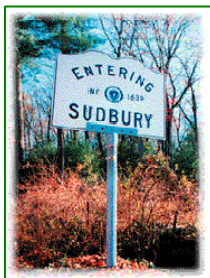


# TOWN OF SUDBURY

## FY08 PRELIMINARY BUDGET AND FINANCING PLAN

July 1, 2007 – June 30, 2008



### Board of Selectmen

**William Keller, Jr., Chairman**

**John Drobinski**

**Lawrence O'Brien**

Prepared by

**Maureen G. Valente, Town Manager**  
**Andrea Terkelsen, Finance Director/Treasurer-Collector**

December 29, 2006





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Sudbury**

**Massachusetts**

For the Fiscal Year Beginning

**July 1, 2006**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town of Sudbury, Massachusetts for its annual budget for the fiscal year beginning July 1, 2006. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operating guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting to GFOA to determine its eligibility for another award.



# CONTENTS

SECTION .....	PAGE
Transmittal Letter from Town Manager .....	iv
<b>ONE: Overview of the Town of Sudbury</b>	
Mission and Values for Determining Goals of the Board of Selectmen.....	2
Board of Selectmen FY07 Goals and Implications for FY08 Budget.....	3
Sudbury at a Glance .....	7
Governmental Structure.....	8
Economic & Demographic Characteristics of Sudbury .....	9
Number of Employees, Town and Schools .....	11
Organizational Chart .....	12
<b>TWO: Budget Calendars, Procedures and Policies</b>	
Finance Committee Instruction Letter .....	14
Phases of Budget Preparation and Development.....	17
FY08 Budget Calendar .....	19
Board of Selectmen Budget and Financial Management Policies.....	20
Appropriation and Budget Amendment Procedure .....	26
<b>THREE: Budget Overview</b>	
A Reader's Guide to the Budget.....	28
FY08 Budget Summaries .....	31
Backdrop for Budget Discussions	
Expenditure Pressures .....	34
The Revenue Situation.....	38
Revenue Projections for FY08 .....	44
Revenues and Fund Accounting.....	45
<b>FOUR: Town Operating Departments</b>	
Introduction.....	54
General Government .....	59
Public Safety .....	93
Public Works.....	105
Human Services.....	116
Culture & Recreation .....	124
Unclassified & Transfer .....	134
<b>FIVE: Shared Programs &amp; Costs</b>	
Benefits and Insurance .....	142
Stabilization Fund.....	145
Cherry Sheet Charges and Offsets .....	146
Snow/Ice Deficits .....	147
Abatements/Exemptions.....	148
<b>SIX: Enterprise Funds</b>	
Transfer Station/Recycling Center .....	151
Atkinson Pool.....	153
<b>SEVEN: Educational Budgets</b>	
Summary of Sudbury Public Schools.....	158
Summary of Lincoln-Sudbury Regional High School.....	159
Minuteman Regional Vocational Technical High School .....	161
Other Regional High School Assessment .....	161

<b>EIGHT: Capital Investment Budget</b>	
Debt Service.....	164
FY08 Annual Capital Budget.....	167
Five Year Capital Plan .....	171
<b>NINE: Appendices</b>	
One: Budget Terms and Definitions.....	176
Two: History of Proposition 2 ½ Overrides .....	180
Three: Residential Tax Rate History, 1990 – 2006.....	181
Four: Population History of Sudbury – 1790 – 2006 .....	182
Five: Town Energy Management Program (Draft).....	185
Six: C.A.R.E. Program - Cost Avoidance and Revenue Enhancement .....	186
Seven: FY06 Audit, Management’s Discussion & Analysis .....	193
Eight: Middlesex Retirement System.....	194



# Town of Sudbury

## Town Manager's Office

Townmanager@town.sudbury.ma.us

278 Old Sudbury Road  
Sudbury MA 01776  
978-443-8891 x 381  
Maureen G. Valente, Town Manager  
<http://www.town.sudbury.ma.us>

