

Town of Sudbury, Massachusetts



Town Manager's Proposed Budget

For the Fiscal Year Ended June 30, 2024

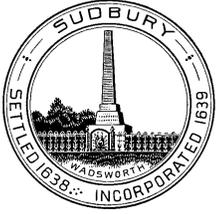
Town of Sudbury, Massachusetts
Town Manager’s Proposed Budget
For the Fiscal Year Ended June 30, 2024

Table of Contents

Introductory Section	3
Transmittal Letter	4
Citizen’s Guide to the Budget	8
Budget Calendar	10
Town Overview and Structure	11
Fund Information	16
Basis of Accounting and Budgeting	18
Budget and Financial Management Policies	19
Organizational Chart	22
Elected Officials	24
Principal Appointed Officials	25
Distinguished Budget Presentation Award	26
Budget and Financial Overview	27
Financial Forecast	28
General Fund Budget Summary	31
General Fund Budget Detail	35
Sudbury Public Schools	36
LS Regional High School	37
Vocational Education	38
General Government	39
Public Safety	55
Public Works	61
Human Services	69
Culture & Recreation	74
Town-Wide Operating and Transfers	79
Employee Benefits (Town and SPS)	81
Town Debt Service	82
Operating Capital Budget	83
Enterprise Funds Budget	85
Transfer Station	86
Pool	87

Field Maintenance	88
Supplementary Information	89
Sudbury Public Schools Budget Detail	90
LS Regional High School Budget Detail	93
Long-Term Debt	98
Long-Term Debt Schedules	99
Legal Debt Limit	102
Capital Planning	103
FY24 Town Manager’s Capital Recommendation	104
Capital Request Forms – Town Manager’s Capital Operating Budget	107
Capital Request Forms – Free Cash Additions in Excess of \$100,000	131
Capital Request Forms – Capital Exclusions	154
Employee Head Count	157
FY22 Employee Compensation Greater than \$100,000	158
Collective Bargaining	159
Budget Terms and Definitions	161

Introductory Section



Maryanne Bilodeau
Interim Town Manager

TOWN OF SUDBURY
Office of the Interim Town Manager
www.sudbury.ma.us

278 Old Sudbury Road
Sudbury, MA 01776-1843
978-639-3381

Fax: 978-443-0756
Email: townmanager@sudbury.ma.us

January 31, 2023

To: Honorable Select Board
Members of the Finance Committee

Here is our recommended Fiscal Year 2024 (FY24) operating and capital budgets. As proposed, these budgets total \$116,240,880, which is an increase of \$5,545,916 (5.04%) from the Fiscal Year 2023 (FY23) budget. The proposed budget includes an override request of \$745,460 to meet the needs of the Sudbury Public Schools. Excluding the override request, the FY24 operating and capital budgets total \$115,495,420, which is an increase of \$4,800,456 (4.37%) from FY23.

Staff has worked hard to develop a conservative budget to maintain services, while being thoughtful of the taxpayer obligations and burdens in recent times. We diligently worked with the following goals in mind:

- Develop a FY24 budget that is within the limits of Proposition 2 ½.
- Maintain a level service budget, while identifying opportunities for improvements through efficiencies;
- Maintain employee compensation and plan for the future;
- Continue to aggressively manage employee benefits, both short-term and long-term;
- Establish and fund a capital program that recognizes the needs of the community while respecting our fiscal constraints; and
- Develop a budget document with the recommended guidelines and procedures set forth by the Government Finance Officers Association (GFOA) and in conformance with the Town Manager's 2022 goals.

Based on these goals and keeping in mind our revenues and fixed costs, the Town's budget was created collaboratively between the three Cost Centers (Lincoln-Sudbury Regional High School, Sudbury Public Schools and the Town), along with the assistance and teamwork of our Town Department Heads. Our focus remains centered on reflecting the functional needs and institutional values. Department Heads identified a myriad of needs that would enhance service delivery for the community. As the approach to balancing requests against available funds and fixed costs, very little remains for new initiatives.

The following section highlights the departmental impacts of the proposed FY24 budget.

Sudbury Public Schools

The School Committee completed a lengthy and thorough budget process which included reviewing District-wide academic and mental health data. The proposed budget, which requires an override, was determined to be the only option to meet the critical needs of the students.

Vocational Education

This budget will see a decrease of \$50,000 in FY24 due to a reduction of enrollments, offset by increased transportation and tuition costs.

Information Systems

The FY24 budget for Information Systems includes a Web Developer/Systems Analyst, which is a new addition. The demands of the Information Systems department have increased tremendously before, during, and after the COVID-19 pandemic. This position will help to alleviate the strain of the department and meet the needs of the Town.

Human Resources

A request was submitted to add a Human Resources Generalist position, based on the available funds and other priorities, this is an unmet need.

Conservation

The FY24 budget for Conservation includes a Land Manager, which is a new position. The Conservation Department manages approximately 1,200 acres of Town conservation land and has oversight of approximately 620 acres of additional private lands held under Conservation Restrictions. Additionally, approximately 1/3 of land in Sudbury is classified as wetlands. This position is necessary to help adequately protect, manage, and maintain Sudbury wetlands and open space resources

Police Department

A request was submitted for the addition of a Sergeant, this reflects as an unmet need.

Fire Department

A request was submitted for the addition of a Fire Inspector/Prevention Officer, which is an unmet need.

Public Works

In total, this department requested four (4) additional Light Equipment Operators for FY24. These positions would support Trees & Cemetery, Streets & Roads, and Parks & Grounds. Unfortunately, these are unmet needs for this budget cycle.

Combined Facilities

The FY24 Combined Facilities budget includes a new position of Sustainability Coordinator. This position was requested via Town Meeting article at the 2022 Annual Town Meeting, to be funded with Free Cash for FY23. This position is primarily funded from revenue generated from the Solar Panels at the Landfill for FY24, however, future funding has not been determined.

Recreation

The Park, Recreation and Aquatics Department has a vacant Assistant Director position, which has not been funded since before FY20. The need is present to bring this position back, however, it remains an unmet need for FY24.

Town Debt Service

Debt service is projected to increase by 24.15% for FY24. The increase is attributable to the interest costs related to previously approved debt issuances, primarily the Fairbank Community Center, the Construction of Housing/Living Addition for Fire Station No. 2, and the Town-Wide Drainage and Reconstruction project.

Benefits

Benefits for the schools (SPS) and Town are increasing overall by \$900,987 this year (6.08%). This budget includes worker's compensation, property and liability insurances, health insurance benefits for our active employees and retirees, unemployment claims, and Medicare. The Property/Liability portion includes our IOD (Injured on Duty) coverage for Public Safety employees. It also includes coverage for vacant buildings such as Broadacre, which is more expensive. As we have said in prior years our medical insurance budget is still lower than it was 15 years ago, which is due to changes that have been made over the past 12 years, with a shift in contribution levels, changing to the GIC, as well as the Opt-Out Program that the Town added on several years ago.

Awards

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 01, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

For the tenth year in a row, the GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to the Town. In order to receive this prestigious award, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report (ACFR). This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only.

These documents are available on the Town's website and we encourage citizens to take advantage of all the information that is provided.

We are pleased to submit this comprehensive budget document. Please remember that information obtained during the budget hearing process and up until Town Meeting may require updates to the budget materials included in the 2023 Annual Town Meeting Warrant. Revenue estimates, particularly Unrestricted State Aid and Chapter 70, may change. Additionally, our health insurance numbers are estimated until the true numbers are released by the Group Insurance Commission in March. All material changes to the budget will be noted at Town Meeting in handouts and/or during presentation of the budget articles.

The FY24 budget represents a collaboration between cost centers, amongst departments and through our various committees and commissions. The presentation of this document begins a process during which more information will become available and I look forward to discussing this budget at Town Meeting.

I want to recognize our Department Heads for their support and thoughtful budget submissions, as well as their dedication to the Town of Sudbury. I would also like to thank our Finance Director, Dennis Keohane, for his guidance and hard work on this document. And last, but certainly not least, I would like to thank the Select Board for their support during the last several months.

Respectfully submitted,

Maryanne Bilodeau

Maryanne Bilodeau
Interim Town Manager

CITIZEN'S GUIDE TO THE BUDGET

Welcome! Thank you for taking the time to become familiar with the Fiscal Year 2024 budget. The budget document is an important document that governs not only the town's expenditures, but also outlines priorities, missions and goals for the coming years. This year the Town will be submitting the budget document for recognition from the Government Finance Officers' Association, and the administration is proud to submit this comprehensive document to the Town. This section of the budget strives to help orient residents by providing a brief overview of the budget process, as well as an explanation of the organization of the budget document. We hope that the introductory pages will create a transparent and easy to follow tool to understanding Sudbury's financial information.

The Budget Process

Massachusetts General Laws require a balanced budget which means that appropriations must be funded by revenues earned during the year plus any other available funds from prior years.

The Town of Sudbury is governed by the Town Charter by which an elected five-member Select Board appoint a professional manager to administer the daily operation of the Town. The Town's legislative body is Open Town Meeting, in which any registered voter in Sudbury may partake and vote. There are five (5) precincts in Sudbury. The Town Manager is the chief administrative officer of the Town, responsible for managing the day to day business of Town Departments, including all financial matters.

Preliminary revenue and expenditure projections are prepared and presented to the Select Board each fall. The projections assist the administration in establishing the Town's budget for the following year.

The Town Charter and bylaws require the Town Manager, with the assistance of the Finance Director and the treasurer-collector, to prepare and submit, after consultation with all departments, an annual operating budget and capital improvement program. In November, the Finance Director distributes budget instructions and documents to departments on behalf of the Town Manager. All Department Heads prepare their budget requests for the next fiscal year and submit them to the Finance Director by the end of November. During the month of December and early January, the Town Manager, Finance Director and Assistant Town Manager meet with each department head to review and discuss their requests.

Per Town Bylaws, the Town Manager must submit to the Finance Committee the budget by January 31st. After submitting the budget, the Town Manager presents it at a public meeting shortly thereafter.

During the months of January and February, the Select Board and Finance Committee conduct meetings individually and jointly to review, discuss and vote on all recommended budgets. Meeting notices are published in accordance with the Open Meeting Law and the meetings are opened to the public and broadcast on Sudbury TV. The Finance Committee's responsibilities are described in Town Bylaws Article IV, and their purpose is to consider all articles of any Town Meeting warrant which have any direct or indirect financial impact on the Town and to report its recommendations in writing to the Select Board. The Finance Committee must, no later than March 31, submit to the Selectmen their written report with their recommendations on the budget. Members of the Finance Committee are appointed by the Town Moderator. Town Meeting votes on a final budget in May.

It is important to remember that financial and budgetary information presented in the annual budget are projections and subject to change prior to Town Meeting.

The Town's Capital budgeting process is also laid out in the Town's Charter and bylaws. The Charter requires the Town Manager to submit a Capital Improvement Program each year. The Town Bylaws Article XXV Capital Planning created a Capital Improvement Advisory Committee to review proposals from the Town of over \$100,000 in a single year or over \$200,000 in multiple years. The committee makes a report with recommendations to the Finance Committee and the Select Board. The bylaw also dictates that the Town Manager shall develop an operating budget for proposed capital expenditures for the upcoming fiscal year of items that are less than \$100,000 in one year or under \$200,000 in multiple years. This budget is submitted with the annual operating budget and can include items from all three cost centers.

Budget Appropriation and Amendment

The legislative body of the Town is an open Town Meeting. All registered voters are entitled to attend and vote. Town Meeting has the authority to appropriate funds for the operating budget and capital expenditures. Any amendment to appropriations requires a Town Meeting vote. The procedures for Town Meeting are specified in the Town Bylaws Article II. The Town Meeting warrant, which includes the items to be voted on, is mailed to the home of every registered voter, posted on the town website and posted around town. The budget and other financial articles are presented at Town Meeting.

BUDGET CALENDAR

- The Town Manager, with the assistance of the Finance Director, prepares a financial projection by October 31st.
- The Finance Director provides budget guidance and supporting documents to all Town Departments by November 15th.
- On or prior to December 1st all departments provide budget requests to the Finance Director.
- The Town Manager and Finance Director meet with Department Heads individually to discuss budget requests. All meetings completed on or prior to December 15th.
- The Town Manager, with the assistance of the Finance Director, prepares the Town Manager's Proposed Budget and provides the document to the Select Board and Finance Committee by January 31st.
- The Town Manager and Town Departments participate in Finance Committee hearings/deliberations as scheduled by the Finance Committee after submittal of the budget.
- Not later than March 31st, the Finance Committee submits to the Select Board their written report with their recommendations.
- The Select Board shall cause the Finance Committee's budget submittal including the Town Manager's requested amounts, recommendations, and the Finance Committee's report of reasons for differences to be printed in the warrant for the Annual Town Meeting.
- Town Manager presents the final budget at the Annual Town Meeting (date to be determined) to request approval.

TOWN OVERVIEW AND STRUCTURE

History and Profile of the Town

The Town of Sudbury was settled in 1638 and incorporated as a Town in 1639. At that time, Sudbury boundaries included (by 1653) all what is now Wayland (which split off in 1780), and parts of Framingham, Marlborough, Stow and Maynard. Sudbury is a charming community, rooted deeply in New England's history; the Sudbury Center Historic District has changed little since 1800. The Town is located in Middlesex County along the major highways of Route 20 in the south and Route 117 in the north, and bisected by Route 27, and lies approximately twenty miles from Boston and twenty-six miles from Worcester. Sudbury is bordered by Wayland on the east; Framingham on the south; Hudson, Maynard, Marlborough, and Stow on the west; Concord on the northeast; and Acton on the north. Sudbury also borders Lincoln, with which it shares a regional high school. It is situated near the junctions of Route 128, the Mass Pike and Route 495, providing an excellent location for residents, businesses and commuters.

The Town has a current population of 18,874 and occupies a land area of 24.7 square miles. Sudbury is categorized by the Metropolitan Area Planning Council (MAPC) as an Established Suburb. These residential suburbs are characterized by single-family homes on moderately-sized lots, with a relatively affluent population. Multi-unit housing and commercial developments are limited in their extent, although Sudbury does have some major employment and retail centers primarily located along the Town's Route 20 Corridor.

Sudbury is a desirable community to live and work in due to its location, excellent public school system, attractive neighborhoods, high property values, and well managed local government.

Organizational Structure

The Town is governed by an open Town Meeting, an elected Select Board, 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 Select Board. The Town Manager has broad responsibility for day-to-day management of Town affairs, as well as preparation of annual operating and capital budgets.

For budgeting purposes, the Town services are divided into six program areas. The Town Manager has authority to move funds as needed within these program areas, but not to transfer funds between these areas.

The Town provides education in grades K-8 through the Sudbury Public Schools; the Lincoln Sudbury Regional High School District (LSRHSD) provides education in grades 9 through 12. Through June 30, 2017, the Minuteman Regional Vocational Technical High School located in Lexington provided vocational technical education in grades 9 through 12. As of July 1, 2017, Sudbury withdrew from the Minutemen Regional District and the Assabet Valley Regional Technical High School in Marlborough was chosen to provide vocation technical education for new student enrollment. Currently enrolled Sudbury students will be permitted to continue attending Minuteman until graduation. Each District's School Committee is elected and responsible for appointing the Superintendent of Schools, who has responsibility for the daily administration of the school system.

Financial Management, Policies and Initiatives

The Town Manager is responsible for the development of the Town's capital improvement plan, and annual capital and operating budgets. The School Committee is responsible for annually recommending capital and operating budgets for Sudbury's public school district. An appointed Finance Committee, consisting of nine members, makes recommendations to the Town Meeting on operating budgets and other financial matters.

The Town is engaged in developing a multi-year framework for three critical areas of long-term financial planning: (1) establishing and maintaining reserves, (2) addressing significant unfunded liabilities and (3) developing a funding strategy for the acquisition, replacement and enhancements of capital assets. As part of this ongoing effort, the Select Board formed The Strategic Financial Planning Committee for Capital Funding and The Strategic Financial Planning Committee for OPEB Liabilities

At the Select Board's request, the Massachusetts Division of Local Services (DLS) Technical Assistance Bureau (TAB) reviewed the Town of Sudbury's capital improvement program (CIP). This review was one of a series of steps the board has taken to fulfill its responsibility for ensuring Sudbury's capital assets can cost effectively sustain the town's desired service levels into the future. It follows on the completed work of the strategic financial planning committee for capital funding (SFPCCF), which had existed from October 2013 to April 2019. It also corresponds with a FY2020 goal of the board to update the town's financial policy manual. The Select Board updated the Financial Policies Manual in FY2022. Details of the policies can be found on the Town's website. The following link will take you to the manual:

<https://cdn.sudbury.ma.us/wp-content/uploads/sites/390/2021/02/Financial-Policies-Manual.pdf?version=14531226c61858f25c307bbb4edbc80d>

The Strategic Financial Planning Committee for OPEB Liabilities was created to generate, evaluate and report on strategies and options, both short and long term, for dealing with the unfunded OPEB liabilities facing the Town of Sudbury (including the Sudbury Public Schools) and LSRHSD. While further policy development is expected to continue in the near future, long-term planning, execution and coordination particularly amongst the towns of Lincoln, Sudbury and LSRHSD will reside on a permanent basis through the development and continued use of OPEB Trusts.

Local Economic Condition

Sudbury's economic base is limited but steady with approximately 6,200 individuals employed in 725 establishments within the boundaries of the Town, with an annual payroll of \$436 million. The majority of businesses in Sudbury are small and service oriented; retail, professional and technical services, educational services, and health care account for more than 60% of all jobs. Local unemployment remains below state and national rates, and the median household effective buying income is among the highest in Massachusetts.

The Town's tax base is diverse and market values remain extremely strong. Our tax base is primarily residential, at 91%, and the 10 largest taxpayers account for only 5.36% of the tax levy.

COVID-19 is a respiratory disease caused by a novel coronavirus that has not previously been seen in humans. The virus and the resulting actions by national, state and local governments is altering the behavior of businesses and people in a manner that will have negative impacts on global and local economies. The Town saw reductions in some revenue sources, particularly room occupancy tax, during

fiscal 2020. Additional costs related to COVID-19 have been mitigated by various State and Federal Grants in fiscal years 2020, 2021, and 2022.

Despite the challenges of COVID-19, the Town's financial outlook remains strong. Property tax collections remain stable and Sudbury has become well adept at controlling budget growth commensurate with economic conditions. On January 5, 2021, S&P Global Ratings assigned its 'AAA' long-term rating to Sudbury. The rating highlighted the Town's very strong economy, strong management, strong budgetary performance, very strong budgetary flexibility, very strong debt and contingent liability position, and strong institutional framework score.

Mission and Goals

The mission of the Town of Sudbury is to enhance the quality of life of Sudbury's residents by providing efficient, cost effective, and high-quality services, while protecting the Town's character and history.

Annually, the Select Board and Town Manager adopt their own goals. These goals include both financial and non-financial priorities.

The Select Board has chosen the following six high priority goals to focus on:

SELECT BOARD GOALS 2023
Investigation of Vocational Education Access options.
Determine funding options for construction of Phase 3A-CSX/Rt 20 of the Bruce Freeman Rail Trail.
Expand (Normalize) and fund a Transportation Option, especially for vulnerable populations.
Sustainability and Climate Change initiatives; including hiring a Sustainability Coordinator and creation of Climate Mobilization Action Plan.
Conduct a comprehensive ADA Plan

The Town Manager has chosen the following goals to focus on, in order to provide a safe, secure, serviced and strong Sudbury:

1. **Comprehensive Wastewater Management Plan:** Continue planning process and identify future needs and adjustments. Complete multi-year Town-wide study with public participation, preserve and protect Sudbury's drinking water supplies, identify and establish the benefit from 20-year planning document, submit state and regulatory filings - seeking full approvals, leverage funding

opportunities to reduce costs to the taxpayer. Prepare this \$20M project for presentation at a future Town Meeting (TBD) for a determination on the will of the Town for this project's future.

2. **Capital:** Revise the Capital Improvement Process, to include the instructions and form for submissions of projects. Empower clear identification of associated needs and factors related to compliance, funding sources, anticipated impacts, improve and interject objectivity to better enable project understanding and scoring. Provide to Departments and major contributors for review and feedback by the end of September 2021. Incorporate process change for the FY2023 budget process.
 - a. Revise the form and process.
 - b. Continue to work on funding sources for routine capital, as well as finding capacity for larger projects.
3. **Regional and Technical High Schools:** Work to establish clearer relationships, processes, budgeting, bussing and predictions as best as able. Solidify regional, vocational and technical education program logistics in order to provide (1) consumer and homemaking education; (2) general labor market preparation, and (3) specific labor market preparation as required by law. Identify the responsibilities related to Sudbury Public School, Lincoln-Sudbury Regional High School and the Town, in order to remove ambiguity. Increase transparency and information sharing in order to establish and finalize applications for attendance and, when required or requested, ensure transportation is available for the students, in advance of need. This is time sensitive in advance of each school year beginning, as bussing agreements, routes and schedules need to be finalized prior to school starting.
4. **Fairbank Community Center:** Execute build of new facility on time and on budget. Provide project management oversight to the Town for Fairbank Community Center renovation, alteration, and new construction, including project planning, budgeting, scheduling, programming, design, estimating, bidding, procurement, construction, inspecting, furnishing, and occupying services. Deliver \$28.8M facility within budget and scheduled timing (5/1/22 - Construction begins; duration of 20 months = 01/23).
5. **Fire Station:** Execute build of new facility on time and on budget. Provide project oversight to the Town for Fire Station #2 new construction, including project planning, budgeting, scheduling, programming, design, estimating, bidding, procurement, construction, inspecting, furnishing, and occupying services. Deliver \$4.3M facility within budget and scheduled timing (18 months total, 12 months of construction).
6. **Rail Trail development:** In collaboration with Town Staff, Town Departments, as well as Town Boards and Commissions, to move as quickly as possible to complete all designs, submit them to the state, and take all other actions needed to advance and complete Sudbury rail trail projects and associated actions. Maintain focus and stay within the established budgets and timelines set for the identified projects.
 - a. Bruce Freeman Rail Trail: Equip the Town and firm to be on time to open bids and begin construction as indicated on the project timeline. Construction advertising deadline by June 25, 2022 and construction period October 15, 2022 – October 15, 2024.
 - b. Formerly CSX Corridor: Continue to seek funds (CPA, grants, etc.) and opportunities to advance the purposes of establishing, constructing, operating and maintaining a multi-use rail trail/bicycle path for open space, conservation, and active recreation purposes, general municipal purposes, and for all other purposes for which rail trails are now or hereafter may be used in the Commonwealth.

- c. Mass Central Rail Trail: When appropriate, provide oversight of the development and advancement of this project.

Routine Goals

- 7. **Ongoing Work with Various Committees/Commissions:** Regarding master plans, including Town-wide fields and senior needs.

- 8. **Implement major plans:** To include Livable Sudbury, Master Plan, Community Profile and historical preservation.
 - a. Establish and sustain **emergency management** exercises to **ensure readiness** and responsiveness.
 - b. **Municipal Vulnerability Preparedness Hazard Mitigation Plans:** Strive toward Implementation.
 - c. **Disabilities and Accommodations focus:** Make progress against Americans with Disabilities Act Transition Plan. Continue to seek opportunities to enrich the experiences and access for all people across Sudbury.
 - d. **Cemetery:** Work with Department of Public Works on plan to create future cemetery space, including increased number of plots and access.
 - e. **Broadacres Farm:** Compile and recommend viable actions and identify timing potentials.
 - f. **Establish Sewararo Use Policy:** Possibly recommend **fee structure** for use of the property in conjunction with the Select Board.

FUND INFORMATION

Fund Overview

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary activities.

