Pantry Brook Farm Conservation Restriction, first year interest only, utilizing the Open Space (\$40,000) category.

The article also appropriates funds for administrative and operational expenses of the CPC in the amount of \$80,000. The administrative fund can be used by the CPC to pay for technical staffing and expertise, consulting services (e.g. land surveys and engineering), property appraisals, legal advertisements, publication fees and other administrative expenses. By statute the CPC can budget up to five percent (5%) of its annual budget for administrative expenses, or \$101,250 based upon the revenue projection of \$2,025,000 in FY14. Any funds remaining in the administrative account at fiscal yearend revert back to the CPA Fund Balance, as they have for the past seven years, and need to be re-appropriated for administrative use in subsequent years. The CPC believes that having access to administrative funds is critically important, in that it allows it to conduct business on a time-sensitive basis - a vital component of the CPA.

The article may also reserve the requisite statutory minimum of ten percent (10%) of the CPA budget in each of the core CPA categories of Open Space, Community Housing and Historic Preservation. This minimum is mandated by the state CPA statute, and funds not spent in each of these three core categories must be reserved for future expenditure in those same categories. The actual amount reserved each year depends upon whether or not that Town Meeting has appropriated money totaling less than 10%, or not appropriated any money at all, in any of these three core categories. If there is a balance of unspent CPA funds from that fiscal year after such reservations and after Town Meeting has voted the CPA articles, it is budgeted in the unrestricted reserve account for future CPC projects in all three categories.

BOARD OF SELECTMEN POSITION: The Board of Selectmen unanimously supports this article.

FINANCE COMMITTEE REPORT: The Finance Committee recommends approval of this article.

ARTICLE 39. AMEND BYLAWS, ART. V, PUBLIC SAFETY, SECTION 8 – DISCHARGE OF FIREARMS

To see if the Town will vote to amend the Town of Sudbury Bylaws, Article V, Public Safety, by deleting Section 8 therefrom and substituting a new Section 8, as follows:

SECTION 8. No person shall fire or discharge any automatic weapon, machine gun, cannon, pistol or revolver, rifle, air rifle or BB gun, shot gun or explosives of any kind on private property except with

the written consent of the owner or legal occupant thereof or within the limits of any Town-owned public property. Notwithstanding the foregoing, no such weapon shall be fired or discharged within 500 yards of a residence and within one-half (1/2) mile of any school, daycare center, church or any building, playground or field , which children use for sports or other activities. Nothing in this bylaw shall be construed in such a way as to prohibit the lawful use of any of the above-named guns in the defense of life or property or on any range as defined in Section 9 or in any other manner in accordance with the General Laws of the Commonwealth limited by the discharge limits set forth herein concerning discharge of a weapon near a residence. Violation of this section shall be subject to a penalty of \$300. ;

or act on anything relative thereto.

Submitted by Petition.

(Majority vote required)

PETITIONER'S REPORT: This article seeks to amend the Public Safety Bylaw to prohibit the discharge/firing of firearms near schools, playgrounds, daycare centers, churches, temples and homes. The current Bylaw only restricts discharging firearms within 500 feet of homes, but does not mention schools, playgrounds, daycare centers, etc. Many handguns are capable of firing rounds well over a mile. In an effort to better protect our children and our neighbors, this change will prohibit the discharging/firing of weapons within one-half (1/2) mile of all schools, playgrounds, daycare centers and churches/temples, and within 500 yards of any dwelling.

BOARD OF SELECTMEN POSITION: The Board will report at Town Meeting.

FINANCE COMMITTEE REPORT: The Finance Committee will report at Town Meeting.

**ARTICLE 40. AMEND TOWN BYLAWS, ART. II, GOVERNMENT OF TOWN MEETING -
ADD NEW SECTION, BUDGET CHANGES**

To see if the Town will vote to amend the Town Bylaws Article II, *The Government of Town Meeting*, by adding the following Section:

SECTION __. If any expense line item in the fiscal year Total Operating Budget at the Annual Town Meeting (ie: as promulgated in the warrant in Section 5 of Article IV), either as moved or as amended by debate, increases by more than two percent (2%) then the Moderator shall place the Budget Article on the table to be taken up at the next scheduled session of the Town Meeting. Or, if any offset, receipt or reserve decreases by more than (2%) two percent the Moderator shall place the Budget Article on the table to be taken up at the next scheduled session of Town Meeting.;

or act on anything relative thereto.

Submitted by Petition.

(Majority vote required)

PETITIONER'S REPORT: The purpose of the Town Warrant being published and distributed 30 days prior to Town Meeting is to provide the Residents, in their role as legislators, to research and understand the items being debated and voted into Town Law. In TM2012 our financial managers changed the value of 14 of 17 line items in the operating budget published in the town warrant. Over \$3,000,000 was shifted among the operational line items including a shift of ~\$1,000,000 from reserves to expenditures. Some line items changed by as much as 85% from their published value in the Warrant. This amount of change in the budget article without the opportunity for Residents to research, analyze and knowledgeably discuss does not meet the intent of the Warrant or "*The Government of Town Meeting*". The proposed Section 19 provides improvement in the management of our budget process.

BOARD OF SELECTMEN POSITION: The Board will report at Town Meeting.

FINANCE COMMITTEE REPORT: The Finance Committee will report at Town Meeting.

**ARTICLE 41. AMEND TOWN BYLAWS, ART. III, TOWN AFFAIRS -
ADD NEW SECTION, SEMI-ANNUAL TOWN FORUM**

To see if the Town will vote to amend the Town Bylaws Article III, *Town Affairs*, by adding the following Section:

Section __. The Town will conduct a Town Forum on a semi-annual basis. The Forum will be an open, public meeting for Town residents. The Town Forum will provide a planned, scheduled opportunity for constructive engagement between the Town and residents. The Town participants/panel will include, but not be limited to all department heads, committee chairpersons and Trust chairpersons. One member of the Town panel will act as moderator. The moderator will facilitate and manage questions from Town residents to the appropriate panel member for response. 2 ½ hours will be scheduled for each Forum. Forums may be adjourned earlier by majority vote of the participating residents.;

or act on anything relative thereto

Submitted by Petition.

(Majority vote required)

PETITIONER'S REPORT: A "Town Forum" gives all town residents the opportunity to openly discuss, understand and co-operatively address the status of current issues, opportunities and unanticipated challenges in managing Town affairs. It will facilitate communications in Town governance and will enable transparency in our management of Town affairs. It is an enabler for increased participation in Town governance. It provides a planned, scheduled opportunity, other than Town Meeting, to discuss the management of Town affairs. Article 39 in TM2011 was a Resolution to create this "Town Forum" and the Resolution passed with a majority vote. The Town interpreted the Resolution as their opportunity to report what they do and resident participation has not been encouraged. The 2011 TM Resolution has not provided the open, interactive exchange of information and ideas originally envisioned and voted by the residents. This year the "Town Forum" is being presented as an Article/bylaw with specific language to enable an open conversation between residents and Town managers.

BOARD OF SELECTMEN POSITION: The Board will report at Town Meeting.

FINANCE COMMITTEE REPORT: The Finance Committee will report at Town Meeting.

**ARTICLE 42. AMEND TOWN BYLAWS, ART. III, TOWN AFFAIRS -
ADD NEW SECTION 10, CHAIRMANSHIP**

To see if the Town will vote to amend the Town Bylaws Article III, *Town Affairs*, by adding the following Section:

Section 10. All boards and standing committees with 3 or more members shall annually elect by majority vote a chairperson. No member of said board/committee will serve as chairperson for more than one year during any consecutive three year period. The chairperson shall prepare the agenda for all items to be addressed by the board/committee and will be responsible for insuring both the majority and the minority opinions of the board/committee are communicated to the public. Special

committees, those established to address a specific issue over a defined, limited period of time are exempted from the chairman term limit requirement.;

or act on anything relative thereto

Submitted by Petition.

(Majority vote required)

PETITIONER'S REPORT: This addition to Article III of the Town Bylaws is designed specifically to increase diversity within Boards and Committees in the management of Town Affairs. It will mitigate the possibility of individual personalities or pressure politics from dominating the agenda, schedule and output of said Boards and Committees. It will maintain the "corporate knowledge" and experience of appointed members while insuring publically elected members are enabled to carry out the will of the tax payers. It will insure the individual talents and experiences of all members are best utilized in their service to the community while mitigating any perception of conflict in interest.

BOARD OF SELECTMEN POSITION: The Board will report at Town Meeting.

FINANCE COMMITTEE REPORT: The Finance Committee will report at Town Meeting.

ARTICLE 43. AMEND TOWN BYLAWS, ART. IV, FINANCE COMMITTEE,
SECTION 5 - EXPANDED REPORTING

To see if the Town will vote to amend the Town Bylaws Article IV, *Finance Committee*, by adding the following (recommended additions are in "quotation"):

SECTION 5. Each Town department shall annually submit to the Finance Committee, not later than January 31st, an estimate of its requirements for the ensuing year, and the Selectmen shall report all other requests for appropriations on or before February 5th. "All submittals/reports shall include the prior year appropriations and actual expenditures, current fiscal year appropriated and actual to date and any amounts currently held in reserve accounts, contingency accounts, escrow accounts and self-insurance accounts. Said submittals and reports shall also include all unfunded liabilities."

The Finance Committee shall, not later than March 31st, submit to the Selectmen their written report with their recommendations, including the amounts requested by those originating the above estimates. The Selectmen shall cause the Finance Committee's budget submittal including "an update of all submitted and reported amounts," requested amounts, recommendations and the Finance Committee's report of reasons for differences to be printed in the warrant for the Annual Town Meeting.;

or act on anything relative thereto.

Submitted by Petition.

(Majority vote required)

PETITIONER'S REPORT: Town Residents, in their capacity as Legislators voting on the budget, need full financial disclosure to accurately understand the financial status of the Town. The residents are the stakeholders who fund all three cost centers and deserve full financial disclosure. Without both a balance sheet and a budget there is no way to realistically discuss and/or project financial need or financial sustainability.

BOARD OF SELECTMEN POSITION: The Board will report at Town Meeting.

FINANCE COMMITTEE REPORT: The Finance Committee will report at Town Meeting.

TOWN COUNSEL OPINIONS

It is the opinion of Town Counsel that, if the Bylaw amendments proposed in the following articles in the Warrant for the 2013 Annual Town Meeting are properly moved, seconded and adopted by a majority vote in favor of the motions, the proposed changes will become valid amendments to the Sudbury Bylaws:

- Article 22 Amend Bylaws, Art.XXV, Capital Planning Bylaw
- Article 23 Amend Bylaws, Art.XXV, Capital Planning Bylaw - LSRHS Inclusion
- Article 39 Amend Bylaws, Art. V, Public Safety – Discharge of Firearms (Petition)
- Article 40 Amend Bylaws, Art. II, Government of Town Meeting - Add New Section, Budget Changes (Petition)
- Article 41 Amend Bylaws, Art. III, Town Affairs – Semi-annual Town Forum (Petition)
- Article 42 Amend Bylaws, Art. III, Town Affairs – Add New Section 10, Chairmanship (Petition)
- Article 43 Amend Bylaws, Art. IV, Finance Committee, Section 5 – Expanded Reporting (Petition)

It is the opinion of Town Counsel that, if the Zoning Bylaw amendments proposed in the following articles in the Warrant for the 2013 Annual Town Meeting are properly moved, seconded and adopted by a two-thirds vote in favor of the motion, the proposed changes will become valid amendments to the Sudbury Zoning Bylaw:

- Article 25 Amend Zoning Bylaw, Art. IX, Section 5336(d) and 5435(c) – Increase the Maximum Number of Allowable One-Bedroom Units in Sr. Residential Developments and Incentive Senior Developments
- Article 26 Amend Zoning Bylaw, Art. IX, Section 6330, Site Plan Procedures – Change Voting Requirement
- Article 28 Amend Zoning Bylaw, Art. IX, Section 2326, Accessory Structures (Sheds)
- Article 29 Amend Zoning Bylaw, Art. IX, Section 4500, Wastewater Treatment Facilities – Delete Section
- Article 30 Amend Zoning Bylaw, Art. IX – Temporary Moratorium on Medical Marijuana Treatment Centers

And you are required to serve this Warrant by posting an attested copy thereof at the Town Hall at least seven days before the time appointed for such meeting.

Hereof fail not and make due return of the Warrant by your doing thereon to the Town Clerk, at or before the time of meeting aforesaid.

Given under our hands this ninth day of April, 2013.

SELECTMEN OF SUDBURY:

Lawrence W. O'Brien

Robert C. Haarde

John C. Drobinski

PART II

FINANCE COMMITTEE SECTION

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FY14 SECTION OVERVIEW

This represents the fourth year of the revised Finance Committee (“FinCom”) section of the Town Warrant (the “FC” pages). The objective of the changes implemented several years ago was to provide taxpayers with the same historical trend information regarding operating expenses and metrics that the FinCom uses during the year to evaluate budget proposals.

A summary of the data included is set forth below:

- Operating metrics for each Cost Center for the fiscal years ending June 2011, June 2012, June 2013 and June 2014 (requested) including:
 - Average salaries.
 - Healthcare benefits for active and retired employees.
 - Student populations with details on Sudbury, Lincoln, METCO, and other out-of-district students.
 - Cost per student for each school system.
 - Headcount by department and/or function for each Cost Center.
- The operating budgets of the two school systems are presented in similar formats to improve their readability.
- Detail on Community Preservation Fund cash flows, with information on sources of revenue, expenditures on Open Space, Community Housing and Historic Preservation, and cash balances.
- Compensation information for all employees, whether managers or not, making over \$100,000 a year.

As you review information contained in the FC pages, please keep in mind two important facts. First, this is Sudbury information, and metrics such as average teacher salaries and cost per student are calculated using the FinCom’s methodology. As our figures are calculated differently from those compiled by the Massachusetts Departments of Revenue (“DOR”) and the Massachusetts Department of Elementary and Secondary Education (“DESE”), the Warrant information is not always comparable to what you might find at the mass.gov web site. You cannot, for instance, compare the FinCom’s “cost per student” to the one available on the Mass DOE web site. To compare Sudbury to other towns, please use the figures on the mass.gov or DESE web site. However, to compare Sudbury specific benchmarks the FinCom reviews, please use the information contained in the Warrant.

Second, not all of these statistics are meaningful when used to compare the Sudbury Public Schools and Lincoln-Sudbury Regional High School. The two school systems are inherently different due to the age and educational needs of their respective student populations as well as due to the differences in how regional vs. town school district budgets are required to be presented. Most of the statistics the FinCom reviews are used solely for the purpose of identifying trends within each system, not for comparison between the school systems.

FINANCE COMMITTEE REPORT

Dear Resident of Sudbury,

This report will assist you in understanding Sudbury's fiscal year 2014 ("FY14") budget – from July 1, 2013 through June 30, 2014 - and the related financial articles that will be presented to you at Town Meeting beginning on May 6th. We believe, above all, that the participation of an informed voter is essential for the success of Sudbury's democratic process and continued fiscal health.

The Finance Committee is responsible for reviewing budgets for the town and schools and making recommendations to the Board of Selectmen and to the taxpayers at Town Meeting. In this role, we have no authority to make spending decisions as that is the responsibility of our various elected bodies. Rather, our role is to examine those budgets on your behalf and make independent and informed recommendations regarding the budget and other financial issues. We do so by gathering data and asking numerous questions prior to forming a recommendation.

This diligence process happens throughout the year as we meet with the Sudbury Town Departments (the "Town"), the Sudbury Public School K-8 School System ("SPS"), and the Lincoln-Sudbury Regional High School ("LSRHS" or the "High School") and other entities in regularly scheduled Finance Committee meetings as well as in smaller liaison meetings between one or two FinCom members and the management teams for each cost center.

This report is the culmination of a six month budget process. In November 2012, the FinCom issued budget guidelines to the leaders of the three principal Sudbury cost centers - the Town, SPS and the High School. In preparation for the budget hearing process in February 2013, we asked each cost center to prepare two budget scenarios for FY14:

- a No Override Budget that allows for annual growth up to 2.7% for each cost center and was based upon expectations regarding State aid and local receipts; and
- a Level Services (or roll-up) budget that assumes each cost center maintains the same service levels in FY14 as funded through their FY13 budgets

While we recognized that each cost center has certain unique characteristics, FinCom believed it important that a level of consistency exist in all budget submissions. As a result, we asked each cost center to make the following assumptions when constructing their FY14 budget submissions:

- for SPS (and any other cost center that had completed contract negotiations), salary and other cash compensation was relatively straightforward as it was based on their new contract(s);
- for cost centers that had yet to enter into a new contract, we asked them to assume the following:
 - no cost of living increase (i.e. COLAs) when forecasting compensation costs for FY14;
 - normal salary steps given their current employee demographic and expiring contracts;
- best estimates of expected health and benefit costs increases; and
- best estimates of utilities and, where applicable, transportation and special education cost increases or decreases.

At the time this Warrant was prepared, several additional contract negotiations have been completed including, but not limited to, the LSRHS teachers. Fortunately, these contracts fit within the guidelines issued by FinCom last November and do not require tax overrides to accommodate current staff levels for FY14.

Recommended No Override Budget

For FY14, we are recommending only a No Override Budget of approximately \$82.7 million. The No Override Budget represents a tax increase of approximately 3.15% (\$353) on the average assessed home value of \$622,862 and a total increase in taxes of approximately \$2.2 million, including new growth and commercial property taxes, as compared to the FY13 budget.

	FY13 Appropriated	FY14 Budget	Increase/ (Decrease)	%
Tax Levy	\$ 71,026,410	\$ 73,265,001	\$ 2,238,591	3.15%
SBAB School Debt Reimbursement	1,681,224	1,681,224	0	0.00%
State Aid ^(a)	5,616,657	5,752,053	135,396	2.41%
Local Receipts	3,657,000	3,859,034	202,034	5.52%
TOTAL REVENUE	\$ 81,981,291	\$ 84,557,312	\$ 2,576,021	3.14%

^(a) Reflects State Aid for Sudbury only; LSRHS State Aid included in “Offsets/Re-apportionments”.

The No Override Budget is in compliance with Proposition 2½ (“Prop 2 ½”), which was approved by Massachusetts voters in 1980 and first implemented in fiscal year 1982 (M.G.L. Ch. 59, sec. 21c). It limits the amount of revenue a city or town may raise, or levy, from local property taxes each year to fund municipal operations without the approval of taxpayers at the ballot box. Prop 2 ½ is not meant to be a “fiscally responsible spending benchmark”. Exceeding this level should not necessarily be construed with negative implications towards a town’s or a schools’ financial management. It is meant to reflect a “check and balance” point at the local level: town officials cannot raise taxes more than allowed under Prop 2 ½ without an affirmative vote of the taxpayers. To spend more money, town officials have to “make their case” to the taxpayers who can apply their own test of reasonableness by their votes at Town Meeting and the polls.

The FY14 No Override Budget represents a 2.7% increase in the operating budget for each cost center compared to the FY13 budget. The difference in growth between the property tax increase of 3.15% and the allowable growth in the operating budgets of each cost center is due increased assessments from Minuteman Vocational Technical School District (“Minuteman”) and LSRHS as compared to FY13. For Minuteman, the increase in the assessment to Sudbury was due to changes in the enrollment mix of Sudbury students, increasing from 11 students to 16 students from FY13 to FY14, respectively. In the case of the High School, while the percentage of students did shift slightly towards Sudbury from FY13 to FY14, the principal reason for the increase in the assessment was a significant decline in Lincoln’s required statutory minimum contribution as calculated by the DOR. The determination of the overall assessment to each town has two major components in the calculation. The first component is a statutory minimum contribution as calculated by the DOR, which measures relative changes of member towns and incorporates those relative changes into a formula to calculate each member town’s contribution. The second component is based on average student enrollment and is governed by the specific regional agreement between the member towns. As shown in the table set forth below, Lincoln’s statutory minimum contribution declined by nearly 18% from FY13 to FY14 as compared to a more modest 2% decline for Sudbury. This resulted in a swing of approximately 160 basis points in the funding model from Lincoln to Sudbury.