December 29, 2006

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

I am hereby submitting to you the ***Town of Sudbury Preliminary Budget and Financing Plan for Fiscal Year 2008***. As you know, there are two budget documents that are prepared each fiscal year for the Town of Sudbury. The first document is this ***preliminary*** budget, and it is not a balanced budget proposal, but rather the compilation of all the budget requests, along with the preliminary revenue estimates. This budget document is where you can find all the financial obligations, requests and resources that are the building blocks for our work together to craft a balanced budget to present to Town Meeting for appropriation and enactment. After Town Meeting concludes, we will produce a ***Town of Sudbury Appropriated Budget and Financing Plan for Fiscal Year 2008*** and that document will contain the balanced budget as appropriated for the upcoming fiscal year.

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

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

I am pleased to report that the Town of Sudbury's budget document has received national recognition. The Government Finance Officers Association has awarded the Town of Sudbury the Distinguished Budget Presentation Award for the ***Town of Sudbury Appropriated Budget and Financing Plan for FY07***. This award is the highest form of recognition in governmental budgeting and represents a significant achievement for the Town. Sudbury is one of only seven local governments in Massachusetts to have earned this recognition.

This award means that the budget document achieved our goal of serving four primary missions – as a policy document, as a communications device, as a financial plan and an operations guide. We hope that readers and users of the budget will find it useful for these purposes.

The education of the children of Sudbury remains the primary focus of the Town, comprising 74% of the operating budget in FY07, and likely to remain at least at the same percentage of the FY08 budget. Nevertheless, the Town Departments must continue to receive sufficient resources to continue the work of protecting public safety, public assets and a special quality of life, plus we must continue to strategically add resources where mandates have been put upon us, where the public safety of the community must be protected, and because of our role as the entity that generates nearly all of the revenue to support the budgets of all cost centers. We run very lean on the Town side yet I am proud of all that we accomplish. Detailed information on the goals and accomplishments of the Town departments can be found in Section Four of this budget.

As you review the Town ***of Sudbury Preliminary Budget and Financing Plan for Fiscal Year 2008***, you will not be surprised to learn that we begin our budget balancing challenge with a gap between voted budgets and available revenue that exceeds 3.6 million dollars. Hopefully, this document will help you better understand the reasons for this gap, and provide you with food for thought as we begin the work of working together to develop a final balanced budget.

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

Sincerely

*Maureen G. Valente*

Maureen G. Valente  
Town Manager

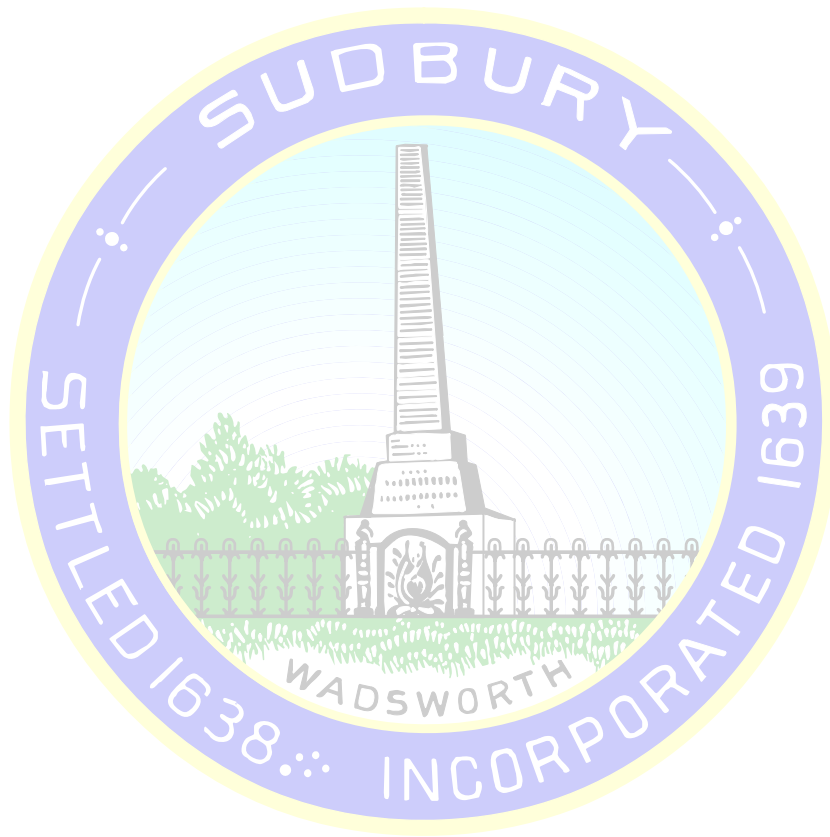
## Questions and Answers on Using This Budget Document