Governmental Funds

General Fund

The General Fund is the primary operating fund of the Town government. It is used to account for all financial resources, except those that are required to be accounted for in another fund. The General Fund is supported by revenues from real estate and personal property taxes, state and federal aid, excise taxes, investment income, fines and forfeitures, and fees and charges.

Special Revenue Funds

The Town maintains several Special Revenue Funds which are used to account for revenues that are legally restricted to being spent for a specific purpose. These revenues must be accounted for separately from the General Fund and include revolving funds, grants, gifts, and receipts reserved for appropriation.

Capital Project Funds

Capital Projects Funds are used to account for monies expended for the acquisition or construction of major facilities or equipment. The Town's Capital Projects Funds are funded primarily by the receipt of bond proceeds resulting from the Town's issuance of bonds for specific projects.

Proprietary Funds

Enterprise Funds

Enterprise funds operate primarily by revenue charged for services. Revenue collected for these services are dedicated to the specific purpose of the enterprise operation. The Town maintains enterprise funds for the Transfer Station, the Atkinson Pool, and Recreational Field Maintenance.

Fiduciary Funds

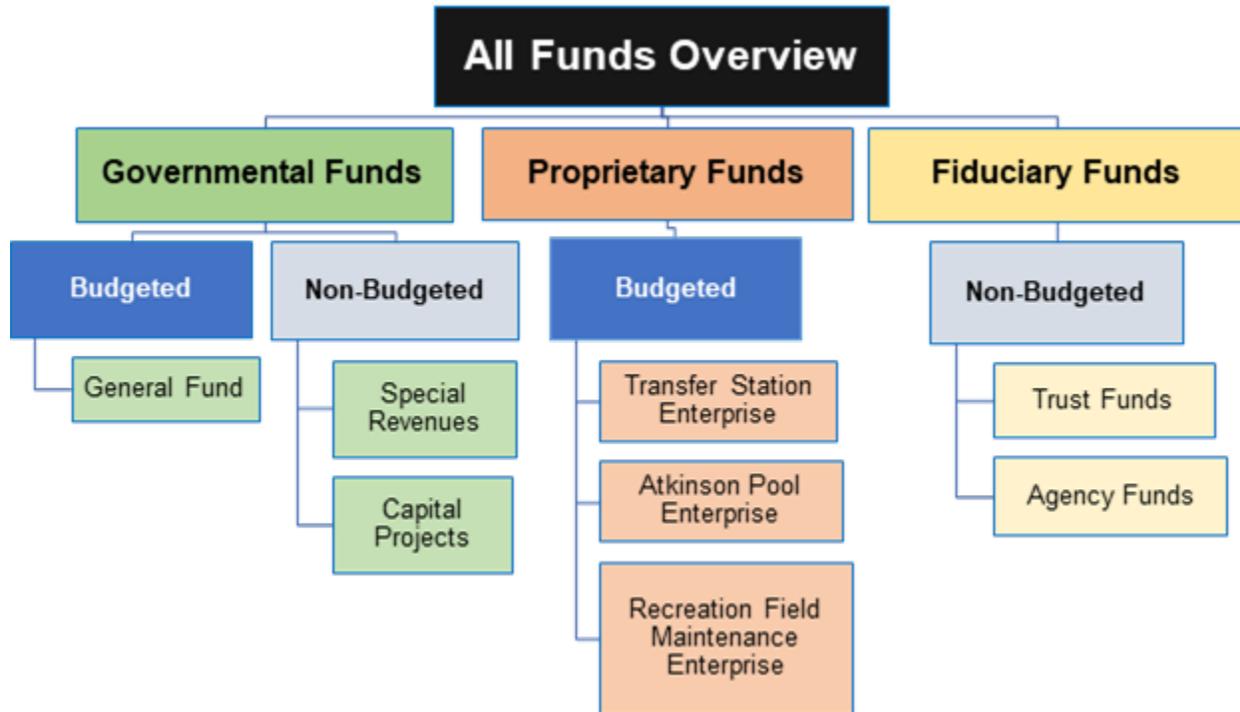
Trust Funds

Expendable Trusts are used to account for monies received by the Town in a trustee capacity where both the principal and the earnings of a fund may be expended.

Non-expendable trusts are used to account for funds where the principal must, by law or covenant, remain intact. Income earned on the non-expendable trust principal may be expended in accordance with the conditions of the trust.

Agency Funds

Agency funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governmental units.



BASIS OF ACCOUNTING AND BUDGETING

The Town follows the Uniform Massachusetts Accounting System (UMAS) for budgeting. This accounting system is prescribed by the Commonwealth of Massachusetts' Department of Revenue for local government entities and is intended to demonstrate compliance with state statutes and local near-term decisions (e.g. the budget). This system prescribes the use of the modified accrual basis of accounting, which is the basis used by all governmental fund types. Modified accrual accounting combines accrual-basis accounting with cash-basis accounting and recognizes revenues when they become available and measurable and recognizes expenditures when liabilities are incurred. This system divides available funds into separate entities within the organization to ensure that the money is being spent where it was intended.

The full accrual basis of accounting is used for the Town's financial statements which conform to generally accepted accounting principles (GAAP). The statements report information about the Town with a broad overview. The Government Accounting Standards Board (GASB) is the authoritative standard setting body that provides guidance on how to prepare financial statements in conformity with GAAP. Users of these statements (such as investors and rating agencies) rely on the GASB to establish consistent reporting standards for all governments in the United States. This consistent application allows users (including citizens, legislators and others) to assess the financial condition of one government compared to others.

The Town adopts an annual budget for the General Fund and all Enterprise Funds. Although Town Meeting approval is required for capital projects, borrowing authorizations, and other special warrant articles, annual budgets are not presented for any other fund. The spending for purposes related to the Capital Plan and the Community Preservation Fund are presented as separate articles from the annual operating budget at Town Meeting. The Town's operating budget is adopted on a statutory basis, specific to the Commonwealth of Massachusetts, and it differs in some respects from GAAP. The major differences between the budget and GAAP basis are that:

- Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as deferred revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
- For the budget, encumbrances and continuing appropriations are treated as the equivalent of expenditures in the year the commitment is made as opposed to when the liability is incurred (GAAP).
- The depreciation is not recognized as a current expense on a budgetary basis, except to the extent that actual maintenance costs are included in departmental budgets.
- Cash disbursements for fixed assets are recorded as an expenditure under the cash basis and capitalized under the accrual basis (GAAP).

BUDGET AND FINANCIAL MANAGEMENT POLICIES

Budget

The Town of Sudbury has an important responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan and provide for the adequate funding of services desired by the public and as required by laws, rules, or regulations, including the provision and maintenance of public facilities and improvements.

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

- The Town Manager and Finance Director are responsible for estimating revenues for the upcoming fiscal year. They will consult with other officials of the town as well as state officials and others with knowledge of state and local finance.
- Revenue forecasts for local receipts and state aid shall be conservative, using generally accepted forecasting techniques and appropriate data. Revenue deficits will be avoided at all costs. To avoid any potential for such a deficit, estimates for local receipts will generally not exceed 100% of the prior year's actual collections.
- The Town Manager and Finance Director will project revenues for the next three years as part of the three-year financial forecast.
- Each year and whenever appropriate, existing revenues will be re-examined and possible new sources of revenues will be explored to ensure that we are maximizing our revenue potential.
- Legally restricted revenues will be avoided when they adversely affect the short or long-term financial health of our government.
- The Town will strive to be informed and aware of all grants and other aid that may be available to us. All potential grants and other aid shall be carefully examined for matching requirements (both dollar and level-of-effort) and restrictive covenants, to ensure that our participation in such grants will be beneficial and cost-effective.
- Each year and whenever appropriate, intergovernmental revenues will be reviewed to determine their short and long-term stability, to minimize the impact of any adverse changes. Intergovernmental revenues shall be used as legally prescribed or otherwise set forth by policy.
- A balance will be sought in the revenue structure between elastic and inelastic revenues, to minimize any adverse effects caused by inflationary or economic changes.
- One-time revenues will be used for capital improvements, additions to reserves or as legally restricted to a specific purpose.
- The Town will carefully and routinely monitor all amounts due the Town. An aggressive policy of collection will be followed for all receivables, including property taxes. A target of 98% property tax collection rate by fiscal year end will be achieved.
- Recreational user charges and fees will be set to recover approximately 100% of total direct costs generated by revolving fund recreation programs.
- Enterprise fund user charges and fees will be set to recover all direct and associated costs with the activities of these funds.

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

- Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized and sufficiently documented.
- Expenditures/expenses and purchase commitments will be recorded in an accurate and timely fashion.
- The review and approval process for all vouchers shall be followed at all times. Properly completed claims must be prepared and submitted to the accounting department by the department responsible for originating the claim. A “properly completed claim” must include, but is not limited to, the vendor’s name and address, date of claim, explanation, and accounts to be charged, department authorization signature and sufficient documentation. “Sufficient documentation” means that a person unfamiliar with the transaction could understand what was ordered, when, by whom, from what vendor, at what price, when the goods or services were delivered, who accepted delivery, and who authorized payment.
- The balances in appropriation accounts will be monitored regularly to ensure that the total of expenditures/expenses and purchase commitments in any account do not exceed the authorized budget for that account.
- Requests for competitive bids, proposals, formal and informal quotes, and other methods of seeking and encouraging vendor competition will be obtained as required by law and as otherwise established by the Town Manager or Town Counsel.
- Arrangements will be encouraged with other governments, private individuals, and firms, to contract out or cooperatively deliver services, in a manner that reduces cost and/or improves efficiency and effectiveness while maintaining service quality.
- The full direct and indirect costs will be calculated for any service provided for a fee or charge, or where there is a potential for the reimbursement of such costs.
- All appropriations shall lapse at the close of the fiscal year to the extent that they shall not have been expended or encumbered.

Debt Management

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

- Long-term debt will be issued only for objects or purposes authorized by state law under Chapter 44, section 7 and 8.
- Issue long-term debt only for objects or purposes authorized by state law and only when the financing sources have been clearly identified.
- Use available funds as appropriate to reduce the amount of borrowing on all debt financed projects.
- Confine long-term borrowing to capital improvements and projects that cost at least \$100,000 and that have useful lifespans of at least ten years or whose lifespans will be prolonged by at least ten years.
- Refrain from using debt to fund any recurring purpose, such as current operating and maintenance expenditures.
- Restrict debt exclusion borrowing to proposals which meet all three of these criteria:
 - useful life of 20 years or more
 The Town’s annual Town Report, Town Manager’s Budget Request and annual town meeting warrant will give comprehensive summaries of the debt obligations of the Town.

- estimated cost of the principal payment in the first year of the debt issuance greater than 0.25% of the prior year's General Fund revenue. This criterion applies after target level for in-levy debt of 3% is initially achieved
- the expenditure is either for town-owned land, buildings, or infrastructure or for a LSRHS capital assessment.
- Refrain from using debt to fund any recurring purpose, such as current operating and maintenance expenditures.
- The policy of the Select Board shall be to include sufficient debt capacity within the levy, such that capital items can be more predictably funded.
- As debt within the levy decreases annually, this amount shall be used for capital, future debt, or set aside for future capital.

Reserves

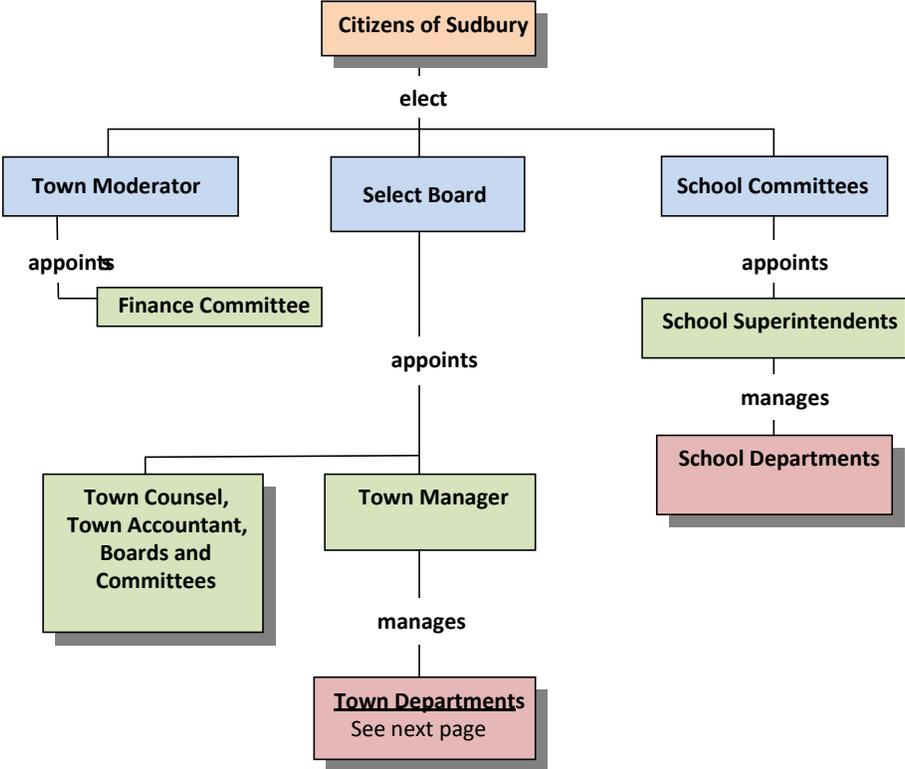
Free Cash: The Division of Local Services (DLS) defines free cash as “the remaining, unrestricted funds from operations of the previous fiscal year, including unexpended free cash from the previous year.” DLS must certify free cash before the Town can appropriate it in the new year. The Town shall set a year-to-year goal of maintaining its free cash in the range of 3-5% of the prior year's General Fund budget. To achieve this, the Finance Director shall assist the Town Manager in proposing budgets with conservative revenue projections, and department heads shall carefully manage their appropriations to produce excess income and budget turn backs. Further, budget decision makers will avoid fully depleting the Town's free cash in any year, so that the succeeding year's calculation can begin with a positive balance. Moreover, as much as practicable, the Town will limit its use of free cash to funding one-time expenditures (like capital projects or emergencies and other unanticipated expenditures) and should appropriate any free cash excess above 5% of the General Fund budget to reserves, to offset unfunded liabilities, or to set aside for existing debt.

General Stabilization: The Town will endeavor to maintain a minimum balance of 5% of the prior year's General Fund budget in its general stabilization fund. Withdrawals from general stabilization should only be used to mitigate emergencies or other unanticipated events that cannot be supported by current General Fund appropriations. When possible, withdrawals of funds should be limited to the amount available above the 5% minimum reserve target level. If any necessary withdrawal drives the balance below the minimum level, the withdrawal should be limited to one-third of the general stabilization fund balance at a time, endeavoring to never fully deplete it. Replenishment of the funds should be made annually at the Fall Town Meeting, or the earliest available meeting after free cash has been certified.

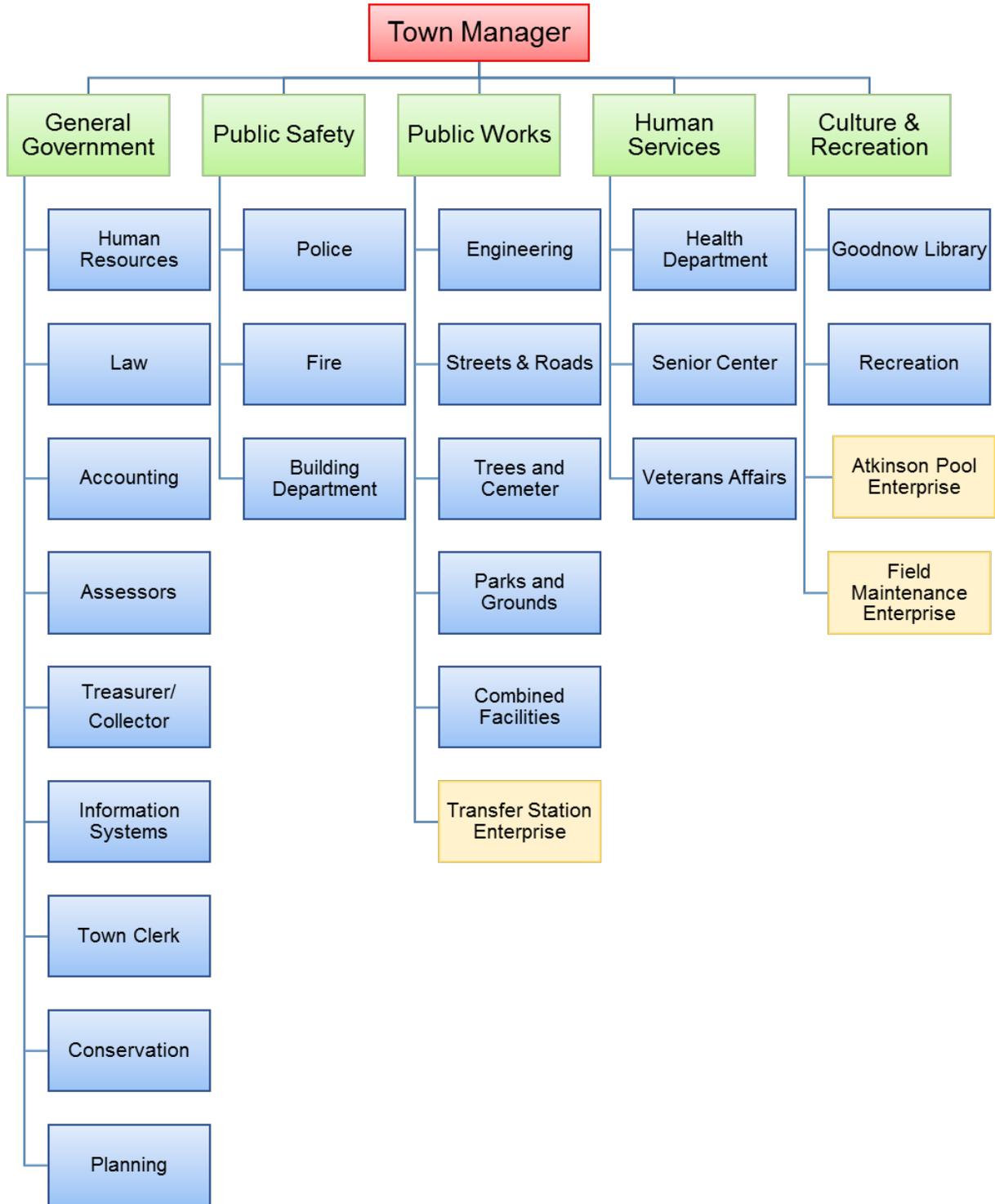
Capital Stabilization: The Town will appropriate annually to the capital stabilization fund so that over time it achieves a target balance sufficient to cover the Town's cash outlay for capital. Doing so enables the Town to pay outright for moderate-range (under \$1M) capital expenditures and thereby preserve debt capacity for major, higher-dollar purchases or projects. This approach balances debt with pay-as-you-go practices and protects against unforeseen costs. The Town should endeavor to achieve and maintain a combined target balance for all capital-related special purpose stabilization funds equal to 2% of prior year General Fund budget. Withdrawals from the Capital Stabilization Fund should be avoided until the target balance has been achieved. Once achieved, funds can be used towards items on the CIP. Once funds are used, the Town will seek to make annual contributions to the fund until the target balance is achieved.

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

ORGANIZATIONAL CHART



ORGANIZATIONAL CHART (CONTINUED)



ELECTED OFFICIALS

<u>Select Board</u>	<u>Member</u>	<u>Title</u>
	Charles G. Russo	Chair
	Janie W. Dretler	Vice-Chair
	Daniel E. Carty	Member
	Lisa V. Kouchakdjian	Member
	Jennifer S. Roberts	Member

<u>SPS School Committee</u>	<u>Member</u>	<u>Title</u>
	Silvia M. Nerssessian	Chair
	Meredith Gerson	Vice-Chair
	Nicole Burnard	Member
	Mandy Sim	Member
	Sarah Troiano	Member

<u>LS School Committee</u>	<u>Member</u>	<u>Title</u>
	Heather Cowap	Chair
	Cara Endyke Doran	Vice-Chair
	Candace Miller	Member
	Harold Engstrom	Member
	Kevin Matthews	Member
	Mary Warzynski	Member

PRINCIPAL APPOINTED OFFICIALS

<u>Department</u>	<u>Department Head</u>	<u>Title</u>
Town Manager	Maryanne Bilodeau	Interim Town Manager
ATM/HR	Maryanne Bilodeau	Assistant Town Manager/Human Resources Director
Finance and Treasurer/Collector	Dennis Keohane	Finance Director/Treasurer- Collector
Accounting	Vacant	Town Accountant
Assessors	Cynthia Gerry	Director of Assessing
Town Clerk	Beth Klein	Town Clerk
Conservation	Lori Capone	Conservation Coordinator
Planning and Community Development	Adam Duchesneau	Director of Planning & Development
Information Systems	Mark Thompson	Technology Administrator
Police	Scott Nix	Police Chief
Fire	John Whalen	Fire Chief
Building Inspection	Andrew Lewis	Building Inspector
School Department	Brad J. Crozier	Superintendent
Public Works	Daniel Nason	Director of Public Works
Facilities	Sandra Duran	Combined Facilities Director
Health	Vacant	Health Director
Senior Center	Debra Galloway	Senior Center Director
Veterans Affairs	Michael Hennessy	Veteran's Agent
Goodnow Library	Esme Green	Library Director
Park & Recreation	Dennis Mannone	Park, Recreation, and Aquatic Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Sudbury
Massachusetts**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

Budget and Financial Overview

FINANCIAL FORECAST

Revenue and Expenditure Projections

The Town Charter Part IV Section 10 requires the Town Manager to annually prepare a financial forecast of town revenue, expenditures and the general condition of the Town. A forecast of projected revenues and expenditures is a useful management and policy making tool that enables a municipality to evaluate and make smart policy choices. A forecast can serve as an early warning system to detect future gaps between revenues and expenditures, but does not insulate a community from potential surprises or emergencies, but it allows the administration to plan for, consider and correct potential issues. It is important to note that forecasts are early projections and should not be relied on by any resident, committee or commission.

The Town forecasts for three years at a time, by using educated estimates based on past expenditures, revenues and the expertise of staff.

The Town of Sudbury has four major categories of revenues: real estate and personal property, intergovernmental aid, local receipts and other available funds.

Real estate and personal property taxes account for 89 percent of all revenues received annually. The tax levy is the amount a community raises through property tax. The levy can be any amount up to the levy limit. Under Massachusetts General Law, it can raise up to 2 ½ percent annually. The tax levy can rise more each year through different mechanisms, including debt/capital exclusions, overrides and new growth. New growth is taxes attributed to the value of new construction and is added permanently to the tax levy. From 2008-2023, the Town had excess capacity in the levy ranging from \$7,756 to \$968,165.

Intergovernmental aid comprises 6 percent of all revenues received annually. The primary components are Chapter 70 aid for schools and Unrestricted General Government aid. The amount of intergovernmental aid differs from year to year.

Local receipts accounts for 5 percent of all revenues received annually. They are based on local fees, fines, permits and other charges, like excise tax, penalties and licenses.

Other available funds accounts for less than 1 percent of all revenue received annually. It includes actual revenues already received, including ambulance receipts. This revenue source can differ greatly from year to year.