<i>\$ in Thousands</i>	FY13			FY14			Growth: FY13 vs. FY14		
	Lincoln	Sudbury	Total	Lincoln	Sudbury	Total	Lincoln	Sudbury	Total
<i>Student Ratio Calculation</i>	14.93%	85.07%	100.00%	14.33%	85.67%	100.00%			
LSRHS Operating Budget within Levy			\$25,707			\$26,642			3.64%
LSRHS Offsets ^(a)			<u>(3,533)</u>			<u>(3,906)</u>			10.56%
Sub-Total After Offsets			<u>\$22,173</u>			<u>\$22,735</u>			2.53%
Statutory Minimum Contribution ^(b)	\$2,336	\$12,187	\$14,523	\$ 1,925	\$11,952	\$13,878	-17.59%	-1.92%	-4.44%
Budget in Excess of Minimum ^(c)	<u>1,142</u>	<u>6,508</u>	<u>7,651</u>	<u>1,269</u>	<u>7,588</u>	<u>8,858</u>	<u>11.13%</u>	<u>16.60%</u>	<u>15.78%</u>
Operating Budget Assessment	\$3,479	\$18,695	\$22,173	\$ 3,195	\$19,541	\$22,735	-8.16%	4.52%	2.53%
Share of Total Operating Budget	15.7%	84.3%	100.0%	14.1%	85.9%	100.0%			

- (a) Offsets include, but are not limited to, State Aid, receipt of fees, E&D usage and regional transportation reimbursement.
- (b) The minimum contribution required from each town is calculated by the DOR (called the Statutory Method).
- (c) Assessment of the Budget in Excess of Minimum is calculated as per the regional school agreement based on number of students from each respective town.

In round numbers, Sudbury funded roughly 84% of the LS operating budget in FY13 and now will fund roughly 86% of the LS budget in FY14, with the net result that the LSRHS operating budget assessment to Sudbury has increased by 4.52%. This increase should not be confused with the High School's overall budget, which in the context of an FY14 No Override Budget, has the same allowable growth of 2.7% as the other cost centers. In addition to this allowable growth rate, the High School is contributing an additional \$240,954 from their excess & deficiency ("E&D") fund, an account similar to free cash for the Town, to supplement their FY14 budget. These additional funds for FY14 will increase their year-over-year growth rate to 3.64%. The additional funding was needed to hire additional teachers to accommodate the increase in students forecasted for next year, thereby maintaining class sizes comparable to FY13 levels. While generally we do not recommend using free cash to support operating budgets, the Finance Committee supports the decision of the LSRHS School Committee to use E&D funds to supplement the FY14 budget to help maintain service levels and class sizes.

Sources of revenue and changes from FY13 are set forth below.

- Under Proposition 2 ½, the tax increase is limited to 2 ½% of the overall tax levy; for FY14, this increase is approximately \$2.2 million.
- New growth, the tax on new and upgraded properties, is estimated to generate \$520,000 of new revenue in addition to the allowed increase in the levy (bringing the total levy increase to approximately \$2.3 million or 3.15%), an increase from the estimated \$400,000 assumed in the FY13 budget; this number assumes a continued recovery in new home construction and renovation activity from the recent economic downturn.
- The debt exclusion portion of the tax levy (for payment of principal and interest costs) is decreasing by approximately \$844,000, or 20%, from FY13 due to maturing debt on prior borrowings and refinancing of existing debt.
- State aid revenue is estimated to increase by approximately 6% from FY13 levels, resulting in an increase of approximately \$499,000 (comprised of an increase in State Aid to Sudbury and LSRHS of approximately \$135,000 and \$364,000, respectively). This projection is based on the Governor's proposed budget and represents our best estimate at the time of publication of the warrant. To date, discussions regarding state aid from the state legislature are still evolving. Should new information be provided we will update our assumption for state aid heading into Town Meeting as we've done in previous years.
- Local receipts, primarily motor vehicle excise taxes and fees charged for certain town services, are currently estimated at \$3.9 million, an increase of 5.5% from the FY13 budget level of

approximately \$3.7 million. While still well below pre-recession levels, local receipts have grown modestly over the past few years.

- The annual school debt reimbursement represents aid from the State and is the same as FY13 as this amount will not change for the remainder of the payments scheduled through FY21 (unless the outstanding debt is refinanced); this aid must be used to reduce the amount of school debt issued and is excluded from the normal Proposition 2 ½ tax levy limit.

Ongoing Savings from Healthcare Changes

The significant rate of growth in health insurance costs for current and retired employees over the past decade has placed significant pressure on municipal operating budgets. Historically, making changes to these plans has been constrained by the requirements of collective bargaining. Fortunately, changes negotiated in our labor contracts four years ago helped to decrease that rate of growth in healthcare from prior levels. This resulted in significant savings from prior budget levels for the Town and SPS as well as for the High School.

Two years ago, the Legislature provided municipalities with an important tool to continue to reign in the significant growth of healthcare costs and provide significant and immediate savings to local governments. On July 12, 2011, Governor Duval Patrick signed An Act Relative to Municipal Health Insurance which amends Massachusetts General Laws Chapter 32B. This legislation provided a mechanism for municipalities to move to the Group Insurance Commission (the “GIC”) outside the collective bargaining process. Prior to this recent change in legislation, entry into the GIC was subject to approval by all labor unions.

The Board of Selectmen voted to accept the provisions of sections 21-23 of Chapter 32B of the General Laws in November 2011. After following the prescribed process, the outcome for the Town and SPS was a decision to join the GIC. On July 1, 2012, all active employees and retirees for the Town and SPS migrated to the Commonwealth’s GIC health benefits system. Collectively, the move to the GIC generated savings of more than \$2 million in FY13. Similarly, as we head into FY14, the GIC announced on March 6th that health insurance premium rate increases would be held to an average increase of 3.5% across its offering of health plans, below both the state and national averages.

Similarly, the LSRHS School Committee embarked on a process in FY12 to determine what changes to make to their health insurance coverage. The outcome of this process was for the School Committee to drive savings by making GIC-like changes to the local plans offered by their current purchasing coalition, Minuteman Nashoba Health Group (“MNHG”). By making these changes year-over-year savings for FY13 were approximately \$339,000, or a reduction of approximately 11%, as compared to FY12 budget levels. Heading into FY14, MNHG announced on January 31st that health insurance premium rates would actually be held flat vs. FY13. In addition, the High School made other changes in cooperation with the LSRHS teachers by decreasing the contribution rate on the high cost indemnity plans and implementing an opt-out incentive to drive further savings. Collectively, these changes along with the MNHG announcement have resulted in savings of approximately \$255,000 in their FY14 budget as compared to previous assumptions.

The Finance Committee commends the actions taken by the Town, SPS and the High School to implement these healthcare changes over the past several years. These savings have been a critical piece of lessening any potential adverse impacts that might result from the constraints of operating within a No Override budget.

OPEB Liabilities

The Commonwealth’s Department of Revenue defines OPEB as post-employment benefits other than pensions which generally take the form of health insurance and dental, vision, prescription, or other

healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. For decades, state and local governments have promised defined benefit pensions together with retiree healthcare benefits as part of the compensation package provided to government employees. While funds were often set aside to cover the cost of the pension payments when they came due, generally no funds were set aside to cover the cost of the promised healthcare premiums. As a result, most towns today (including Sudbury) have an operating budget that includes salaries and healthcare benefits for active employees, plus healthcare benefits for retired employees who are no longer actively employed. Operating budgets are paying for the cost of operating government today plus part of the cost of operating government in the past - that unfunded liability to pay for healthcare in retirement. It has only been in the last five years that the Government Accounting Standards Board ("GASB"), which governs municipal accounting, required municipalities to calculate the amount of this liability and include it in the footnotes to their financial statements.

The Town and SPS ("Town/SPS") and LSRHS obtained actuarial valuation reports from KMS Actuaries (copies of which are available on the Town's website) to determine the estimated value of their respective OPEB liabilities. These reports also determined the Town/SPS's and LSRHS' annual required contribution ("ARC") for OPEB purposes. The ARC represents a level of funding that, if paid on an ongoing basis, is projected (i) to cover the normal cost per year (the cost that year of the promises of retiree healthcare benefits made to active employees) and (ii) amortize the actuarial accrued liability (the unfunded cost of the promises of retiree healthcare benefits made in prior years to employees now retired) over a period of thirty years. As of the last actuarial report as of July 1, 2011, the ARC for the Town/SPS and LSRHS was \$3,663,686 and \$4,457,705, respectively.

The estimated OPEB liability for the Town/SPS employees is \$34.3 million, or roughly \$37,400 per active employee and \$64,400 per retired employee (the amount of the obligation attributable to active employees divided by the number of active employees and the amount of the obligation attributable to retiree employees divided by the number of retired employees). Due to the move to the GIC, the OPEB liability actually decreased by nearly \$16 million as compared to the prior actuarial assumptions. The estimated OPEB liability for LSRHS is \$46.1 million, or roughly \$181,700 per active employee and \$161,400 per retired employee. These amounts assume that the Town/SPS and LS continue the current practice with regard to retiree healthcare liabilities of "Pay-As-You-Go" (i.e. - pay the bills for retirees' health costs as they are presented without setting aside funds for future costs). In addition to the specific plans available to each cost center's employees, differences in per employee liabilities for a cost center are also impacted by employee contribution levels towards their insurance costs.

The Town/SPS and LSRHS are in the very early stages of looking at funding mechanisms to address this potential future burden. While the Commonwealth has not mandated that communities with OPEB trusts make their ARC each year, the Finance Committee believes it is prudent to determine a mechanism to begin to fund the OPEB trust on a sustainable basis.

Conclusions

Within the context of what is still an uncertain economic environment, and like many other communities across the Commonwealth, achieving a balanced budget in Sudbury is not without its challenges. Over the past several years, the Town's fiscal situation has been constrained by increases in the cost of wages and benefits which have risen faster than the rate of inflation. Moreover, with one of the highest levels of households with school age children in the State, we have a much higher demand for education services relative to other communities. On a comparative basis, Sudbury has amongst the highest per capita spending on education in the entire State. That said, our spending on schools and services as measured on a per student basis is in line with, or lower than, many of our peers. In fact, per pupil expenditures in the Sudbury Public Schools are well under the State average.

However, our cost structure is constrained by the fact that our revenue structure is heavily dependent on property taxes with only 7% of Sudbury's total revenues coming from commercial property taxes and 70% coming from residential taxes. As a result, residents bear the brunt of any tax increases.

Fortunately, changes negotiated in our labor contracts four years ago helped to decrease that rate of growth of growth in wages and benefits, particularly healthcare, significantly. These changes helped to lessen the collective impact of lower State Aid and non-property tax related revenues during the economic downturn. To be clear, layoffs and the elimination of services were still required in many areas to collectively allow us to balance our budget during the downturn. However, on a relative basis, Sudbury still fared better than many other communities in the Commonwealth during this time. More recently, the move to the GIC by the Town and SPS as well as healthcare changes made at the High School have yielded significant cost savings.

We encourage the Selectmen and School Committees to continue their efforts to reduce our structural costs. They have already begun the process of implementing several initiatives including reductions in the rate of growth in wages, reductions in the cost of employee health insurance, enhancing cooperation among school administrations, achieving clean energy benefits through the Green Ribbon Energy and Sustainability Committee, and sharing staff with neighboring communities. Moreover, we continue to support the Selectmen's on-going efforts to sustain and grow our commercial sector so that we might diversify our tax base and secure revenue opportunities beyond the traditional residential property tax, which we believe is critical.

We strongly urge you to be informed on the budgets being presented for your consideration. You have several avenues to increase your understanding of how each budget will affect the level of services, schooling and quality of life in Sudbury. Please review the Finance Committee Report section of the Town Warrant; attend budget forums; watch the Finance Committee budget hearings, which will be rebroadcast on Channels 8 (Comcast) and 31 (Verizon) during March and April; and review the vast array of budget materials available on the town and school websites. Also, do not hesitate to ask questions of your elected officials and committee members.

Whether or not you agree with our findings and recommendations, please make sure that when you cast your vote, it is an informed one.

Lastly, the Finance Committee would like to recognize and extend thanks to the employees of the Town, SPS and LSRHS, and the various committees for their support and contributions during the preparation of the FY14 budget.

Respectfully yours,
Sudbury Finance Committee

Jim Rao, Chair
Joan Carlton
Jamie Gossels
Robert Jacobson
William Kneeland, Jr.

Doug Kohen, Vice Chair
Mark Minassian
Robert Stein
Chuck Woodard

FY14 MONIED ARTICLES

<u>Article</u>	<u>Subject</u>	<u>Requested Amount*</u>	<u>Finance Committee Recommendation</u>
2	FY13 Budget Adjustments	n/a	Report at Town Meeting
3	Stabilization Fund	n/a	Report at Town Meeting
4	FY14 Operating Budget (net)	\$82,705,801	Recommend approval
5	FY14 Capital Budget	\$284,062	Recommend approval
6	FY14 Transfer Station Enterprise Fund	\$447,924	Recommend approval
7	FY14 Pool Enterprise Fund	\$539,808	Recommend approval
8	FY14 Recreation Field Maintenance Enterprise Fund	\$230,222	Recommend approval
9	Unpaid Bills	n/a	Report at Town Meeting
11	Chapter 90 Highway Funding	n/a	Recommend approval
12	Real Estate Exemptions	n/a	Recommend approval
13	Veterans' Property Tax Work-Off Abatement	n/a	Recommend approval
14	Town & School Revolving Funds	\$1,767,500	Recommend approval
16	Construct New Police Station Headquarters	n/a	Recommend approval
17	Fairbank Community Center Master Plan	n/a	Report at Town Meeting
18	Fairbank Community Center Roof Repair	n/a	Report at Town Meeting
19	Town Center Traffic Improvements	\$700,000	Report at Town Meeting
20	PILOT agreement Solar Array on Landfill	n/a	Recommend approval
21	PILOT agreement Solar Array at LSRHS	n/a	Recommend approval
24	Energy Service Company Improvement Program	n/a	Report at Town Meeting
31	CPF: Invasive Weed Removal	n/a	Recommend approval
32	CPF: Walkways	\$100,000	Recommend approval
33	CPF: Amend ATM 2004-27 Revolutionary Cemetery	n/a	Recommend approval
34	CPF: Sudbury Housing Trust 10% Allocation	\$342,796	Recommend approval
35	CPF: Historic Projects	\$52,300	Recommend approval
36	CPF: Town Center Landscaping and Restoration	\$100,000	Recommend approval
37	CPF: LSRHS Softball Field and Field Design	\$336,000	Recommend approval
38	CPF: General Budget & Appropriations	\$1,216,656	Recommend approval

* n/a = not applicable or exact dollar amount not available at time of Town Warrant printing

ESTIMATED IMPACT ON FY14 TAX BILL

ESTIMATED IMPACT OF TOWN MEETING SPENDING ON YOUR FISCAL 2014 TAX BILL															
													AVG.		
Fiscal 2013 Values	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000					
Fiscal 2013 Taxes	1,799	3,598	5,397	7,196	8,995	10,794	12,593	14,392	16,191	17,990					
Fiscal 2014 Taxes	1,856	3,711	5,567	7,423	9,278	11,134	12,990	14,846	16,701	18,557					
Fiscal 2014(Base)Taxes	1,752	3,503	5,255	7,007	8,759	10,510	12,262	14,014	15,765	17,517					
Debt Exemption	86	172	259	345	431	517	604	690	776	862					
Capital Exemption	18	35	53	71	89	106	124	142	160	177					
	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%					
Article	Resident's	To calculate the dollar impact of any additional expenditures that may be considered by Town Meeting, use this chart below.													
Amount	Share	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000				
\$ 1,000	\$ 909	\$ 0.03	\$ 0.05	\$ 0.08	\$ 0.10	\$ 0.13	\$ 0.15	\$ 0.16	\$ 0.18	\$ 0.20	\$ 0.23	\$ 0.25			
25,000	22,737	0.63	1.27	1.90	2.53	3.17	3.80	3.94	4.43	5.07	5.70	6.33			
50,000	45,474	1.27	2.53	3.80	5.07	6.33	7.60	7.89	8.86	10.13	11.40	12.66			
75,000	68,211	1.90	3.80	5.70	7.60	9.50	11.40	11.83	13.30	15.20	17.10	19.00			
100,000	90,948	2.53	5.07	7.60	10.13	12.66	15.20	15.78	17.73	20.26	22.80	25.33			
200,000	181,896	5.07	10.13	15.20	20.26	25.33	30.39	31.55	35.46	40.53	45.59	50.66			
300,000	272,845	7.60	15.20	22.80	30.39	37.99	45.59	47.33	53.19	60.79	68.39	75.99			
400,000	363,793	10.13	20.26	30.39	40.53	50.66	60.79	63.10	70.92	81.05	91.18	101.31			
500,000	454,741	12.66	25.33	37.99	50.66	63.32	75.99	78.88	88.65	101.31	113.98	126.64			
600,000	545,689	15.20	30.39	45.59	60.79	75.99	91.18	94.66	106.38	121.58	136.77	151.97			
700,000	636,637	17.73	35.46	53.19	70.92	88.65	106.38	110.43	124.11	141.84	159.57	177.30			
800,000	727,586	20.26	40.53	60.79	81.05	101.31	121.58	126.21	141.84	162.10	182.37	202.63			
900,000	818,534	22.80	45.59	68.39	91.18	113.98	136.77	141.99	159.57	182.37	205.16	227.96			
1,000,000	909,482	22.80	50.66	75.99	101.31	126.64	151.97	157.76	177.30	202.63	227.96	253.28			

DEBT & CAPITAL EXCLUSION INCLUDING ATM 2013 ARTICLES 16 & 19

	Annual Debt (or Capital Exclusion) Service				Annual Average	
	Current Net Debt Service	New Police Station	Traffic Center Improvement	Total	Change	
FY02	\$ 7,825,451	\$ -		\$ 7,825,451		\$ 1,235
FY03	7,030,624	-		7,030,624	\$ (794,827)	1,109 \$(126)
FY04	5,862,862	-		5,862,862	(1,167,762)	925 (184)
FY05	4,783,119	-		4,783,119	(1,079,743)	755 (170)
FY06	5,366,800	-		5,366,800	583,681	847 92
FY07	5,225,728	-		5,225,728	(141,072)	824 (23)
FY08	4,146,295	-		4,146,295	(1,079,433)	654 (170)
FY09	5,030,127	-		5,030,127	883,832	794 140
FY10	4,850,950	-		4,850,950	(179,176)	765 (29)
FY11	4,709,299	-		4,709,299	(141,651)	743 (22)
FY12	4,335,060	-		4,335,060	(374,239)	684 (59)
FY13	4,248,850	-		4,248,850	(86,210)	670 (14)
FY14	\$ 3,401,412	\$ 37,500	\$ 700,000	\$ 4,138,912	\$ (109,938)	\$ 653 \$(17)
FY15	2,035,379	75,000		2,110,379	(2,028,533)	333 (320)
FY16	1,805,105	562,500		2,367,605	257,226	374 41
FY17	1,614,937	553,125		2,168,062	(199,544)	342 (32)
FY18	1,498,782	543,750		2,042,532	(125,530)	322 (20)
FY19	1,146,280	534,375		1,680,655	(361,877)	265 (57)
FY20	1,124,056	525,000		1,649,056	(31,598)	260 (5)
FY21	1,064,619	515,625		1,580,244	(68,812)	249 (11)
FY22	714,197	506,250		1,220,447	(359,797)	193 (56)
FY23	538,800	496,875		1,035,675	(184,772)	163 (30)
FY24	519,717	487,500		1,007,217	(28,458)	159 (4)
FY25	500,340	478,125		978,465	(28,752)	154 (5)
FY26	480,903	468,750		949,653	(28,811)	150 (4)

1. Includes all debt for municipal, school and pre-CPA open space/recreation projects as well as Sudbury's portion of LSRHS debt service. All debt listed is excluded from the normal tax levy limit and is net of any reimbursements or premium amortization.
2. The average annual residential tax impact is calculated and updated each year using the latest tax rate setting data.