- Question:** **Where can I find the bottom line for FY08 Preliminary budget?**  
**Answer:** Start with Table 1, Summary of all Budget Requests, found on page 32 in Section 3. This summary sheet has the voted budget request of all cost centers plus other financial obligations of the Town that must be covered, along with the preliminary revenue estimates for FY08.
- Question:** **Where do I find information about the Town's revenues?**  
**Answer:** Start with the Revenue Projections on page 44 in Section 3. This lists the projected revenues, and gives a brief description of each revenue source and how we made assumptions about it for FY08.
- Question:** **How much does the Town's revenue base grow each year?**  
**Answer:** Beginning on page 38 is a discussion of what has been happening in the Town's revenue base for the period FY2001-FY2006.
- Question:** **How much of the Town's budget is for the cost of benefits for employees such as Health Insurance and Pensions?**  
**Answer:** The specific amounts recommended for the Town and Sudbury Public Schools for these items can be found on page 144. The specific amounts for the Lincoln-Sudbury Regional High School can be found in their budget document, which is a separate document. You can also see tables on pages 34 and 35 in Section 3 which looks specifically at a six year history of these costs.
- Question:** **How can I find out the goals of the Town and how the budget is developed to try to accomplish those goals?**  
**Answer:** There are different goals set by different entities. The goals of the Board of Selectmen are found on page 3 in Section 1. These goals provide direction to the Town Manager and department heads for the fiscal year and over the long term. Also, each Town department head works with the Town Manager to set goals for the year and in each departmental budget request in Section 4 you can find FY08 goals as well as FY06/07 accomplishments.
- Question:** **Where can I find information about budgeting for capital projects, like building improvements and new DPW vehicles?**  
**Answer:** The capital budget is found in Section eight of this document.
- Question:** **How can I find out more about the budget balancing process?**  
**Answer:** On page 16 of this document is a listing of the budget hearings that will be held by the Finance Committee. Additionally the Finance Committee will try to post as much information on the Town's website as possible. See [www.sudbury.ma.us](http://www.sudbury.ma.us).



# Section One

## OVERVIEW OF THE TOWN OF SUDBURY





## TOWN OF SUDBURY

### Statement of Mission and Values for Determining Goals of the Board of Selectmen

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

**Ensure the Safety and Well-being of the Community**

**Protect and Enhance the Financial Health of the Town**

**Protect and Enhance the Educational Excellence offered by the Town**

**Protect and Enhance the Environmental Quality of the Town**

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

**Enhance Relationships and Communications**

**Emphasize Long-Term, Strategic Planning**

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

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

**Encourage Diversity of Housing Opportunities within the Community of Sudbury**

*First adopted by the Board of Selectmen May 10, 2000*

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



## **Board of Selectmen FY07 Goals, Progress and Budget Implications for FY08**

- 1. *Ensure that the FY08 budget planning provides for the future financial sustainability of the Town of Sudbury and protects core municipal and educational services.***

Progress: The Selectmen will be carefully assessing the budget requests of the Town Manager, the Sudbury Public Schools, the Lincoln-Sudbury Regional High School and the Capital Improvement Planning Committee to determine what level of services can reasonably be expected to be sustained by the Town in the future. There are many services that residents desire from the Town but the Town cannot fund them all without negatively affecting our future financial health. At this point, it is too early to determine if available revenues can sustain level services for the Town and the schools, or cope with the demands of growing enrollments and mandates.