Three-Year Revenue Projection:

	FY23	FY24	FY25	FY26
REVENUES	Budgeted	Projected	Projected	Projected
Real Estate and Personal Property	98,572,492	102,909,731	106,801,539	111,227,972
State Aid	6,725,221	6,866,452	6,977,565	7,090,477
Local Receipts	5,045,000	5,590,000	6,022,000	6,435,260
Ambulance Receipts and Other Transfers	660,000	724,697	705,715	660,000
TOTAL:	111,002,713	116,240,880	120,656,819	125,563,709

The Town also forecasts for potential expenses each year. Expenses include all departments and costs within the budget. Budgetary increases are driven by numerous factors, including fixed costs (like insurance and pension), personnel, contracts for services, and need driven increases or decreases due to changes in population, demographics, priorities, state/federal mandates and bylaw changes.

Three-Year Expenditure Projection:

	FY23	FY24	FY25	FY26
EXPENDITURES	Budgeted	Projected	Projected	Projected
Education - SPS	41,849,664	44,126,163	45,405,821	46,540,967
Education - LS	27,869,764	28,936,600	29,775,761	30,520,155
Education - Vocational	550,000	500,000	500,000	500,000
General Government	3,397,735	3,598,455	3,722,069	3,829,627
Public Safety	9,603,953	9,939,791	10,209,811	10,450,126
Public Works	5,937,489	6,111,600	6,290,331	6,446,854
Human Services	978,861	1,002,310	1,030,105	1,053,272
Culture & Recreation	1,569,499	1,639,483	1,692,073	1,739,631
Total Town Departments	91,756,965	95,854,402	98,625,971	101,080,632
Reserve Fund	300,000	300,000	300,000	300,000
Town-Wide Operating and Transfers	189,459	195,991	202,392	207,392
Town Debt Service	2,240,185	2,781,145	3,108,623	4,670,109
Employee Benefits (Town and SPS)	14,829,830	15,730,817	16,614,833	17,445,576
OPEB Trust Contribution (Town and SPS)	650,000	650,000	675,000	700,000
Total Operating Budget	109,966,439	115,512,355	119,526,819	124,403,709
Capital Expenditures	1,036,274	728,525	1,130,000	1,160,000
TOTAL:	111,002,713	116,240,880	120,656,819	125,563,709

Other Considerations - Coronavirus

COVID-19 is a respiratory disease caused by a novel coronavirus that has not previously been seen in humans. The virus and the resulting actions by national, state and local governments is altering the behavior of businesses and people in a manner that will have negative impacts on global and local economies. The Town saw reductions in some revenue sources, particularly room occupancy tax, during fiscal 2020. The negative effect on the economy may result in reduced collections of property taxes and other revenues, including local meals tax revenue, motor vehicle excise taxes and other fees and charges collected by the Town.

Despite the challenges of COVID-19, the Town's financial outlook remains strong. Property tax collections remain stable and Sudbury has become well adept at controlling budget growth commensurate with economic conditions.

The global pandemic has continued and the impacts are still manifesting themselves in the variants that are rapidly and widely spread. We are fortunate to have endured fairly well and the community has sustained many businesses and construction projects.

Unforeseen cost increases have negatively impacted Town projects and advancements, like the Fairbank Community Center and Fire Station #2 enhancements. Labor and material costs have increased dramatically, effecting most large functional areas in various ways. Snow and ice teams in particular have had a significant cost shift across the Nation.

The State and Federal funding sources have and are projected to assist in offsetting one-time or short-term needs through the CARES Act and American Rescue Plan Act. The purpose of these funds is to offset the detrimental outcomes related to stressors

As a result, herein is a conservative forecast that centers heavily on the most predictable revenue streams in the given periods. Any estimates beyond the three-year point in this environment may not be the best approach, and could posture leaders to have a skewed perspective for the foreseeable years

GENERAL FUND BUDGET SUMMARY

EXPENDITURES	FY22	FY23	FY24	FY24	FY24	Percentage
	Actual	Budgeted	Recommended	Override	Requested	Increase
Education - Sudbury Public Schools (SPS)	40,942,543	41,849,664	43,380,703	745,460	44,126,163	5.44%
Education - LS Regional High School (LS)	27,330,369	27,869,764	28,936,600	-	28,936,600	3.83%
Education - Vocational	360,501	550,000	500,000	-	500,000	-9.09%
General Government	3,174,121	3,397,735	3,598,455	-	3,598,455	5.91%
Public Safety	9,320,704	9,603,953	9,939,791	-	9,939,791	3.50%
Public Works	5,604,447	5,937,489	6,111,600	-	6,111,600	2.93%
Human Services	955,786	978,861	1,002,310	-	1,002,310	2.40%
Culture & Recreation	1,486,227	1,569,499	1,639,483	-	1,639,483	4.46%
Total Town Departments	89,174,697	91,756,965	95,108,942	745,460	95,854,402	4.47%
Reserve Fund	-	300,000	300,000	-	300,000	0.00%
Town-Wide Operating and Transfers	2,413,830	189,459	195,991	-	195,991	3.45%
Town Debt Service	2,378,173	2,240,185	2,781,145	-	2,781,145	24.15%
Employee Benefits (Town and SPS)	13,794,277	14,829,830	15,730,817	-	15,730,817	6.08%
OPEB Trust Contribution (Town and SPS)	650,000	650,000	650,000	-	650,000	0.00%
Total Operating Budget	108,410,977	109,966,439	114,766,895	745,460	115,512,355	5.04%
Capital Expenditures	1,589,548	1,036,274	728,525	-	728,525	-29.70%
TOTAL EXPENDITURES:	110,000,525	111,002,713	115,495,420	745,460	116,240,880	4.72%

REVENUES & AVAILABLE FUNDS	FY22	FY23	FY24	FY24	FY24	Percentage
	Actual	Budgeted	Recommended	Override	Requested	Increase
Real Estate and Personal Property Taxes	95,059,267	98,572,492	102,164,271	745,460	102,909,731	4.40%
State Aid	6,489,157	6,725,221	6,866,452	-	6,866,452	2.10%
SAFER Grant	97,740	-	-	-	-	0.00%
MEDICAID Reimbursements	204,843	-	150,000	-	150,000	100.00%
Local Receipts	6,981,792	5,045,000	5,590,000	-	5,590,000	10.80%
Other Available	728,566	660,000	724,697	-	724,697	9.80%
TOTAL REVENUES & AVAILABLE FUNDS:	109,561,365	111,002,713	115,495,420	745,460	116,240,880	4.72%

FUND BALANCE	FY22	FY23	FY24	FY24	FY24	Percentage
	Actual	Budgeted	Recommended	Override	Requested	Increase
Beginning Fund Balance	8,745,937	8,306,777	8,306,777	-	8,306,777	0.00%
Revenues (Increase to Fund Balance)	109,561,365	111,002,713	115,495,420	745,460	116,240,880	4.72%
Expenditures (Decrease to Fund Balance)	(110,000,525)	(111,002,713)	(115,495,420)	(745,460)	(116,240,880)	4.72%
ENDING FUND BALANCE:	8,306,777	8,306,777	8,306,777	-	8,306,777	0.00%

The Overall Budget

The FY24 Town Manager's Recommended Operating Budget totals \$114,766,895. The sum represents a \$4,800,456 or 4.37% increase over the FY23 final approved operating budget amount of \$109,966,439. Additionally, the Sudbury Public Schools are requesting an override of \$745,460 to meet the critical needs of the students. The total FY24 requested Operating Budget totals \$115,512,355 which is an increase of \$5,545,916, or 5.04%.

The Town Manager's Recommended Operating Capital Budget totals \$728,525, a decrease of 29.70% from the FY23 capital budget.

Town Departments

The FY24 Town Manager's Recommended Budget for Town operating Departments, including the Reserve Fund and Town-Wide Operating and Transfers is \$22,787,630. This represents an increase of \$810,634 or 3.69% over the FY23 appropriation of \$21,976,996. This budget includes personal services and operating expenses for all town departments.

Sudbury Public Schools and Lincoln Sudbury Regional High School

The Town Manager's FY24 Recommended Operating Budget includes the budget submissions from each of the respective school committees.

The sum of the Sudbury Public Schools recommended budget is \$43,380,703. This represents a \$1,381,040 or 3.66% increase over the FY23 appropriation of \$41,849,664. The Sudbury Public Schools will also be seeking a Proposition 2 ½ override to fund an additional \$745,460 for a total requested budget of \$44,126,163. This represents a \$2,276,499 or 5.44% increase over the FY23 appropriation of \$41,849,664. The budgets include personal services and operating expenses.

The sum of the Lincoln Sudbury Regional High School assessment is \$28,936,600. This represents an increase of \$1,066,836 or 3.83% over the FY23 assessment of \$27,869,764. The increase is related to a budgetary increase for LS as well as a shift in the percentage allocated to Sudbury due to the decrease in the number of Sudbury students compared to Lincoln. The assessment is calculated using the minimum required contribution, as determined by the State, and enrollment numbers for the last three years. This assessment includes personal services, employee benefits, operating expenses, and debt service. Budget summaries for both districts are included in the School Budget sections herein.

Vocation Education

For FY24, the sum of \$500,000 is being budgeted to cover the estimated expense of Sudbury students enrolled in vocational education. This is a preliminary estimate and may change based on enrollment and tuition. The proposed FY24 budget for Vocational Education decreased by \$50,000 or 9.09%. This is the seventh year in which the Town is removed from the Minuteman Vocational District as a member community. The Town has students attending three different vocational schools, with most at Minuteman and Assabet. The Town also pays for transportation to these schools.

Fixed Costs and Obligations

Debt Service

The sum of \$2,781,145 is being submitted to pay for FY24 debt service. The \$540,960 increase over FY23 is primarily attributable to the interest costs related to previously approved debt financed projects; primarily the Fairbank Community Center, the Construction of Housing/Living Addition for Fire Station No. 2, and the Town-Wide Drainage and Reconstruction project.

Employee Benefits

The sum of \$15,730,817 is budgeted for employee benefits for both the Town and the Sudbury Public Schools. Town Departments account for \$6,884,474 and SPS accounts for \$8,846,343. This includes not only health insurance, but also pension costs, unemployment and other contributions. This number is increasing \$900,987 or 6.08% from the FY23 appropriated amount. The Town has strived to keep employee benefit costs stable by joining the Group Insurance Commission and increasing contribution rates.

Capital Improvement Program

The Capital Improvement Plan for FY24, including the Town Manager's Operating Capital Budget, is \$5,215,177 for FY24, a decrease of \$3,610,540 from FY23.

The Town Manager's Capital Operating Budget, which includes projects \$100,000 or less in one year or \$200,000 or less over multiple years, decreased from \$1,036,274 in FY23 to \$728,525 in FY24.

Revenues

Total revenues and other funding sources available and recommended for the Fiscal Year 2024 recommended Operating Budget is \$114,766,895. Property taxes account for approximately 89% of the Town's total revenue sources available to fund the FY24 budget. Local revenue sources account for 5%, while state aid and federal grants contribute 6% and other available funds contribute less than 1%.

Property Taxes

FY24 property taxes are estimated to be \$102,164,271, which includes both proposition 2 ½ and new growth. New growth is projected at \$900,000 for FY24. This estimate will increase to \$102,909,731 if the requested SPS override of \$745,460 passes at Town Meeting and a Town-Wide election.

State Aid

The sum of \$6,866,452 is included in revenues to reflect Sudbury's State aid for FY24. This reflects a \$141,231 (2.10%) increase over FY23.

Local Receipts

The sum of \$5,590,000 is included in revenues to reflect local receipts for FY24. This reflects a \$545,000 (10.80%) increase from FY23.

Other available

The sum of \$724,697 is included in revenues to reflect other available funds for FY24. Ambulance Receipts Reserved for Appropriation account for \$660,000 of this amount and \$64,697 is attributable to the Solar Revolving Account

GENERAL FUND BUDGET DETAIL

SUDBURY PUBLIC SCHOOLS

The Sudbury Public Schools (SPS) strive to enable all students to reach their intellectual and personal potential. The school system, in partnership with families and the community, will work with integrity and respect to realize the shared vision of enabling students to become life-long learners and effective contributors to society. It is our mission to provide the highest quality education to all student's in the safest environment possible while embracing diversity, individual talents and creativity, and the overall joy of learning.

SPS is committed to excellence in educating students to be knowledgeable, creative, independent thinkers who are caring, collaborative members of the school and wider communities.

Performance measures:

Description	2020	2021	2022
Student Enrollment	2,538	2,542	2,535
Teacher FTE's	196	201	204
Student/Teacher Ratio	13.0 to 1	12.5 to 1	12.4 to 1

Consolidated Financial Information:

	FY22 Actual	FY23 Appropriated	FY24 Recommended	FY24 Requested
Sudbury Public Schools				
Sudbury Public Schools	40,442,552	41,849,664	43,380,703	44,126,163

LS REGIONAL HIGH SCHOOL

Since its founding in 1954, Lincoln-Sudbury Regional High School has viewed itself as "a different kind of place" - a place that truly values diversity in style and substance. This quality manifests itself in the academic program and in the general atmosphere of the school, and may best be seen in the respectful and warm relationships between students and adults, the high degree of autonomy for and participation by the faculty in decisions, and a school culture marked by commitment to innovation and experimentation.

Through a challenging academic program and a wide variety of school activities, students are expected to make choices and to have a degree of power over their own education. The ability to make good choices requires the development of a sense of responsibility and an understanding of the ethical implications of their actions. Formality and standardization have, in the life of the school, been less important than creativity, originality, and critical thinking skills. The school culture also seeks to join academic skills to an active civic concern for the Lincoln-Sudbury community, American society, and the world beyond.

The school's Core Values - fostering caring and cooperative relationships, respecting human differences, pursuing academic excellence and cultivating community - constitute the foundation of the operation of Lincoln-Sudbury Regional High School. The primary curricular expectation that we have of ourselves is that we provide opportunities for students to develop a strong knowledge base in the various disciplines and program areas described in our Program of Studies, and reflected in our graduation requirements.

To that end, Lincoln-Sudbury defines five general areas of academic, civic and social student performance, which serve as the underpinnings of student expectations.

Performance Measures:

Description	2020	2021	2022
Number of Students	1,512	1,525	
Teacher FTE's	129	147	
Student/Teacher Ratio	11.7 to 1	10.4 to 1	

Consolidated Financial Information:

	FY22 Actual	FY23 Appropriated	FY24 Recommended
LS Regional High School			
Sudbury Operating Assessment	26,599,016	27,042,244	28,132,144
Sudbury Debt Assessment	511,660	492,300	469,465
Sudbury OPEB Normal Cost Assessment	219,693	335,220	334,991
Total LS Regional High School	27,330,369	27,869,764	28,936,600

VOCATIONAL EDUCATION

The Town of Sudbury is committed to finding cost effective and excellent vocational education for our students. On July 1, 2017, the Town withdrew from the Minuteman Regional High School District. The Sudbury Public School Committee voted to make Assabet Valley Regional Vocation School the Town's choice school. The Town is responsible for the cost of transportation to the vocational schools.

Performance Measures:

Description	2020	2021	2022
Provided transportation to students	180 Days	180 Days	180 Days
Provided quality education	14 Students	11 Students	180 Days

Consolidated Financial Information:

	FY22 Actual	FY23 Appropriated	FY24 Recommended
Vocational Education			
Operating Assessments	360,501	550,000	500,000

GENERAL GOVERNMENT

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

	FY22 Actual	FY23 Appropriated	FY24 Recommended
GENERAL GOVERNMENT			
Select Board/Town Manager	450,676	465,934	518,137
ATM/HR	227,123	241,885	247,859
Law	223,711	207,673	208,310
Finance Committee	1,757	4,959	4,959
Accounting	367,835	401,328	406,938
Assessors	262,216	293,547	312,662
Treasurer/Collector	317,481	347,249	362,234
Information Systems	539,913	563,187	611,420
Town Clerk & Registrars	307,569	359,681	344,548
Conservation	139,447	161,443	234,082
Planning & Board of Appeals	331,964	342,945	347,306
Salary Contingency Account	-	7,904	-
Total General Government	3,169,691	3,397,735	3,598,455
Salaries & Other Cash Compensation	2,391,314	2,579,637	2,782,927
All Other Expenses	778,377	818,098	815,528
Total General Government	3,169,691	3,397,735	3,598,455
General Government Headcount (FTE)	30.00	30.00	32.00

Select Board/Town Manager

The Select Board and Town Manager provide executive leadership for the Town of Sudbury. Together, they pursue a collaborative process and ethical and professional procedures to ensure that Town resources are directed to providing the best services possible to protect public safety, public assets and a special quality of life in Sudbury.

The Board and Town Manager are supported by office staff as they work toward this mission. The Town Manager is responsible for the management of all Town departments, is the contracting authority and is responsible for overseeing all budgetary, financial and personnel administration activities of the Town. This includes preparing the annual budget, appointing all staff and setting compensation, formulating and implementing personnel policies, and negotiating all contracts with the Town's union employees.

Administrative staff in the office serves as liaison between the public and the Select Board, handle all phone calls, visitors and correspondence directed to the office, and maintain all records of Select Board's meetings. The office staff accept articles and prepares the warrants for all Town Meetings and Town Elections and produce the Town's Annual Report. They maintain records of all committee and board appointments and resignations. They compile all agenda materials for bi-monthly Select Board meeting and process licenses issued by the Select Board.

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

Performance measures:

Description	2020	2021	2022
Number of Select Board Meetings	44	44	63
Number of Town Meetings and Elections	3	2	5
Number of Town Manager/Select Board Office Hours	14	23	13
Number of Town Manager/Select Board Newsletters	10	4	4
Number of Licenses Issued	92	86	80

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
SELECT BOARD/TOWN MANAGER				
Town Manager	1.00	180,000	180,000	215,000
Administration	1.00	94,898	96,786	98,699
Clerical	2.00	126,113	131,998	134,838
Deferred Comp TM	-	6,000	6,000	12,500
Non-Acctble Travel	-	4,800	4,800	7,000
Sub Total: Personal Services	4.00	411,811	419,584	468,037
General Expense	-	37,372	39,600	42,750
Travel	-	18	750	950
Out of State Travel	-	1,450	2,000	2,200
Employee Professional Develop.	-	-	4,000	4,200
Sub Total: Expenses	-	38,865	46,350	50,100
Total: Selectmen	4.00	450,676	465,934	518,137

Assistant Town Manager/ Human Resources (ATM/HR)

The ATM/HR Director is responsible for administering benefits, personnel recruitment, labor relations, staffing, training, and discipline.

Benefits include health, dental, and life insurance as well as retirement, workers' compensation, and other post-employment benefits (OPEB).

Additionally, the ATM/HR Director provides oversight of the Library, Parks & Recreation, Senior Center, and Veterans' departments.

Performance measures:

Description	2020	2021	2022
Administer benefits for active town/school employees	409	403	393
Administer benefits for town/school retirees	432	447	448
Recruitment and employee orientation (town only - does not include school)	176	175	82

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
ASSIST. TOWN MANAGER/ HUMAN RESOURCES				
ATM/HR Director	1.00	159,949	161,901	165,126
Benefits Coordinator	1.00	60,653	61,856	63,082
Clerical	-	-	5,005	5,105
Sick-Leave Buy-Back	-	963	3,710	4,083
Sub Total: Personal Services	2.00	221,565	232,472	237,396
General Expense	-	1,410	1,900	2,300
Travel	-	1,408	2,450	2,650
Contracted Services	-	-	1,200	1,350
Professional Development	-	2,739	3,863	4,163
Sub Total: Expenses	-	5,558	9,413	10,463
Total: ATM/HR	2.00	227,123	241,885	247,859

Law

The Town's Legal Department provides legal counsel to the Town of Sudbury. The Town's attorneys and staff provide legal representation and support to Town of Sudbury officials, boards, commissions and staff concerning the Town and Town related business. The Department advises all Town boards and officials about their legal responsibilities and prerogatives. It represents the Town in all courts of various state and federal jurisdiction and before administrative agencies. The Legal Department is responsible for handling preparation and review of all contracts, drafting or reviewing warrant articles, and preparation of written advisory and interpretative opinions.

Performance Measures:

Description	2020	2021	2022
Review warrant articles for Town Meetings and Elections	60		
Attend office hours	52		
Draft ballot question arguments	2		

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
LAW				
Legal Administrative Assistant	1.00	25,418	31,683	32,320
Sub Total: Personal Services	1.00	25,418	31,683	32,320
General Expense	-	1,119	990	990
Legal Expenses	-	197,174	175,000	175,000
Sub Total: Expenses	-	198,293	175,990	175,990
Total: Law	1.00	223,711	207,673	208,310

Finance Committee

The Finance Committee is a nine-member volunteer committee appointed by the Town Moderator. The duty of the Finance Committee is to consider all articles of any Town Meeting Warrant which have any direct or indirect financial impact on the Town and to report its recommendations in writing to the Select Board. The Committee may also make recommendations on those articles which do not have financial impact on the Town as it chooses, and such recommendations shall likewise be reported to the Select Board.

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
FINANCE COMMITTEE				
Clerical	-	1,757	4,959	4,959
Total: Finance Committee	-	1,757	4,959	4,959

Accounting

The primary function of the Accounting Department is to ensure payable and payroll processing for the School and the Town. The Town Accountant is responsible for several DOR reporting requirements such as submitting Free Cash for certification and preparing the Schedule A form as well as assisting in the Tax Recap preparation. The department also assists the Finance Director with the annual financial statement audit. W-2's and 1099's are prepared and all payroll tax returns are filed by the department. The Accounting department responds to public records requests that pertain to financial information

Performance Measures:

Description	2020	2021	2022
Payrolls Processed	19,259	18,389	18,892
Invoices Processed	15,126	15,784	15,520

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
ACCOUNTING				
Town Accountant	1.00	125,049	127,546	121,227
Salaries	3.00	176,950	201,017	201,970
Annual Sick Buy Back	-	1,514	1,750	1,750
Sub Total: Personal Services	4.00	303,513	330,313	324,947
General Expense	-	2,253	5,000	5,000
Computer	-	56,293	59,640	62,625
Travel	-	-	600	600
Accting Contracted Services	-	5,775	5,775	13,766
Sub Total: Expenses	-	64,321	71,015	81,991
Total: Accounting	4.00	367,835	401,328	406,938

Assessors

The Assessing Department is responsible for administering Massachusetts property tax laws effectively and equitably, and for producing accurate and fair assessments of all taxable property. Sudbury property taxes fund the majority of the Town's operating budget. To accomplish this mission, all real and personal property is valued annually. Valuations provide the basis for the fair allocation of taxes. There are multiple components to the mass appraisal system in place for valuing properties, including market analysis and the physical inspection of properties.

The Assessing Department is responsible for calculating new growth and other factors to determine the Town's levy limit. The Assessors' prepare annual tax rolls, and administer the State's (RMV) Motor Vehicle Excise Program. The office is also responsible for administering the tax deferral and exemption programs. Action on exemption and deferral applications including the Senior Means Tested Exemption program and the Community Preservation Surcharge Exemption program rests with the Assessors. Abatement applications for property and motor vehicle excise too fall under the Assessor's authority.

Performance Measures:

Description	2020	2021	2022
Real & Personal Property Accounts Maintained	7,146	7,192	7,201
Exemption processed (all inclusive)	534	457	397
Property Tax Abatements Processed	69	41	23
Motor Vehicle Excise Committed	19,785	19,774	19,009
Motor Vehicle Excise Abatements Processed	1,039	939	944
Property Inspections Completed Cyclical & Permits	436	1,008	1,500
DOR Required Revaluation	Interim Year Update	Interim Year Update	Interim Year Update
DOR/DLS Reporting Completed Timely	100%	100%	100%

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
ASSESSORS				
Assessor	1.00	100,806	100,046	104,659
Clerical	2.00	91,746	120,268	127,787
Sick Leave Buy Back	-	3,642	4,403	5,373
Sub Total: Personal Services	3.00	196,194	224,717	237,819
General Expense	-	5,242	4,938	2,174
Contracted Services	-	60,780	63,892	72,669
Sub Total: Expenses	-	66,022	68,830	74,843
Total: Assessors	3.00	262,216	293,547	312,662

Treasurer/Collector

The Treasurer/Collector’s office is responsible for collecting all revenues due the Town, and to hold and invest those revenues until needed to pay the Town’s obligations. Additionally, the office is responsible for the issuing and tracking of short-term and long-term debt.