SUDBURY PUBLIC SCHOOLS SUPERINTENDENT'S REPORT

Dear Resident of Sudbury,

The FY14 No Override budget is projected to be 2.7% greater than FY13. The SPS administration along with the School Committee developed a budget that is responsive to the needs of our students and our obligation to comply with mandates, including aligning our curriculum to the Common Core Standards and implementing a new Educator Evaluation System.

The FY14 No Override budget that is presented in this warrant totals \$37,581,756, an increase of \$988,031 over the current year. This budget reflects a slight increase in state and local revenue sources compared to the current year. This assumption, as well as others, remains somewhat fluid and uncertain at this point in time. We anticipate that this fluidity may continue up until Town Meeting.

We are in the process of implementing two significant Teaching and Learning mandates across the entire school system - Common Core Standards in Mathematics and English Language Arts (ELA) and the new Educator Evaluation system. Both mandates require ongoing professional development and time for staff across the district to collaborate. In FY13 we took the first steps toward restoring and rebuilding system capacity in the area of Teaching and Learning through the implementation of Curriculum Coordinators for ELA (previously cut ELA CIT – FY11) and Mathematics (formerly Mathematics CIT) as well as 2.0 FTE Mathematics Instructional Coaches (.5 FTE at each of our elementary schools.) The FY14 budget includes minimal steps toward continuing to build this system capacity through the inclusion of an additional 1.0 FTE Mathematics Instructional Coach allowing for 1.0 FTE at the larger schools (Loring, Noyes) with .5 FTE remaining at the two smaller schools (Haynes, Nixon). In addition, in order to meet identified student needs, we have included 1.0 FTE School Psychologist and 1.0 FTE Middle School Intervention Teacher. Finally, the FY14 budget includes a total of 1.0 FTE front office assistant time across the district to work with the new security monitoring system currently being installed in all schools.

Enrollment directly impacts our budget planning and SPS enrollment is projected to decline in FY14 by approximately 114 students (3.8%) across the district. All three grade levels at the middle school will have enrollments in excess of 300 (6th-339, 7th-355, 8th-320) while our incoming Kindergarten class is projected to be approximately 250 for FY14. The uncertainty of the housing market and the number of homes “on the market” provides an additional factor that impacts our ability to plan in a programmatically and fiscally responsible manner. Our enrollment projections for FY14, while addressing factors that are known to us, allow for very little flexibility if we should experience an influx of school aged children. Even a modest increase in student population may require adding class sections/FTEs if we are to remain within reasonable proximity to the class size guidelines established.

Special education is a key budget driver. This federal and state mandated program requires us to provide a level of service that meets the needs of each identified student starting at age 3. Over the past few years we have developed programs within our schools that allow us to serve the students in Sudbury with lower costs than serving them in out-of-district placements. At this time, we project our total special education expenses will be 5.3% higher in FY14 than FY13. However, this category of expenditure has typically grown nearly 10% per year in the past several budgets. Because special education accounts for nearly 27% of our operating budget, we are continually seeking every efficiency and economy possible while maintaining a quality, mandated level of service.

The SPS School Committee and administration seek to provide all Sudbury students with an exceptional educational experience in a safe environment that allows them to reach their academic and personal goals and to become educated, confident, well rounded, and thoughtful contributors in our society. We will continue to offer leadership to achieve these goals in a fiscally responsible manner.

Respectfully yours,
Dr. Anne S. Wilson

LINCOLN-SUDBURY SUPERINTENDENT'S REPORT

Dear Resident of Sudbury,

Lincoln-Sudbury is guided by its Core Values of fostering caring relationships, respecting differences, and providing an appropriately rigorous academic program to all students. This translates into a high school experience where students are engaged in the curriculum, explore interests in our rich extracurricular program, and thrive both intellectually and interpersonally.

Despite the budget challenges and staff layoffs of recent years, our students continue to excel academically because of the commitment and talents of our high school's staff, the strengths of our K-8 feeder schools, and the expectations and support our students find within their homes. Collectively, these factors are the reason that 94% of Lincoln-Sudbury's Class of 2012 are enrolled in four-year colleges. Very few schools, public or private, can tout college attendance rates similar to those seen in your local high school.

While enrollment in both of our K-8 feeder districts is declining, Lincoln-Sudbury's enrollment will increase for the 2013-2014 school year. We project a 3.3% increase (52 students) in the high school's enrollment as the current 8th grade cohort enters the 9th grade. Our enrollment should peak, for the foreseeable future, next year at 1,627 students. The high school's enrollment should remain above 1,600 over the next four years, before the enrollment decline experienced in our K-8 districts begins to similarly affect Lincoln-Sudbury in FY2018.

Because of budget-constrained staff reductions between FY2006 and FY2012, Lincoln-Sudbury has some of the highest class sizes and teacher loads in the western suburbs. This impedes teachers from providing the level of support and differentiation required to best meet the needs of all learners. As we entered into this budget season, we were cognizant of the need to add staffing to accommodate the educational needs of the large incoming cohort. In order to maintain excellence in our classrooms and to keep class size and teacher loads from growing further, Lincoln-Sudbury will need 4.5 additional FTE to meet the enrolment increase. We had hoped to begin to decrease both class size and teacher load by partially restoring some of the 17 teaching positions lost since FY2006.

Simply put, the Town of Sudbury's budgetary guidelines for 2.7% growth cannot fully meet the high school's needs when enrollment is increasing by 3.3%. The challenge before Lincoln-Sudbury is to ensure that at least 4.5 FTE are added to meet the needs of the incoming 9th graders, when the budget guidelines fall short of our enrollment increase. Hopes of restoring positions to decrease class size and teacher load will need to wait another year.

We began the 2012-2013 academic year immersed in contract negotiations with our teachers. Thankfully our faculty recognized the need to add staffing to keep up with an increasing enrollment, and through conversations between the teachers and the Lincoln-Sudbury School Committee, a contract was ratified that

provided \$2.1 million in cost avoidance when compared to the previous contract. Our teachers agreed to a modest salary increase, which equates to 0%, 1.15%, and 1.35% for three fiscal years through FY2015. Last year's restructuring of high school employee health plans in line with new State requirements, reduced District costs by increasing employee insurance copayments to access medical service – this resulted in a 1% decrease in health insurance costs for next year. It is because of concessions made by our teachers over the past two years that Lincoln-Sudbury is better positioned to add teachers to meet the enrollment increase.

The high school has implemented other cost-savings measures to stretch taxpayer dollars further. We instituted an Opt Out incentive, which encouraged employees to obtain health insurance coverage elsewhere. This Opt Out program saved \$63,000 in FY13 and is expected to produce additional savings next year.

The high school focused resources to stop the escalation of out-of-district costs experienced over the previous five budget years. Students with significant learning needs may be placed out of school districts to private or collaborative settings. From those who had been out-placed, we identified students who could be effectively educated within Lincoln-Sudbury, which would allow these students to reap the benefits of both our curriculum and extracurricular programs. Through support of a grant from the Codman Trust and Sudbury Foundation, the high school provided teachers with professional development aimed at promoting strategies to meet the needs of all students. We also have developed and added programming for students with language-based learning disabilities (LBLD) within our Special Education program and restructured our Alternative Program, now called ACE, to further reduce the need for out-of-district placements.

Finally, Lincoln-Sudbury has entered into an environmentally and fiscally prudent power purchase agreement to construct a large solar array in the parking lot. This construction project will be completed without cost to the taxpayers, and will save the high school more than \$3 million dollars over the next twenty years by providing the facility nearly 50% of its electrical needs. Once operational, the solar array could save another \$100,000 in FY2014, and these savings should increase over the years as energy costs rise. The project will require approval at Sudbury Town Meeting for payment by the owner to be accepted by Sudbury in lieu of personal property taxes that will otherwise be assessed to SunEdison for the solar array installation.

Concessions from our teachers and cost savings measures implemented by the District result in the insurance, out-of-district, and utility lines of the budget decreasing for the 2013-2014 school year. Our total budget is \$26,641,687, which is offset by \$3,190,122 in Chapter 70 State Aid and regional transportation funding. The high school will also be using \$606,304 from its Excess and Deficiency reserves to ensure that a "Level Service" budget is achieved, which supports the addition of 4.5 FTE of teachers to meet the needs of 52 additional students.

Lincoln-Sudbury continues to use the statutory method to calculate the assessment, or bill, to each town to support the school's operation. The proportion of Sudbury's share of the high school's assessment has grown this year in part due to a slight decline in Lincoln's 3-year enrollment average, compared to Sudbury's enrollment at L-S, but is mostly attributable to a shift in the State's minimum contribution calculation, which takes into account changes in a town's wealth and property values. Sudbury's share of the assessment is \$19,540,532, plus a debt service of \$1,946,994 to pay for the construction of the new high school. Sudbury's total assessment is \$21,487,526.

At Sudbury's Town Meeting, I will speak about the future needs of Lincoln-Sudbury. A warrant article will be presented, which, if passed, would formally include Lincoln-Sudbury in Sudbury's capital planning process. Planning for future capital needs is necessary. In the nine years since the new Lincoln-Sudbury facility was constructed, computing and wireless technology has advanced by leaps and bounds. Today the high school's networking infrastructure and Wi-Fi system is not capable of supporting the learning needs of students. Today's digital natives have grown up in a technological world and are ready to embrace these new

technologies to learn, communicate, and create. Network and Wi-Fi upgrades will be needed so that we can continue to prepare students for their futures.

In closing, we have developed an Annual Performance Report to give you a better understanding of the strengths and outcomes of Lincoln-Sudbury. I invite you to peruse the Executive Summary of the Annual Performance Report at:

<http://www.lsrhs.net/2013/03/10/annual-performance-report/>

Links at the bottom of the report will take you to an annotated PowerPoint presentation of the data behind this summary.

As always, I appreciate your support for Lincoln-Sudbury and the schools in our town. Together we can keep our schools strong.

Respectfully yours,
Scott Carpenter
Superintendent/Principal

TOWN MANAGER'S REPORT

Dear Resident of Sudbury,

This Finance Committee recommended FY14 budget for the municipal government increases 2.7% (approximately \$527,082, net after offsets) over the FY13 budget. Sudbury continues to spend less per household for town services among most of our peer communities at just under \$2,500 per household in FY11 (most recent year that peer town spending data is available). And our staffing levels continue to be among the lowest, particularly for services such as the Police Department and the Public Works Department. We continue to have the highest credit rating possible. The AAA rating was reaffirmed by Standard & Poor's Corporation in March 2013 when Finance Director Andrea Terkelsen conducted a bond refunding which will save \$585,346 over the 11-12 remaining years of the bond issues.

The biggest news to share is the accomplishment of two major advances in public safety that we believe will be of great benefit to residents, visitors and businesses in Sudbury. First, and most exciting, within the next year we will be providing advanced life support (ALS) services using Sudbury Fire Department personnel instead of relying on private ambulance companies. To be licensed by the state to run an ALS based ambulance service, the Town needed to have at least 8 trained paramedics (two on each of the four work groups) and we now have 10 paramedics among our 32 firefighters. For the past several years whenever we have had a vacancy in the fire department, we have hired paramedics to train as firefighters. And we have been negotiating with the Firefighters union regarding adding this level of service. As of March 27, 2013 this process was completed and the Board of Selectmen ratified the new labor contract. Fire Chief Bill Miles will now begin the many tasks related to obtaining a license from the state, and anticipates that if all goes well, by this time next year the Sudbury Fire Department could be providing advanced life support emergency medical services.

This will upgrade the current level of service known as basic life support (BLS). Right now if someone calls for emergency medical assistance in Sudbury, firefighter/EMTs will respond but to get the higher level of

emergency care that is needed for cardiac or stroke incidents, paramedics would also be dispatched from ambulance companies outside of Sudbury, taking just a little more time to arrive, and tying up two emergency medical teams for the single call (one from Sudbury FD, one from the ambulance company). With the new service, the Sudbury FD can cover emergency medical calls with paramedics of our own. What does this mean for the FY14 Fire Department budget? In total, the department budget will be about the same as when we used vendors, but the budget will support stipends to our employees for taking on these extra responsibilities, as well as a higher level of training for our employees.

The other important enhancement in public safety comes from the successful creation of a Combined Public Safety Dispatch Center, located in the Police Station. This initiative had long been planned, but active steps to implement it began in FY13 due to a new mandate from the state requiring enhanced dispatching capabilities. Under the leadership of Police Chief Rick Glavin and Fire Chief Bill Miles, the two formerly separate Police and Fire dispatch operations were combined into one cohesive department. The Dispatch center is now staffed with two civilian dispatchers at all times. This means that we have ended the former practice of transferring a call from a Police Department dispatcher in the Police Station to a Fire Department dispatcher in the Fire Station when an emergency medical call came in. And we can now perform Emergency Medical Dispatch, where one dispatcher stays on the line and gives pre-arrival medical instructions while the other dispatcher sends the fire and police response that is needed. We started the Combined Dispatch Center in FY13 with only 8.5 of the total 9 dispatchers which are needed for all shifts. The FY14 budget adds a part-time civilian dispatcher so that there are a total of 9 civilian dispatchers, which is the minimum required to cover all shifts without having some employees work overtime to fill those part-time hours. Since the Town used to cover some shifts by paying overtime to police officers and firefighters, overtime in the Fire Department will be going down, while the Police Chief will be able to use his overtime budget to put more officers on the road by covering more vacant shifts that used to go unfilled when an officer was out for a shift.

FY13 was also the first year of operation for the Town/SPS Combined Facilities Department. With the hiring of Facilities Director Jim Kelly, this department has hit the ground running and Mr. Kelly has provided the coordination and communication and undivided attention to maintenance, repair and future planning for the 25 Town and SPS buildings, with over 600,000 square feet of space. One of his first tasks was to re-evaluate the existing Police Station, review the work of the Blue Ribbon Police Station Committee and the architectural plans that had been developed before and bring this project back to the Board of Selectmen for their determination of the future of the project. The Board voted to ask voters at Annual Town Meeting to consider the project at a scaled down size and cost from what had been considered previously and it is on the warrant of this Town Meeting as article 16. Mr. Kelly is also working with the Fairbank Community Center Task Force, overseeing the feasibility study for the Town Hall, and coordinating a number of capital projects for both the Town and SPS.

In the area of employee health insurance, as of July 1, 2012, all Town and Sudbury Public Schools employees are obtaining their health insurance through the program offered by the State government – the Group Insurance Commission (GIC). Additionally, the Town began offering an employee opt-out program for any employees willing to switch to a spouse's health insurance plan in exchange for a modest financial incentive payment. These changes together have resulted in the FY14 budget for health insurance for Town and SPS employees and retirees that is lower than the FY06 budget for health insurance. This has allowed the overall budget for SPS and the Town departments to stay within the FinCom guidelines while preserving jobs and services in the Town and SPS. Overall, rates for GIC insurance plans offered to Sudbury employees increased an average of 3.5% for FY14. Open enrollment will not conclude until May 8, so "best estimates" have guided the budget that is contained in this warrant.

Another major challenge for all Massachusetts towns and cities is the impending requirements for stormwater management from the Environmental Protection Agency (EPA). It is anticipated that future

permits will be required causing extensive work and expense for compliance. The Town's DPW will develop and implement a costly stormwater management plan, but until the terms of the new permit are known it is difficult to be precise about these future costs. The FY14 budget has \$50,000 to get the DPW started on this work once the permit requirements are known, and I will work with the Board of Selectmen and the Finance Committee to develop responses for any expenses greater than that in FY14.

We continue to carefully study staffing alternatives and other efforts to reduce program costs. We have been very successful thus far in achieving savings by working with our neighboring communities on collaborations. For example, we are in the fourth year of sharing a Recreation Director with Wayland. We are entering a new arrangement with the City of Marlborough for a shared Veterans Services Director, and we provide regional housing services to five other towns for a fee. We will continue to evaluate service by service if outsourcing work to private vendors or regionalizing services is a more cost effective and efficient approach in some areas. It should be viewed with skepticism the premise that outsourcing, regionalization or other consolidation is always more efficient. For example, Sudbury was the lead community in a grant-funded study to determine if regional public safety dispatch would be, in terms of both cost AND service provision, a worthwhile goal to pursue. The final report showed however, that Sudbury's costs might go up if we joined a regional dispatch center, because costs are usually assessed among towns based on population, and as one of the largest towns in the study, we would likely be expected to contribute more than we spend right now for dispatching services. These are important issues that must be carefully addressed and the devil is always in the details, not in the broad initial concept.

As always, the Board of Selectmen and I, along with our great Town staff, will keep striving to provide the highest levels of service possible to the residents, businesses and guests of the Town. All of Sudbury's residents depend on and benefit from the broad array of Town services that a community requires and their government delivers for their safety, health and quality of life needs, even more so when times are hard. In both the short and the long term, our focus will be on fiscally sustainable strategies that protect the capacity of Sudbury's government to consistently meet these service responsibilities.

Respectfully yours,
Maureen G. Valente

SUMMARY OF FY14 BUDGET INFORMATION
GENERAL FUND BUDGET

EXPENDITURES	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
LSRHS NET Operating Assessment)	17,577,379	18,079,955	18,694,852	19,540,532
SPS Gross Expenses	30,739,150	31,782,527	33,263,853	34,721,206
SPS Offsets	(2,480,863)	(2,841,775)	(2,775,371)	(2,801,108)
SPS Employee Benefits & Insurances	6,032,762	6,137,090	6,105,243	5,661,658
SPS Employee Benefits Reserve	-	-	-	-
SPS NET	34,291,049	35,077,842	36,593,725	37,581,756
Minuteman Regional Assessment	195,498	338,031	274,416	444,837
Total: Schools	52,063,926	53,495,828	55,562,993	57,567,125
General Government	2,244,846	2,209,807	2,475,679	2,549,815
Public Safety	5,845,322	6,088,922	6,581,384	6,948,250
Public Works	4,454,109	3,989,083	4,598,518	4,809,309
Human Services	507,899	502,637	570,289	598,570
Culture & Recreation	1,148,014	1,128,083	1,171,878	1,199,228
Unclassified & Transfer Accounts	118,700	114,542	366,136	397,699
Town Employee Benefits & Insurances	4,231,089	4,270,111	4,420,370	4,308,537
Town Employee Benefits Reserve	-	-	75,000	-
subtotal, town services	18,549,979	18,303,185	20,259,254	20,811,408
Town Operating Offsets	(429,089)	(587,592)	(737,673)	(762,745)
Total: Town Departments	18,120,890	17,715,593	19,521,581	20,048,663
Capital Expenditures	230,726	222,003	255,584	284,062
Capital Exclusions	-	-	-	700,000
Total: Capital Budget	230,726	222,003	255,584	984,062
Subtotal: Operating Budget	70,415,542	71,433,424	75,340,158	78,599,850
Town Debt Service	4,180,354	3,826,949	3,798,521	3,143,019
LSRHS (Debt Assessment)	2,237,147	2,193,072	2,139,028	1,946,994
Total: Debt Budget	6,417,501	6,020,021	5,937,549	5,090,013
Stabilization Fund	-	-	-	-
Prior Year Articles/Recoveries	-	300	38,891	-
Other Charges to be raised	662,842	739,994	824,249	867,449
Total: Other To Be Raised	77,495,885	78,193,739	82,140,847	84,557,312

REVENUES	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
State Aid	5,497,455	5,367,649	5,616,657	5,752,053
SBAB School Debt Reimbursement	1,702,597	1,681,224	1,681,224	1,681,224
Local Receipts	3,975,553	4,480,402	3,803,864	3,859,034
From Other Available Funds	-	300	38,891	-
Total: State & Local Receipts	11,175,605	11,529,575	11,140,636	11,292,311
Property Tax Levy	67,418,506	69,007,532	71,026,410	73,265,001
Total: Revenue	78,594,111	80,537,107	82,167,046	84,557,312

Over/(Under)*	26,200	0
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*Over/(Under) for budget reporting purposes only. For complete UMAS/GAAP adjusted prior year actual results for General fund see audit financial statements.