Budget Implications: It is the responsibility of the Board of Selectmen to vote if and when to call for a question to be put on the ballot asking voters of the Town if they will approve an override of the limitations of Proposition 2 ½, and increase their own taxes to support services. If the Board does not call for such a question, then budget proposals are limited to revenue availability.

- 2. *Complete the Town's plans for emergencies, including pandemic planning, continuity of operations and disaster recovery.***

Progress: The Town has taken a number of steps to improve our readiness for emergencies, and recently reported these to the community at a televised forum, and through guest columns in the Sudbury Crier. In particular, an Assistant Fire Chief has been hired, and an additional patrol officer has been added to the Police Department. Staff has attended a number of training programs and the Town is now certified as NIMS compliant (National Incident Management System). The Local Emergency Planning Committee (LEPC) has received start-up certification. The Board of Health has begun the extensive work necessary to create a Medical Reserve Corps in Town.

Budget Implications: The demand for a wide variety of preparation activities, in terms of mandates, grant requirements and our own priorities, is substantial and time consuming for staff in many different departments, including the Fire Department/EMS, Police, Board of Health, Council on Aging, Technology, Public Works, Law Office and Town Manager's Office. A part-time staff person (15 hours per week) has been added to the Board of Health to cover soil testing and related activities for the Health Director while he works on pandemic planning. And the question of a new Police Station will be brought to Town Meeting in April, which includes provisions to improve the Dispatch and Emergency Management capabilities of the Police Department. Finally, a staff firefighter position has been requested in the Recommended FY08 budget.

Fire Chief MacLean notes that mandates continue for emergency preparedness besides becoming NIMS compliant and establishing the LEPC. In addition are the, CERT, eCEMP, MRC, Civil Defense, EMD, Nicole's Law, 4550 Sprinkler Law, CMR 10.09, Service Zone Planning, tabletop exercises, pandemic planning, Continuity of Government, and other requirements designed to make the community safer but each takes considerable staff time. The Town has just about the same number of firefighters and police officers and Health Department employees as we did before all these mandates were created and before the population of the Town grew so rapidly in the last two decades.

**3. *Develop a Route 3 Master Plan***

Progress: The Wastewater Technical Advisory Committee continues to meet quarterly, with their consultant Weston & Sampson, to review parcels for potential wastewater sites, and to discuss alternatives to conventional septic systems for the business properties. The committee has spent considerable time and some funds on review of specific parcels, but still do not have a feasible site. Weston & Sampson are investigating the potential of pumping wastewater longer distances in hopes of finding a parcel outside the study area.

Budget Implications: Funds for the work of the Technical Advisory Committee are already available from prior Town Meetings and donations from the commercial sector of Town, and should be sufficient until a suitable site is identified.

**4. *Develop a detailed Five Year Capital Plan with Financing Options***

Progress: The FY08 Capital article has been voted by the Capital Improvement Planning Committee (CIPC) for submission to the Finance Committee and the Board of Selectmen. And all department heads have submitted their five year departmental requests. Using this information to create an actual multi-year capital plan with financing options will occur between January and February of 2007.

Budget Implications: See the Recommendations of the CIPC.

**5. *Create a Solid Waste Management Options Committee***

Progress: The Board approved a mission statement for the new committee and advertised for residents interested in serving on this committee. Thus far they have interviewed candidates for the committee, and will soon be voting on which candidates to appoint to this committee.

Budget Implications: None for FY08, but if the committee recommends any changes to how the Town handles solid waste management, there could be FY09 budget implications.