Performance Measures:

Description	2020	2021	2022
Quarterly real estate tax bills processed	6,547	6,575	6,577
Quarterly Personal property tax bills processed	126	111	112
Annual Comprehensive Financial Report Completed	1	1	1

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
TREASURER/COLLECTOR				
Fin. Director/Treas.-Collector	1.00	158,187	161,751	164,976
Clerical	3.00	132,862	155,648	167,408
Sub Total: Personal Services	4.00	291,049	317,399	332,384
General Expense	-	11,157	13,500	12,000
Equipment Maintenance	-	799	750	850
Travel In-State	-	692	1,100	1,000
Tax Collection Services	-	10,051	9,500	11,000
Tax Title Expense	-	-	5,000	5,000
Sub Total: Expenses	-	26,431	29,850	29,850
Total: Treasurer/Collector	4.00	317,481	347,249	362,234

Information Systems

The Information System department’s main goal is to support the various Sudbury departments with connectivity, data, computing and insight to relevant technologies for the purpose of meeting each department’s objectives. The department provides the tools needed to support sharing information with the citizens and community. The Information System’s department manages and deploys technology which enables all employees of Town Government to perform their jobs. The department manages the server, network and data infrastructure, as well as security.

Performance Measures:

Description	2020	2021	2022
Number of Virtual Hosts (Servers)	6	6	6
Network Storage	2	2	4
10GB Switches	16	18	19
20 GB Building to Network Hub (Flynn) Connection	5	5	6
Cisco VoIP telephone system buildings connected	14	14	14
Number of Telephones	264	265	265
Jabber Clients (Laptop/Mobile)		75	75
School Buildings	5	5	5
Aerohive Access Points	51	53	54
Aerohive Buildings	12	12	13
Desktop Computers New	1	14	17
Laptops New	26	37	13
Tablets New	1	9	14

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
INFORMATION SYSTEMS				
Technology Administrator	1.00	114,643	113,805	118,995
Non-Clerical	2.00	94,898	96,786	153,706
Summer Help	-	18,941	8,936	-
Sick Leave and Vacation Buy Back	-	4,782	5,654	6,788
Sub Total: Personal Services	3.00	233,263	225,181	279,489
General Expense	-	6,003	5,000	5,000
Software	-	147,522	135,906	144,456
Equipment Maintenance	-	5,396	7,000	7,000
Travel	-	138	400	400
Contracted Services	-	60,127	65,600	73,200
Professional Development	-	7,232	8,000	8,375
Equipment	-	34,466	77,600	65,000
WAN/Telephone Connections	-	18,343	11,500	11,500
Network	-	1,397	5,000	5,000
Internet	-	3,399	22,000	12,000
Sub Total: Expenses	-	306,650	338,006	331,931
Total: Information Systems	3.00	539,913	563,187	611,420

Town Clerk & Registrars

The Town Clerk serves as the custodian of Town records including vital records and other official documents filed in the Town Clerk's Office. The Clerk is responsible for the maintenance, preservation and disposition of Town records. Additionally, the Clerk serves as a Records Access Officer for Town Public Records and Licensing Administrator; creating, recording and certifying birth, death and marriage certificates in compliance with Massachusetts General Laws and Town Bylaws.

Additionally, the Clerk serves as Chief Election Official, planning, organizing, publicizing, and conducting all elections, ensuring compliance with election laws and regulations. As Registrar of Voters, the Clerk certifies nomination papers and petition signatures and recruits, trains, schedules and supervises election officers. The Clerk compiles and certifies official election results, Town Meeting votes and required reports to State Commissions and Agencies. The Town Clerk is the Town's Official Coordinator for the Local Update of Census Addresses Operation (LUCA) for the 2020 Federal Census.

The Town Clerk's Office readily assists residents with information regarding Town Services, Voter Registration, Certification of Vital Records, filing for Marriage Licenses, Business Certificates, Special Permits, etc. In addition, they process dog licenses, solicit and compile census information each year and provide notice to town employees, including board and committee members, of State Ethics and Open Meeting Law mandates and record their compliance.

The Town Clerk also performs duties and responsibilities under the jurisdiction of the Secretary of the Commonwealth, the Executive Office of Health and Human Services, the Department of Revenue, the Attorney General, the State Ethics Commission, the Office of Political and Campaign Finance, the Governor's Office as well as County Courts and County Officials.

Performance Measures:

Description	2020	2021	2022
Birth, Marriage and Death Certificates Issued	1,018	1,476	1,266
Marriage Intentions	77	162	139
Doing Business As Certificates- new and renewal	73	109	130
Number of On-line Vital transactions		287	283
Proof of Residency	93	4	3
Public Record Requests (other than vitals)	70	82	89
List of Persons sold	9	6	6
Number of Dogs Licensed/On-line	2,588	2918/ 1911	2928/1403
New Voter Registrations	1,630	553	857
Number of Elections	4	1	3
Number of Absentee/Mail In Ballots Processed	16,391	663	8,612
Number of In Person Early Voters	4,320	n/a	899
Number of Town Meetings	2	1	1
Number of Open Meeting Law Certificates Recorded	57	91	59
Number of Ethics Summary Certificates Recorded		152	173
Number of Ethics Online Training Certificates Recorded		102	92
Oaths of Office Administered/Recorded	242	118	141
Census returned and entered	6,077	6,853	6,759
Meeting Notices Posted	N/A	702	765

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
TOWN CLERK				
Town Clerk	1.00	91,899	91,345	95,622
Overtime	-	988	6,000	6,000
Clerical	3.00	186,273	193,564	199,534
Registrars	-	782	932	932
Election Workers	-	5,668	25,000	10,000
Sub Total: Personal Services	4.00	285,611	316,841	312,088
General Expense	-	9,594	18,740	12,360
Equipment Maintenance	-	3,100	3,400	4,800
Travel	-	225	1,200	1,200
Tuition	-	1,220	1,500	1,500
Elections	-	7,820	18,000	12,600
Sub Total: Expenses	-	21,958	42,840	32,460
Total: Town Clerk	4.00	307,569	359,681	344,548

Conservation

The Conservation Department provides review and permitting of all activities within wetland jurisdiction, wetland regulation enforcement, land stewardship of over 900 acres with trail open to the public, oversees the deer bow hunting program, licenses agricultural lands, accepts and monitors conservation restrictions, leads 6-week spring walk program, provides wetland and wildlife education, and assists with development planning.

Performance Measures:

Description	2020	2021	2022
Wetland Notices of Intent	36	41	36
Wetland Request for Determination of Applicability	32	16	38
Wetland Abbrev. Notices of Resource Area Delineation	4	-	-
Wetland Certificates of Compliance	36	28	27
Violations	2	4	4
Inspections	133	210	224
Acres of Conservation Land To Manage	1,200	1,200	1,200
Acres of Conservation Restriction Land To Monitor	620	620	620

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
CONSERVATION				
Conservation Coordinator	1.00	88,063	91,345	95,627
Non-Clerical	1.00	-	-	72,800
Clerical	1.00	27,971	55,298	50,855
Sub Total: Personal Services	3.00	116,034	146,643	219,282
General Expense	-	2,598	4,400	4,400
Contracted Services	-	12,495	5,000	4,400
Trails Maintenance	-	7,339	4,400	600
Travel	-	-	600	400
Clothing	-	400	400	5,000
Prior Year Encumbrances	-	582	-	-
Sub Total: Expenses	-	23,413	14,800	14,800
Total: Conservation	3.00	139,447	161,443	234,082

Planning & Board of Appeals

The Office of Planning and Community Development (PCD) works with citizens and community leaders to build a consensus on how the Town of Sudbury should grow, both in the short and long-term. This is accomplished through the coordination of a variety of land planning functions that range from updating the Master Plan, for the future of Sudbury, to reviewing all new development proposals to ensure they reflect this vision. PCD is comprised of the Director, Environmental Planner, Planning and Zoning Coordinator and Administrative Assistant.

Additionally, the PCD supports the Planning Board, Design Review Board, Zoning Board of Appeals, Sudbury Housing Trust, Community Preservation Committee, Sudbury Historical Commission, Historic Districts Commission, Land Acquisition Review Committee, Traffic Safety Coordinating Committee, Transportation Committee, and Bruce Freeman Rail Trail Advisory Task Force.

Performance Measures:

Description	2020	2021	2022
Special Permits (Planning Board)	-	1	1
Stormwater Management Permits (Planning Board)	12	25	21
Subdivisions (Planning Board)	1	2	-
Site Plan Approvals (Planning Board)	3	17	11
Approval Not Required (ANR) Plans (Planning Board)	8	2	2
Scenic Road Permits (Planning Board)	18	30	9
Sign Permits (Design Review Board)	18	25	16
Affordable Housing Lotteries (Housing Trust)	12	9	5
Small Grants (Housing):			
Requested	6	8	4
Awarded	6	7	4
Units Created for Subsidized Housing Inventory	101	-	-
Comprehensive Permit Modifications (ZBA)	-	-	-
Decision Appeals (ZBA)	2	1	-
Variances (ZBA)	2	2	5
Special Permits and Other Matters (ZBA)	30	34	42
Community Preservation Applications (CPC)	10	9	13
Demolition Delay Applications (Historical Commission)	4	4	4
Certificates of Appropriateness (Historic Districts Commission)	42	46	30

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
PLANNING				
Planning Director	1.00	115,663	122,777	130,391
Staff Planning Salaries	1.00	90,010	91,810	81,444
Clerical	2.00	98,291	114,100	122,371
Stipends	-	1,135	1,158	-
Sub Total: Personal Services	4.00	305,099	329,845	334,206
General Expense	-	2,429	2,600	2,600
Contracted Services	-	12,440	8,000	8,000
Professional Development	-	849	2,500	2,500
Sub Total: Expenses	-	26,865	13,100	13,100
Total: Planning	4.00	331,964	342,945	347,306

PUBLIC SAFETY

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

	FY22	FY23	FY24
	Actual	Appropriated	Recommended
PUBLIC SAFETY			
Police	4,351,865	4,437,037	4,593,261
Fire	4,697,015	4,767,564	5,032,821
Building Department	271,823	304,452	313,709
Salary Contingency Account	-	94,900	-
Total Public Safety	9,320,703	9,603,953	9,939,791
Salaries & Other Cash Compensation	8,282,490	8,466,911	8,809,500
All Other Expenses	857,867	955,042	935,291
Capital	180,346	182,000	195,000
Total Public Safety	9,320,703	9,603,953	9,939,791
Public Safety Headcount (FTE)	88.00	88.00	88.00

Police

The Police Department is honored to serve the residents of Sudbury. They continually assess how to best provide services relative to current needs. Over the last several years, the Department has transitioned to an educational model versus an enforcement approach. Although they remain committed to enforcement, when necessary, the Department believes that a more proactive approach of educating is a more beneficial approach to prevent undesirable behavior.

Some areas that have been concentrated on include community relationship building, school/religious/workplace safety, mental health, and domestic violence as well as Restorative Justice and Diversion.

Performance Measures:

Description	2020	2021	2022
Calls for Service (Including Walk-In Traffic)	21,434	19,911	19,662
Arrests/Criminal Applications	200	178	175
Medical Aids	1,115	1,044	1,062
Motor Vehicle Accidents	310	324	376
Alarms	519	513	520

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
POLICE				
Police Chief	1.00	173,224	176,684	205,920
Lieutenants	2.00	232,812	295,476	251,548
Patrol Officers	27.00	2,024,524	2,180,782	2,238,333
Overtime	-	493,185	349,389	385,000
Dispatcher Overtime	-	176,575	99,936	120,000
Clerical	2.00	128,633	131,186	133,787
Night Differential	-	35,711	34,193	41,001
Dispatch Night Differential	-	12,196	14,075	15,459
Dispatchers	9.00	380,158	500,244	502,460
Sick Leave Buy Back	-	13,029	13,050	13,050
Holiday Pay	-	35,978	28,356	33,000
Stipend	-	68,776	80,446	71,033
Non-accountable Clothing	-	13,620	14,220	14,220
Sub Total: Personal Services	41.00	3,833,909	3,918,037	4,024,811
General Expense	-	95,874	97,500	110,000
Dispatch General Expense	-	2,957	5,000	5,000
Gasoline	-	57,575	52,500	65,000
Maintenance	-	80,800	87,000	96,500
Travel In-state	-	44	1,500	3,000
Uniforms	-	21,400	24,000	24,000
Dispatch Clothing Allowance	-	3,081	4,500	4,950
Tuition	-	18,667	15,000	15,000
Equipment	-	45,915	50,000	50,000
Sub Total: Expenses		337,610	337,000	373,450
Police Cruisers	-	180,346	182,000	195,000
Sub Total: Capital		180,346	182,000	195,000
Total: Police	41.00	4,351,865	4,437,037	4,593,261

Fire

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

Performance Measures:

Description	2020	2021	2022
Total Medical Calls, including ambulance transports, lift assists, well being check	1,405	1,407	1,601
Total Fire Calls, including building, auto, alarm, other	927	885	848
Total Permits Issued	973	1,287	1,157

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
FIRE				
Fire Chief	1.00	159,321	170,452	174,003
Assistant Fire Chief	1.00	133,538	140,240	145,819
Firefighters/EMTs/Paramedics	40.00	2,849,511	3,166,066	3,362,739
Overtime	-	826,860	550,000	572,000
Clerical	1.00	82,940	84,742	86,427
Weekend Differential	-	6,154	6,525	6,525
Sick leave Buy Back	-	13,617	16,697	17,225
Retirement Sick Buyback	-	-	-	-
Fire Stipends	-	96,627	92,800	93,914
Non-accountable Clothing	-	28,306	35,600	35,600
Sub Total: Personal Services	43.00	4,196,874	4,263,122	4,494,252
General Expense	-	53,283	67,650	70,000
Gasoline/Diesel Fuel	-	39,775	29,000	36,500
Maintenance	-	69,869	75,000	80,000
Utilities	-	43,090	41,082	43,136
Alarm Maintenance	-	2,846	6,000	6,000
Travel	-	641	2,000	2,000
Clothing	-	8,435	10,300	10,300
Tuition	-	68,990	75,934	79,303
Contracted Services	-	110,220	119,875	124,530
CERT Expense	-	120	700	800
Equipment	-	86,095	76,901	86,000
Sub Total: Expenses	-	500,141	504,442	538,569
Total: Fire	43.00	4,697,015	4,767,564	5,032,821

Building Department

Meet with the public to assist with permit applications, file information, answer questions, and assist in directing people to the proper department. Schedule and conduct inspections, including periodical complaints and safety concerns. Issue building, sign, electrical, plumbing, gas and sheet metal permits. Assist with special permit or variance applications. Enforce the MSBC, AAB. Electrical Code and Plumbing and Gas code and Towns Bylaw

Performance Measures:

Description	2020	2021	2022
Permits issued	2,212	3,075	3,716
Inspections and investigations performed	3,349	4,299	5,975
Zoning investigations and record/information requests			740

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
BUILDING				
Building Inspector	1.00	96,915	100,140	108,838
Asst. Building Inspector	1.00	62,801	77,530	70,544
Clerical	2.00	68,223	77,332	80,305
Deputy Inspector	-	10,718	17,700	17,700
Wiring Inspector	-	13,050	13,050	13,050
Sub Total: Personal Services	4.00	251,707	285,752	290,437
General Expense	-	6,181	10,500	10,500
Town Vehicle Maintenance	-	1,123	2,500	2,500
In-State Travel	-	2,908	1,500	1,500
Clothing Allowance	-	904	1,200	1,200
Contracted Services	-	3,000	3,000	7,572
Prior Year Encumbrances	-	6,000	-	-
Sub Total: Expenses	-	20,116	18,700	23,272
Total: Building	4.00	271,823	304,452	313,709

PUBLIC WORKS

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

	FY22 Actual	FY23 Appropriated	FY24 Recommended
PUBLIC WORKS			
Engineering	535,141	609,350	623,734
Streets & Roads	2,393,916	2,830,651	2,822,803
Snow & Ice	680,897	424,750	424,750
Trees and Cemetery	455,324	478,408	491,099
Parks and Grounds	304,426	291,003	299,795
Combined Facilities	1,234,741	1,299,863	1,449,419
Salary Contingency Account	-	3,464	-
Total Public Works	5,604,445	5,937,489	6,111,600
Salaries & Other Cash Compensation	2,245,138	2,694,669	2,772,116
All Other Expenses	2,678,411	2,818,070	2,914,734
Snow & Ice	680,897	424,750	424,750
Total Public Works	5,604,445	5,937,489	6,111,600
Public Works Headcount (FTE)	34.00	34.00	35.00

Engineering

The Engineering Division is responsible for planning, design and construction of roadway projects. Assists with maintaining compliance with various State and Federal programs such as National Pollutant Discharge Elimination System (NPDES) Phase II Stormwater, managing the Town’s Street Opening Permit and Trench Opening Permit programs, reviewing development and redevelopment plans to ensure roadway and utility changes conform to the Town’s construction standards, and inspecting modifications and expansions to the roadway and stormwater networks.

Performance Measures:

Description	2020	2021	2022
Researched, surveyed and staked street lines and road layouts	62	70	115
Inspected stormwater outfalls	284	373	276
Located, identified and performed culvert inspections, responded to resident, contractor and developer request for plans	155	135	141
Number of Driveway Permits Reviewed	98	124	75
Number of general stormwater permits reviewed.	10	7	11
Trench Permits Reviewed	71	114	72
Road Opening Permits	78	108	83

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
ENGINEERING				
Deputy Director DPW	1.00	126,552	129,542	132,133
Non-Clerical	3.00	259,384	269,760	277,745
Clerical	1.00	16,645	56,373	60,181
Summer Help	-	960	11,000	11,000
Sub Total: Personal Services	5.00	403,541	466,675	481,059
General Expense	-	21,004	18,000	18,000
Maintenance	-	2,320	3,300	3,300
Travel	-	-	500	500
Uniforms	-	2,400	3,575	3,575
Contracted Services	-	100,805	117,300	117,300
Sub Total: Expenses	-	131,600	142,675	142,675
Total: Engineering	5.00	535,141	609,350	623,734

Streets & Roads

The Streets & Roads Division is responsible for maintenance, repair and improvements to the Town's roadway and walkway infrastructure including: pavement markings, granite and bituminous curbing, street and regulatory signage, traffic islands and stormwater appurtenances.

Performance Measures:

Description	2020	2021	2022
Catch basin and manhole installs and repairs	59	92	126
Installed new thermoplastic crosswalks	10	12	-
Installed new pedestrian activated flashing LED crosswalk signal	1	1	-
Pot Hole Repairs	740	707	690
Installed various regulatory/informational signs throughout Town	49	40	93
ADA Curb Cuts	20	32	-

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
STREETS & ROADS				
DPW Director	1.00	158,187	161,557	164,976
Highway Dir. Of Operations	1.00	70,394	95,296	92,165
Management Analyst	1.00	98,099	100,261	102,262
Non-Clerical	13.00	606,351	841,228	805,801
Overtime	-	30,319	52,000	52,000
Clerical	1.00	58,087	68,447	70,119
Summer Help	-	2,486	7,200	7,560
Sick Leave Buy Back	-	5,223	1,812	1,850
Stipends	-	8,143	8,190	8,190
Sub Total: Personal Services	17.00	1,037,290	1,335,991	1,304,923
General Expense	-	28,024	36,770	37,000
Gasoline	-	99,812	104,160	105,000
Bldg. Maintenance	-	44,914	38,300	38,300
Vehicle Maintenance	-	313,352	325,000	325,000
Utilities	-	25,414	19,350	22,200
Street Lighting	-	17,724	20,000	25,000
In-state Travel	-	2,618	1,700	2,000
Clothing	-	18,613	23,600	23,600
Tuition	-	8,923	9,780	24,780
Police Details	-	101,263	85,000	85,000
Roadwork	-	621,699	781,000	780,000
Culvert Repairs	-	17,500	50,000	50,000
Sub Total: Expenses	-	1,356,626	1,494,660	1,517,880
Total: Streets & Roads	17.00	2,393,916	2,830,651	2,822,803

Snow & Ice

This Department is responsible for the Town's plowing, salting, and snow removal operations.

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
SNOW & ICE				
Snow & Ice Overtime	-	201,924	120,750	120,750
Snow & Ice Materials	-	365,035	195,000	195,000
Snow & Ice Contractors	-	113,938	109,000	109,000
Total: Snow & Ice	-	680,897	424,750	424,750

Trees and Cemetery

The Trees & Cemetery Division is responsible for the maintenance management of the Town's estimated 5,600 public shade trees. The Town's shade trees, while providing a great public amenity to the Town, require routine maintenance so they do not become a public liability. The Division staff regularly performs interments at various town owned and maintained cemeteries.

Performance Measures:

Description	2020	2021	2022
Interments	46	72	69
Trees felled	18	76	91
Stumps removed	6	20	40

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
TREES & CEMTERY				
Non-Clerical	5.00	318,826	330,003	330,300
Overtime	-	12,603	26,520	26,520
Clerical	-	7,952	9,525	10,044
Summer Help	-	1,680	3,840	4,032
Stipends	-	3,873	4,095	4,095
Sub Total: Personal Services	5.00	344,934	373,983	374,991
Cemetery Materials	-	24,122	18,425	18,425
Tree Contractors	-	86,180	86,000	97,683
Sub Total: Expenses	-	110,390	104,425	116,108
Total: Trees & Cemetery	5.00	455,324	478,408	491,099

Parks and Grounds

The Parks & Grounds Division provides safe and meticulously-maintained recreation facilities throughout Town.

Performance Measures:

Description	2020	2021	2022
Mow, maintain and stripe acres of town and school fields and parks	132 acres	132 acres	132 acres

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
PARKS & GROUNDS				
Non-Clerical	2.00	100,156	131,437	124,334
Overtime	-	4,294	7,584	7,600
Clerical	-	7,952	9,525	10,044
Summer Help	-	6,487	22,200	23,160
Sick Buy Back	-	19,388	1,602	1,777
Stipends	-	3,498	4,095	4,095
Sub Total: Personal Services	2.00	141,776	176,443	171,010
Maintenance	-	94,956	58,860	58,860
Clothing	-	3,600	4,200	4,200
Contracted Services	-	41,871	51,500	65,725
Sub Total: Expenses	-	162,650	114,560	128,785
Total: Parks & Grounds	2.00	304,426	291,003	299,795

Combined Facilities

The Facilities Department is responsible for the facility planning of all town owned buildings including the K-8 schools. The Department works with Town and School Departments to implement preventive maintenance programs, schedule and monitor renovations and repairs, and to apply energy conservation measures in all buildings. In addition, the Department assists with the planning for new construction and development projects that will enhance the town’s ability to support the needs of the community. The Facilities Department works closely with the Capital Improvement Advisory Committee (CIAC), the Energy Committee, and the Permanent Building Committee (PBC).