ENTERPRISE FUNDS BUDGETS

EXPENDITURES	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
Transfer Station	260,805	260,098	297,728	426,357
Atkinson Pool	485,381	491,103	526,450	539,808
Recreation Field Maintenance	150,908	125,324	218,200	207,722
Total: Direct	897,094	876,525	1,042,378	1,173,887
Transfer Station	29,595	33,146	20,062	21,567
Recreation Field Maintenance	-	-	-	22,500
Total: Indirect	29,595	33,146	20,062	44,067
Total: Expenditures	926,689	909,671	1,062,440	1,217,954

RECEIPTS & RESERVES	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
Transfer Station	360,239	226,157	317,523	447,924
Atkinson Pool	487,506	513,190	516,197	539,808
Recreation Field Maintenance	183,976	218,320	217,260	230,222
Total: Receipts & Reserves	1,031,720	957,666	1,050,980	1,217,954

Over/(Under)*	(11,460)	0
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*Over/(Under) for budget reporting purposes only. For complete UMAS/GAAP adjusted prior year actual results for Enterprise funds see audit financial statements.

RECOMMENDED GENERAL AND ENTERPRISE FUND FY14 BUDGETS

	FY13 Appropriated	FY14 Recommended	Increase/ (Decrease)	%
Lincoln-Sudbury RHS (Assessment)	18,694,852	19,540,532	845,680	4.52%
Sudbury Public Schools (K-8)	36,593,725	37,581,756	988,031	2.70%
Minuteman Vocational HS	274,416	444,837	170,421	62.10%
Town Government	19,521,581	20,048,663	527,082	2.70%
Capital & Capital Exclusions	255,584	984,062	728,478	285.02%
SUBTOTAL OPERATING BUDGET	75,340,158	78,599,850	3,259,692	4.33%
Debt Service	5,937,549	5,090,013	(847,536)	-14.27%
Other Charges to be Raised	863,140	867,449	4,309	0.50%
SUBTOTAL	6,800,689	5,957,462	(843,227)	-12.40%
TOTAL GENERAL FUND	82,140,847	84,557,312	2,416,465	2.94%
Transfer Station	317,790	447,924	130,134	40.95%
Atkinson Pool	526,450	539,808	13,358	2.54%
Recreation Field Maintenance	218,200	230,222	12,022	5.51%
TOTAL ENTERPRISE FUNDS	1,062,440	1,217,954	155,514	14.64%

FY14 GENERAL FUND BUDGET DETAIL

SUDBURY PUBLIC SCHOOLS BUDGET

	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
Salaries & Other Cash Compensation (Steps Only)				
Administration	921,614	887,615	1,006,869	1,033,485
Elementary Instruction	9,185,436	9,786,990	10,279,669	10,796,372
Middle School Instruction	4,952,889	5,201,249	5,620,652	5,793,553
Curriculum/Instr/Technology	496,571	553,863	713,122	772,659
Special Ed Instruction	4,830,086	5,144,920	5,602,290	5,936,636
Health, Transportation & Food Service	639,550	674,587	368,542	386,450
Plant Maintenance	777,787	808,331	931,194	933,592
All Other	506,653	604,146	714,263	714,263
Non-Override Reduction				
Total Salaries & Other Cash Compensation	22,310,586	23,661,701	25,236,601	26,367,010
Expenses				
Administration	637,266	455,118	412,875	455,689
Elementary Instruction	357,722	299,772	333,640	343,649
Middle School Instruction	156,774	163,714	187,673	193,303
Curriculum/Instr/Technology	315,033	488,191	411,873	424,229
Special Ed Instruction	4,088,945	4,011,858	4,013,830	4,225,700
Health, Transportation & Food Service	1,000,599	971,875	1,007,203	1,037,419
Utilities	973,580	918,919	1,191,882	1,191,882
Plant Maintenance	898,645	811,379	468,276	482,325
Non-Override Reduction				
Total Expenses	8,428,564	8,120,826	8,027,252	8,354,196
Subtotal before Benefits	30,739,150	31,782,527	33,263,853	34,721,206
Healthcare Benefits				
Active Employees	3,790,533	3,782,621	3,595,070	3,028,106
Retired Employees	550,413	636,315	554,478	581,799
Total Healthcare Benefits	4,340,946	4,418,936	4,149,548	3,609,905
Retirement & Other Benefits				
Active Employees	521,364	503,389	665,624	694,057
Retirement Assessment	1,170,452	1,214,765	1,290,071	1,357,695
Total Retirement & Other Benefits	1,691,816	1,718,154	1,955,695	2,051,752
Total Benefits	6,032,762	6,137,090	6,105,243	5,661,657
Total SPS Operating Expenses	36,771,912	37,919,617	39,369,096	40,382,864
SPS Grants, Fees & Other Offsets	(2,480,863)	(2,841,775)	(2,775,371)	(2,801,108)
Net SPS Operating Expenses	34,291,049	35,077,842	36,593,725	37,581,756
Total Compensation	28,343,348	29,798,791	31,341,844	32,028,667
Total Compensation (salaries, other cash compensation & benefits as a percentage of Operating Expenses (<u>before</u> Offsets))	77.08%	78.58%	79.61%	79.31%

SUDBURY PUBLIC SCHOOLS BUDGET CONT'D

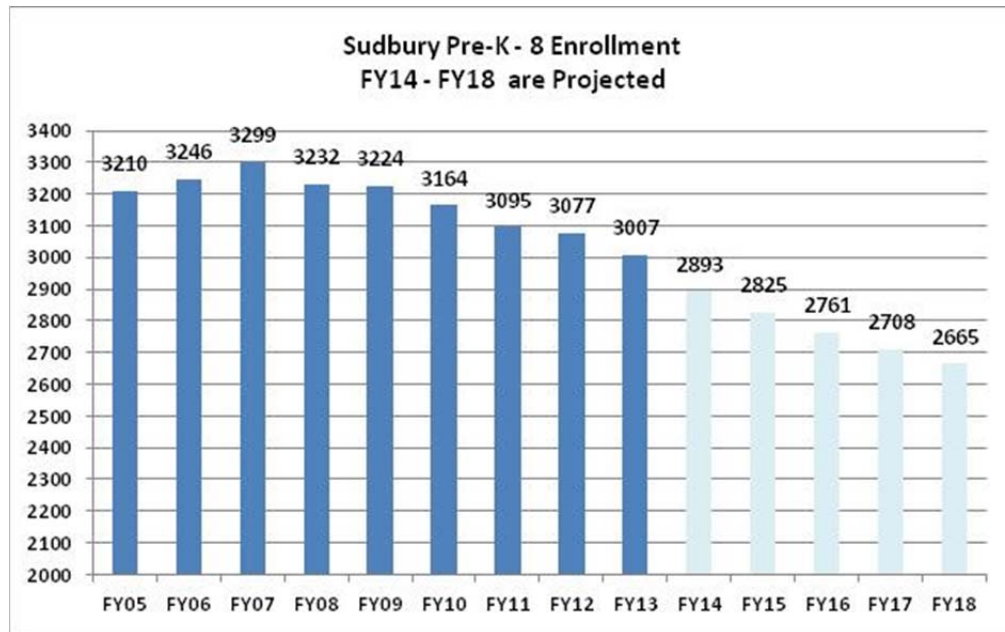
	FY11	FY12	FY13	FY14
	Actual	Actual	Appropriated	No Override
Students:				
Sudbury (Pre-K - 8)	3,033	3,000	2,897	2,783
Metco	60	70	70	70
Other Out of District Students at SPS	33	43	40	40
Total	3,126	3,113	3,007	2,893
Gross Out-of-District SpEd Costs	2,592,128	2,568,756	2,331,759	2,494,982
Less: Offsets/Reimbursements	671,149	760,026	750,000	750,000
Net Out-of-District SpEd Costs	1,920,979	1,808,730	1,581,759	1,744,982
Out of District Student Count	45	41	35	35
Average Cost Per Placement	57,603	62,653	66,622	71,285
SpEd Transportation Costs	622,313	758,310	704,728	725,870
Students w/IEPs	438	403	377	377
Cost per Student	11,763	12,181	13,092	13,959
(Operating Expenses <u>before</u> Offsets divided by number of Students)				
Headcount (FTEs)				
Administrators	15.00	16.50	18.50	18.50
Administrative Support	15.70	15.20	15.20	15.20
Teachers (excl SPED)	188.71	189.86	189.30	191.30
Classroom & Teaching Support (excl SPED)	24.40	21.50	23.29	22.29
SPED Teachers	55.30	57.30	56.30	57.30
SPED Support	44.20	40.45	46.27	47.27
Metco	5.40	5.40	5.40	5.40
Custodial/Grounds/Maintenance	15.00	15.00	15.50	15.50
All Other	26.86	18.00	16.16	17.15
Non-Override Reduction				
Total FTEs	390.57	379.21	385.92	389.91
Part Time Employees receiving benefits	35	30	25	22
Retirees receiving Full Healthcare benefits	42	43	34	31
Retirees receiving Medicare Supplemental benefits	151	161	178	179

SUDBURY PUBLIC SCHOOLS BUDGET CONT'D

	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
Average Class Size				
Haynes	21.4	19.9	21.5	19.4
Loring	20.6	21.8	21.5	21.0
Nixon	21.7	20.4	21.1	19.7
Noyes	20.2	21.4	20.6	19.2
Curtis	23.2	22.0	22.2	22.5
Average Salaries				
Teachers	67,017	69,041	70,688	75,194
Administration	104,470	106,105	108,530	111,049
All Other	33,747	35,551	31,365	33,976
Active employees with health benefits	317	321	271	274
Retirees with health benefits	194	196	212	210
Healthcare benefits per active employee	11,958	11,784	13,266	11,051
Healthcare benefits per retiree	2,837	3,247	2,615	2,770
Other Benefits per active employee	1,335	1,327	1,725	1,780
Pension Assessment Cost/School Participant (Middlesex Only)	6,160	6,198	6,085	6,465
Total Compensation & Benefits - Active Employees Only	26,622,483	27,947,711	29,497,295	30,089,173

Notes:

- 1) Payments for benefits are those made by SPS and do not include employee or retiree contributions.
- 2) In FY13, Sudbury Public Schools' contributions for health care are 80% for HMOs , 65% for PPOs and 50% Retirees. As of July 1, 2009, Sudbury Public Schools' contributions for new hires are 70% HMO and 55% PPO.
- 3) Since July 1, 1996 all new non-teacher employees pay 9% plus 2% of salary above \$30,000 in contributions for Middlesex County Retirement. Over the course of an employee's career, a Group 1 (non-public safety) employee hired after this date will pay nearly the entire cost of his/her future retirement benefits. Since July 1, 2001, all new teacher employees pay 11% in contributions to the Massachusetts Teacher Retirement System (MTRS). Sudbury Public Schools does not contribute to the MTRS for active employees and most retired employees.
- 4) Average salaries includes other cash payments other than overtime.



	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
SUDBURY PUBLIC SCHOOLS				
Sudbury Public Schools	30,739,150	31,782,527	33,263,853	34,721,206
Operating Offsets	(2,480,863)	(2,841,775)	(2,775,371)	(2,801,108)
Sudbury Public Schools	28,258,287	28,940,752	30,488,482	31,920,098
Add: Benefits & Insurance	6,032,762	6,137,090	6,105,243	5,661,658
Total: Sudbury Public Schools	34,291,049	35,077,842	36,593,725	37,581,756

The FY14 No Override Budget will provide Sudbury Public Schools with an additional \$988,031 in operating revenue over FY13 amounts. This represents an increase of 2.7% over the SPS Fiscal Year 2013 budget, inclusive of pension and insurance costs. The allowed growth in the No Override budget funds the staffing levels assumed in the Level Service, or “roll up” budget, as a result of the significant savings in health insurance estimated by moving to the GIC

Similar to the High School, SPS includes within its budget the costs associated with running the district including, but not limited to, health, life, workers’ compensation, property and casualty insurances, FICA and retirement assessments. These expenses represent approximately 14% of the total FY14 Non-Override Budget for SPS. Excluding Special Education costs, all other non-personnel related operating expenses are projected to increase by approximately 4.3% in FY14. By contrast, Special Education costs are projected to increase by 5.3%, or \$211,870, in FY14.

No Override Budget

The Finance Committee recommends approval of a FY14 No Override Budget for the Sudbury Public Schools in the amount of \$37,581,756.

LINCOLN-SUDBURY REGIONAL HIGH SCHOOL BUDGET

	FY11	FY12	FY13	FY14
	Actual	Actual	Appropriated	No Override
Salaries & Other Cash Compensation				
Administration	1,017,148	1,053,123	1,054,613	1,108,340
Instruction (excl Spec Ed)	10,031,948	10,207,692	10,479,496	10,943,755
Special Ed Instruction	1,305,481	1,414,194	1,437,317	1,609,732
Educational Support	522,637	501,441	506,077	523,106
Educational Support - Special Education	365,166	394,164	404,984	530,909
Clerical/Admin Support	881,080	836,288	847,571	848,580
Grounds/Maintenance	623,160	558,296	575,354	584,541
Coaching	370,638	415,811	370,300	391,581
All Other (Substitutes, Extra Services, Curric Dev)	203,193	148,612	200,406	243,639
Total Salaries & Other Cash Compensation	15,320,449	15,529,620	15,876,118	16,784,183
Expenses				
Instruction (excl Spec Ed)	432,922	338,535	382,709	386,312
Special Education	3,251,024	4,743,214	5,304,509	5,343,716
Educational Support	1,024,545	868,967	957,871	958,772
Operations excl Utilities	434,227	431,647	448,285	458,407
Utilities	733,984	698,058	761,186	736,800
All Other Expenses & Contingency	252,758	145,839	184,516	162,850
Total Expenses	6,129,460	7,226,259	8,039,076	8,046,857
Subtotal before Benefits	21,449,909	22,755,879	23,915,194	24,831,040
Healthcare Benefits				
Active Employees	1,898,077	1,904,599	1,988,217	1,912,903
Retired Employees	795,696	823,533	818,708	758,966
Total Healthcare Benefits	2,693,773	2,728,132	2,806,925	2,671,869
Retirement & Other Benefits				
Active Employees	408,772	604,525	436,619	492,667
Retired Employees	396,133	427,252	447,663	489,618
Total Retirement & Other Benefits	804,905	1,031,777	884,282	982,285
Total Benefits	3,498,678	3,759,909	3,691,207	3,654,154
Total LSRHS Operating Expenses, including grant funding	24,948,587	26,515,788	27,606,401	28,485,194
LSRHS Grants, Fees & Other Offsets, incl circuit breaker	(1,176,004)	(2,231,188)	(1,899,748)	(1,843,507)
Net LSRHS Operating Expenses	23,772,583	24,284,600	25,706,652	26,641,687
Debt Principal	2,150,000	2,150,000	2,150,000	1,950,000
Long-Term Debt Interest	567,700	489,950	410,800	333,613
Total Debt Service	2,717,700	2,639,950	2,560,800	2,283,613
Total Compensation	18,819,127	19,289,529	19,567,325	20,438,337
Total Compensation (salaries, other cash compensation & benefits) as a percentage of Operating Expenses (<u>before</u> Offsets)	75.4%	72.7%	70.9%	71.8%

LINCOLN-SUDBURY REGIONAL HIGH SCHOOL BUDGET CONT'D

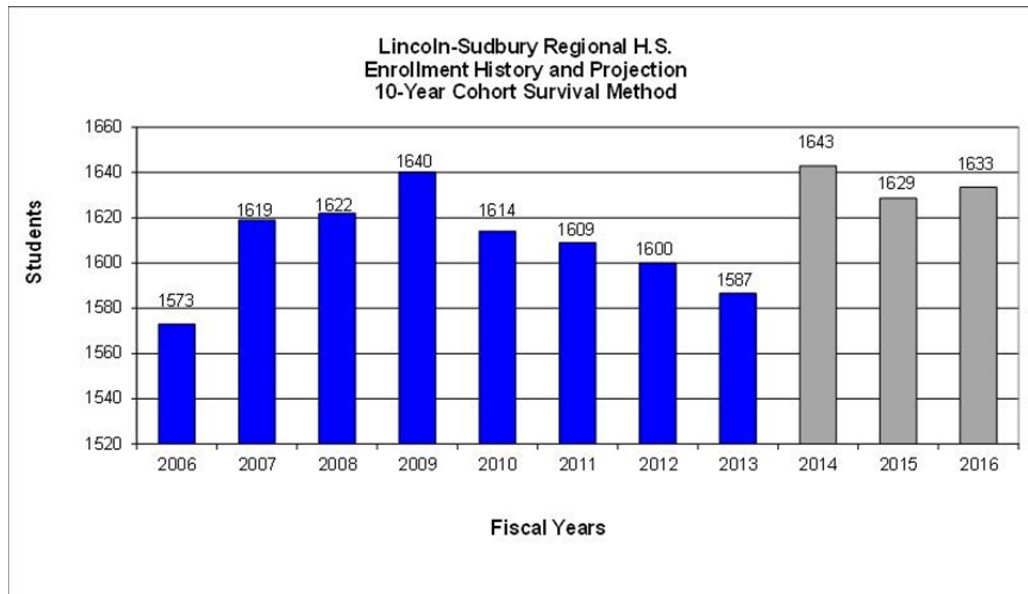
	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
Students:				
Sudbury	1,292	1,278	1,273	1,309
Lincoln	212	216	198	214
Metco	91	92	91	91
Other Out of District Students at LS	14	14	13	13
Total	1,609	1,600	1,575	1,627
Gross Out-of-District SpEd Costs	2,549,800	3,848,911	4,611,376	4,493,662
Less: Offsets/Reimbursements	(569,336)	(1,413,047)	(1,080,160)	(1,150,000)
Net Out-of-District SpEd Costs	1,980,464	2,435,864	3,531,216	3,343,662
Out-of-District Student Count	39	50	63	61
Avg. Cost Per Placement	65,379	76,978	73,196	73,667
SpEd Transportation Costs	559,057	683,427	576,409	693,862
Students w/IEP's	288	258	267	240
Cost per Student (Operating Expenses <u>before</u> Offsets divided by number of Students)	15,506	16,572	17,528	17,508
Headcount (FTEs)				
Administrators	8.00	8.00	8.50	8.50
Administrative Support	15.94	15.75	15.92	15.92
Teachers (excl SPED)	122.28	119.36	118.71	123.21
Classroom & Teaching Support (excl SPED)	4.70	3.40	3.40	3.40
SPED Teachers	15.50	15.70	17.25	17.25
SPED Support	13.82	13.82	13.82	13.82
Custodial/Grounds/Maintenance (0.20 is offset to Building Use)	11.00	10.00	10.00	10.00
All Other	8.46	8.43	8.43	8.43
Total FTEs, excluding non-operating grant funded positions	199.70	194.46	196.03	200.53
Federal and State Grant Funded FTE Positions	13.48	11.12	9.53	9.53
Total FTE Count including Grant Funded Positions	213.18	205.58	205.56	210.06
Part Time Employees receiving benefits	33	30	23	23
Retirees receiving Full Healthcare benefits	47	49	39	42
Retirees receiving Medicare Supplemental benefits	91	93	96	100

LINCOLN-SUDBURY REGIONAL HIGH SCHOOL BUDGET CONT'D

	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
Average Class Size				
Academic (English, History, Math, Science, Languages)	23.6	23.8	23.5	25.0
Electives are in every subject area and cannot be separated				
Students Participating in Athletics	1,229	1,229	1,070	1,070
Average Salaries				
Teachers	82,286	86,050	87,649	89,374
Administration	127,143	131,640	124,072	130,393
All Other	50,792	52,179	51,974	55,356
Active employees with health benefits	189	184	168	175
Retirees with health benefits	138	142	135	142
Healthcare benefits per active employee	9,505	10,351	11,835	10,931
Healthcare benefits per retiree	5,766	5,800	6,065	5,345
Retirement Assessment per L-S participant	2,572	2,670	2,798	3,079

Notes:

- 1) Payments for benefits are those made by LSRHS and do not include employee or retiree contributions.
Retirement assessment from the Middlesex Retirement System pertains to staff other than teachers and administrators.
Teachers and administrators are in the Mass. Teachers Retirement System to which the District makes no contributions.
- 2) LSRHS contributes 70% to active employee health insurance premiums and 75% to most retiree premiums.
Adoption of Section 18 and reduction of 5% L-S contribution took effect in FY10.
- 3) Effective for FY13, the Teachers' Association and the School Committee negotiated a change to GIC benchmark plans under Minuteman Nashoba Health Group, an increase in employee contribution to the most expensive plans offered, a one-time incentive to those already enrolled in health insurance to move to the least expensive plans, and establishment of a Health Reimbursement Account (HRA) in line with health insurance reform legislation.
- 4) There have been significant increases in Special Education out of district placement resulting increased tuition costs but these costs will stabilize in FY 14.
- 5) Average salaries as calculated include base salary plus longevity, stipends and other payments other than overtime
- 6) The FY14 Excess & Deficiency revenue offset is \$666,304 this includes an additional \$240,955 of E & D funds to fund a Level Service budget and increase staff proportionately with the 3.3% increase in enrollment. This includes a 4.5 FTE increase in instructional staff all other administrative and support staffing levels remain unchanged.