**6. *If feasibility study indicates readiness, have Police Station question ready for 2007 Town Meeting; develop efforts to educate Sudbury residents on the plans and needs***

Progress: The consultant has finalized a feasibility report to the Permanent Building Committee indicating the project is feasible on the Hudson Road site, and provided information for the Selectmen to present to the Town for approval for the project to begin.

Budget Implications: None for the FY08 operating budget, but debt service will begin in FY09 if the project is approved. The Capital Plan calls for the debt service for this project to replace other projects that are being paid down/off so that there is no net increase on the tax bills for initiation of this project.

**7. *Update the Cemetery rules, regulations and customer service standards.***

Progress: The DPW has worked with a consultant to develop draft documents on these items. The DPW is now revising these draft documents a final time and will be presenting to the Board of Selectmen after the first of the year.

Budget Implications: None at this time. All changes will be consistent with current financing for the Cemetery division contained in the FY08 budget proposal.

**8. *Develop new options for the Board of Selectmen to communicate their goals, plans and activities to residents and for residents to give them feedback on Town efforts***

Progress: The Board has approved a concept developed by the Town Manager for monthly cable shows. The first show has yet to be scheduled due to very crowded calendars for the Board/Selectmen, but should be scheduled right after the first of the year.

Budget Implications: None.

**9. Prepare a report that analyzes and documents the financial impacts of the SRC and ISD bylaws to be added to the C.A.R.E. program**

Progress: The Director of Planning and Community Development is working on this analysis.

Budget Implications: None.

**10. Find a citizen volunteer to head the Town's No Place for Hate effort.**

Progress: The Assistant Town Manager is working on finding this volunteer but has not had any success yet.

Budget Implications: None.

**11. Begin work of the newly created Housing Trust**

Progress: A draft trust has been created and staff is working toward approval of the final trust after the first of the year. The Sudbury Housing Trust was formed by 2006 Annual Town Meeting vote (Town Meeting Article). The objective of the Trust is to increase affordable and community housing as defined in the Sudbury Housing Plan, and the Trust has powers and duties that enable it to accomplish the objective. Recruitment for Trustees is also ongoing until February 2007.

Budget Implications: All the financial needs and efforts of the Trust will be supported through non-budget generation of funding. Community Preservation Act funding, fees for acting as monitoring agent for Affordable housing agreements and other such opportunities are planned to support the Trust.

**12. Create a new Traffic Safety Advisory Committee**

Progress: The mission statement for this new committee has been rewritten by staff and will be presented to the Selectmen at the meeting on December 19, 2006.

Budget Implications: None at this time, although the addition of one patrol officer in the FY07 budget allowed for the designation of a safety officer to work with this committee.

**13. Continue efforts to get a traffic control light installed at fire Station 2 on Route 20**

Progress: No activity is taking place regarding the Station 2 traffic light. Mass Highway denied the Town's request in March of 2005, and reaffirmed this denial during a telephone follow up conversation with Fire Chief Ken MacLean. Raytheon was also denied a proposed light at their location. It is our understanding that Mass Highway is interested in improving flow of traffic which is hindered by the addition of any type of traffic light.

Budget Implications: None

**14. Examine potential impact of Wayland Town Center Project on Sudbury**

Progress: The Sudbury Board of Selectmen has met with the Wayland Board of Selectmen for preliminary discussion of this project and the Sudbury Board of Selectmen voted to ask the developer to meet with them. Sudbury is monitoring the development plans by use of a volunteer observer.

Budget Implications: None at this time. The Board will be discussing with developer any potential negative impacts on Sudbury's commercial base.