Performance Measures:

Description	2020	2021	2022
Number of Town and School Buildings maintained	17	17	17

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
COMBINED FACILITIES				
Facilities Director	1.00	59,933	70,691	72,106
Supervisor of Town Buildings	1.00	75,782	78,325	85,425
Sustainability Coordinator	1.00	-	-	86,267
Overtime	-	868	2,500	2,500
Clerical	1.00	33,381	35,663	36,375
Electrician	-	25,266	25,974	26,486
Town Custodial	2.00	122,369	128,424	130,974
Sub Total: Personal Services	6.00	317,598	341,577	440,133
General Expense	-	8,530	10,000	10,000
Town Bldg. Maintenance	-	208,285	335,000	335,000
Vehicle Maintenance	-	5,307	2,000	3,000
Utilities	-	404,889	350,000	400,000
In-State Travel	-	6,927	4,000	4,000
Clothing Allowance	-	2,664	2,750	2,750
Contracted Services	-	245,120	254,536	254,536
Sub Total: Expenses	-	917,144	958,286	1,009,286
Total: Combined Facilities	6.00	1,234,741	1,299,863	1,449,419

HUMAN SERVICES

The Human Services cluster includes the Health Department, Senior Center, and Veterans' Affairs Offices.

	FY22 Actual	FY23 Appropriated	FY24 Recommended
HUMAN SERVICES			
Health Department	557,336	536,314	555,621
Senior Center	343,680	362,993	386,289
Veterans Affairs	54,544	75,401	60,401
Salary Contingency Account	-	4,153	-
Total Human Services	955,561	978,861	1,002,310
Salaries & Other Cash Compensation	778,015	770,846	812,448
All Other Expenses	177,546	208,015	189,862
Total Human Services	955,561	978,861	1,002,310
Human Services Headcount (FTE)	11.00	11.00	11.00

Health Department

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

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

Respond to reports of communicable diseases, enforce isolation and quarantine regulations, perform health clinics and screenings, provide home visits, and administers flu shots.

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

Conduct special projects such as household hazardous waste collection, noise survey, and soil testing for DPW.

Performance Measures:

Description	2020	2021	2022
Septic Inspections	320	310	409
Food Inspections	303	102	187
Flu Shots	831	641	575
Blood Pressure Screenings	200	-	173
SW referrals	5,900	6,100	7,495
Community Meeting/Presentations	185	150	155
Phone Consultation and Case Management	6,700	7,800	5,941
Average Per Month of Individuals Served	192	247	133
COVID Related Responses	675	850	730

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
HEALTH DEPARTMENT				
Director	1.00	113,336	108,683	113,658
Town Social Worker	1.00	90,010	91,810	93,846
Health Inspector	1.00	51,005	63,261	67,066
Public Health Nurse	1.00	116,665	83,888	88,926
Outreach Workers	-	16,528	16,923	16,591
Clerical	1.00	54,432	57,694	61,478
Sub Total: Personal Services	5.00	441,976	422,259	441,565
General Expense	-	3,417	14,500	14,500
Nursing Services Expenses	-	6,774	6,261	6,261
Contracted Services	-	13,647	-	-
Mosquito Control	-	55,620	55,620	55,620
Animal Inspector	-	13,599	14,674	14,674
Hazardous Waste	-	12,603	17,000	17,000
Employee Professional Develop.	-	1,910	-	-
Community Outreach Program	-	5,909	6,000	6,000
Prior Year Encumbrances	-	1,881	-	-
Sub Total: Expenses	-	115,360	114,055	114,055
Total: Health Department	5.00	557,336	536,314	555,621

Senior Center

The Sudbury Senior Center strives to provide for the social, recreational, educational, and health needs of the older adults in Sudbury by offering a place to visit, groups to join, food to eat, classes to take, supportive consultations, and support groups, along with recreational and fitness opportunities.

Performance Measures:

Description	2020	2021	2022
Percentage of Sudbury residents 60 and older	24%	25%	24%
Individuals who use a Senior Center service or program	1,870	994	1,187
Outreach Information Specialist Individuals Helped	420	404	496
Number of visits/service units	17,500	9,000	11,935
Number of Volunteers	500	210	160
Number of Rides Provided	4,120	1,031	2,051

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
SENIOR CENTER				
Director	1.00	99,540	100,045	104,659
Program Coordinator	2.00	107,751	113,902	128,974
Clerical	1.00	59,591	60,773	61,978
Information/Reference	1.00	56,753	60,273	61,678
Sub Total: Personal Services	5.00	323,635	334,993	357,289
General Expense	-	18,649	28,000	29,000
Prior Year Encumbrances	-	1,396	-	-
Sub Total: Expenses	-	20,045	28,000	29,000
Total: Senior Center	5.00	343,680	362,993	386,289

Veterans Affairs

The Veteran’s Affairs office is mandated according to Massachusetts General Law, Chapter 115 and is administered under State guidelines to provide information, advice and assistance regarding benefits to veterans and their families. Every Town in the Commonwealth is required to have a benefits program for its resident veterans and their dependents. The Veterans Services Officer must be a war-era veteran and be available full time to provide assistance. The Town shares a Veterans Services Officer with the City of Marlborough. The Town is reimbursed 75% of benefits paid under this mandated program.

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
VETERANS AFFAIRS				
Clerical	1.00	12,404	13,594	13,594
Sub Total: Personal Services	1.00	12,404	13,594	13,594
General Expense	-	62	400	400
Veterans Grave Markers	-	1,133	1,000	1,000
Contracted Services	-	10,406	10,407	10,407
Veterans Benefits	-	30,539	50,000	35,000
Sub Total: Expenses	-	42,141	61,807	46,807
Total: Veterans Affairs	1.00	54,544	75,401	60,401

CULTURE & RECREATION

The Culture & Recreation cluster includes the Goodnow Library, Recreation Department, Historical Commission, and the Historic Districts Commission.

	FY22	FY23	FY24
	Actual	Appropriated	Recommended
CULTURE & RECREATION			
Goodnow Library	1,264,644	1,331,691	1,375,940
Recreation	211,693	221,487	251,194
Historical Commission	6,432	8,271	8,500
Historic Districts Commission	3,457	3,649	3,849
Salary Contingency Account	-	4,401	-
Total Culture & Recreation	1,486,227	1,569,499	1,639,483
Salaries & Other Cash Compensation	1,159,763	1,223,237	1,277,281
All Other Expenses	326,464	346,262	362,202
Total Culture & Recreation	1,486,227	1,569,499	1,639,483
Culture & Recreation Headcount (FTE)	18.00	18.00	18.00

Goodnow Library

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

Performance Measures:

Description	2020	2021	2022
Total Number of Holdings:	191,375	211,866	219,226
Total Circulation:	314,804	193,427	334,655
Circulation of eBook & eAudio:	53,134	55,900	69,595
Number of Adult Programs:	5	82	120
Attendance of Adult Programs:	94	747	1,194
Number of Teen Programs:	101	89	85
Attendance of Teen & Makerspace Programs:	943	652	588
Number of Children’s Programs:	697	285	306
Attendance of Children’s Programs:	29,645	16,865	12,178

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
GOODNOW LIBRARY				
Library Director	1.00	118,580	118,580	123,949
Non-Clerical	13.00	789,681	847,085	883,189
Other Hours	-	33,959	30,000	27,500
Sub Total: Personal Services	14.00	942,220	995,665	1,034,638
General Expense	-	9,623	10,000	10,000
Automation	-	53,301	63,000	63,000
Books & Materials	-	190,801	211,026	216,302
Contracted Services	-	56,603	52,000	52,000
Sub Total: Expenses	-	322,424	336,026	341,302
Total: Goodnow Library	14.00	1,264,644	1,331,691	1,375,940

Recreation

The Recreation Department offers a comprehensive and varied program of public recreation activities, services and resources for residents. The department provides social, educational, and recreational opportunities to Sudbury residents of all ages. Programs are self-sustaining and offer an opportunity for quality use of leisure time in a productive and healthy manner. Recreation facilities include the Atkinson Pool, Fairbank Community Center, toddler playground, tennis courts, basketball courts, sand volleyball court, outdoor skating area (weather permitting), and fields for baseball, field hockey, lacrosse, softball, and soccer.

Performance Measures:

Description	2020	2021	2022
Acres of parks and playgrounds	96	96	96

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
RECREATION				
Rec. Director	1.00	98,919	102,262	111,402
Non-Clerical Salaries	1.00	-	-	-
Program Coordinator	1.00	51,825	57,052	60,478
Clerical	1.00	60,950	60,773	61,978
Sick Buyback Annual	-	-	1,400	2,336
Sub Total: Personal Services	4.00	211,693	221,487	236,194
General Expense	-	-	-	15,000
Total: Recreation	4.00	211,693	221,487	251,194

Historical Commission

The Sudbury Historical Commission, established by a special town meeting vote in 1968, and acting under Section 8D of Chapter 40 of the General Laws of the Commonwealth for the preservation, protection and development of the historical or archaeological assets of the Town.

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
HISTORICAL COMMISSION				
Salaries	-	2,693	2,736	2,900
Sub Total: Personal Services	-	2,693	2,736	2,900
General Expense	-	3,740	5,535	5,600
Prior Year Encumbrances	-	-	-	-
Sub Total: Expenses	-	3,740	5,535	5,600
Total: Historical Commission	-	6,432	8,271	8,500

Historic Districts Commission

The purpose of the Historic Districts Commission is to preserve and protect buildings, places and other areas of historic or architectural significance. There are currently four historic districts in existence; The Town Center, The Wayside Inn District, the King Philip District and the George Pitts Tavern District. These districts are subject to restrictions and controls under Massachusetts General Law Chapter 40 of the Acts of 1963.

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
HISTORIC DISTRICT COMMISSION				
Clerical	-	3,157	3,349	3,549
Sub Total: Personal Services	-	3,157	3,349	3,549
General Expense	-	300	300	300
Sub Total: Expenses	-	300	300	300
Total: Historic District Commission	-	3,457	3,649	3,849

TOWN-WIDE OPERATING AND TRANSFERS

The Town-Wide Operating and Transfer Accounts budget line item is made up of three categories – Town Wide Operating Expenses, Salary Contingency and Reserve Accounts, and, OPEB Trust Fund Contributions.

Town-Wide Operating Expenses

	FY22 Actual	FY23 Appropriated	FY24 Recommended
Town-Wide Operating & Transfers			
Town-Wide Operating Expenses	151,632	179,359	185,891
Reserve Fund	-	300,000	300,000
OPEB Trust Fund Contribution	625,000	650,000	650,000
Transfer Accounts	2,045,509	10,100	10,100
Total Town-Wide Operating & Transfers	2,822,141	1,139,459	1,145,991

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.

Consolidated Financial Information:

	FTE's	FY22 Actual	FY23 Appropriated	FY24 Recommended
TRANSFER ACCOUNTS				
Reserve Fund	-	-	300,000	300,000
OPEB Trust Fund Contribution	-	625,000	650,000	650,000
Transfer to Capital Projects	-	1,495,000	-	-
Transfers to Stabilization Funds	-	550,509	10,100	10,100
Sub Total: Expenses	-	2,670,509	960,100	960,100
Total: Transfer Accounts	-	2,670,509	960,100	960,100

Town Reserve Account

The Reserve Fund is used as a source of funds to meet those instances where supplemental funding is needed for extraordinary or unforeseen events. Money cannot be spent from the Reserve Fund without approval of the Finance Committee. There are areas where an unexpected and potentially large cost can arise and the Reserve Fund allows the most flexibility for meeting those issues.

OPEB Trust Fund Contribution

An expense line was initiated in the FY16 budget to start contributing to the OPEB Trust Fund to accumulate funds for the future payment of other post-employment benefits.

EMPLOYEE BENEFITS (TOWN AND SPS)

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

	FY22 Actual	FY23 Appropriated	FY24 Recommended
Employee Benefits (Town and SPS)			
Workers Comp	281,009	296,392	308,248
Unemployment Claims	31,275	60,000	60,000
FICA Medicare	728,410	768,741	806,716
Life Insurance	2,310	4,563	4,563
Medical Insurance	5,411,809	5,774,998	6,188,782
Retiree Medical	1,338,286	1,431,156	1,453,049
County Retirement	5,622,886	6,018,875	6,395,873
Property & Liability Insurance	420,735	475,105	513,586
Total Employee Benefits (Town and SPS)	13,836,720	14,829,830	15,730,817

The sum of \$15,730,817 is budgeted for employee benefits for both the Town and the Sudbury Public Schools. Town Departments account for \$6,884,474 and SPS accounts for \$8,839,849. This includes not only health insurance, but also pension costs, unemployment and other contributions. This number is increasing \$900,986 or 6.08% from the FY23 appropriated amount. The Town has strived to keep employee benefit costs stable by joining the Group Insurance Commission and increasing contribution rates.

TOWN DEBT SERVICE

	FY22 Actual	FY23 Appropriated	FY24 Recommended
Town Debt Service			
Long-Term Principal	1,748,908	1,598,503	1,593,116
Long-Term Interest	629,265	577,657	515,994
Short-Term Interest	-	64,025	672,035
Total Town Debt Service	2,378,172	2,240,185	2,781,145

The Debt Service budget provides for the repayment of principal and interest on the long-term debt of both the Town and SPS. Sudbury pays an assessment to LS Regional High School for debt incurred by the District. 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 Select Board. 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 FY24 is for an appropriation of \$2,781,145 which is the total amount of gross debt service payments required for all Town of Sudbury debt. 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 FY24 of \$469,465 **(estimated)** is requested for and paid through the District's assessment to Sudbury.

OPERATING CAPITAL BUDGET

A capital expenditure is defined as major, non-recurring cost involving land acquisition, construction or rehabilitation of a facility, or purchase of equipment costing \$25,000 or more with a useful life of five years or more.

The operating capital budget is comprised of individual projects or items valued under \$100,000 for one year or \$200,000 for multiple years. The projects with the operating capital budget may take several years to complete, in which case the budget (funding) may be carried forward until fully expensed, or unused balances are brought to Town Meeting for further consideration.

	FY22	FY23	FY24
	Actual	Appropriated	Recommended
Operating Capital Budget			
Sudbury Public Schools	470,859	350,000	200,000
LS Regional High School	411,876	113,429	78,025
Information Systems	-	50,000	165,500
Police	24,709	45,000	-
Fire	128,505	110,000	35,000
Public Works	511,401	180,000	150,000
Combined Facilities	42,197	80,000	100,000
Total Operating Capital Budget	1,589,548	1,036,274	728,525

See supplementary section for additional information.

ENTERPRISE FUNDS

ENTERPRISE FUNDS BUDGET

EXPENDITURES	FY22 Actual	FY23 Budgeted	FY24 Recommended	Percentage Increase
<u>Direct</u>				
Transfer Station	253,789	300,124	310,648	3.51%
Atkinson Pool	298,010	462,620	482,280	4.25%
Recreation Field Maintenance	171,060	209,796	213,514	1.77%
Total Direct Expenditures	722,859	972,540	1,006,442	3.49%
<u>Indirect</u>				
Transfer Station	17,800	17,551	17,551	0.00%
Atkinson Pool	25,383	40,733	45,000	10.48%
Recreation Field Maintenance	25,383	26,089	28,000	7.32%
Total Indirect Expenditures	68,566	84,373	90,551	7.32%
TOTAL:	791,425	1,056,913	1,096,993	3.79%

RECEIPTS & RESERVES	FY22 Actual	FY23 Budgeted	FY24 Recommended	Percentage Increase
Transfer Station	290,957	317,675	328,199	3.31%
Atkinson Pool	479,855	503,353	527,280	4.75%
Recreation Field Maintenance	271,710	235,885	241,514	2.39%
TOTAL:	1,042,522	1,056,913	1,096,993	3.79%

FUND EQUITY	FY22 Actual	FY23 Budgeted	FY24 Recommended	Percentage Increase
Beginning Fund Equity:				
Transfer Station	193,197	212,565	212,565	0.00%
Atkinson Pool	315,294	471,756	471,756	0.00%
Recreation Field Maintenance	60,010	135,277	135,277	0.00%
Revenues (Increase to Fund Equity):				
Transfer Station	290,957	317,675	328,199	3.31%
Atkinson Pool	479,855	503,353	527,280	4.75%
Recreation Field Maintenance	271,710	235,885	241,514	2.39%
Expenditures (Decrease to Fund Equity):				
Transfer Station	271,589	317,675	328,199	3.31%
Atkinson Pool	323,393	503,353	527,280	4.75%
Recreation Field Maintenance	196,443	235,885	241,514	2.39%
ENDING FUND EQUITY:				
Transfer Station	212,565	212,565	212,565	0.00%
Atkinson Pool	471,756	471,756	471,756	0.00%
Recreation Field Maintenance	135,277	135,277	135,277	0.00%

TRANSFER STATION

	FY22 Actual	FY23 Appropriated	FY24 Requested
TRANSFER STATION ENTERPRISE FUND			
Non-Clerical	87,893	138,529	141,574
Overtime	16,749	9,065	11,025
Clerical	7,952	9,525	10,044
Summer Help	1,440	5,760	5,760
Stipends	4,095	4,095	4,095
Sub Total: Personal Services	118,129	166,974	172,498
General Expense	11,890	25,000	25,000
Maintenance	20,965	21,000	21,000
Hauling & Disposal	69,301	67,150	67,150
Recycle Grant			
Resource Recovery	26,052	20,000	25,000
Prior Year Encumbrances	7,452		
Sub Total: Expenses	135,660	133,150	138,150
Direct Costs	253,789	300,124	310,648
INDIRECT COSTS:			
Benefits/Insurance	17,800	17,551	17,551
INDIRECT COSTS*	17,800	17,551	17,551
Total Costs	271,589	317,675	328,199
Enterprise Receipts	290,957	317,675	328,199
Total Revenues	290,957	317,675	328,199
Surplus/(Deficit)	19,368	-	-

POOL

	FY22 Actual	FY23 Appropriated	FY24 Requested
POOL ENTERPRISE FUND			
Pool Staff Salaries	98,922	112,502	150,988
Part-Time Supervisors	3,357	31,894	20,000
Receptionists	12,069	13,260	13,260
Sick Leave Buy Back	496	-	-
WSI Lifeguards	18,193	50,494	30,900
Head Lifeguard	40,757	47,419	48,357
Pool Instructors	-	14,051	13,775
Sub Total: Personal Services	173,794	269,620	277,280
General Expense	30,659	46,000	50,000
Equipment Maintenance	24,306	37,000	40,000
Utilities	69,251	110,000	115,000
Sub Total: Expenses	124,216	193,000	205,000
Direct Costs	298,010	462,620	482,280
INDIRECT COSTS:			
Benefits/Insurance	25,383	40,733	45,000
INDIRECT COSTS*	25,383	40,733	45,000
Total Costs	323,393	503,353	527,280
Enterprise Receipts	479,855	400,000	527,280
Retained Earnings Used	-	103,353	-
Total Revenues	479,855	503,353	527,280
Surplus/Deficit	156,462	-	-

FIELD MAINTENANCE

	FY22 Actual	FY23 Appropriated	FY24 Requested
REC. FIELD MAINTENANCE ENTERPRISE			
Field Maint. Salaries	99,791	130,296	123,014
Summer Help	-	-	-
Sub Total: Personal Services	99,791	130,296	123,014
Field Maintenance	40,650	41,000	45,000
Park Maintenance	20,759	11,000	15,000
Utilities	9,860	17,000	20,000
Sub Total: Expenses	71,269	69,000	80,000
Transfer to Field Turf Stabilizatoin	-	10,500	10,500
Sub Total: Capital Expenses	-	10,500	10,500
Direct Costs	171,060	209,796	213,514
INDIRECT COSTS:			
Benefits/Insurance	25,383	26,089	28,000
INDIRECT COSTS*	25,383	26,089	28,000
Total Costs	196,443	235,885	241,514
Enterprise Receipts	271,710	235,885	241,514
Total Revenues	271,710	235,885	241,514
Surplus/Deficit	75,267	-	-

Supplementary Information

SUDBURY PUBLIC SCHOOLS BUDGET DETAIL

Sudbury Public Schools - FY24 Initial Budget Forecast by DOE Function Category

Version Update: 12/1/22

EXPENSE (DOE Function Category)	FY2023			FY2024		
	Budget \$	+/- \$:	+/- %	Forecast \$	+/- \$:	+/- %
Administration	\$ 1,205,294	\$ 23,199	1.96%	\$ 1,235,622	\$ 30,328	2.52%
Instructional Leadership	\$ 3,591,333	\$ 128,991	3.73%	\$ 3,704,202	\$ 112,869	3.14%
Teachers	\$ 21,698,762	\$ 451,555	2.13%	\$ 22,653,494	\$ 954,732	4.40%
Other Teaching Services	\$ 5,212,279	\$ 242,067	4.87%	\$ 5,593,359	\$ 381,080	7.31%
Professional Development	\$ 332,543	\$ (17,463)	-4.99%	\$ 334,168	\$ 1,625	0.49%
Instructional Materials/Equip/Tech	\$ 698,735	\$ 9,419	1.37%	\$ 705,726	\$ 6,991	1.00%
Guidance, Counseling, Testing	\$ 1,728,129	\$ 110,927	6.86%	\$ 1,809,541	\$ 81,412	4.71%
Pupil Services	\$ 3,306,452	\$ 213,505	6.90%	\$ 3,456,826	\$ 150,374	4.55%
Operations and Maintenance	\$ 2,701,676	\$ 58,164	2.20%	\$ 3,023,716	\$ 322,040	11.92%
Fixed Charges	\$ 205,000	\$ 19,155	10.31%	\$ 205,880	\$ 880	0.43%
Out-of-District Expenditures	\$ 1,169,461	\$ (20,597)	-1.73%	\$ 1,239,629	\$ 70,168	6.00%
TOTAL GF FORECAST \$:	\$ 41,849,664	\$ 1,218,922	3.00%	\$ 43,962,163	\$ 2,112,499	5.05%
Town Manager FY24 Budget Target (12/1/22)				\$ 43,214,622	\$ 1,364,958	3.26%
				+ / - diff \$: \$ (747,541)		

Important Note:

The budget information on these documents represents the early stages of the SPS FY24 budget development process and should NOT be considered a final budget request. Revisions will occur throughout the budget process and School Committee updates.