	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
LINCOLN-SUDBURY REGIONAL HS				
Sudbury Operating Assessment	17,577,379	18,079,955	18,694,852	19,540,532
Sudbury Debt Assessment	2,237,147	2,193,072	2,139,028	1,946,994
Sudbury Total Assessments	19,814,526	20,273,027	20,833,880	21,487,526

Lincoln-Sudbury Regional High School is a grade 9-12 regional school district established pursuant to chapter 71 of the Massachusetts General Laws and operates in accordance with Lincoln-Sudbury Regional Agreement. As a regional school district, LSRHS must include within its budget all costs associated with running the district including health, life, workers' compensation and property and casualty insurances; FICA; retirement assessments; and debt service. These expenses, which typically fall outside the budgetary responsibility of non-regional schools, represent 21% of the districts' total FY14 budget under the Finance Committee's recommended Non Override Budget. Chapter 70 State Aid and Regional Transportation Aid are used to reduce the total budget, along with other district receipts and re-apportioned funds. The No Override Budget estimates a 13% increase in Chapter 70 revenues and assumes level-funding of Regional Transportation Aid. The amount remaining after deducting these revenues and other receipts is then apportioned to Lincoln and Sudbury by a ratio based upon the statutory assessment method for regional school districts per the Commonwealth of Massachusetts Department of Education guidelines. The FY14 budget ratio for Sudbury is 85.95% (up from 84.31% in FY13) and for Lincoln is 14.05%. This significant shift in Sudbury's share of the operating budget drives an additional 180 basis point increase in the assessment (on top of the normal 2.7% increase in the operating budget) to growth of 4.5% from FY13 levels.

The FY14 No Override Budget will provide the High School with an additional \$935,034 in operating revenue over FY13 amounts. This represents an increase of 3.6% over the LSRHS Fiscal Year 2013 budget, inclusive of pension and insurance costs, and includes the use of an additional \$240,954 of E&D funds to supplement Non-Override allowable budget growth of 2.7%.

Enrollment at LSRHS has increased 77.6% from FY95 (887 students) to FY13 (1,574 students). Projections indicate an increase in enrollment in FY14 (1,627 students, or a total increase of 52 students). From FY95 to FY09, enrollment increased by 86% from 887 students to 1,653 students, which on an annual basis represents a growth rate of 4.5% per year. While more recent enrollment trends show a decline of 4.7% from FY09 to FY13, which on an annual basis represents a decrease of 1.2% per year, 2014 again shows an increase in enrollment of 52 students as a disproportionately large eighth grade class enters the High School. This large class is an exception and it is expected that enrollment will return to FY13 levels after this class passes through the high school.

While the general student population will be growing by 3.3%, the High School will experience a slight decrease in its out of district placements for special needs students in FY14, reversing the trends of significant increases in out of district placements each year since FY11. While out of district placement costs are increasing by less than 1% in FY14, compared to a 12% increase in FY13, these costs remain a disproportionately large percent of the FY14 operating budget.

No Override Budget

The Finance Committee recommends approval of a FY14 No Override net operating budget assessment of \$19,540,532 from Sudbury to LSRHS.

Despite significant salary concessions from the LS teachers in the new labor contract, and a 0% increase in health care rates from FY13, the high school is not able to add proportionate teaching capacity to accommodate the increase in students and maintain class sizes from FY13 in the No Override budget. In order to prevent increasing class sizes without requiring an override or impacting the net operating assessment to Sudbury, the high school is contributing an additional \$240,954 from their E&D fund to enable the funding of a “level-service” budget in which teachers will be added proportionately to the increase in enrollment.

MINUTEMAN VOCATIONAL TECHNICAL SCHOOL DISTRICT

	FY11	FY12	FY13	FY14
	Actual	Actual	Appropriated	No Override
MINUTEMAN VOCATIONAL				
Operating Assessment	195,498	338,031	274,416	444,837
Total: Minuteman Vocational	195,498	338,031	274,416	444,837

The proposed FY14 operating budget for Minuteman shows an increase in the assessment to Sudbury of \$170,421 or 62.1% from the FY13 assessment. The overall FY14 operating budget for Minuteman increased by \$1,295,385 or 7.5% above the FY13 budget. The increase in the assessment to Sudbury was due to changes in the enrollment mix of Sudbury students at Minuteman, increasing from 11 students to 16 students from FY13 to FY14, respectively.

No Override Budget

The Finance Committee recommends approval of FY14 assessment to the District of \$444,837.

TOTAL TOWN SERVICES BUDGET

	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
General Government	2,244,846	2,209,807	2,475,679	2,549,815
Public Safety	5,845,322	6,088,922	6,581,384	6,948,250
Public Works	4,454,109	3,989,083	4,598,518	4,809,309
Human Services	507,899	502,637	570,289	598,570
Culture & Recreation	1,148,014	1,128,083	1,171,878	1,199,228
Town-Wide Operations & Transfers	118,700	114,542	366,136	397,699
Subtotal before Benefits	14,318,890	14,033,074	15,763,884	16,502,871
Town Employee Benefits	4,231,089	4,270,111	4,495,370	4,308,537
Total Town Operating Expenses	18,549,979	18,303,185	20,259,254	20,811,408
Town Offsets	(429,089)	(587,592)	(737,673)	(762,745)
Net Town Operating Expenses	18,120,890	17,715,593	19,521,581	20,048,663
Town Salaries & Other Cash Compensation	9,948,387	10,032,770	11,077,192	11,550,436
Healthcare Benefits				
Active Employees	1,945,343	1,895,698	1,976,765	1,663,419
Retired Employees	333,075	385,081	350,406	394,606
Total Healthcare Benefits	2,278,418	2,280,779	2,327,171	2,058,025
Retirement Assessment Costs	1,677,363	1,726,555	1,831,526	1,900,281
Other Benefits & Insurances	275,308	262,777	336,673	350,231
Total Employee Benefits & Insurances	4,231,089	4,270,111	4,495,370	4,308,537
Town Expenses	3,271,206	3,320,066	3,836,305	4,109,411
Town Capital	386,264	418,697	425,637	418,274
Town Snow & Ice	713,033	261,542	424,750	424,750
Town Offsets	(429,089)	(587,592)	(737,673)	(762,745)
Net Town Operating Expenses	18,120,890	17,715,593	19,521,581	20,048,663
Town Only Employee Headcount (FTE)	156.90	156.90	159.11	159.95

	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
Total Compensation (salaries, other cash payments & benefits) as a percentage of Operating Expenses (before Offsets)	76.4%	78.1%	76.9%	76.2%
Average Salaries:				
Senior Managers	110,067	109,452	122,725	126,698
Department Heads	83,012	84,371	85,594	90,254
All Other Employees	50,720	51,623	56,620	58,753
Part time employees w/ health benefits	15	16	15	13
Active F/T employees w/ health benefits	140	134	121	123
Retirees w/ health benefits	92	104	117	120
Healthcare benefits cost per active employee*	12,551	12,638	14,535	12,231
Healthcare benefits cost per retiree *	3,620	3,703	2,995	3,288
Pension Assessment cost per Town Participants*	6,012	6,188	6,684	6,811

* Benefits breakdown active vs. retired is estimate only. Retiree per average cost based on recent average. Counts as of 10/1 each year for healthcare and 12/1 for pension. Cost per employee represents Town's estimated annual contribution.

Additional Notes:

- 1) Payments for benefits are those made by the Town and do not include employee or retiree contributions.
- 2) FY12, 80% HMO, 65% PPO, 50% for retirees. Effective 7/1/2009 for all new employees, the Town contributes 70% HMO, 55% PPO.
- 3) Since 7/1/1996 all new employees pay 9% plus 2% of salary above \$30,000 in contributions to retirement. Over the course of an employee's career a Group 1 (non-public safety) employee hired after this date will pay nearly all the entire cost of their future retirement benefits. It is estimated that the Town pays between 3-4% for Group 4 (public safety) employee retirement benefits because they may retire 10 years sooner than Group 1, with full benefits. In general, the majority of Town paid retirement costs is to cover unfunded pension liability for employees hired prior to 1996.
- 4) Average salaries includes other cash payments other than overtime.

GENERAL GOVERNMENT

	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
GENERAL GOVERNMENT				
Selectmen/Town Manager	302,092	310,861	339,862	354,047
ATM/Personnel	109,077	72,099	151,084	164,726
Law	181,079	142,904	163,231	172,108
Finance Committee	1,485	1,308	2,054	2,169
Accounting	258,389	267,763	290,090	306,070
Assessors	278,444	283,892	322,233	284,678
Treasurer/Collector	285,717	293,751	313,554	324,163
Information Systems	322,331	346,470	344,334	376,118
Town Clerk & Registrars	238,210	229,042	248,280	253,142
Conservation	110,440	100,666	115,762	119,538
Planning & Board of Appeals	157,581	161,051	185,195	193,056
Offsets	-	-	(26,000)	-
Total General Government	2,244,846	2,209,807	2,449,679	2,549,815
Salaries & Other Cash Compensation	1,848,005	1,853,055	2,031,548	2,125,883
All Other Expenses	396,841	356,752	444,131	423,932
Offsets	-	-	(26,000)	-
Total General Government	2,244,846	2,209,807	2,449,679	2,549,815
General Government Headcount (FTE)	29.82	29.82	30.16	30.20

The General Government portion of the budget represents the Executive, General Administration, Human Resources Management, Legal, Financial and quasi-judicial functions of the Town.

No Override Budget

The FY14 No Override Budget is increasing by \$100,136, or 4.1% compared to the FY13 budget. The largest increase is for Information Systems which is increasing \$31,784 or 9.2% to catch up on equipment replacements after a decline in last year's budget and to fund increased usage of the GIS system. The General Government departments have small staffs yet are responsible for essential and mandated functions.

The Finance Committee recommends approval of a FY14 No Override Budget for General Government of \$2,549,815.

PUBLIC SAFETY

	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
PUBLIC SAFETY				
Police	2,498,376	2,567,685	2,673,031	2,800,973
Fire	2,919,610	3,015,991	3,216,385	3,397,065
Combined Dispatch	215,918	282,506	454,222	522,856
Building Department	211,418	222,740	237,746	227,356
Offsets	(429,089)	(587,592)	(711,673)	(762,745)
Total Public Safety	5,416,233	5,501,330	5,869,711	6,185,505
Salaries & Other Cash Compensation	5,198,662	5,307,523	5,832,259	6,091,688
All Other Expenses	558,723	679,646	620,325	721,562
Capital	87,936	101,753	128,800	135,000
Offsets	(429,089)	(587,592)	(711,673)	(762,745)
Total Public Safety	5,416,233	5,501,330	5,869,711	6,185,505
Public Safety Headcount (FTE)	74.85	74.85	76.86	76.72

The Public Safety cluster consists of the Police and Fire Departments, Combined Dispatch and the Building Inspector. It is by far the largest of the Town's budget clusters, comprising 39% of the overall Town operating budget and where 48% of the Town's full-time equivalent ("FTE") employees work (exclusive of schools). Beginning in FY14, the Building Department has only the staff and expenses for Inspectional Services. Staff and expenses for maintenance of Town buildings have been moved to the newly created Combined Facilities Department, which is part of the Public Works cluster.

No Override Budget

The FY14 No Override Budget for this cluster is increasing by \$315,794 or 5.4% over the FY13 budget. Substantially all of the increase is in Other Expenses to cover the cost of private vendors (ambulance companies) for Advanced Life Support services until this function can be transferred to our own firefighters.

The Finance Committee recommends approval of a FY14 No Override Budget for Public Safety of \$6,948,250 (\$6,185,505 after offsets).

PUBLIC WORKS

	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
PUBLIC WORKS				
Engineering	310,106	328,410	473,505	507,413
Streets & Roads	2,861,516	2,445,137	2,742,641	2,827,792
Trees and Cemetery	343,368	371,445	367,983	393,152
Parks and Grounds	229,799	175,901	225,164	252,652
Combined Facilities	709,319	668,189	789,225	828,300
Total Public Works	4,454,109	3,989,083	4,598,518	4,809,309
Salaries & Other Cash Compensation	1,784,934	1,769,404	2,046,216	2,128,443
All Other Expenses	1,657,814	1,641,193	1,830,715	1,972,842
Capital	298,328	316,944	296,837	283,274
Snow & Ice	713,033	261,542	424,750	424,750
Total Public Works	4,454,109	3,989,083	4,598,518	4,809,309
Public Works Headcount (FTE)	30.03	30.03	30.03	30.30

The Public Works cluster includes the Engineering, Streets and Roads, Trees and Cemeteries, Parks and Grounds Divisions, and Transfer Station Enterprise Fund. The Transfer Station Enterprise Fund is voted separately at Town Meeting. This cluster also includes the newly formed Combined Facilities Department, and ½ of the salary of the Facilities Director is included in this budget. The other ½ is included in the Sudbury Public Schools budget.

No Override Budget

The FY14 No Override Budget for this cluster is increasing by \$210,791 or 4.6% over the FY13 budget. The cost of materials and contracts continues to rise over time in this area, and without a proportionate increase in funding, this division can't provide all the work it requires to maintain the roads, walkways, guardrails, drainage structures, etc. to historical standards.

The Finance Committee recommends approval of a FY14 No Override Budget for Public Works of \$4,809,309.

HUMAN SERVICES

	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
HUMAN SERVICES				
Board of Health	369,430	343,294	384,102	391,714
Council on Aging	119,611	131,778	140,641	152,390
Veterans Affairs	18,858	27,566	45,546	54,466
Total Human Services	507,899	502,637	570,289	598,570
Salaries & Other Cash Compensation	340,448	343,891	361,921	391,335
All Other Expenses	167,451	158,746	208,368	207,235
Total Human Services	507,899	502,637	570,289	598,570
Human Services Headcount (FTE)	6.09	6.09	6.09	6.65

The Human Services cluster includes the Board of Health, Council on Aging, and Veterans' Affairs Offices. Due to prior year budget cuts, the Family Services Department, through which a community outreach worker provided social services to older residents, has been eliminated and the Board of Health budget continues to have limited funds to contract for assistance in this area.

No Override Budget

The FY14 No Override Budget for this cluster is increasing by \$28,281 or 5.0% over the FY13 budget.

The Finance Committee recommends approval of a FY14 No Override Budget for Human Services of \$598,570.

CULTURE & RECREATION

	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
CULTURE & RECREATION				
Goodnow Library	1,010,602	993,456	1,035,020	1,057,828
Recreation	129,956	126,569	128,739	133,039
Historical Commission	5,308	5,249	5,309	5,500
Historic Districts Commission	2,148	2,809	2,810	2,861
Total Culture & Recreation	1,148,014	1,128,083	1,171,878	1,199,228
Salaries & Other Cash Compensation	776,337	758,897	805,248	803,087
All Other Expenses	371,677	369,186	366,630	396,141
Total Culture & Recreation	1,148,014	1,128,083	1,171,878	1,199,228
Culture & Recreation Headcount (FTE)	16.11	16.11	15.97	16.08

The Culture & Recreation cluster includes the Goodnow Library, Recreation Department, Historical Commission, and the Historic Districts Commission. Starting in FY10, the Youth Commission function has been moved to within the Recreation Department and the staffing was reduced to ½ of a full-time position. Also starting in FY10, the Town began sharing a Recreation Director with the Town of Wayland. The Atkinson Pool Enterprise Fund will be voted separately at Town Meeting.

No Override Budget

The FY14 No Override Budget for this cluster is increasing by \$27,350 or 2.3% over the FY13 budget.

The Finance Committee recommends approval of a FY14 No Override Budget for Culture & Recreation of \$1,199,228.

TOWN-WIDE OPERATING AND TRANSFER ACCOUNTS

	FY11	FY12	FY13	FY14
	Actual	Actual	Appropriated	No Override
UNCLASSIFIED & RESERVES				
Town-Wide Operating Expenses	118,700	114,542	132,925	147,699
Town Reserve Account	0	0	233,211	240,000
Salary Contingency Account	0	0	0	10,000
Total Unclassified & Transfers	118,700	114,542	366,136	397,699

The Unclassified and Transfer Accounts budget line item is made up of two categories – Town Wide Operating Expenses and Transfer Accounts.

Unclassified

This budget includes expenses that do not fit precisely into other cost centers and are shared by many departments or support Town-wide functions and responsibilities. Expenses include copiers, postage, telephone, Town Report, Town Meeting, the Memorial Day celebration and the July 4th parade. The FY14 budget for this area is increasing by \$14,774 or 11.1% over the FY13 budget.

Transfer Accounts

Transfer accounts are for Town operating department needs only and are counted as part of the Town's share of the overall budget. Since the Town Manager does not have the same authority as the School Committees to move funds around to meet emergencies or unforeseen needs arising during the year, the Reserve Account is used as a source of funds to meet those instances where supplemental funding is needed. Money cannot be spent from the Reserve Account without approval of the Finance Committee. The Reserve Account is set to decrease \$8,983 or 3.1% compared to the original FY13 appropriation. The current FY13 balance of \$233,211 reflects transfer authorizations of \$15,772 through December 31st. As other budgets get reduced, there are more areas where an unexpected and potentially large cost can arise and the Reserve Account allows the most flexibility for meeting those issues, particularly in the area of snow and ice removal costs.