**FY06 goals still on Selectmen's list**

**1. Examine options to increase oversight of town owned parks and public spaces**

Progress: The Town Manager is working with the Public Works Department and the Parks and Recreation Department, as well as other Departments such as the Goodnow Library, the Fire Department and the Police Department, to assess how we are currently managing public landscaping surrounding our office buildings. We also are examining

how to best manage the landscaping at the Sudbury Public Schools, the Heritage and Grinnell Parks, and our many traffic islands. We have many dedicated volunteer groups in town, such as the Permanent Landscape Committee and the garden clubs, who work on our public spaces as well. Finally, we have a “main street” on Route 20/Boston Post Road, which we need to consider how to make as attractive as possible. This is a big project to figure out how, with limited funding and many entities involved, we can increase oversight and improve the appearance of our town owned public spaces. We still need to determine how best to create a committee to help with oversight of these public spaces.

Budget Implications: The Town Manager requested funding to hire outside contractors to maintain landscaped areas at Sudbury public schools in FY07, and the results have dramatically improved the appearance of the school buildings. For FY08, the Town Manager is requesting funds to supplement this contract so that Town buildings can also be added to this effort.

**2. Continue legal efforts to end the pollution of the Hop Brook Ponds**

Progress: The Board completed the litigation it initiated in 2004 to compel the City of Marlborough to stop discharging pollution from their Wastewater Treatment Plant into the Hop Brook water system and perform remediation and restoration to the ponds that have been so degraded due to this pollution. On October 19, 2006, EPA and DEP jointly issued a final permit modification to the Marlborough Easterly Wastewater Treatment Plant for the discharge of treated wastewater into Hop Brook. Issuance of this permit is a major development in the multi-year effort to achieve improvements in the effluent that is discharged from the MEWTP into the Hop Brook System. Marlborough must undertake facility improvements planning, design and construction on a schedule over the next seven years, leading to complete construction of the facility improvements by June 2013.

Budget Implications: We have included what we hope are enough funds in the legal budget to deal with the Town’s efforts to address remediation of the damage already done to our waterways. Funding has been obtained from the Community Preservation Act to conduct the annual harvesting program for Carding Mill Pond, and the Town will be examining reports from the Army Corps of Engineers on the possibility of dredging or other approaches for cleaning up the pollutants.

**3. Examine ways for the Town to be more fuel and energy efficient**

Progress: New boilers installed in the Fairbank Building and the Flynn Building should be more energy efficient.

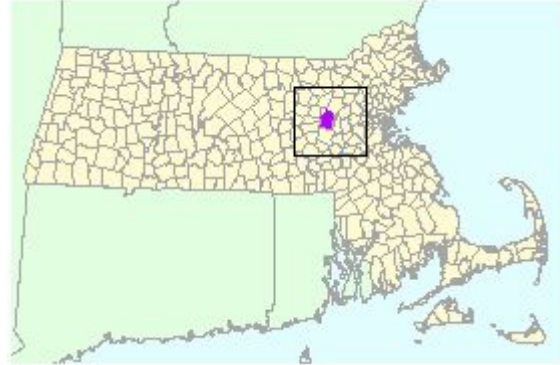
Budget Implications: None at this time. We will continue to examine those options that have potential payback to the Town for the expenditure.