SUDBURY PUBLIC SCHOOLS

FY2024 BUDGET PLAN BY DOE OBJECT CODES

Version: 12/1/22

OBJ# MUNIS Account Summary Name:	FY2023	FY2024	vs. FY2023	
	Budget \$	Budget \$	+ / - \$	+ / - %
502 ART	\$ 453,107	\$ 466,511	\$ 13,404	2.96%
505 AUDIO VISUAL	\$ 51,030	\$ 51,541	\$ 511	1.00%
513 COMPUTER INSTRUCTION	\$ 427,080	\$ 437,630	\$ 10,550	2.47%
514 CURRICULUM DEVELOPMENT	\$ 890,002	\$ 916,120	\$ 26,118	2.93%
516 ELEMENTARY EDUCATION	\$ 7,730,365	\$ 8,071,029	\$ 340,664	4.41%
520 EARLY CHILDHOOD EDUCATION	\$ 2,500	\$ 2,525	\$ 25	1.00%
521 ENGLISH	\$ 698,678	\$ 722,595	\$ 23,917	3.42%
522 ENGLISH AS SECOND LANGUAGE	\$ 358,700	\$ 376,269	\$ 17,569	4.90%
524 FOREIGN LANGUAGE	\$ 779,843	\$ 775,430	\$ (4,413)	-0.57%
530 GUIDANCE	\$ 992,296	\$ 1,030,036	\$ 37,740	3.80%
531 HEALTH EDUCATION	\$ 204,688	\$ 213,980	\$ 9,292	4.54%
536 INSTRUCTION	\$ 105,550	\$ 106,607	\$ 1,057	1.00%
540 TECH ED (Technology/Engineering/Robotics)	\$ 231,799	\$ 245,552	\$ 13,753	5.93%
541 KINDERGARTEN	\$ 1,603,771	\$ 1,693,355	\$ 89,584	5.59%
544 LIBRARY	\$ 435,619	\$ 462,035	\$ 26,416	6.06%
555 MATHEMATICS	\$ 1,161,496	\$ 1,206,035	\$ 44,539	3.83%
560 MEDIA - COMPUTER SERVICES	\$ 288,000	\$ 290,880	\$ 2,880	1.00%
561 MIDDLE SCHOOL PROGRAMS	\$ 17,650	\$ 17,827	\$ 177	1.00%
563 MUSIC	\$ 726,701	\$ 750,350	\$ 23,649	3.25%
570 PHYSICAL EDUCATION	\$ 612,479	\$ 632,234	\$ 19,755	3.23%
572 PRE-SCHOOL EDUCATION	\$ 511,686	\$ 543,045	\$ 31,359	6.13%
573 PROFESSIONAL DEVELOPMENT	\$ 259,735	\$ 310,632	\$ 50,897	19.60%
575 READING	\$ 914,494	\$ 951,422	\$ 36,928	4.04%
582 SCIENCE	\$ 658,572	\$ 680,373	\$ 21,801	3.31%
583 SOCIAL STUDIES	\$ 789,205	\$ 815,479	\$ 26,274	3.33%
584 SPECIAL EDUCATION	\$ 7,955,447	\$ 8,498,771	\$ 543,324	6.83%
591 SPEECH	\$ 924,726	\$ 964,158	\$ 39,432	4.26%

OBJ# MUNIS Account Summary Name:	FY2023	FY2024	vs. FY2023	
	Budget \$	Budget \$	+ / - \$	+ / - %
594 SUBSTITUTES	\$ 393,205	\$ 393,387	\$ 182	0.05%
532 HEALTH SERVICES	\$ 491,427	\$ 503,427	\$ 12,000	2.44%
534 HOME STUDY	\$ 85,000	\$ 85,850	\$ 850	1.00%
564 OCCUPATIONAL THERAPY	\$ 429,387	\$ 440,314	\$ 10,927	2.54%
571 PHYSICAL THERAPY	\$ 207,745	\$ 212,738	\$ 4,993	2.40%
574 PSYCHOLOGICAL SERVICES	\$ 709,139	\$ 752,544	\$ 43,405	6.12%
585 EQUIPMENT (LEASE & REPLACEMENT)	\$ 88,000	\$ 88,880	\$ 880	1.00%
590 SPED CONSULTANTS	\$ 70,052	\$ 70,753	\$ 701	1.00%
596 TUITION (SPED OOD)	\$ 1,169,461	\$ 1,239,629	\$ 70,168	6.00%
605 VISION CONSULTANT	\$ 10,000	\$ 10,100	\$ 100	1.00%
602 TRANSPORTATION (REGULAR)	\$ 1,045,903	\$ 1,100,456	\$ 54,553	5.22%
603 TRANSPORTATION (SPED)	\$ 744,344	\$ 787,732	\$ 43,388	5.83%
610 CURRICULUM/LIBRARY/MEDIA	\$ 396,702	\$ 400,669	\$ 3,967	1.00%
515 CUSTODIAL SERVICES	\$ 1,028,889	\$ 1,057,914	\$ 29,025	2.82%
546 MAINTENANCE	\$ 809,063	\$ 819,805	\$ 10,742	1.33%
581 SAFETY PROGRAMS	\$ 57,000	\$ 57,000	\$ -	0.00%
593 SUPERINTENDENT'S OFFICE	\$ -	\$ -	\$ -	0.00%
501 ADMINISTRATION	\$ 3,262,042	\$ 3,358,441	\$ 96,399	2.96%
543 LEGAL SERVICES	\$ 74,432	\$ 75,176	\$ 744	1.00%
615 WATER	\$ 12,221	\$ 12,343	\$ 122	1.00%
616 ELECTRICITY	\$ 518,274	\$ 673,756	\$ 155,482	30.00%
617 HEATING OIL/GAS	\$ 282,815	\$ 408,980	\$ 126,165	44.61%
619 TELEPHONE	\$ 50,414	\$ 50,918	\$ 504	1.00%
621 STIPENDS	\$ 68,930	\$ 68,930	\$ -	0.00%
622 403(b) MATCH	\$ 60,000	\$ 60,000	\$ -	0.00%
	\$ 41,849,664	\$ 43,962,163	\$ 2,112,499	5.05%

LS REGIONAL HIGH SCHOOL BUDGET DETAIL

Lincoln Sudbury Regional School District					
FY21 - FY24 Revenue History					
Category	FY 21 Actual	FY 22 Actual	FY 23 Gov. House 1 1/26/22	FY 24 Projection 11/30/22	
State Revenues *					
Chapter 70 Aid	\$3,145,998	\$3,264,670	\$3,567,927	\$3,567,927	TBD
Reg Trans Reimb	\$332,472	\$328,098	\$418,724	\$510,000	TBD
(Transfer to Transp. Revolving)	-\$10,135	-	-	-	
	\$3,468,335	\$3,592,768	\$3,986,651	\$4,077,927	
Other Revenues					
Medicaid	\$35,000	\$35,000	\$40,000	\$55,000	
E-rate	\$2,500	\$0	\$0	\$0	
Transcripts	\$7,500	\$5,000	\$7,500	\$7,500	
Other Misc	\$10,000	\$10,000	\$10,000	\$10,000	
E & D (or other sources)	\$0	\$0	\$0	\$0	
Interest Income	\$10,000	\$15,000	\$15,000	\$5,000	
	\$65,000	\$65,000	\$72,500	\$77,500	
State and Other Revenue Total	\$3,533,335	\$3,657,768	\$4,059,151	\$4,155,427	
Assessments -					
Lincoln	\$3,676,335	\$3,876,655	\$3,981,820	\$4,156,492	TBD
Sudbury	\$26,712,280	\$27,330,369	\$27,869,764	\$28,936,600	TBD
	\$30,388,615	\$31,207,024	\$31,851,584	\$33,093,092	
Total Revenue	\$33,921,950	\$34,864,792	\$35,910,735	\$37,248,519	

* State Revenue and town assessments projected as of 12/2/22

LINCOLN SUDBURY REGIONAL HIGH SCHOOL FY2024 EXPENDITURE PROJECTION – 12/4/2022

1. SALARIES							
Account	FY22 Actual Exp	FY22 Final Budget	FY23 Budget	FY24 Proposed	Change from Prior Yr	FY24 Change %	
ADMINISTRATOR SALARIES	\$ 1,620,206	\$ 1,601,652	\$ 1,652,869	\$ 1,697,198	\$ 44,329		
CLERICAL SALARIES	\$ 1,045,427	\$ 1,034,072	\$ 1,066,267	\$ 1,060,380	\$ (5,887)		
TEACHER SALARIES	\$ 15,710,835	\$ 16,449,887	\$ 17,141,016	\$ 17,619,221	\$ 478,205		
OTHER SALARIES AND STIPENDS	\$ 859,326	\$ 834,209	\$ 892,394	\$ 954,630	\$ 62,236		
SUBSTITUTE WAGES	\$ 547,937	\$ 86,000	\$ 150,000	\$ 125,000	\$ (25,000)		
MAINTENANCE WAGES	\$ 751,910	\$ 714,783	\$ 738,265	\$ 721,083	\$ (17,182)		
PARAPROFESSIONAL WAGES	\$ 601,478	\$ 670,201	\$ 771,220	\$ 937,416	\$ 166,196		
SUBTOTAL SALARIES	\$ 21,137,119	\$ 21,390,804	\$ 22,412,031	\$ 23,114,928	\$ 702,897	3.29%	
2. BUSING & FOOD SERVICE	\$ 1,710,373	\$ 1,345,229	\$ 1,381,000	\$ 1,873,500	\$ 492,500	36.61%	
3. CONTRACTUAL SERVICES	\$ 664,560	\$ 820,124	\$ 929,500	\$ 879,450	\$ (50,050)	-6.10%	
4. EQUIPMENT	\$ 158,933	\$ 228,467	\$ 230,456	\$ 208,025	\$ (22,431)	-9.82%	
5. EMPLOYEE INSURANCES	\$ 3,316,551	\$ 3,405,843	\$ 3,577,375	\$ 3,719,517	\$ 142,142	4.17%	
6. NON-EMPLOYEE INSURANCES	\$ 120,081	\$ 133,500	\$ 155,500	\$ 152,500	\$ (3,000)	-2.25%	
7. PENSION ASSESSMENT	\$ 756,986	\$ 793,652	\$ 772,126	\$ 845,000	\$ 72,874	9.18%	
8. OPEB CONTRIBUTION	\$ 250,000	\$ 250,000	\$ 383,109	\$ 383,109	\$ -	0.00%	
9. OUT OF DISTRICT TUITION	\$ 4,082,775	\$ 4,141,954	\$ 3,764,550	\$ 3,698,603	\$ (65,947)	-1.59%	
10. TEXTBOOKS	\$ 42,903	\$ 82,666	\$ 80,500	\$ 69,310	\$ (11,190)	-13.54%	
11. INSTRUCT/ADMIN SUPPLIES AND MATERIALS	\$ 301,481	\$ 354,839	\$ 335,630	\$ 343,152	\$ 7,522	2.12%	
12. B & G CONTRACT SVCS, SUPPLIES, EQUIP.	\$ 580,490	\$ 554,525	\$ 549,000	\$ 554,000	\$ 5,000	0.90%	
13. UTILITIES	\$ 594,593	\$ 526,000	\$ 516,000	\$ 586,000	\$ 70,000	13.31%	
14. MISCELLANEOUS (Conf., Member., Trav., etc.)	\$ 249,075	\$ 254,764	\$ 261,908	\$ 284,525	\$ 22,617	8.88%	
15. DEBT SERVICE	\$ 582,425	\$ 582,425	\$ 562,050	\$ 536,900	\$ (25,150)	-4.32%	
Total General Fund	\$ 34,548,345	\$ 34,864,792	\$ 35,910,735	\$ 37,248,519	\$ 1,337,784	3.84%	
PROJECTED LOCAL REVENUE AS OF: 11/28/22				\$ 4,150,427		\$1,185,054	
GAP				\$ (152,730)		3.30%	

CURRENT MEDIAN CLASS SIZE

Department	Median Class Size (FY20/21/22/23)
Computer Science	(23) (26) (25) (22)
English	(22) (23) (22.5) (22)
FATA	(19) (21)(20) (17)
History	(23) (22)(23)(22)
Math	(21) (21)(22)(22)
Science	(23) (23)(22)(23)
Wellness	(20)(21)(21)(22)
World Language	(19) (20)(20)(20)

CAMPUS ENROLLMENT YEAR-TO-YEAR COMPARISON

Lincoln-Sudbury Regional High School In-School Enrollment Five Year Cohort Survival Enrollment Projection by Grade								
Grade Level	FY23 Actual Enrollment 10/1/2022	FY23 <i>Projected Enrollment</i>	FY24 <i>Projected Enrollment</i>	FY25 <i>Projected Enrollment</i>	FY26 <i>Projected Enrollment</i>	FY27 <i>Projected Enrollment</i>	FY28 <i>Projected Enrollment</i>	FY29 <i>Projected Enrollment</i>
9	376	360	344	343	335	324	337	360
10	387	388	374	342	342	333	323	336
11	354	358	381	369	337	337	328	318
12	366	362	355	382	370	338	337	329
Total	1483	1468	1454	1436	1383	1332	1326	1343
	<i>Actual</i>	<i>Projected</i>						

LONG-TERM DEBT

LONG-TERM DEBT SCHEDULES

Town Outstanding Debt by Type

Issue Types	Schools	Municipal	Pre-CPA	Total	Annual Debt Service	Principal Balance
FY22 Principal Balance	205,000	20,749,706	1,105,000			22,059,706
FY23 Principal	45,000	1,468,503	85,000	1,598,503		
FY23 Interest	6,250	532,944	38,463	577,657	2,176,160	20,461,202
FY24 Principal	40,000	1,468,116	85,000	1,593,116		
FY24 Interest	4,000	477,782	34,213	515,994	2,109,110	18,868,086
FY25 Principal	40,000	1,432,845	85,000	1,557,845		
FY25 Interest	2,000	423,102	29,963	455,065	2,012,910	17,310,241
FY26 Principal	-	1,437,895	85,000	1,522,895		
FY26 Interest	-	374,103	25,713	399,815	1,922,710	15,787,346
FY27 Principal	-	1,308,273	85,000	1,393,273		
FY27 Interest	-	332,075	23,163	355,237	1,748,510	14,394,073
FY28 Principal	-	1,308,787	85,000	1,393,787		
FY28 Interest	-	295,310	20,613	315,923	1,709,710	13,000,286
FY29 Principal	-	1,314,642	85,000	1,399,642		
FY29 Interest	-	258,506	18,063	276,568	1,676,210	11,600,645
FY30 Principal	-	1,320,645	85,000	1,405,645		
FY30 Interest	-	221,603	15,513	237,115	1,642,760	10,195,000
FY31 Principal	-	1,215,000	85,000	1,300,000		
FY31 Interest	-	194,298	12,963	207,260	1,507,260	8,895,000
FY32 Principal	-	1,060,000	85,000	1,145,000		
FY32 Interest	-	169,598	10,413	180,010	1,325,010	7,750,000
FY33 Principal	-	1,060,000	85,000	1,145,000		
FY33 Interest	-	148,976	7,863	156,838	1,301,838	6,605,000
FY34 Principal	-	1,060,000	85,000	1,145,000		
FY34 Interest	-	127,817	5,313	133,129	1,278,129	5,460,000
FY35 Principal	-	1,055,000	85,000	1,140,000		
FY35 Interest	-	105,421	2,656	108,077	1,248,077	4,320,000
FY36 Principal	-	720,000	-	720,000		
FY36 Interest	-	82,558	-	82,558	802,558	3,600,000
FY37 Principal	-	720,000	-	720,000		
FY37 Interest	-	69,350	-	69,350	789,350	2,880,000
FY38 Principal	-	720,000	-	720,000		
FY38 Interest	-	55,875	-	55,875	775,875	2,160,000
FY39 Principal	-	720,000	-	720,000		
FY39 Interest	-	42,400	-	42,400	762,400	1,440,000
FY40 Principal	-	720,000	-	720,000		
FY40 Interest	-	28,658	-	28,658	748,658	720,000
FY41 Principal	-	720,000	-	720,000		
FY41 Interest	-	14,462	-	14,462	734,462	-
Remaining Debt Service	137,250	24,784,541	1,349,906	26,271,697	26,271,697	

LS Regional High School Outstanding Debt

	Total	Annual Debt Service	Principal Remaining
FY22 Principal Balance			1,990,000
FY23 Principal	510,000		
FY23 Interest	52,050	562,050	1,480,000
FY24 Principal	500,000		
FY24 Interest	36,900	536,900	980,000
FY25 Principal	495,000		
FY25 Interest	21,975	516,975	485,000
FY26 Principal	485,000		
FY26 Interest	7,275	492,275	-
Remaining Debt Service	2,108,200	2,108,200	

Community Preservation Outstanding Debt by Project

Issues	Nobscot I & II	Cutting/ Dickson	Libby	Pantry Brook	Johnson Farm	Total	Annual Debt Service	Principal Balance
FY22 Principal Balance	2,485,000	435,000	355,000	2,000,000	650,000			5,925,000
FY23 Principal	330,000	220,000	120,000	150,000	50,000	870,000		
FY23 Interest	73,275	8,150	6,800	37,043	22,625	147,893	1,017,893	5,055,000
FY24 Principal	330,000	215,000	120,000	150,000	50,000	865,000		
FY24 Interest	62,475	4,300	4,700	34,043	20,125	125,643	990,643	4,190,000
FY25 Principal	330,000	-	115,000	155,000	50,000	650,000		
FY25 Interest	49,275	-	2,300	30,993	17,625	100,193	750,193	3,540,000
FY26 Principal	340,000	-	-	160,000	50,000	550,000		
FY26 Interest	35,975	-	-	27,843	15,125	78,943	628,943	2,990,000
FY27 Principal	330,000	-	-	160,000	50,000	540,000		
FY27 Interest	24,875	-	-	24,643	13,625	63,143	603,143	2,450,000
FY28 Principal	325,000	-	-	165,000	50,000	540,000		
FY28 Interest	16,525	-	-	21,393	12,125	50,043	590,043	1,910,000
FY29 Principal	320,000	-	-	170,000	50,000	540,000		
FY29 Interest	7,988	-	-	18,043	10,625	36,655	576,655	1,370,000
FY30 Principal	90,000	-	-	170,000	50,000	310,000		
FY30 Interest	1,800	-	-	14,643	9,125	25,568	335,568	1,060,000
FY31 Principal	90,000	-	-	175,000	50,000	315,000		
FY31 Interest	900	-	-	11,193	7,625	19,718	334,718	745,000
FY32 Principal	-	-	-	180,000	50,000	230,000		
FY32 Interest	-	-	-	7,643	6,125	13,768	243,768	515,000
FY33 Principal	-	-	-	180,000	50,000	230,000		
FY33 Interest	-	-	-	4,448	4,625	9,073	239,073	285,000
FY34 Principal	-	-	-	185,000	50,000	235,000		
FY34 Interest	-	-	-	1,526	3,125	4,651	239,651	50,000
FY35 Principal	-	-	-	-	50,000	50,000		
FY35 Interest	-	-	-	-	1,563	1,563	51,563	-
Remaining Debt Service	2,758,088	447,450	368,800	2,233,449	794,063	6,601,849	10,020,647	

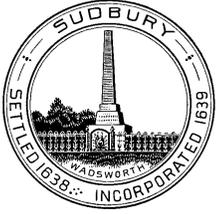
LEGAL DEBT LIMIT

The Legal Debt Limit is 5% of the Town’s taxable property as last equalized by the Massachusetts Department of Revenue. The Town can authorize debt up to the legal debt limit without approval from the State.

The Legal Debt Limit for FY22 is as follows:

Fiscal year 2022 equalized valuation.....	\$ <u>5,513,521,800</u>
Normal debt limit (5% of equalized valuation).....	<u>275,676,090</u>
Debt applicable to limit:	
Total net debt applicable to limit.....	<u>67,742,097</u>
Legal debt margin.....	\$ <u>207,933,993</u>

CAPITAL PLANNING



Maryanne Bilodeau
Interim Town Manager

TOWN OF SUDBURY
Office of the Town Manager
www.sudbury.ma.us

278 Old Sudbury Road
Sudbury, MA 01776-1843
978-639-3381

Fax: 978-443-0756
Email: townmanager@sudbury.ma.us

January 31, 2023

Dear Honorable Select Board and Members of the Finance Committee,

It is my pleasure to submit to you the FY24 Town Manager's Capital Plan for the Town Municipal Government, Sudbury Public Schools (SPS), and Lincoln Sudbury Regional High School (LSRHS) of the Town of Sudbury.

The development of the annual Capital Budget begins with requests from the Town Manager through the Combined Facilities Director, to all departments to prepare and submit capital requests in order to determine and submit an overall budget request that is coordinated among departments and represents the highest priority needs of the Town for the next year, based on available funds. From there, a collaborative process, with representation from each cost center is engaged to determine critical needs and prioritization of those needs for the coming fiscal year.

We all recognize the significant capital needs of the Town and the challenges that come with maintaining services while addressing capital needs. Balancing these needs while being respectful of the tax impact is at the forefront of our minds.

The requested Capital Budget is \$5,215,177. This includes the Town Manager's Capital Operating Budget of \$728,525. Favorable action on this plan at Town Meeting will allow the town to make necessary repairs and purchase or replace essential equipment. This plan is imperative to systematically anticipate and deliver service the town in the best possible manner.

The following chart shows the detail of the proposed FY24 Capital Plan:

Project Name	Department	Cost	Suggested Funding
--------------	------------	------	-------------------

Snow Management Building Renovation Design	Facilities	\$ 50,000	Tax Levy
Town and Schools Carpet Replacement	Facilities	\$ 50,000	Tax Levy
Schools classroom VCT Flooring Replacement	SPS/Facilities	\$ 75,000	Tax Levy
Interior Painting of Schools	SPS/Facilities	\$ 50,000	Tax Levy
Gymnasium Padding Replacement	SPS/Facilities	\$ 50,000	Tax Levy
Bathroom Partitions Repair and Replacement	SPS/Facilities	\$ 25,000	Tax Levy
Chevy Silverado or equivalent with plow	DPW	\$ 100,000	Tax Levy
Town-wide Walkway Design/Construction Improvements	DPW	\$ 50,000	Tax Levy
All-Terrain Vehicle	Fire	\$ 35,000	Tax Levy
VoIP Phone System Upgrade	Info Systems	\$ 90,000	Tax Levy
Document Scanning	Info Systems	\$ 50,000	Tax Levy
Copiers	Info Systems	\$ 25,500	Tax Levy
Chevrolet Express Van -14 Passenger	LSRHS	\$ 54,853	Tax Levy
Masonry (Exterior) Design and Engineering	LSRHS	\$ 23,172	Tax Levy

Town Manager's Capital Operating Budget \$ 728,525

DPW Highway Garage Roof	Facilities	\$ 400,000	Free Cash
Space Use and Facility Condition Study	Facilities	\$ 300,000	Free Cash
ADA Transition Plan	Facilities	\$ 200,000	Free Cash
DPW Building Office Space Renovation	Facilities	\$ 125,000	Free Cash
SPS HVAC - Heating capital repairs and replacement	SPS/Facilities	\$ 450,000	Free Cash
Interior Security Cameras	SPS	\$ 310,000	Free Cash
Curtis A/V and Assisted Listening	SPS	\$ 160,000	Free Cash
John Deere 544K Loader or equivalent (replace DPW 8)	DPW	\$ 345,000	Free Cash
Prinoth sidewalk Tractor or equivalent (replace DPW 21)	DPW	\$ 215,000	Free Cash
Swap Body Truck (Replaces pickup truck)	DPW	\$ 185,000	Free Cash
Swap Body Truck (Replaces pickup truck)	DPW	\$ 210,000	Free Cash
2014 Toro Mower	Parks & Gnds	\$ 160,000	Free Cash
Fire HQ New Storage Building	Fire	\$ 200,000	Free Cash
Replace Camera System	LSRHS	\$ 206,652	Free Cash

Free Cash Capital Additions in Excess of \$100,000 \$ 3,466,652

Typhoon or equivalent Pumper Truck (replace Engine 1)	Fire	<u>\$ 1,020,000</u>	Capital Exclusion
---	------	---------------------	-------------------

Total FY24 Capital Plan \$ 5,215,177

I greatly appreciate the Department Heads, School Superintendents, and the Capital Improvement Advisory Committee for their participation, cooperation and dedication to this process. Collectively, they are the most knowledgeable about our needs each year and their expertise is recognized and appreciated. I render specific recognition to our Combined Facilities Director, Sandra Duran, for her coordination and oversight of the capital process and the Town of Sudbury. Ultimately, these submissions are aligned with the current and future needs of the Town, Master Plan and goals of the Select Board, in one way or another. The project request forms for the Town Manager's Capital Operating Budget are attached. We look forward to discussing these requests with you.

Respectfully submitted,



Maryanne Bilodeau
Interim Town Manager

CAPITAL REQUEST FORMS – TOWN MANAGER’S CAPITAL OPERATING BUDGET

Capital Improvement Program Date submitted: 10/4/22 Date of Last Edit:

Project Number: CIP_FY24_SPS-1 Example: CIP_FY24_DPW-1 (includes Dept priority on line items, unique ID only)

Project Title: Schools Carpet Replacement

Category: Urgency of Maintenance Needs

Department / Committee: SPS Contact: Sandra Duran

Project Type is: New [] Resubmission [] Recurring [X]
 Rehabilitation []

Year of Initial Request: 2015

Justification Code:
 A-Essential
 B-Asset Maintenance
 C-Enhancement

Description & Justification / Need: Legal compliance [] Safety compliance [] Supports Community Plan [] Other []

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.
 This is an ongoing project to replace carpet with carpet squares specifically targeting Noyes and Loring Administrative spaces and Loring classrooms. This includes materials, labor, moving furniture. The work is to be completed when the schools are unoccupied.