The Salary Contingency budget of \$10,000 is to accommodate the possibility of arbitration awards or other situations which could require funding during the year and this line item allows flexibility for that possibility. Transfers out of this account also require Finance Committee approval.

No Override Budget

The Finance Committee recommends approval of a FY14 No Override Budget for Unclassified and Transfer Accounts of \$397,699.

SHARED BENEFITS AND INSURANCE

	FY11	FY12	FY13	FY14
	Actual	Actual	Appropriated	No Override
BENEFITS & INSURANCE				
Workers' Compensation	30,123	41,055	49,642	51,131
Unemployment Compensation	106,599	63,058	140,000	144,200
Medicare Tax	442,938	440,589	498,133	525,000
Life Insurance	3,531	2,887	4,430	4,563
Employee Medical Premiums	5,735,876	5,678,319	5,496,835	4,691,525
Retiree Medical Premiums/ OPEB	883,488	1,021,396	904,884	976,405
Employee Benefits Reserve	0	0	75,000	0
Retirement Assessment	2,847,815	2,941,321	3,121,597	3,257,976
Property/Liab. Insurance	213,481	218,576	310,092	319,395
	10,263,851	10,407,201	10,600,613	9,970,195

	FY11	FY12	FY13	FY14
	Actual	Actual	Appropriated	No Override
BENEFITS & INSURANCE				
Town	4,231,089	4,270,111	4,495,370	4,308,537
Schools	6,032,762	6,137,090	6,105,243	5,661,658
	10,263,851	10,407,201	10,600,613	9,970,195

No Override Budget

This budget is for the benefits and insurance needs of SPS and Town departments only. The largest item in this area is for the health insurance premiums for SPS and Town employees and retirees.

Similar to last year, this budget presentation shows a breakout of the costs for the Town's share of the medical premiums for SPS and Town retirees. Retirees pay 50% of the costs of their medical plans, and the Town has accepted Section 18, which means that all retirees who are Medicare eligible will be covered by Medicare when they reach age 65, which minimizes the cost of retiree health insurance.

As discussed previously, the Board of Selectmen voted to accept the provisions of sections 21-23 of Chapter 32B of the General Laws in November 2011. After following the prescribed process, the outcome for the Town and SPS was a decision to join the GIC beginning in FY13. On July 1, 2012, all active employees and retirees for the Town and SPS migrated to the GIC health benefits system. Collectively, the move to the GIC generated savings of more than \$2 million in FY13. Similarly, as we head into FY14, the GIC announced on March 6th that health insurance premium rate increases would be held to an average increase of 3.5% across its offering of health plans, below both the state and national averages.

In prior years, the Town and SPS employees made concessions in the design and contribution rates for their health insurance plans, and beginning in FY10, the split between employer and employee changed over the

three years. For active employees in FY13, the Town will pay 80% of the premium rate for all HMO plans offered by the Town and employees will pay 20%, (80%/20% split) unless the employee was hired on or after July 1, 2009, in which case the premium split is 70%/30% for HMO plans. The Town also is required by state law to offer a PPO plan, and the contribution rate for existing employees has changed from 75%/25% in FY10 to 65%/35% for FY12. For employees hired on or after July 1, 2009, the premium split for the PPO plans has changed to 55%/45%. It is estimated these changes have resulted in the budget for the active and retired employees being \$2.9 million lower in FY12 than if the former plans and contribution rates had remained the same.

The Finance Committee recommends approval of a FY14 No Override Budget for Benefits and Insurance of \$9,970,195.

SHARED DEBT SERVICE

	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
DEBT SERVICE				
Short-term Loan Interest	0	0	0	0
New issues estimated debt service	0	0	0	3,500
Existing Long Term Bond Int.	1,025,354	846,949	768,521	659,519
Existing Long Term Bond Principal	3,155,000	2,980,000	3,030,000	2,480,000
Town Debt Service Subtotal	4,180,354	3,826,949	3,798,521	3,143,019
LSRHS Debt Service, Sudbury Portion	2,237,147	2,193,072	2,139,028	1,946,994
Total: Debt Service	6,417,501	6,020,021	5,937,549	5,090,013

The Debt Service budget provides for the repayment of principal and interest on the long-term debt of both the Town and the Lincoln Sudbury Regional High School. The Town issues debt pursuant to votes of Town Meeting to begin construction projects or purchase expensive equipment or real property. The maximum amount of debt is authorized by Town Meeting, and then the Town Treasurer issues the debt after working with the Town Manager and the Town's Financial Advisor pending the approval of the Board of Selectmen. The treasurer of LSRHS issues its debt after working with the LSRHS School Committee, the School District's Financial Advisor and pursuant to votes of Town Meetings of both Lincoln and Sudbury.

The budget request for FY14 is for an appropriation of \$3,143,019 which is the total amount of gross debt service payments required for all Town of Sudbury debt. A state grant, estimated at \$1,681,224, will be used to pay part of the debt service associated with school construction projects. Town debt service payments fall into the following major bond issue categories: Municipal buildings and projects, open space acquisitions, recreational field development and Sudbury Public Schools projects. The appropriation for the LSRHS debt service payment for FY14 of \$1,946,994 is requested for and paid through the District's assessment to Sudbury.

No Override Budget

The Finance Committee recommends approval of a FY14 No Override Budget for Town Debt Service for the Town of Sudbury of \$3,143,019.

FY14 LONG-TERM DEBT SERVICE BUDGET DETAIL

<u>DEBT SERVICE BUDGET DETAIL</u>	<u>FY14</u>
Curtis School (refunding)	1,317,593
Haynes School (refunding)	462,938
Weisblatt Land (refunding)	313,497
Meachen Land (refunding)	227,015
Loring School (refunding)	628,088
Noyes School Repairs 2012	190,388
Nixon School Roof 2014 (estimate)	3,500
Town Debt Service Subtotal	3,143,019
L-S assessment, Sudbury share	1,946,994
Total Debt Service (gross)	5,090,013
	-
 <u>DEBT SERVICE BUDGET</u>	 <u>FY14</u>
Schools	2,602,507
Town	-
Land Acquisition	540,512
Town Subtotal	3,143,019
LSRHSD Debt, Sudbury share	1,946,994
Total	5,090,013
	-
 Adjustments to debt	
Premium on Bonds	(3,878)
SBAB Debt Reimbursement	(1,681,224)
Total Adjustments	(1,685,102)
 Total exempt debt to be raised	 3,404,911

See Appendix II for all statements of long-term debt service.

FY14 CAPITAL BUDGET

	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
CAPITAL & CAPITAL EXCLUSIONS				
Operating Capital Expenditures*	230,726	222,003	255,584	284,062
Capital Exclusions	0	0	0	700,000
Total Capital & Articles	230,726	222,003	255,584	984,062

* Excludes leases for equipment & police cruisers.

	FY11 Actual	FY12 Actual	FY13 Appropriated	FY14 No Override
CAPITAL BY CATEGORY				
Town Buildings	116,771	59,607	51,925	62,062
General Government	11,955	0	37,000	0
Public Safety	10,000	72,396	61,659	20,000
Public Works	0	0	50,000	750,000
Sudbury Public Schools	50,000	90,000	55,000	152,000
Total: Capital Expenses	230,726	222,003	255,584	984,062

No Override Budget

The Finance Committee recommends approval of a FY14 No Override Capital Budget of \$284,062.

Article 19-Town Center Traffic Improvements, Capital Exclusion

The Board of Selectmen has submitted this article including funding from (one-year) capital exclusion to the General fund tax levy in the amount of \$700,000. The Finance Committee has not yet taken a position and will report on this article at Town Meeting.

CAPITAL IMPROVEMENT PLANNING COMMITTEE REPORT

A capital expenditure is defined as major, non-recurring cost 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.

The Committee held one hearing on January 16, 2013. Following its review, the Committee voted to recommend that the following capital items be funded through FY14 General Fund operating budget subject to available funding:

ARTICLE 5-CAPITAL BUDGET		FY14 No Override
DPW:	Chevy 1 Ton (#6) - Purchase	\$ 50,000
Fire:	Skid Tank and Pump Unit	20,000
Building:	Various building improvements	62,062
SPS:	Roof Repairs	32,000
	School Classroom Flooring Replacement	100,000
	Peter Noyes Septic Engineering Study	20,000
Total:		<u>\$ 284,062</u>

The Committee voted to support the use of \$122,000 from the Transfer Station Enterprise Fund for the replacement of 3 compacting units at the Transfer Station; and \$4,560 from the Park & Recreation Enterprise Fund for the ongoing lease of a 2010 John Deere Tractor. The Committee also voted to support using \$220,000 RRA funds for an Ambulance replacement, as well as \$100,000 CPA funds for continued Town walkway construction by the DPW.

No Override Budget

The Capital Improvement Planning Committee recommends approval of a FY14 Capital Budget of \$284,062.

The Capital Improvement Planning Committee also voted unanimously to support the following new and on-going leases as part of the Division of Public Work's operating budget:

		FY14 No Override
<hr/> NEW LEASES <hr/>		
Bombadier Tractor (#33)		\$ 31,300
6-Wheel Dump Truck (#11)		34,300
Total:		<u><u>\$ 65,600</u></u>
		FY14 No Override
<hr/> ONGOING LEASES <hr/>		
2012 Freightliner 6-Wheel Dump Truck (#4)	Started FY13	\$ 29,000
2012 Prinoth Multi-Purpose Tractor	Started FY13	29,041
2011 Chevy One Ton Rack Body (#37)	Started FY12	10,015
2011 Freightliner 10-Wheel Dump	Started FY12	28,187
Kubota Tractor/Boom Flail Mower (#35)	Started FY11	15,664
Elgin Pelican Sweeper (#54)	Started FY11	33,236
2009 John Deere 544K Loader (#54)	Started FY11	27,315
2009 Chevy Pick-Up (#14)	Started FY10	6,715
2009 Volvo 6-Wheel Dump Truck (#10)	Started FY10	25,595
Landscape Tractor w/Bucket (PR6)	Started FY10	4,560
2011 Chevy Pickup (Unit PR-2)	Started FY12	8,347
Total:		<u><u>\$ 217,675</u></u>

No Override Budget

The Capital Improvement Planning Committee recommends approval of FY14 lease payments of \$283,275.

FY14 ENTERPRISE FUND BUDGETS

	FY11 Actual	FY12 Appropriated	FY13 Appropriated	FY14 No Override
TRANSFER STATION ENTERPRISE FUND				
Direct Costs	260,805	260,098	297,728	426,357
Indirect Costs*	29,595	33,146	20,062	21,567
TOTAL: Enterprise Expenditures	290,400	293,244	317,790	447,924
Transfer Station Receipts	360,239	226,157	317,523	325,000
Retained Earnings Used	0	0	0	122,924
TOTAL: Enterprise Revenues	360,239	226,157	317,523	447,924
	-	-	-	-

***Paid for by Enterprise Revenue Transfer to Unclassified Benefits (General Fund)**

No Override Budget

The Transfer Station Enterprise Fund operates the transfer station, providing recycling, landfill monitoring, and the hauling and disposal of waste. As an enterprise fund, the Transfer Station Enterprise Fund covers all of its direct and indirect costs and is not supported by the general tax levy or any other general revenue source. The transfer station is self-sustaining and has a stable group of users. The FY14 budget includes a onetime use of enterprise reserves for the purchase of three new recycling compactors.

The Finance Committee recommends approval of a FY14 No Override Budget of \$426,357 for the Transfer Station Enterprise Fund.

	FY11 Actual	FY12 Appropriated	FY13 Appropriated	FY14 No Override
POOL ENTERPRISE FUND				
Direct Costs	485,381	491,103	526,450	539,808
TOTAL: Enterprise Expenditures	485,381	491,103	526,450	539,808
Pool Receipts	487,506	475,960	515,000	515,000
Retained Earnings Used	0	37,230	1,197	24,808
TOTAL: Enterprise Revenues	487,506	513,190	516,197	539,808

The Atkinson Pool Enterprise Fund pays for the direct costs of the operation of the Atkinson Pool. Enterprise funds are meant to be self-supporting, meaning they should be able to generate sufficient revenue to pay for all direct and indirect costs, as well as set aside funds for future maintenance and repairs to the facility, but does not pay for the cost of health insurance and pensions. However, the Pool does continue to support all of its direct operating costs.

No Override Budget

The Finance Committee recommends approval of a FY14 No Override Budget of \$539,808 for the Atkinson Pool Enterprise.

	FY11 Actual	FY12 Appropriated	FY13 Appropriated	FY14 No Override
FIELD MAINTENANCE ENTERPRISE				
Direct Costs	150,908	125,324	218,200	207,722
Indirect Costs*	0	0	0	22,500
TOTAL: Enterprise Expenditures	150,908	125,324	218,200	230,222
Field Maintenance Receipts	183,976	218,320	189,000	190,000
Transfers In	0	0	0	0
Retained Earnings Used	0	0	28,260	40,222
TOTAL: Enterprise Revenues	183,976	218,320	217,260	230,222
	-	-	-	-

***Paid for by Enterprise Revenue Transfer to Unclassified Benefits (General Fund)**

No Override Budget

The Recreation Field Maintenance Enterprise Fund pays for the direct costs associated with the maintenance and upkeep of the Town's many recreational playing fields. As an enterprise fund, the Recreational Field Maintenance covers all of its direct and indirect costs and is not supported by the general tax levy. Furthermore, costs previously borne by the tax levy to support recreational fields will be assumed by the Enterprise as new revenue streams are developed.

The Finance Committee recommends approval of a FY14 No Override Budget of \$230,222 for the Recreational Field Maintenance Enterprise Fund.

FY14 COMMUNITY PRESERVATION ACT (CPA) FUND BUDGET

	FY12 Actual	FY13 Appropriated	FY14 No Override
CPA FUNDS #2404 & #3400			
Beginning Fund Balances	\$ 8,620,708	\$ 8,952,251	\$ 4,668,946
<u>Revenues:</u>			
CPA Surcharge & Fees	1,529,460	1,600,000	1,600,000
Intergovernmental	431,743	443,943	425,000
Investment Income	102,681	100,000	50,000
Bond/BAN Issue Proceeds	-	3,472,500	-
Total Revenues	2,063,884	5,616,443	2,075,000
<u>Expenditures</u>			
Major Land Purchases	-	7,760,000	-
Debt Service	1,226,556	1,171,498	1,136,656
Administrative	52,545	82,750	80,000
Other	263,240	685,500	588,300
Total Expenditures	1,542,341	9,699,748	1,804,956
Excess/(Deficiency)	521,543	(4,083,305)	270,044
Transfers In/(Out)	(190,000)	(200,000)	(342,796)
Ending CPA Operating Fund Balance	\$ 8,952,251	\$ 4,668,946	\$ 4,596,194
	-		
	FY12 Actual	FY13 Appropriated	FY14 No Override
FUNDS BALANCE			
Reserved	\$ 1,756,098	\$ 1,129,133	\$ 1,000,000
Unreserved	\$ 7,203,856	\$ 3,539,813	\$ 3,596,194
	\$ 8,959,954	\$ 4,668,946	\$ 4,596,194

The CPF (Community Preservation Fund) is special revenue fund pursuant to MGL Ch. 44B, used to account for the 3% surcharge on local real estate tax on non-exempt property (and matching state trust fund distribution) that can be used to promote open space, preserve historic resources and develop affordable housing. The CPF operating budget pays for administrative costs, debt service and the setting aside of reserves for the three purposes previously mentioned. The CPF also funds a number of other Town Meeting articles using both cash reserves and proceeds from long-term debt issues.

Articles 31-37- CPA Projects

The Finance Committee recommends approval of a FY14 CPA budget for all CPA projects of \$931,096 (which includes the inter-fund transfer to Sudbury's Affordable Housing Trust shown above as transfers out).

Article 38 – General Budget

The Finance Committee recommends approval of a FY14 CPA general budget of \$1,216,656.

APPENDICES

APPENDIX I. 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.

Benefits and Insurance: This account in the shared expenses section of the budget is comprised primarily of benefits such as health insurance and retirement for both school and general government employees.

Capital Exclusion: A temporary increase in the tax levy to fund a capital project or make a capital acquisition.

Cherry Sheet: An annual statement received from the Department of Revenue detailing estimated receipts for the next fiscal year from the various state aid accounts as well as estimated state and county government charges payable to the state. The name “Cherry Sheet” derives from the color of the paper used.

Debt Exclusion: An override to Proposition 2 ½ for the purpose of raising funds for debt service costs; remains for the life of the debt only.

Enterprise Fund: A separate fund, set up to provide a specific Town service, whereby all direct and indirect/overhead costs of providing the service are funded in total from user charges. An appropriation for an enterprise fund is funded in total from enterprise fund revenue unless otherwise noted. Enterprise fund revenue used to fund services provided by other Town departments will be shown in the warrant after the appropriation total for the department. An enterprise fund is required to fully disclose all costs and all revenue sources needed to provide a service.

Free Cash: Free cash is the available, undesignated fund balance of the general fund and is generated when actual revenue collections are in excess of estimates, when expenditures are less than appropriated, or both. A free cash balance is certified as of July 1 each year by the Department of Revenue and once certified, any or all of the certified amount may be used to defray Town expenses by a vote of the Town Meeting.

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.

APPENDIX I. BUDGET TERMS AND DEFINITIONS CONT'D

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

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

New Growth: Proposition 2 ½ allows a community to increase its levy limit annually by an amount based upon the valuation of certain new construction and other growth in the tax base that is not the result of property revaluation. New growth becomes part of the levy limit and thus increases at the rate of 2.5% each year as the levy limit increases.

Override: An override is passed by a majority vote at Town Meeting and at the ballot. There are three types of overrides: An Operating Override, which permanently increases the levy limit; a Debt Exclusion, which increases the levy limit only for the life of the debt; and a Capital Project Override, which increases the levy only for the year in which the project is undertaken.

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

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.

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.

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, or taking it out of, 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.

Town-wide Operating Expenses: This account in the general government section of the budget is comprised primarily of operating expenses such as postage, telephone and property liability insurance, that support town-wide operations and are not assigned to any one department or cost center.

APPENDIX II. LONG-TERM DEBT SCHEDULES

TOWN DEBT SCHEDULE BY TYPE

Issue Dates Types	2004-2013 Schools	2004 Municipal	2006 Refundings Open Space/ Recreational	Total	Annual Debt Service	Principal Balance
Principal Bal.	17,795,000	425,000	2,910,000	21,130,000		21,130,000
FY13 Principal	2,145,000	425,000	460,000	3,030,000		
FY13 Interest	650,571	17,000	100,950	768,521	3,798,521	18,100,000
FY14 Principal	2,025,000	-	455,000	2,480,000		
FY14 Interest	574,006	-	85,513	659,519	3,139,519	15,620,000
FY15 Principal	2,010,000	-	450,000	2,460,000		
FY15 Interest	501,363	-	69,113	570,475	3,030,475	13,160,000
FY16 Principal	1,890,000	-	450,000	2,340,000		
FY16 Interest	427,563	-	52,238	479,800	2,819,800	10,820,000
FY17 Principal	1,810,000	-	445,000	2,255,000		
FY17 Interest	357,475	-	34,900	392,375	2,647,375	8,565,000
FY18 Principal	1,805,000	-	440,000	2,245,000		
FY18 Interest	286,675	-	17,200	303,875	2,548,875	6,320,000
FY19 Principal	1,780,000	-	210,000	1,990,000		
FY19 Interest	220,525	-	4,200	224,725	2,214,725	4,330,000
FY20 Principal	2,055,000	-	-	2,055,000		
FY20 Interest	155,950	-	-	155,950	2,210,950	2,275,000
FY21 Principal	2,120,000	-	-	2,120,000		
FY21 Interest	49,963	-	-	49,963	2,169,963	155,000
FY22 Principal	155,000	-	-	155,000		
FY22 Interest	1,744	-	-	1,744	156,744	-

AUTHORIZED, BUT NOT ISSUED DEBT

Date Authorized	Permanent Debt Issued Purpose	Total Authorized	Amount Issued	Unissued 12/31/2012	Date Issued	Maturity Date	Article Number
April-08	Nobscot I Conserv. (CPA)	5,545,000	5,045,000	500,000	6/15/2009	6/30/2029	ATM08-33
January-11	Noyes Green Repairs	2,640,000	1,580,000	1,060,000	12/15/2011	8/15/2021	STM11-01
May-12	Pantry Brook Farm (CPA)	7,822,500	-	7,822,500	n/a	n/a	ATM12-30

Nobscot I debt was authorized to include an amount of the purchase subsequently covered by State grant. The \$500,000 unissued debt will be rescinded at a future Town Meeting. The Noyes Green Repairs permanent debt was issued in FY12. Authorization in excess of the Town's final project expenditures (net of MSBA debt reimbursement) will be rescinded in the future. Permanent bonding for Pantry Brook Farm is currently scheduled for August 2013 for approximately \$3 million. The remaining authorization will be rescinded in the future.