## SUDBURY AT A GLANCE

SETTLED:	1638 - Incorporated 1639; 367 years old in 2006	
POPULATION:	18,207	Voters: 11,560
AREA:	24.7 Square Miles	
FY2007 BUDGET:	Operating Budget:	\$71,777,149
	Other Appropriations:	2,089,811
	Borrowing:	<u>          -0-</u>
	TOTAL:	\$73,866,960
TAX RATE:	FY2007: \$13.12 Residential; \$20.29 Commercial/Ind./Personal Property FY2006: \$13.55 Residential; \$21.71 Commercial/Ind./Personal Property FY2005: \$13.46 Residential; \$20.53 Commercial/Ind./Personal Property	
GOVERNMENT:	Selectmen/Town Manager with open Town Meeting	
PUBLIC LIBRARY:	Goodnow Library, member of Minuteman Library Network	
SCHOOLS:	Four elementary schools, one middle school, Lincoln-Sudbury Regional High School and Minuteman Regional Vocational Technical High School	
PUBLIC SAFETY:	Full-time Fire Department with three stations, also provides emergency ambulance service to hospitals Full-time Police Department	
RECREATION:	Programs offered year round; informational brochures mailed to all Sudbury residents four times a year. Recreation buildings include the Atkinson Town Pool, the Fairbank Community Center, which houses the Teen Center, Park and Recreation Office and the Fairbank Senior Center. Major recreation areas include Davis Field, Featherland Park, Feeley Field, and Haskell Recreation Area. Facilities include a toddler playground, tennis courts, basketball courts, golf putting green, sand volleyball court, outdoor ice skating area, and fields for: baseball, field hockey, lacrosse, softball, and soccer.	
HOSPITALS WITHIN 10 MILES:	Emerson Hospital, Concord Metrowest Medical Center/Framingham Union Campus, Framingham UMASS Health System-Marlborough Hospital, Marlborough.	
HEALTH/HOSPICE CARE SERVICES:	Parmenter Health Services, Inc.	
HOUSES OF WORSHIP:	Baptist, Catholic, Congregational, Episcopal, Jewish (2), Lutheran, Methodist, Presbyterian, Swedenborg Chapel, Unitarian, and non-denominational.	
UTILITIES:	Electrical service: NSTAR Natural Gas service: Keyspan Water: Sudbury Water District Telephone service: Verizon Cable Service: Comcast of Massachusetts, Inc.	

## Governmental Structure

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



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

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

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



## Economic and Demographic Characteristics of Sudbury

### Property Valuation

Classification of Property	FY04 Assessed Valuation	% of Total Assessed Valuation	FY05 Assessed Valuation	% of Total Assessed Valuation	FY06 Assessed Valuation	% of Total Assessed Valuation
Residential	\$ 3,345,758,101	94.35%	\$ 3,389,867,806	94.14%	\$ 3,734,317,130	94.37%
Commerical	\$ 116,426,964	3.28%	\$ 123,810,145	3.44%	\$ 128,328,335	3.24%
Industrial	\$ 50,564,200	1.43%	\$ 50,571,100	1.40%	\$ 52,194,100	1.32%
Personal	\$ 33,246,870	0.94%	\$ 36,724,221	1.02%	\$ 42,090,996	1.06%
<b>Total</b>	<b>\$ 3,545,996,135</b>	<b>100.00%</b>	<b>\$ 3,600,973,272</b>	<b>100.00%</b>	<b>\$ 3,956,930,561</b>	<b>100.00%</b>

### Largest Taxpayers

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

### Largest Employers

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

Household Income Distribution 1999, per US Department of Commerce

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

Population Composition, per US Department of Commerce

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

Educational Attainment, per US Department of Commerce

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

**EMPLOYEE HEADCOUNT**  
(Full Time Equivalents)

<b>Cost Center</b>	<b>Actual FY 06</b>	<b>Fin. Comm. Recmd. FY 07</b>	<b>Voted/ Request FY 08</b>	<b>Inc. V. FY07</b>
Sudbury K-8 Schools	413.93	414.93	419.25	4.32
L.S.R.H.S.**	207.00	210.70	216.18	5.48
Public Safety	78.40	79.80	80.80	1.00
Public Works	33.80	34.80	35.30	0.50
General Government	31.80	32.30	33.90	1.60
Human Services	7.30	7.30	7.80	0.50
Culture & Recreation	30.00	30.00	32.10	2.10
Town Sub-total	181.30	184.20	189.90	5.70
<b>TOTAL</b>	<b>802.23</b>	<b>809.83</b>	<b>825.33</b>	<b>15.50</b>

\* Estimates as of the date of this printing subject to further review.

\*\* Sudbury's estimated share of the L.S.R.H.S. operating budget for FY08 is 85.33%. Revenues other than the Town's assessments support salaries for 6.00 FTE positions, including out-of-District tuition and grants.

# Organizational Chart of the Town of Sudbury