Provide project compliance factors and references requiring the project or components thereof. ADA compliance, MGL requirement, health regulations..

There is no increase in staffing.

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.
 The carpet replacement will enhance the users experience and provide the ability to have a cleanable surface.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:

Alternatives Considered and Reasons for Non-selection:

Typical Replacement Lifecycle / Service Life:
 Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)

Insurance requirement: Yes / No

Discuss Operating Budget Impact:
 Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).

No additional operational impacts

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year				
		FY2022	FY2023	FY2024	FY2025	FY2026
Study/Design	\$0					
Land Acquisition	\$0					
Construction	\$50,000			\$50,000		
Equipment/Furnishings	\$0					
Contingency	\$0					
Other (legal fees)	\$0					
TOTAL	\$50,000	\$0	\$0	\$50,000	\$0	\$0

Amounts Approved or Received						
Grant Amount Approved/Rvc'd	\$0					
CPA Amount Approved/Rvc'd	\$0					
Net of CPA and Grants	\$50,000	\$0	\$0	\$50,000	\$0	\$0

Operating Budget Impact		Include additional personnel costs, if applicable.				
During Project	\$0					
Post-Project Annual	\$0					
Post-Project One-time	\$0					

Estimated Total Project Cost: Estimated Future Savings: Estimated Incremental Cost:

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):
 List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

Funding Source(s) For Finance Use Only

- Tax Levy
- Dedicated Revenue Source
- Enterprise Retained Earnings
- Capital Stabilization
- Free Cash
- Revolving Fund
- Debt In-levy
- Debt, Capital Exclusion
- Dedicated Stab/New Growth
- CPA
- Grant(s) _____
- Other _____

CPA Purpose(s)
 Check all that apply

- Open Space
- Recreation
- Historical
- Housing

Capital Improvement Program Date submitted: 10/4/22 Date of Last Edit:

Project Number: CIP_FY24_SPS-2 Example: CIP_FY24_DPW-1 (includes Dept priority on wide range projects)
 Project Title: Schools VCT Flooring Replacement
 Category: Urgency of Maintenance Needs
 Department / Committee: SPS Contact: Sandra Duran

Justification Code:
 A-Essential
 B-Asset Maintenance
 C-Enhancement

Project Type is: New Resubmission Recurring
 Rehabilitation

Year of Initial Request: 2015

Description & Justification / Need: Legal compliance Safety compliance Supports Community Plan Other

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.
 This is an ongoing project to replace VCT flooring specifically targeting Noyes, Haynes and Curtis. This includes materials, labor, moving furniture. The work is to be completed when the schools are unoccupied.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...

Highlight project staffing changes that would be driven by this project. Is this a short- or long-term impact? Will this be an adjustment that is funded by the project cost or independent of that cost?

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.
 The VCT replacement will enhance the users experience and provide the ability to have a cleanable surface.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:

Alternatives Considered and Reasons for Non-selection: Typical Replacement Lifecycle / Service Life:
 (why something else wasn't chosen) Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)

Discuss Operating Budget Impact: Insurance requirement: Yes / No
 Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).
 There is no impact on the department's operating budget.

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year				
		FY2022	FY2023	FY2024	FY2025	FY2026
Study/Design	\$0					
Land Acquisition	\$0					
Construction	\$50,000			\$50,000		
Equipment/Furnishings	\$0					
Contingency	\$0					
Other (legal fees)	\$0					
TOTAL	\$50,000	\$0	\$0	\$50,000	\$0	\$0

Amounts Approved or Received	
Grant Amount Approved/Rcv'd	\$0
CPA Amount Approved/Rcv'd	\$0
Net of CPA and Grants	\$50,000

Operating Budget Impact		Include additional personnel costs, if applicable.				
During Project	\$0					
Post-Project Annual	\$0					
Post-Project One-time	\$0					

Estimated Total Project Cost:

Estimated Future Savings:

Estimated Incremental Cost:

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):
 List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

Capital Improvement Program Date submitted: 10/4/22 Date of Last Edit:

Project Number: CIP_FY24_SPS-5 Example: CIP_FY24_DPW-1 (includes Dept priority on the end, budget-level)

Project Title: Schools Painting Justification Code:

Category: Urgency of Maintenance Needs A-Essential

Department / Committee: SPS Contact: Sandra Duran B-Asset Maintenance

Project Type is: New Resubmission Recurring Rehabilitation C-Enhancement

Year or initial request: 2015

Description & Justification / Need: Legal compliance Supports Community Plan Safety compliance Other

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.
 This is an ongoing project to paint interior and exterior surfaces.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...
 Stabilizing flaking, chaulking and chipped painted surfaces ensures the area is in compliance with the State Sanitary Code.

Highlight project staffing changes that would be driven by this project. Is this a short- or long-term impact? Will this be an adjustment that is funded by the project cost or independent of that cost?
 No operational impacts expected.

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.
 Freshly painted and maintained surfaces are an important factor in keeping a property clean and welcoming. In addition, paint protects the substrate.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:
 Continued deterioration of painted surfaces will occur as well as Sanitary Code violations.

Alternatives Considered and Reasons for Non-selection: Typical Replacement Lifecycle / Service Life:
 (why something else wasn't chosen) Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)

Insurance requirement: Yes / No

Discuss Operating Budget Impact:
 Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...)
 There is no expected impact on the department's operating budget.

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) for Finance Use Only
		FY2022	FY2023	FY2024	FY2025	FY2026	
Study/Design	\$0						<input type="checkbox"/> Tax Levy <input type="checkbox"/> Dedicated Revenue Source <input type="checkbox"/> Enterprise Retained Earnings <input type="checkbox"/> Capital Stabilization <input type="checkbox"/> Free Cash <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Debt In-levy <input type="checkbox"/> Debt, Capital Exclusion <input type="checkbox"/> Dedicated Start/New Growth <input type="checkbox"/> CPA <input type="checkbox"/> Grant(s) <input type="checkbox"/> Other
Land Acquisition	\$0						
Construction	\$50,000			\$50,000			
Equipment/Furnishings	\$0						
Contingency	\$0						
Other (agencies)	\$0						
TOTAL	\$50,000	\$0	\$0	\$50,000	\$0	\$0	
Amounts Approved or Received							
Governmental Appropriations	\$0						
Private Donations/Contributions	\$0						
Net of CPA and Grants	\$50,000	\$0	\$0	\$50,000	\$0	\$0	
Operating Budget Impact include additional personnel costs, if applicable.							
During Project	\$0						CPA Purpose(s) <input type="checkbox"/> Open Space <input type="checkbox"/> Recreation <input type="checkbox"/> Historical <input type="checkbox"/> Housing
Post-Project Annual	\$0						
Post-Project One-time	\$0						
Estimated Total Project Cost:		Estimated Future Savings:		Estimated Incremental Cost:			
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.): List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.							

Land Acquisition	\$0						<input type="checkbox"/> Enterprise Retained Earnings
Construction	\$0						<input type="checkbox"/> Capital Stabilization
Equipment/Furnishings	\$570,000	\$100,000	\$110,000	\$115,000	\$120,000	\$125,000	<input type="checkbox"/> Free Cash
Contingency	\$0						<input type="checkbox"/> Revolving Fund
Other (legal fees)	\$0						<input type="checkbox"/> Debt In-levy
TOTAL	\$570,000	\$100,000	\$110,000	\$115,000	\$120,000	\$125,000	<input type="checkbox"/> Debt, Capital Exclusion
Amounts Approved or Received							
Grant Amount Approved/Rvc'd	\$0						<input type="checkbox"/> Dedicated Stab/New Growth
CPA Amount Approved/Rvc'd	\$0						<input type="checkbox"/> CPA
Net of CPA and Grants	\$570,000	\$100,000	\$110,000	\$115,000	\$120,000	\$125,000	<input type="checkbox"/> Grant(s) _____
							<input type="checkbox"/> Other _____
Operating Budget Impact Include additional personnel costs, if applicable.							
During Project	\$0						<input type="checkbox"/> CPA Purpose(s) Check all that apply
Post-Project Annual	\$0						<input type="checkbox"/> Open Space
Post-Project One-time	\$0						<input type="checkbox"/> Recreation
							<input type="checkbox"/> Historical
							<input type="checkbox"/> Housing
Estimated Total Project Cost:		Estimated Future Savings:		Estimated Incremental Cost:			
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):							
<i>List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.</i>							

Similar model existing truck:



Similar model proposed truck:



Capital Improvement Program Date submitted: 9/30/2022 Date of Last Edit: _____

Project Number: CIP FY24 DPW 7: Town Wide Walkway Design/Construction Improvements

Project Title: Town Wide Walkway Design/Construction Improvements		Justification Code: <input type="checkbox"/> A-Essential <input checked="" type="checkbox"/> B-Asset Maintenance <input type="checkbox"/> C-Enhancement
Category:	Infrastructure	
Department / Committee:	DPW	Contact: Dan Nason

Project Type is: New Resubmission Recurring
 Rehabilitation

Year of Initial Request: _____

Description & Justification / Need: _____
 Legal compliance _____ () Supports Community Plan _____ ()
 Safety compliance _____ () Other Asset Management _____ (X)

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.
 This request is for \$50,000 for engineering, equipment, design and/or construction of walkways/ADA ramps town wide.
 The goal is to rehabilitate, reconstruct, enhance or construct new walkways & associated ADA ramps to provide a network of connected walkways throughout Town.
 This will provide:

- Safe, accessible paved surfaces for pedestrians and other users which are separated from the roadway pavement used by motorized vehicles; and
- Link Sudbury conservation land, parks and other public areas of surrounding towns. Some of these towns have walkways terminating at the Sudbury line; and
- Provide access to public areas such as schools, recreation centers, shopping centers, houses of worship, etc.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...

- Risk to public safety: Most pedestrian-vehicular accidents in Town can be attributed to the lack of separate thoroughfares for vehicles and pedestrians. As town population increases, the volume of traffic on roads increases; which in turn increases the potential for pedestrian/vehicle collisions.
- Equitable provision of services: Some of the oldest streets in town have walkways along them, and others do not. These old streets are typically narrow and curvy, and do not allow safe pedestrian usage. Funds should be earmarked to expand the walkway network along the older streets in town.
- Funding Sources outside taxation: The walkway program currently funded in Sudbury utilizes public funds from Town Meeting appropriation and private contributions from developers and private citizens. These private contributions have been made willingly over the past several years due to the progress made in constructing walkways. Disruption of the program will diminish outside private contributions.
- Provide additional, vitally needed modes of recreation and transportation, i.e., walking, jogging and bicycling.
- Provide safe routes to and from schools and bus stops for students.

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.
 The benefits of the walkway program are enumerated in the Report of the Sudbury Walkway Committee, February 2000, and in the Project Description and Compliance sections of this document (available on the Town's website at www.sudbury.ma.us under Committees/Planning Board).

Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation:
 Walkway construction is crucial for the safety of the Town's residents. Some school children and town residents cannot walk safely along Town roads due to their narrow width, winding curves and lack of suitable shoulders.

Alternatives Considered and Reasons for Non-selection: _____
It had been previously requested, and defeated, at the 2000 Annual Town Meeting to approve a Proposition 2 1/2 override for the construction of the comprehensive list of walkways to be constructed. Town Meeting has favored annual appropriations for walkway construction within the levy limit. It is believed that under the direction of the DPW Director, the funds will be used and managed more efficiently this way, with the overall effect of costing the taxpayers less. The requested funds will be expended in the DPW operating budget, utilizing as much town staff time as possible given work schedules and expertise. The alternative is to contract out the entire job at significantly higher costs. As planned, dividing tasks between town departments and private contractors produces the lowest construction costs.

Typical Replacement Lifecycle / Service Life: 25 years

Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell) _____

Insurance requirement: Yes / No

Discuss Operating Budget Impact: _____
 Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2024	FY2025	FY2026	FY2027	FY2028	
Study/Design	\$0						Tax Levy
Land Acquisition	\$0						Dedicated Revenue Source
Construction	\$250,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	Enterprise Retained Earnings
Equipment/Furnishings	\$0						Capital Stabilization
Contingency	\$0						Free Cash
Other (legal fees)	\$0						Revolving Fund
TOTAL	\$250,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	Debt in-levy

Amounts Approved or Received							
Grant Amount Approved/Rvc'd	\$0						Debt, Capital Exclusion
CPA Amount Approved/Rvc'd	\$0						Dedicated Stab/New Growth
Net of CPA and Grants	\$250,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	CPA

Operating Budget Impact		Include additional personnel costs, if applicable.					
During Project	\$0						Grant(s) _____
Post-Project Annual	\$0						Other _____
Post-Project One-time	\$0						CPA Purpose(s) Check all that apply

Estimated Total Project Cost: 50,000 Estimated Future Savings: Estimated Incremental Cost:

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.): _____

List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

Capital Improvement Program

Date submitted: 9/30/2022

Date of Last Edit:

Project Number: CIP_FY24_Fire-2

Example: CIP_FY24_DPW-1 (includes Dept priority on the end, budget-level)

Project Title: All Terrain Vehicle Replacement	
Category: Rolling Stock	Contact: Chief John Whalen
Department / Committee: Fire	

Justification Code:

A-Essential

B-Asset Maintenance

C-Enhancement

Project Type is: New Resubmission Recurring Rehabilitation

Year of Initial Request: 2022

Description & Justification / Need: Legal compliance Safety compliance Supports Community Plan Other Emergency Response

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life. This project will be for the replacement of our current AVT that was purchased in 2005, this vehicle has provided 17 years of service to the Department and is now starting to show it's age. We have had many maintenance issues with this vehicle over the past year and its dependability is in question. This vehicle could be handed down to another origination like conservation for non-emergency work.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...

Anticipated Staffing Changes:

Highlight project staffing changes that would be driven by this project. Is this a short- or long-term impact? Will this be an adjustment that is funded by the project cost or independent of that cost?

No additional Fire Department Staffing would be required

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.

With the Town having two rail trail projects in the works the ability to have a dependable ATV vehicle for emergency response will become a significant part of how we provide emergency services to our residents and visitors. The Town also owns many acres of conservation land that can only be accessed effectively by ATV.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:

Not funding this project could delay emergency response to persons in need of emergency assistance on one of the Rail Trails or to our many conservation

Alternatives Considered and Reasons for Non-selection:

Typical Replacement Lifecycle / Service Life:

10Years

These vehicles provide good service for their intended use.

Also, re-utilization plan of current assets, if available:
Vehicle could be moved down to a non-emergency response role.

Insurance requirement: Yes

Discuss Operating Budget Impact:

Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).

Minimal impact on the Departments operating budget (fuel, Oil, Maintenance)

Recommended Financing						
Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year				
		FY2022	FY2023	FY2024	FY2025	FY2026
Study/Design	\$0					
Land Acquisition	\$0					
Construction	\$0					
Equipment/Furnishings	\$0					
Contingency	\$0					
Other (legal fees)	\$0					
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
Amounts Approved or Received						
Grant Amount Approved/Rvc'd	\$0					
CPA Amount Approved/Rvc'd	\$0					
Net of CPA and Grants	\$0	\$0	\$0	\$0	\$0	\$0
Operating Budget Impact Include additional personnel costs, if applicable.						
During Project	\$0					
Post-Project Annual	\$0					
Post-Project One-time	\$0					

Funding Source(s) For Finance Use Only	
<input type="checkbox"/>	Tax Levy
<input type="checkbox"/>	Dedicated Revenue Source
<input type="checkbox"/>	Enterprise Retained Earnings
<input type="checkbox"/>	Capital Stabilization
<input type="checkbox"/>	Free Cash
<input type="checkbox"/>	Revolving Fund
<input type="checkbox"/>	Debt In-levy
<input type="checkbox"/>	Debt, Capital Exclusion
<input type="checkbox"/>	Dedicated Stab/New Growth
<input type="checkbox"/>	CPA
<input type="checkbox"/>	Grant(s) _____
<input type="checkbox"/>	Other _____
CPA Purpose(s) Check all that apply	
<input type="checkbox"/>	Open Space
<input type="checkbox"/>	Recreation
<input type="checkbox"/>	Historical
<input type="checkbox"/>	Housing

Estimated Total Project Cost: \$90,000 Estimated Future Savings: Estimated Incremental Cost:

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):

Waiting for quotation from ePlus for the cost of the project. They must get approval from Cisco before the quote can be generated.

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year				
		FY2022	FY2023	FY2024	FY2025	FY2026
Study/Design	\$0					
Land Acquisition	\$0					
Construction	\$0					
Equipment/Furnishings	\$0					
Contingency	\$0					
Other (legal fees)	\$0					
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0

Amounts Approved or Received	
Grant Amount Approved/Rvc'd	\$0
CPA Amount Approved/Rvc'd	\$0
Net of CPA and Grants	\$0

Operating Budget Impact Include additional personnel costs, if applicable.	
During Project	\$0
Post-Project Annual	\$0
Post-Project One-time	\$0

**Funding Source(s)
For Finance Use Only**

Tax Levy

Dedicated Revenue Source

Enterprise Retained Earnings

Capital Stabilization

Free Cash

Revolving Fund

Debt In-levy

Debt, Capital Exclusion

Dedicated Stab/New Growth

CPA

Grant(s) _____

Other _____

**CPA Purpose(s)
Check all that apply**

Open Space

Recreation

Historical

Housing

Estimated Total Project Cost: \$50,000 Estimated Future Savings: Estimated Incremental Cost:

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):

Quotation for scanning of large format documents from Metasource. Massachusetts State Archive Division's frequently asked questions about digital records.

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year				
		FY2022	FY2023	FY2024	FY2025	FY2026
Study/Design	\$0					
Land Acquisition	\$0					
Construction	\$0					
Equipment/Furnishings	\$0					
Contingency	\$0					
Other (legal fees)	\$0					
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0

Amounts Approved or Received	
Grant Amount Approved/Rvc'd	\$0
CPA Amount Approved/Rvc'd	\$0
Net of CPA and Grants	\$0

Operating Budget Impact <small>Include additional personnel costs, if applicable.</small>	
During Project	\$0
Post-Project Annual	\$0
Post-Project One-time	\$0

- Funding Source(s)
For Finance Use Only**
- Tax Levy
 - Dedicated Revenue Source
 - Enterprise Retained Earnings
 - Capital Stabilization
 - Free Cash
 - Revolving Fund
 - Debt In-levy
 - Debt, Capital Exclusion
 - Dedicated Stab/New Growth
 - CPA
 - Grant(s) _____
 - Other _____
- CPA Purpose(s)
Check all that apply**
- Open Space
 - Recreation
 - Historical
 - Housing

Estimated Total Project Cost: \$25,500 Estimated Future Savings: Estimated Incremental Cost:

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):

Flynn Mail Room Kyocera Copier 7054ci Spec Sheet.pdf
Park and Recreation Kyocera Copier 5054ci Spec Sheet.pdf
Scanning Problem Flynn Kyocera Copier.pdf

Capital Improvement Program

Date submitted: _____

Date of Last Edit: _____

Project Number: CIP_FY24_LSRSD-4	
Project Title: 14-Passenger Van	
Category:	
Department / Committee: LSRHS	Contact: Kirsteen Patterson

Justification Code:	
<input type="checkbox"/>	A-Essential
<input checked="" type="checkbox"/>	B-Asset Maintenance
<input type="checkbox"/>	C-Enhancement

Project Type is:	New []	Resubmission [X]	Recurring []
		Rehabilitation []	
Year of Initial Request: 2022			

Description & Justification / Need:	Legal compliance _____ []	Supports Community Plan _____ []
	Safety compliance _____ [X]	Other _____ []

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.
The last round of capital requests we could not get the make/model needed in the fiscal year available due to supply chain issues. This vehicle replaces a 2011 model that is beyond the useful life of 10 years and is needed for safe transport of students to athletic, field trip and other events. The cost identified is partnered with an LS Boosters contribution reducing the true cost of \$80,000 per vehicle.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...

Anticipated Staffing Changes:

No staffing changes with this request.

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.
It is more and more challenging to secure buses for after school events and this allows LS to offer a service for small scale events and low cost. It does not

it is more and more challenging to secure buses for after school events and this allows us to offer a service for small scale events and low cost. it does not require a CDL or other specialized license to drive so we are able to utilize staff for driving on volunteer basis to student events.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation: Safety concern for use with failing exterior and mechanical parts.

Alternatives Considered and Reasons for Non-selection:

Maintenance has been routine but the lifespan of vehicles accelerates under New England climate elements.

Typical Replacement Lifecycle / Service Life:

Also, re-utilization plan of current assets, if available: may be traded in or repurposed for campus use

Discuss Operating Budget Impact:

Part of routine maintenance schedule

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					<input type="checkbox"/> Tax Levy <input type="checkbox"/> Dedicated Revenue Source <input type="checkbox"/> Enterprise Retained Earnings <input type="checkbox"/> Capital Stabilization
		FY2022	FY2023	FY2024	FY2025	FY2026	
Study/Design	\$0						
Land Acquisition	\$0						
Construction	\$0						

Equipment/Furnishings	\$62,732			\$62,732			<input type="checkbox"/> Free Cash
Contingency	\$0						<input type="checkbox"/> Revolving Fund
Other (legal fees)	\$0						<input type="checkbox"/> Debt In-levy
TOTAL	\$62,732	\$0	\$0	\$62,732	\$0	\$0	<input type="checkbox"/> Debt, Capital Exclusion
Amounts Approved or Received							
Grant Amount Approved/Rvc'd	\$0						<input type="checkbox"/> Dedicated Stab/New Growth
CPA Amount Approved/Rvc'd	\$0						<input type="checkbox"/> CPA
Net of CPA and Grants	\$62,732	\$0	\$0	\$62,732	\$0	\$0	<input type="checkbox"/> Grant(s) _____
Operating Budget Impact <i>Include additional personnel costs, if applicable.</i>							
During Project	\$0						<input type="checkbox"/> Other _____
Post-Project Annual	\$0						<input type="checkbox"/> CPA Purpose(s)
Post-Project One-time	\$0						<input type="checkbox"/> Check all that apply
<input type="checkbox"/> Open Space <input type="checkbox"/> Recreation <input type="checkbox"/> Historical <input type="checkbox"/> Housing							
Estimated Total Project Cost:		Estimated Future Savings:		Estimated Incremental Cost:			
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):							
<i>Project availability is limited and requires a lead time of 10-12months for build up from chassis</i>							

The exterior walkway from building to building will be updated with more architectural components and materials to reach life expectancy of stairwells.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation: Safety concern for use, especially during seasonal challenges of falling leaves, rain, snow and ice.