LSRHSD DEBT SCHEDULE BY ISSUANCE DATE

Issue Dates	2005	2007	2009	Total	Debt Service	Principal Balance
Principal Bal.						10,700,000
FY13 Principal	1,400,000	550,000	200,000	2,150,000		
FY13 Interest	87,294	297,550	4,750	389,594	2,539,594	8,550,000
FY14 Principal	1,400,000	550,000		1,950,000		
FY14 Interest	45,055	277,613		322,668	2,272,668	6,600,000
FY15 Principal		550,000		550,000		
FY15 Interest		254,925		254,925	804,925	6,050,000
FY16 Principal		550,000		550,000		
FY16 Interest		231,550		231,550	781,550	5,500,000
FY17 Principal		550,000		550,000		
FY17 Interest		210,238		210,238	760,238	4,950,000
FY18 Principal		550,000		550,000		
FY18 Interest		188,925		188,925	738,925	4,400,000
FY19 Principal		550,000		550,000		
FY19 Interest		166,925		166,925	716,925	3,850,000
FY20 Principal		550,000		550,000		
FY20 Interest		144,925		144,925	694,925	3,300,000
FY21 Principal		550,000		550,000		
FY21 Interest		122,925		122,925	672,925	2,750,000
FY22 Principal		550,000		550,000		
FY22 Interest		100,925		100,925	650,925	2,200,000
FY23 Principal		550,000		550,000		
FY23 Interest		78,925		78,925	628,925	1,650,000
FY24 Principal		550,000		550,000		
FY24 Interest		56,650		56,650	606,650	1,100,000
FY25 Principal		550,000		550,000		
FY25 Interest		34,031		34,031	584,031	550,000
FY26 Principal		550,000		550,000		
FY26 Interest		11,344		11,344	561,344	0

The Town of Sudbury is responsible for a portion of the District's annual debt service. For further details, see LSRHS and Debt Service narratives.

CPA FUND DEBT SCHEDULE BY ISSUANCE DATE

The Town is able to borrow long-term funds for CPA purposes. This schedule shows all debts outstanding relating to CPA. CPA debt service is budgeted and paid for separately from all other Town activities.

Issue Dates Types	2004 Cutting/ Dickson	2005 Libby	2009-2010 Nobscot I & II	2013 Cutting/ Dickson Refunding	2013 Libby Refunding	Total	Annual Debt Service	Principal Balance
Principal Bal.	2,940,000	1,715,000	6,185,000	-	115,000	10,955,000		10,955,000
FY13 Principal	295,000	135,000	360,000	-	-	790,000		
FY13 Interest	75,858	36,650	185,144	11,700	7,641	316,993	1,106,993	10,165,000
FY14 Principal	295,000	-	355,000	30,000	150,000	830,000		
FY14 Interest	11,800	-	177,494	46,800	30,563	266,656	1,096,656	9,335,000
FY15 Principal	-	-	355,000	265,000	145,000	765,000		
FY15 Interest	-	-	169,075	46,200	27,563	242,838	1,007,838	8,570,000
FY16 Principal	-	-	355,000	260,000	145,000	760,000		
FY16 Interest	-	-	160,678	40,900	24,663	226,241	986,241	7,810,000
FY17 Principal	-	-	355,000	260,000	145,000	760,000		
FY17 Interest	-	-	152,463	35,700	21,763	209,925	969,925	7,050,000
FY18 Principal	-	-	355,000	255,000	135,000	745,000		
FY18 Interest	-	-	143,644	30,500	18,863	193,006	938,006	6,305,000
FY19 Principal	-	-	350,000	245,000	135,000	730,000		
FY19 Interest	-	-	134,013	25,400	16,163	175,575	905,575	5,575,000
FY20 Principal	-	-	350,000	240,000	130,000	720,000		
FY20 Interest	-	-	123,888	20,500	13,463	157,850	877,850	4,855,000
FY21 Principal	-	-	350,000	235,000	125,000	710,000		
FY21 Interest	-	-	113,513	15,700	10,863	140,075	850,075	4,145,000
FY22 Principal	-	-	350,000	230,000	125,000	705,000		
FY22 Interest	-	-	102,700	12,175	8,988	123,863	828,863	3,440,000
FY23 Principal	-	-	350,000	220,000	120,000	690,000		
FY23 Interest	-	-	91,475	8,150	6,800	106,425	796,425	2,750,000
FY24 Principal	-	-	350,000	215,000	120,000	685,000		
FY24 Interest	-	-	79,844	4,300	4,700	88,844	773,844	2,065,000
FY25 Principal	-	-	350,000	-	115,000	465,000		
FY25 Interest	-	-	67,750	-	2,300	70,050	535,050	1,600,000
FY26 Principal	-	-	350,000	-	-	350,000		
FY26 Interest	-	-	55,219	-	-	55,219	405,219	1,250,000
FY27 Principal	-	-	350,000	-	-	350,000		
FY27 Interest	-	-	42,250	-	-	42,250	392,250	900,000
FY28 Principal	-	-	350,000	-	-	350,000		
FY28 Interest	-	-	28,844	-	-	28,844	378,844	550,000
FY29 Principal	-	-	350,000	-	-	350,000		
FY29 Interest	-	-	15,000	-	-	15,000	365,000	200,000
FY30 Principal	-	-	100,000	-	-	100,000		
FY30 Interest	-	-	6,000	-	-	6,000	106,000	100,000
FY31 Principal	-	-	100,000	-	-	100,000		
FY31 Interest	-	-	2,000	-	-	2,000	102,000	-

APPENDIX III. EMPLOYEE HEADCOUNT

(Full Time Equivalents)

Cost Center	FY11 Actual	FY12 Actual	FY13 Current	FY14 Budget
LSRHS*	213.18	205.58	205.56	210.06
Sudbury K-8 Schools *	390.57	379.21	385.92	389.91
Public Safety	74.85	74.85	76.86	76.72
Public Works	30.03	30.03	30.03	30.30
General Government	29.82	29.82	30.16	30.20
Human Services	6.09	6.09	6.09	6.65
Culture & Recreation	16.11	16.11	15.97	16.08
Town Operating Sub-total	156.90	156.90	159.11	159.95
Town Enterprises	10.94	10.94	10.94	10.55
TOTAL	771.59	752.63	761.53	770.47

*Includes positions covered in full or in part by grants. LSRHS figures represent full FTE's; they are not prorated by the regional assessment.

APPENDIX IV. EMPLOYEE COMPENSATION OVER \$100K^{1,2}

SPS FY12 Actual Compensation over \$100K

Position	Salary	Other Compensation
Superintendent	169,800	3,904
Assist Supt	132,000	-
Director of Business & Finance	125,018	1,000
Principal, Noyes	112,606	3,314
Special Education Administrator	111,547	2,125
Principal, Curtis	106,113	7,008
Principal, Nixon	110,123	1,281
Principal, Loring	105,231	250
Assist. Principal, Noyes	95,189	5,816
Teacher, Curtis	93,207	11,585

Town FY12 Actual Compensation over \$100K

Position	Salary	Other Compensation*	Overtime
Town Manager	147,077	17,085	-
Police Chief	127,292	6,488	-
Police Lieutenant	119,834	9,590	8,356
DPW Director/Town Engineer	116,924	5,888	-
Finance Director/Treasurer/Collector	108,147	400	-
Director of Planning & Community Devel.	103,154	3,874	-
Fire Chief	100,231	18,264	-
Police Lieutenant	95,652	6,698	6,554
Fire Captain/Emt	70,522	19,087	34,649
Fire Captain/Emt	70,522	15,256	19,592
Fire Captain/Emt	70,522	14,236	40,440

*excludes non-town paid details which are reimbursed by outside sources.

LSRHS FY13 Budget Compensation over \$100K

		Other
Position	Salary	Compensation*
Superintendent/Principal	155,000	0
Athletics/Activities Director	126,476	0
Coord. of Curric & Instr	126,476	0
(3) Housemasters	126,476	0
Director of Finance & Operations	120,500	0
Director of Students Services	117,922	0
Department Coordinator	107,090	5,625
Department Coordinator	107,340	4,375
(2) Department Coordinators	107,090	3,625
Department Coordinator	102,264	7,250
Department Coordinator	106,840	375
Department Coordinator	106,714	0
(2) Department Coordinators	101,262	3,625
Department Coordinator	103,884	375
Teacher	101,514	6,500
Teacher	107,384	375
(3) Teachers	102,765	3,750
(2) Teachers	101,514	4,500
(6) Teachers	101,890	3,625
(4) Teachers	101,514	3,500
(2) Teachers	98,558	5,000
(2) Teachers	98,558	4,000
Teacher	95,687	6,500
Teacher	98,558	3,500
Teacher	101,514	500
Teacher	95,687	6,100
Teacher	98,558	1,500

¹ Salaries are base pay.

² Other compensation paid to employees may include annuities, deferred compensation match, career incentive, merit pay, stipends, longevity, regular or retirement sick buy-back, or any other compensation paid by the Town or Schools, other than base salary or overtime.

APPENDIX V. COLLECTIVE BARGAINING

BARGAINING UNIT AND CONTRACT TERMS

LINCOLN-SUDBURY REGIONAL HIGH SCHOOL

Three year contract covering school years 2012/13, 2013/14, 2014/15. The key features of the new contract included, modest wage increases representing, on a cash basis, cost of living adjustments equivalent to 0%, 1.15% and 1.35% respectively, over the three years beginning with the 2012-13 school year. The teachers also agreed to restructuring health plans to mirror that of the GIC.

SUDBURY PUBLIC SCHOOLS, K-8

Three year contract covering fiscal years 2013, 2014, and 2015. Effective dates and percentage increases are: 7/1/2012 – Teachers, 3.0% to the salary schedule; 7/1/13 – Teachers, 2.5% to the salary schedule; 7/1/14 – Teachers, 2.0% to the salary schedule with an additional 0.5% on the top step.

TOWN

FIRE

Three year contract covering fiscal years 2013, 2014, 2015. Effective dates and percentage increases are: 7/1/2012 – 3.00% to salary schedule; 7/1/2013 – 2 1/2 % to salary schedule; 7/1/2014– 2% to salary schedule, with the exception of the top step which shall be increased by 2.5%;

POLICE

Three year contract covering fiscal years 2013, 2014, 2015. Effective dates and percentage increases are: 7/1/2012 – 3.00% to salary schedule; 7/1/2013 – 2 1/2 % to salary schedule; 7/1/2014– 2% to salary schedule, with the exception of the top step which shall be increased by 2.5%;

PUBLIC WORKS

In order to get all Collective Bargaining Units on the same three year cycle, this next contract will be a two year and one day contract covering fiscal years 2014, 2015, 2016. Effective dates and percentage increases are: 7/1/2013 – 3.00% to salary schedule; 7/1/2014 – 2 1/2 % to salary schedule; 7/1/2015– 2% to salary schedule, with the exception of the top step which shall be increased by 2.5%;

ENGINEERING

In order to get all Collective Bargaining Units on the same three year cycle, this next contract will be a two year and one day contract covering fiscal years 2014, 2015, 2016. Effective dates and percentage increases are: 7/1/2013 – 3.00% to salary schedule; 7/1/2014 – 2 1/2 % to salary schedule; 7/1/2015– 2% to salary schedule, with the exception of the top step which shall be increased by 2.5%;

SUPERVISORY

Three year contract covering fiscal years 2013, 2014, 2015. Effective dates and percentage increases are: 7/1/2012 – 3.00% to salary schedule; 7/1/2013 – 2 1/2 % to salary schedule; 7/1/2014– 2% to salary schedule, with the exception of the top step which shall be increased by 2.5%;

CIVILIAN DISPATCHERS

Three year contract covering fiscal years 2013, 2014, 2015. Effective dates and percentage increases are: 7/1/2012 – 3.00% to salary schedule; 7/1/2013 – 2 1/2 % to salary schedule; 7/1/2014– 2% to salary schedule, with the exception of the top step which shall be increased by 2.5%;

NOTE: Percentage increases are for cost of living only and do not include changes for step, longevity or merit increases.

APPENDIX VI. SALARY SCHEDULES & CLASSIFICATION PLANS

**SUDBURY PUBLIC SCHOOLS
TEACHER SALARY SCHEDULE
FY14: 7/1/13 - 6/30/14**

Bachelors		Masters		Masters +30		Masters +60	
Step	Salary	Step	Salary	Step	Salary	Step	Salary
1	44,947	1	48,100	1	50,865	1	53,292
2	46,816	2	50,101	2	52,981	2	55,509
3	48,763	3	52,185	3	55,185	3	57,818
4	50,792	4	54,356	4	57,481	4	60,223
5	52,905	5	56,617	5	59,872	5	62,728
6	55,106	6	58,973	6	62,363	6	65,338
7	57,398	7	61,426	7	64,957	7	68,056
8	59,786	8	63,981	8	67,659	8	70,887
9	62,273	9	66,643	9	70,474	9	73,836
10	64,863	10	69,415	10	73,405	10	76,908
11	67,562	11	72,303	11	76,459	11	80,107
12	70,372	12	75,311	12	79,640	12	83,439
13	73,300	13	78,444	13	82,953	13	86,910
14	76,349	14	81,707	14	86,404	14	90,526
15	79,040	15	85,792	15	90,724	15	95,052
16		16	88,816	16	93,922	16	98,403

**SUDBURY PUBLIC SCHOOLS
SUPPORT STAFF SALARY SCHEDULE
FY14: 7/1/13 - 6/30/14**

Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
1	11.20	11.60	12.13	12.57	13.09	13.57	15.04
2	11.53	12.01	12.49	13.04	14.10	16.27	17.77
3	14.50	15.07	15.65	16.27	16.91	17.58	19.48
4	15.65	16.27	16.91	17.58	18.27	18.97	21.02
5	16.91	17.58	18.27	18.97	19.72	20.49	22.70
6	18.27	18.97	19.72	20.49	21.29	22.12	24.51
7	19.72	20.49	21.29	22.12	23.02	23.89	26.48
8	21.29	22.12	22.99	23.89	24.86	25.81	28.59
9	22.99	23.92	24.85	25.81	26.82	27.89	30.87

**APPENDIX VI. SALARY SCHEDULES & CLASSIFICATION PLANS
SUDBURY PUBLIC SCHOOLS CONT'D**

JOB CLASSIFICATION FOR SUPPORT STAFF

Level 1	n/a
Level 2	Cafeteria Helper
Level 3	Cafeteria Cook
Level 4	Lunchroom Supervisor
Level 5	Cafeteria/Manager, Early Childhood Assistant (Clerical), Administrative Assistant
Level 6	School Administrative Assistant, MS Student Services Administrative Assistant, Central Office Student Services Administrative Assistant
Level 7	Library/Media Paraprofessional, Teacher Assistant
Level 8	Administrative Assistant to the Principal
Level 9	Administrative Assistant to the Director of Student Services, Tutor, ABA Tutor, METCO Academic Advisor

**SUDBURY PUBLIC SCHOOLS
NURSES' SALARY SCHEDULE 2013 - 2014**

Step	Salary
1	46,890
2	49,702
3	52,685
4	55,846
5	57,815

CUSTODIAN SALARY SCHEDULE 2013 - 2014

Level	Custodian	MA-1	MA-2
1	17.53	21.44	27.13
2	18.24	22.21	28.16
3	18.95	23.03	29.19
4	19.65	23.90	30.29
5	20.36	24.79	31.43
6	21.19	25.70	32.59
7	22.46	27.60	35.03
8	23.34		
9	24.18		
10	24.41		
11	25.68		

Differentials:

Night Custodian	1.00
Head Custodian	1.37
Supervisor	1.74

MA-1 is Maintenance Assistant 1, MA-2 is Maintenance Assistant 2

APPENDIX VI. SALARY SCHEDULES & CLASSIFICATION PLANS

LINCOLN SUDBURY REGIONAL SCHOOL DISTRICT

Step	B	M	M+15	M+30	M+45	M+60
1	43,360	46,830	48,235	49,681	51,172	52,707
2	45,095	48,702	50,164	51,669	53,219	54,815
3	46,899	50,651	52,171	53,735	55,347	57,008
4	48,775	52,677	54,257	55,885	57,561	59,288
5	50,726	54,784	56,428	58,121	59,864	61,660
6	52,755	56,976	58,685	60,445	62,259	64,127
7	54,865	59,254	61,033	62,864	64,749	66,692
8	57,060	61,624	63,473	65,377	67,339	69,359
9	59,342	64,090	66,012	67,992	70,032	72,133
10	61,716	66,653	68,653	70,712	72,834	75,019
11	64,184	69,319	71,399	73,540	75,747	78,020
12	66,752	72,092	74,255	76,483	78,777	81,140
13	69,422	74,976	77,225	79,541	81,929	84,386
14	72,199	77,975	80,314	82,723	85,206	87,761
15	75,087	81,094	83,526	86,033	88,613	91,272
16	79,452	84,338	86,868	89,474	92,158	94,923
17	79,452	89,241	90,133	95,687	98,558	101,514

NURSES' SCHEDULE

Step	B	M+cert
1	38,196	39,342
2	39,724	40,915
3	41,312	42,552
4	42,965	44,254
5	44,684	46,024
6	46,471	47,865
7	48,330	49,780
8	51,636	53,185

APPENDIX VI. SALARY SCHEDULES & CLASSIFICATION PLANS

LINCOLN SUDBURY REGIONAL SCHOOL DISTRICT CONT'D

FY13 SUPPORT STAFF SCHEDULES

Catergory A	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Scale 1	10.94	11.34	11.75	12.24	12.70	13.20	-	-
Scale 2	12.28	12.76	13.33	13.81	14.31	14.89	-	-
Scale 3	13.72	14.16	14.73	15.30	15.81	16.44	-	-
Scale 4	15.02	15.60	16.27	16.81	17.43	18.13	-	-
Scale 5	16.41	17.06	17.72	18.38	19.03	19.79	-	-
Scale 6	17.76	18.49	19.19	19.88	20.57	21.40	-	-
Scale 7	19.17	19.88	20.67	21.42	22.20	23.08	-	-
Scale 8	20.46	21.34	22.11	22.96	23.79	24.74	-	-
Scale 9	21.90	22.74	23.58	24.38	25.38	26.40	-	-
Scale 10	23.21	24.12	25.09	26.04	26.95	28.02	29.14	30.31

Catergory B	Step 1	step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Scale 1	20.67	21.44	22.35	23.21	24.15	25.09	26.11	27.15
Scale 2	22.49	23.36	24.30	25.25	26.29	27.35	28.47	29.61
Scale 3	24.32	25.27	26.24	27.35	28.43	29.57	30.74	31.97

Tech	Step 1	Step 2	Step 3	Step 4	step 5	Step 6	Step 7	Step 8
Scale	53,034	55,155	57,362	59,657	62,043	64,524	67,107	69,271

Trainer Scale	Step 1	step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	37,588	39,139	40,770	42,483	44,357	46,150	47,998	49,918

Trainer Cont'd	Step 9	step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16
	51,915	53,991	56,148	58,396	60,733	63,161	65,687	68,315

APPENDIX VI. SALARY SCHEDULES & CLASSIFICATION PLANS

FY14 TOWN NON-UNION EMPLOYEES*

Position	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
		Yrly/Hrly	Yrly/Hrly	Yrly/Hrly	Yrly/Hrly	Yrly/Hrly	Yrly/Hrly	Yrly/Hrly	Yrly/Hrly
Combined Facilities Director	16	90,676	94,227	97,916	101,749	105,735	109,874	114,176	118,695
Director of Public Works		49.63	51.57	53.59	55.69	57.87	60.14	62.49	64.97
Finance Director									
Fire Chief									
Police Chief									
Assist. Town Mgr./Human Res. Dir.	15	83,199	86,454	89,841	93,358	97,013	100,811	104,758	108,905
Dir. of Planning & Community Dev.		45.54	47.32	49.17	51.10	53.10	55.18	57.34	59.61
Town Accountant	14	76,338	79,327	82,431	85,658	89,010	92,496	96,117	99,922
		41.78	43.42	45.12	46.88	48.72	50.63	52.61	54.69
Community Housing Coordinator	12	64,270	66,785	69,399	72,114	74,937	77,870	80,919	84,122
Mgmnt. Analyst, D.P.W.		35.18	36.55	37.99	39.47	41.02	42.62	44.29	46.04
Community Social Worker	11	58,972	61,279	63,677	66,168	68,760	71,450	74,245	77,184
		32.28	33.54	34.85	36.22	37.64	39.11	40.64	42.25
Aquatic Facility Director	10	54,112	56,228	58,428	60,714	63,090	65,559	68,126	70,821
Assistant Building Inspector		29.62	30.78	31.98	33.23	34.53	35.88	37.29	38.76
Community Housing Specialist									
Exec. Ass't to Town Mgr. (40 hrs/wk)									
Adult Services/Reference Librarian	9	49,653	51,594	53,613	55,711	57,890	60,154	62,508	64,983
Assistant Library Director		27.18	28.24	29.34	30.49	31.69	32.93	34.21	35.57
Assistant Town Accountant									
Adaptive Sports & Rec. Specialist	8	45,560	47,344	49,195	51,120	53,117	55,196	57,357	59,626
Assistant Assessor		24.94	25.91	26.93	27.98	29.07	30.21	31.39	32.64
Assistant Planner									
Assistant Recreation Director									
Assistant Treasurer/Collector									
Children's Librarian									
Head of Circulation, Library									
Head of Technical Services, Library									
Selectmen's Office Mgr. (40 hrs/wk)									
Tech. Support Specialist (40 hrs/wk)									
Aquatic Supervisor	7	41,803	43,437	45,137	46,905	48,740	50,648	52,631	54,713
Assistant Children's Librarian		22.88	23.78	24.71	25.67	26.68	27.72	28.81	29.95
Assistant Town Clerk									
Benefits Coordinator/Hum. Res. Ass't									
Office Supervisor									
Planning & Zoning Coordinator									
Accounting Assistant/Payroll	6	38,713	40,229	41,803	43,437	45,137	46,905	48,740	50,670
Admin. Assistant, Park & Rec.		21.19	22.02	22.88	23.78	24.71	25.67	26.68	27.73
Board of Health/Conservation Ass't									
COA Info. & Referral Specialist									
Data Collector									
Financial Analyst									
Library Office Coordinator									
Reference Librarian									
Secretary/Legal Secretary									
Young Adult/Reference Librarian									
Program Coordinator, Park & Recr.									
Youth Coordinator									

**APPENDIX VI. SALARY SCHEDULES & CLASSIFICATION PLANS
FY14 TOWN NON-UNION EMPLOYEES CONT'D***

Position	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
		Yrly/Hrly	Yrly/Hrly	Yrly/Hrly	Yrly/Hrly	Yrly/Hrly	Yrly/Hrly	Yrly/Hrly	Yrly/Hrly
Acct. Administrative Ass't-DPW	5	35,853	37,257	38,713	40,229	41,803	43,437	45,137	46,923
Accounting Ass't/Accounts Payable		19.62	20.39	21.19	22.02	22.88	23.78	24.71	25.68
Board of Health Coordinator									
Census Administrator									
Department Assistant									
Vital Records Administrator									
Accounting Clerk	4	33,206	34,508	35,853	37,257	38,713	40,229	41,803	43,457
Assessing Analyst		18.18	18.89	19.62	20.39	21.19	22.02	22.88	23.79
Bldg. Maint. Custodian (40 hrs/wk)									
Library Technician									
Van Driver, Senior Center									
Library Clerk	3	30,756	31,958	33,206	34,508	35,853	37,257	38,713	40,247
Recording Secretary		16.83	17.49	18.18	18.89	19.62	20.39	21.19	22.03
Clerk I	2	28,487	29,602	30,756	31,958	33,206	34,508	35,853	37,273
		15.59	16.20	16.83	17.49	18.18	18.89	19.62	20.40
Head Lifeguard	1	26,388	27,417	28,487	29,602	30,756	31,958	33,206	34,521
		14.44	15.01	15.59	16.20	16.83	17.49	18.18	18.89

*All positions listed above are 35 hours per week unless otherwise noted. Hourly rates are obtained by dividing the annual rates by 52.2 weeks and 35 hours per week.

FY14 TOWN NON-UNION INDIVIDUALLY RATED EMPLOYEES

LIBRARY

Library Page

<u>Minimum</u>	<u>Step 1</u>	<u>Step 2</u>
9.11	9.50	9.84

HIGHWAY/PARK AND RECREATION

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
Temporary Laborer	10.03	10.43	10.83	11.23	11.63	12.03
Temp Snow Removal Equipment Operator	16.94	17.34	17.74	18.14	---	---

DEPARTMENTAL TEMPORARY OR SEASONAL HELP

Temporary or Seasonal Help	10.03	10.43	10.83	11.23	11.63	12.03
Temporary Special Project Help	14.42	15.17	15.92	16.67	17.42	18.17

TECHNOLOGY DEPT. TEMPORARY OR SEASONAL HELP

	<u>1</u>	<u>2</u>	<u>3</u>
Level I	10.03	11.09	12.15
Level II	15.43	17.35	19.27
Level III	19.42	21.85	24.27

PARK AND RECREATION

Part-time or seasonal hourly rated salary range (Salary paid from program fees)

<u>Position</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>
Preschool Director	22.52	23.52	24.52	25.52
Preschool Instructor	11.00	11.50	12.00	
Recreation Staff	8.00 - 15.00			
Teen Center Staff	8.00 - 19.00			

**APPENDIX VI. SALARY SCHEDULES & CLASSIFICATION PLANS
FY14 TOWN NON-UNION INDIVIDUALLY RATED EMPLOYEES CONT'D**

Seasonal Camp Staff

<u>Position</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>
Camp Director	19.00	20.00	21.00	22.00	23.00	24.00	25.00
CIT Director	13.00	14.00	15.00	16.00			
Program Specialist	10.00	10.50	11.00	12.00			
Head Counselor	9.50	10.00	10.50	11.50			
Counselor	8.50	9.00	9.50	10.50			
Preschool Camp Director	17.00	18.00	19.00	20.00			
Preschool Counselor	8.00	8.50	9.00	10.00			
Camp Nurse	22.50	23.50	24.50	25.50			
Office Assistant	9.00	9.50	10.00	11.00			
Inclusion Aide	12.00	12.50	13.00	14.00			
Adventure Camp Counselor	10.50	11.00	11.50	12.00			
Assistant Camp Director	14.00	15.00	16.00	17.00			

ATKINSON POOL

Lifeguard	8.75 - 10.75
Lifeguard in Training	8.00
Water Safety Instructor	9.25 - 20.00
Swim Aide in Training	8.00
Supervisor (Shift-PT)	10.25 - 13.25
Pool Receptionist	8.00 - 12.50
Camp Swim Staff	9.25 - 12.25

ATKINSON POOL (Specialty Instruction)

Diving (Certified)	20.00	22.00	24.00	26.00	Non-certified: 10.00*
Water Exercise (Certified)	17.00	19.00	21.00	23.00	25.00 27.00 \$29.00

* Non-certified instructors are required to become certified within one year.

MISCELLANEOUS SINGLE RATED

Election Warden and Election Clerk	8.87
Deputy Election Warden/Clerk	8.87
Election Officer & Teller	8.45
Plumbing Inspector	42.05
Call Firefighter	\$250 annual stipend and Step 1 Firefighter hourly rate

**APPENDIX VI. SALARY SCHEDULES & CLASSIFICATION PLANS
FY14 TOWN UNION EMPLOYEES**

POLICE - FY14						
	MIN	STEP 1	STEP 2	STEP 3	STEP 4	MAX
Sergeant						
Hourly	29.41	30.09	30.79	31.49	32.11	32.92
Annual	59,107	60,473	61,886	63,280	64,540	66,154
Patrolman						
Hourly	24.51	25.08	25.67	26.24	26.76	27.43
Annual	49,262	50,398	51,583	52,741	53,789	55,135
Student Officer						
Hourly	22.06	22.57	N/A	N/A	N/A	N/A
Annual	44,335	45,358	N/A	N/A	N/A	N/A

Note: Hourly rates are obtained by dividing the annual rates by 52.2 weeks and 38.5 hours per week. Overtime pay is calculated by multiplying 1.5 times these hourly rates.

Single Rated:

Crime Prevention Officer	\$925/Year	Parking Clerk	\$925/Year
Photo/Fingerprint Officer	\$925/Year	Mechanic	\$925/Year
Juvenile Officer	\$925/Year	Firearms Officer	\$925/Year
Safety Officer	\$925/Year	DARE Officer	\$925/Year
Motorcycle Officer (half-time)	\$462.50/Yr	Fleet Maint. Officer	\$925/Year
Detective	\$1,900/Yr	Traffic Officer	\$925/Year
Training Officer	\$925/Year		

COMBINED DISPATCH - FY14								
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
Dispatcher								
Hourly	19.81	20.59	21.40	22.24	23.11	24.01	24.96	25.93
Annual	38,604	40,120	41,693	43,328	45,026	46,795	48,630	50,537

Note: Hourly rates are obtained by dividing the annual rates by 52.2 weeks and 37.33 hours per week. Overtime pay is calculated by multiplying 1.5 times these hourly rates.

**APPENDIX VI. SALARY SCHEDULES & CLASSIFICATION PLANS
FY14 TOWN UNION EMPLOYEES CONT'D**

Highway Grid - FY14								
Position		START	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Foreman	Annual	51,137	52,673	54,250	55,878	57,556	59,571	61,929
Master Mechanic	Hourly	23.77	24.48	25.12	25.76	26.42	27.34	28.43
Assistant Mechanic	Hourly	22.73	23.46	24.11	24.72	25.40	26.30	27.35
Heavy Equip Operator	Hourly	21.22	21.71	22.42	23.13	23.88	24.70	25.67
Tree Surgeon	Hourly	21.22	21.71	22.42	23.13	23.88	24.70	25.67
Light Equip Operator	Hourly	19.89	20.46	20.84	21.26	21.70	22.44	23.33
Tree Climber	Hourly	19.89	20.46	20.84	21.26	21.70	22.44	23.33
Heavy Laborer	Hourly	18.80	19.20	19.72	20.24	20.78	21.52	22.36
Light Laborer	Hourly	17.14	17.51	17.97	18.43	18.90	19.57	20.34
Landfill Monitor	Hourly	15.60	N/A	N/A	N/A	N/A	N/A	N/A

Notes: Hourly rates are obtained by dividing the annual rates by 52.2 weeks and 40 hours per week. Overtime pay is calculated by multiplying 1.5 times these hourly rates. Crew Leaders receive an annual stipend of \$4,095.

Engineering Grid - FY14							
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
E1 Eng Aide I	35,222	36,283	37,374	38,494	39,652	40,842	42,458
E2 Eng Aide II	40,505	41,717	42,976	44,260	45,590	46,959	48,818
E3 Eng Aide III	46,582	47,975	49,416	50,898	52,425	53,998	56,135
E4 Jr. Civil Eng	53,565	55,170	56,827	58,533	60,287	62,096	64,554
E5 Civil Eng	60,260	62,077	63,938	65,854	67,827	69,863	72,627
E6 Sr. Civil Eng	63,906	65,825	67,801	69,835	71,924	74,082	77,014
E7 Asst Town Eng	75,165	77,419	79,741	82,136	84,599	87,138	90,586

Notes: Hourly rates are obtained by dividing the annual rates by 52.2 weeks and 40 hours per week.

**APPENDIX VI. SALARY SCHEDULES & CLASSIFICATION PLANS
FY14 TOWN UNION EMPLOYEES CONT'D**

FIRE - FY14						
	MIN	STEP 1	STEP 2	STEP 3	STEP 4	MAX
Firefighter						
Annual	49,114	50,250	51,360	52,569	54,650	55,175
Hourly	22.40	22.92	23.43	23.98	24.93	25.17
Firefighter/EMT-B						
Annual	51,410	52,547	53,660	54,868	57,040	57,565
Hourly	23.45	23.97	24.48	25.03	26.02	26.26
Firefighter/EMT-P						
Annual	55,610	56,747	57,860	59,068	61,240	61,765
Hourly	25.36	25.88	26.39	26.94	27.93	28.17
Lieutenant						
Annual	56,111	57,410	58,678	60,061	62,438	63,037
Hourly	25.59	26.19	26.76	27.40	28.48	28.75
Lieutenant/EMT-B						
Annual	58,736	60,035	61,306	62,686	65,167	65,768
Hourly	26.79	27.38	27.96	28.59	29.72	30.00
Lieutenant/EMT-P						
Annual	63,534	64,833	66,105	67,485	69,967	70,567
Hourly	28.98	29.57	30.15	30.78	31.91	32.19
Fire Captain						
Annual	64,107	65,592	67,040	68,620	71,335	72,020
Hourly	29.24	29.92	30.58	31.30	32.54	32.85
Fire Captain/EMT-B						
Annual	67,106	68,590	70,041	71,619	74,454	75,140
Hourly	30.61	31.29	31.95	32.67	33.96	34.27
Fire Captain/EMT-P						
Annual	72,588	74,072	75,525	77,102	79,937	80,623
Hourly	33.11	33.79	34.45	35.17	36.46	36.77

Single Rated FY14

Call Firefighter	\$250 annual stipend and Step 1 Firefighter hourly rate above
Fire Prevention Officer	\$800 /year
Fire Alarm Superintendent	\$800 /year
Master Mechanic	\$800 /year
Technology Coordinator	\$800 /year
Fire Department Training Officer	\$800 /year
Emergency Medical Tech. Coord.	\$800 /year
Fire Alarm Foreman	\$800 /year

Additional Stipends FY14

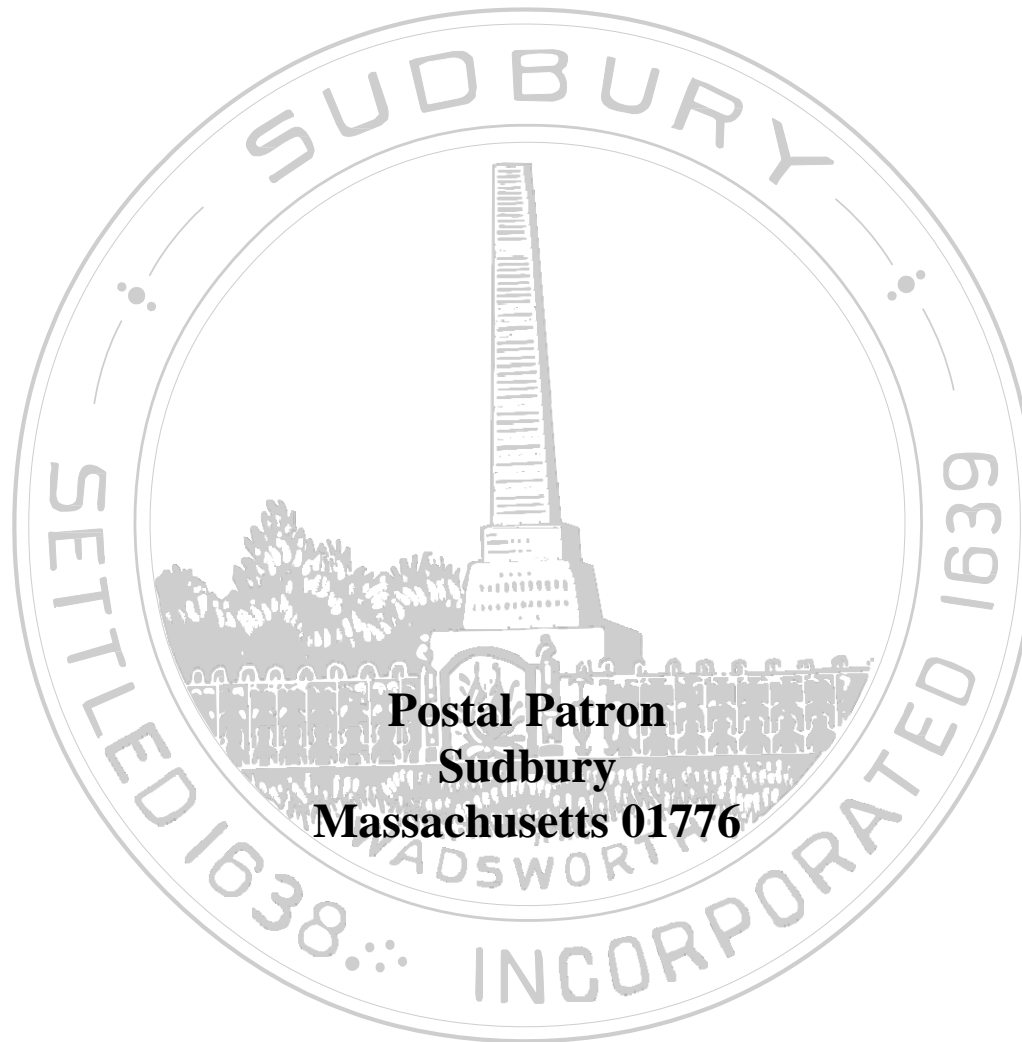
EMS Coordinator	\$2000/year
Equipment/Supplies/Recert Coordinator	\$1200/year

**APPENDIX VI. SALARY SCHEDULES & CLASSIFICATION PLANS
FY14 TOWN UNION EMPLOYEES CONT'D**

SUPERVISORY - FY14							
GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
SA-1	56,905	59,134	61,454	63,863	66,367	68,969	71,698
SA-2	62,031	64,464	66,992	69,618	72,345	75,182	78,158
SA37	67,611	70,263	73,016	75,879	78,854	81,945	85,189
SA38	67,611	70,263	73,016	75,879	78,854	81,945	85,189
SA-4	73,695	76,585	79,585	82,706	85,946	89,316	92,852
HEDR	76,423	78,718	81,082	83,512	86,019	89,391	92,930
TECH	77,037	79,348	81,727	84,180	86,706	90,104	93,671
SA-5	80,330	83,478	86,750	90,153	93,687	97,359	101,212
SA5L	80,330	83,478	86,750	90,153	93,687	97,359	101,212
SA-6	87,561	90,990	94,557	98,266	102,118	106,121	110,322
SA-7	95,461	99,203	103,095	107,134	111,334	115,698	120,278

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