Alternatives Considered and Reasons for Non-selection:

Structural fixture for building exterior not able to change without significant construction considerations

Typical Replacement Lifecycle / Service Life:

Also, re-utilization plan of current assets, if available: old material to be disposed of, not for reuse

Discuss Operating Budget Impact:

Part of routine maintenance schedule

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2022	FY2023	FY2024	FY2025	FY2026	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$150,000			\$150,000			<input type="checkbox"/> Enterprise Retained Earnings <input type="checkbox"/> Capital Stabilization

Equipment/Furnishings	\$0						
Contingency	\$0						
Other (legal fees)	\$0						
TOTAL	\$150,000	\$0	\$0	\$150,000	\$0	\$0	\$0

Amounts Approved or Received

Grant Amount Approved/Rvc'd	\$0						
CPA Amount Approved/Rvc'd	\$0						
Net of CPA and Grants	\$150,000	\$0	\$0	\$150,000	\$0	\$0	\$0

Operating Budget Impact *Include additional personnel costs, if applicable.*

During Project	\$0						
Post-Project Annual	\$0						
Post-Project One-time	\$0						

- Free Cash
 - Revolving Fund
 - Debt In-levy
 - Debt, Capital Exclusion
 - Dedicated Stab/New Growth
 - CPA
 - Grant(s) _____
 - Other _____
- CPA Purpose(s)**
Check all that apply
- Open Space
 - Recreation
 - Historical
 - Housing

Estimated Total Project Cost: Estimated Future Savings: Estimated Incremental Cost:

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):

Project cost is estimate only, formal bid to be done in the spring if approved and supply chain and labor costs are major factors.

CAPITAL REQUEST FORMS – FREE CASH ADDITIONS IN EXCESS OF \$100,000

Capital Improvement Program

Date submitted: 9/30/2022 Date of Last Edit: _____

Project Number: CIP_FY24_FAC-9

Project Title: DPW Building Roof Project

Category:

Department / Committee: FAC

Contact: Sandra Duran

Justification Code:

A-Essential

B-Asset Maintenance

C-Enhancement

Project Type is: New Resubmission Recurring
Rehabilitation

Year of Initial Request:

Legal compliance

Supports Community Plan

Description & Justification / Need:

Safety compliance

Other Rolling Stock

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...

The DPW Roof is over 20 years old and showing signs of deterioration and leakage. In advance of the installation of solar panels, the roof must be replaced and carry a minimum of 20 year warranty.

Anticipated Staffing Changes:

Highlight project staffing changes that would be driven by this project. Is this a short- or long-term impact? Will this be an adjustment that is funded by the project cost or independent of that cost? None

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.

A new roof will prevent property damage and will prepare the roof to accept solar panels. This investment will lower the Town's energy costs and extend the useful life of the DPW building.

Alternatives Considered and Reasons for Non-selection:

Typical Replacement Lifecycle / Service Life:

Also, re-utilization plan of current assets, if available:

Discuss Operating Budget Impact:

Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).

No expected short or long-term impacts.

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2024	FY2025	FY2026	FY2027	FY2028	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$400,000	\$400,000					<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$0						<input type="checkbox"/> Capital Stabilization
Contingency	\$0						<input checked="" type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$0	\$400,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Debt In-levy
Amounts Approved or Received							
Grant Amount Approved/Rvc'd	\$0						<input type="checkbox"/> Debt, Capital Exclusion
CPA Amount Approved/Rvc'd	\$0						<input type="checkbox"/> Dedicated Stab/New Growth
Net of CPA and Grants	\$0	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> CPA
Operating Budget Impact Include additional personnel costs, if applicable.							
During Project	\$0						<input type="checkbox"/> Grant(s) _____
Post-Project Annual	\$0						<input type="checkbox"/> Other _____
Post-Project One-time	\$0						<input type="checkbox"/> CPA Purpose(s) Check all that apply
							<input type="checkbox"/> Open Space
							<input type="checkbox"/> Recreation
							<input type="checkbox"/> Historical
							<input type="checkbox"/> Housing

Estimated Total Project Cost:

Estimated Future Savings:

Estimated Incremental Cost:

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):

List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

Capital Improvement Program Date submitted: _____ Date of Last Edit: _____

Project Number: CIP_FY24_FAC-7

Project Title: Americans with Disabilities Act Self Evaluations Recommendations		Justification Code: <input checked="" type="checkbox"/> A-Essential <input type="checkbox"/> B-Asset Maintenance <input type="checkbox"/> C-Enhancement
Category: Equipment	Contact: Sandra Duran	
Department / Committee: Facilities		

Project Type is: New Resubmission Recurring
 Rehabilitation

Year of Initial Request: 2021

Legal compliance [X] Supports Community Plan []
 Safety compliance [] Other []

Description & Justification /Need:

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.
 In 2021 as part of the on-going effort to assess the current level of Americans with Disabilities Act (ADA) compliance in programs, services and activities and Town-owned facilities The Institute for Human Centered Design was contracted to prepare an ADA Self Evaluation and Transition Plan on the Town's behalf to identify deficiencies, compile a prioritized list of recommendations for corrective actions and provide associated costs. The accessibility survey includes all the spaces where the Town offers programs, services and activities to members of the public. The building facility survey includes five (5) public schools and 14 public buildings – including one (1) police station, three (3) fire stations, one (1) library, two (2) DPW facilities, two (2) historic buildings, one (1) transfer station and four (4) municipal buildings. The outdoor facility set includes 11 recreation facilities. The Self Evaluation found many key facilities are generally usable by people with disabilities but are not in full compliance with current accessibility requirements.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health

Anticipated Staffing Changes:
None.

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.
 This article would provide funding to begin addressing identified recommendations in schools, Town buildings and public spaces.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:
 Potential litigation with Recommendations being mandated.

Alternatives Considered and Reasons for Non-selection: Typical Replacement Lifecycle / Service Life: NA

Attempting to address the Recommendations using limited operational resources is insufficient given the volume of items and expense. Also, re-utilization plan of current assets, if available: NA

Discuss Operating Budget Impact:
 Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).

This funding would alleviate pressure on operational budgets.

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2022	FY2023	FY2024	FY2025	FY2026	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$200,000			\$200,000			<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$0						<input type="checkbox"/> Capital Stabilization
Contingency	\$0						<input type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$200,000	\$0	\$0	\$200,000	\$0	\$0	<input type="checkbox"/> Debt In-levy
Amounts Approved or Received							<input type="checkbox"/> Debt, Capital Exclusion
Grant Amount Approved/Rvc'd	\$0						<input type="checkbox"/> Dedicated Stab/New Growth
CPA Amount Approved/Rvc'd	\$0						<input type="checkbox"/> CPA
Net of CPA and Grants	\$200,000	\$0	\$0	\$200,000	\$0	\$0	<input type="checkbox"/> Grant(s) _____
Operating Budget Impact Include additional personnel costs, if applicable.							<input type="checkbox"/> Other _____
During Project	\$0						<input type="checkbox"/> CPA Purpose(s)
Post-Project Annual	\$0						<input type="checkbox"/> Check all that apply
Post-Project One-time	\$0						<input type="checkbox"/> Open Space
							<input type="checkbox"/> Recreation
							<input type="checkbox"/> Historical
							<input type="checkbox"/> Housing

Estimated Total Project Cost: \$200,000 Estimated Future Savings: _____ Estimated Incremental Cost: _____

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):

List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

The IHCD has submitted separate reports for each facility that was surveyed. To assist in prioritizing accessibility improvements to ensure compliance with the ADA Title II, each of the facility reports include an overview that identifies the most substantial accessibility issues and order of magnitude cost estimates for corrective action. Additionally, a detailed catalog that supplements the ADA Self-Evaluation narrative overview is also included. The catalog provides element-by-element photos of compliance issues, location and measurements – when applicable – at each assessed facility accompanied by recommendations and cost estimates for each accessibility

Capital Improvement Program Date submitted: 10/4/22 Date of Last Edit:

Project Number: CIP-FY24 SPS-7 Example: CIP_FY24_DPW-1 (includes Dept priority on LTR review, budget review)

Project Title: Interior Security Cameras

Category: _____

Department / Committee: _____ Contact: _____

Project Type is: New Resubmission Recurring
 Rehabilitation

Year of Initial Request: _____

Description & Justification / Need: Legal compliance _____ Safety compliance _____ Supports Community Plan _____ Other _____

Installation of surveillance cameras and associated equipment in the Curtlis Middle School, Haynes Elementary School, Loring Elementary School, Nixon Elementary School, and Noyes Elementary School.

This project is for the purchase and installation of surveillance cameras, switches, required licensing, and any necessary supporting hardware.

Highlight project staffing changes that would be driven by this project. Is this a short- or long-term impact? Will this be an adjustment that is funded by the project cost or independent of that cost?

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.

Interior cameras will improve the safety of the buildings for students and staff and limit the risk of damage and loss by reducing the potential for vandalism and assisting in investigations.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:

Alternatives Considered and Reasons for Non-selection: Typical Replacement Lifecycle / Service Life:

(why something else wasn't chosen) Also, re-utilization plan of current assets, if available: *(trade-in, passed on to another Dept, sell)*

Discuss Operating Budget Impact: Insurance requirement: **Yes / No**

Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...)

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year				
		FY2022	FY2023	FY2024	FY2025	FY2026
Study/Design	\$0					
Land Acquisition	\$0					
Construction	\$310,000			\$310,000		
Equipment/Furnishings	\$0					
Contingency	\$0					
Other (legal fees)	\$0					
TOTAL	\$310,000	\$0	\$0	\$310,000	\$0	\$0

Amounts Approved or Received	
Grant Amount Approved/Rvc'd	\$0
CPA Amount Approved/Rvc'd	\$0
Net of CPA and Grants	\$310,000

Operating Budget Impact	
<i>Include additional personnel costs, if applicable.</i>	
During Project	\$0
Post-Project Annual	\$0
Post-Project One-time	\$0

Funding Source(s) For Finance Use Only

Tax Levy

Dedicated Revenue Source

Enterprise Retained Earnings

Capital Stabilization

Free Cash

Revolving Fund

Debt In-levy

Debt, Capital Exclusion

Dedicated Stab/New Growth

CPA

Grant(s) _____

Other _____

CPA Purpose(s)

Check all that apply

Open Space

Recreation

Historical

Housing

Estimated Total Project Cost: _____ Estimated Future Savings: _____ Estimated Incremental Cost: _____

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):

List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

TOTAL	\$345,000	\$345,000	\$0	\$0	\$0	\$0
Amounts Approved or Received						
Grant Amount Approved/Rvc'd	\$0					
CPA Amount Approved/Rvc'd	\$0					
Net of CPA and Grants	\$345,000	\$345,000	\$0	\$0	\$0	\$0
Operating Budget Impact Include additional personnel costs, if applicable.						
During Project	\$0					
Post-Project Annual	\$0					
Post-Project One-time	\$0					
Estimated Total Project Cost: Estimated Future Savings: Estimated Incremental Cost:						
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):						
<i>List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.</i>						

Picture of similar existing equipment:



Picture of similar proposed equipment:



Grant Amount Approved/Rvc'd	\$0						Grant(s) _____
CPA Amount Approved/Rvc'd	\$0						Other _____
Net of CPA and Grants	\$215,000	\$215,000	\$0	\$0	\$0	\$0	CPA Purpose(s) Check all that apply
Operating Budget Impact	Include additional personnel costs, if applicable.						<input type="checkbox"/> Open Space
During Project	\$0						<input type="checkbox"/> Recreation
Post-Project Annual	\$0						<input type="checkbox"/> Historical
Post-Project One-time	\$0						<input type="checkbox"/> Housing

Estimated Total Project Cost: _____ Estimated Future Savings: _____ Estimated Incremental Cost: _____

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):

List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

Similar model existing equipment:



Similar model proposed equipment with attachments:



Net of CPA and Grants	\$185,000	\$185,000	\$0	\$0	\$0	\$0	CPA Purpose(s) Check all that apply
Operating Budget Impact	Include additional personnel costs, if applicable.						<input type="checkbox"/> Open Space
During Project	\$0						<input type="checkbox"/> Recreation
Post-Project Annual	\$0						<input type="checkbox"/> Historical
Post-Project One-time	\$0						<input type="checkbox"/> Housing
Estimated Total Project Cost:		Estimated Future Savings:		Estimated Incremental Cost:			
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):							
<i>List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.</i>							

Operating Budget Impact		Include additional personnel costs, if applicable.				Check all that apply
During Project	\$0					<input type="checkbox"/> Open Space
Post-Project Annual	\$0					<input type="checkbox"/> Recreation
Post-Project One-time	\$0					<input type="checkbox"/> Historical
						<input type="checkbox"/> Housing

Estimated Total Project Cost: _____ Estimated Future Savings: _____ Estimated Incremental Cost: _____

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):

List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

Similar model existing truck:



Similar model proposed truck:



Capital Improvement Program

Date submitted: 9/30/2022 Date of Last Edit: _____

Project Number: CIP-FY24 DPW 3: Sports field mower with cab

Project Title: Sports Field Mower	
Category:	Rolling Stock
Department / Committee:	DPW/Parks
	Contact: Dan Nason

Justification Code:

A-Essential

B-Asset Maintenance

C-Enhancement

Project Type is:	New []	Resubmission []	Recurring [X]
		Rehabilitation []	

Year of Initial Request:

Description & Justification / Need:	Legal compliance _____ []	Supports Community Plan _____ []
	Safety compliance _____ []	Other Rolling Stock _____ [X]

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.
 This request is to purchase new sports field mower to replace a 2014 model that is used seasonally daily. This equipment has a 7 year lifecycle and is used by Parks Division DPW team to perform routine maintenance for various sports fields throughout Town including the fields at Haskell, Curtis MS, Ti Sales, Peter Noyes, Davis, Feeley and the Crime Lab. Currently there is only one (1) large sports field mower in the fleet. If there were to be a breakdown with this equipment, the Public Works Department would be forced to either contract the service out or rent equipment (which may not be available) to maintain the sizable sports fields for the user groups (soccer, LAX, etc.).

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...

Anticipated Staffing Changes:

Highlight project staffing changes that would be driven by this project. Is this a short- or long-term impact? Will this be an adjustment that is funded by the project cost or independent of that cost?

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.
 Systematic replacement helps eliminate job down-time, ensures reliability and provides safe, functional equipment.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:
 The replacement cycle of these types of DPW vehicles and equipment is approximately 7 years. The Department of Public works depends on the regular replacement of vehicles and equipment. Without these vehicles and equipment, employees will not be able to do their jobs safely and effectively, causing delays in snow removal operations and construction projects.

Alternatives Considered and Reasons for Non-selection:

An alternative is using the existing equipment and hope that equipment doesn't fail during critical operation, however, this is not a prudent plan and will jeopardize the ability of the DPW team to do their jobs safely and effectively.

Typical Replacement Lifecycle / Service Life:

Also, re-utilization plan of current assets, if available: *The existing mower will be used as a spare in case of a breakdown.*

Insurance requirement: Yes / No

Discuss Operating Budget Impact:

Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only								
		FY2024	FY2025	FY2026	FY2027	FY2028									
Study/Design	\$0						Tax Levy								
Land Acquisition	\$0						Dedicated Revenue Source								
Construction	\$0						Enterprise Retained Earnings								
Equipment/Furnishings	\$160,000	\$160,000					Capital Stabilization								
Contingency	\$0						Free Cash								
Other (legal fees)	\$0						Revolving Fund								
TOTAL	\$160,000	\$160,000	\$0	\$0	\$0	\$0	Debt, Capital Exclusion								
Amounts Approved or Received															
Grant Amount Approved/Rvc'd	\$0						Dedicated Stab/New Growth								
CPA Amount Approved/Rvc'd	\$0						CPA								
Net of CPA and Grants	\$160,000	\$160,000	\$0	\$0	\$0	\$0	Grant(s) _____								
Operating Budget Impact Include additional personnel costs, if applicable.															
During Project	\$0						Other								
Post-Project Annual	\$0						CPA Purpose(s)								
Post-Project One-time	\$0						Check all that apply								
<table border="0"> <tr> <td>Open Space</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Recreation</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Historical</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Housing</td> <td><input type="checkbox"/></td> </tr> </table>								Open Space	<input type="checkbox"/>	Recreation	<input type="checkbox"/>	Historical	<input type="checkbox"/>	Housing	<input type="checkbox"/>
Open Space	<input type="checkbox"/>														
Recreation	<input type="checkbox"/>														
Historical	<input type="checkbox"/>														
Housing	<input type="checkbox"/>														
Estimated Total Project Cost:		Estimated Future Savings:		Estimated Incremental Cost:											

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):

List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.

Existing mower:



Similar model proposed mower:



Capital Improvement Program

Date submitted: 9/30/22

Date of Last Edit:

Project Number: CIP_FY-24_Fire-3 Example: CIP_FY24_DPW-1 (includes Dept priority on the end, budget-level)

Project Title: Station 1 Storage Building	
Category: Building	
Department / Committee: Fire Dept	Contact: Chief John Whalen

Justification Code:

A-Essential

B-Asset Maintenance

C-Enhancement

Project Type is: New Resubmission Recurring
 Rehabilitation

Year of Initial Request: 2015

Description & Justification / Need: Legal compliance _____ [] Safety compliance _____ [] Supports Community Plan _____ []
 Other _____ Emergency Response

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.

This project will construct a three bay storage building at Station 1 to support the operations of the Fire Department, due to the specialized services that the Department provides there is a desperate need for storage space for emergency equipment. This building will house the departments rescue boat, RTV, brush truck, lighting plant and service vehicle. The current fire apparatus floor at Station 1 is full of fire apparatus and ambulances, this new storage will allow for the proper storage of the Departments specialized resources and will assist in their speedy deployment.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...

Anticipated Staffing Changes:

Highlight project staffing changes that would be driven by this project. Is this a short- or long-term impact? Will this be an adjustment that is funded by the project cost or independent of that cost?

There will be no increase of Fire Department staffing associated with this project.

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.

Due congestion at Station 1, many vehicles need to be moved to get to rescue equipment ready to respond to an incident, this take time and delays the response of our staff. This new storage building will allow for a dedicated space to improve emergency response and to consolidate all the Departments specialized equipment in one central location.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:

Alternatives Considered and Reasons for Non-selection: <i>(why something else wasn't chosen)</i>	Typical Replacement Lifecycle / Service Life: Also, re-utilization plan of current assets, if available: <i>(trade-in, passed on to another Dept, sell)</i> <i>Life cycle is 25-30 years</i>
--	--

Discuss Operating Budget Impact:

Explain the project's short- and long-term impacts on the department's operating budget - this is not the cost of the project but ongoing cost for maintenance, operation that will need to come from your operational budget in the future (oil changes, filters, fuel, maintenance contracts etc...).

This project will increase cost for the Departments electrical and gas utility costs for each fiscal year. The installation of solar panels on the roof could provide a cost savings to assist with the increase of the annul energy budget.

Recommended Financing							
		Estimated Project Costs by Fiscal Year					
Funding Category	Five-Year Total (formulas present)	FY2022	FY2023	FY2024	FY2025	FY2026	Funding Source(s) For Finance Use Only <input type="checkbox"/> Tax Levy <input type="checkbox"/> Dedicated Revenue Source <input type="checkbox"/> Enterprise Retained Earnings <input type="checkbox"/> Capital Stabilization <input type="checkbox"/> Free Cash <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Debt In-levy <input type="checkbox"/> Debt, Capital Exclusion <input type="checkbox"/> Dedicated Stab/New Growth <input type="checkbox"/> CPA <input type="checkbox"/> Grant(s) _____ <input type="checkbox"/> Other _____
Study/Design	\$0						
Land Acquisition	\$0						
Construction	\$0						
Equipment/Furnishings	\$0						
Contingency	\$0						
Other (legal fees)	\$0						
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
Amounts Approved or Received							
Grant Amount Approved/Rvc'd	\$0						
CPA Amount Approved/Rvc'd	\$0						
Net of CPA and Grants	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Budget Impact <small>Include additional personnel costs, if applicable.</small>							
During Project	\$0						
Post-Project Annual	\$0						
Post-Project One-time	\$0						
Estimated Total Project Co \$200,000		Estimated Future Savings:		Estimated Incremental Cost:			
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.): <div style="border: 1px solid black; padding: 5px; margin-top: 5px;"> <p><i>List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.</i></p> <p><i>Plans for the construction of the storage building are on file with the Facilities Department.</i></p> </div>							

Capital Improvement Program

Date submitted: _____

Date of Last Edit: _____

Project Number: CIP_FY24_LSRSD-3	
Project Title: Replace Interior Camera System	
Category:	
Department / Committee: LSRHS	Contact: Kirsteen Patterson

Justification Code:	
A-Essential	
<input checked="" type="checkbox"/>	B-Asset Maintenance
<input type="checkbox"/>	C-Enhancement

Project Type is:	New <input checked="" type="checkbox"/>	Resubmission <input type="checkbox"/>	Recurring <input type="checkbox"/>
		Rehabilitation <input type="checkbox"/>	
Year of Initial Request: 2023			

Description & Justification / Need:	Legal compliance _____ <input type="checkbox"/>	Supports Community Plan _____ <input type="checkbox"/>
	Safety compliance _____ <input checked="" type="checkbox"/>	Other _____ <input type="checkbox"/>

Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.
 The building based cameras were installed in the new high school 2014. The outdated technology and system maintenance is not sufficient for safety monitoring within the building. No new cameras are said to be installed except for main space viewing capacity. Project scope is one-to-one replacement with enhanced quality and recording capability to be in line with changing security needs.

Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...

Anticipated Staffing Changes:

No staffing changes with this request.

Benefits of Project and Impact if Not Completed:

Highlight project benefits, including efficiencies created, service enhancements, and cost savings.
 The ability for more accurate camera viewing within the building to assist local authorities as necessary in emergency situations.

the ability for more accurate camera viewing within the building to assist local authorities as necessary in emergency situations.

Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation: Outdated cameras have limited visibility and do not provide accurate viewing for first responders.

Alternatives Considered and Reasons for Non-selection:

Alternative is no replacement with further aging of cameras.

Typical Replacement Lifecycle / Service Life:

Also, re-utilization plan of current assets, if available: may be resold to third-party vendors for parts

Discuss Operating Budget Impact:

Part of routine maintenance schedule

Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					<input type="checkbox"/> Tax Levy <input type="checkbox"/> Dedicated Revenue Source <input type="checkbox"/> Enterprise Retained Earnings <input type="checkbox"/> Capital Stabilization
		FY2022	FY2023	FY2024	FY2025	FY2026	
Study/Design	\$0						
Land Acquisition	\$0						
Construction	\$0						

Equipment/Furnishings	\$200,000			\$200,000			<input type="checkbox"/> Free Cash
Contingency	\$0						<input type="checkbox"/> Revolving Fund
Other (legal fees)	\$0						<input type="checkbox"/> Debt In-levy
TOTAL	\$200,000	\$0	\$0	\$200,000	\$0	\$0	<input type="checkbox"/> Debt, Capital Exclusion
Amounts Approved or Received							
Grant Amount Approved/Rvc'd	\$0						<input type="checkbox"/> Dedicated Stab/New Growth
CPA Amount Approved/Rvc'd	\$0						<input type="checkbox"/> CPA
Net of CPA and Grants	\$200,000	\$0	\$0	\$200,000	\$0	\$0	<input type="checkbox"/> Grant(s) _____
Operating Budget Impact <small>Include additional personnel costs, if applicable.</small>							
During Project	\$0						<input type="checkbox"/> Other _____
Post-Project Annual	\$0						<input type="checkbox"/> CPA Purpose(s)
Post-Project One-time	\$0						<input type="checkbox"/> Check all that apply
<input type="checkbox"/> Open Space <input type="checkbox"/> Recreation <input type="checkbox"/> Historical <input type="checkbox"/> Housing							
Estimated Total Project Cost:		Estimated Future Savings:		Estimated Incremental Cost:			
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):							
<i>Project cost is estimate only, formal bid to be done in the spring if approved and supply chain and labor costs are major factors.</i>							

CAPITAL REQUEST FORMS – CAPITAL EXCLUSIONS

Recommended Financing								
Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only	
		FY2022	FY2023	FY2024	FY2025	FY2026		
Study/Design	\$0						<input type="checkbox"/> Tax Levy <input type="checkbox"/> Dedicated Revenue Source <input type="checkbox"/> Enterprise Retained Earnings <input type="checkbox"/> Capital Stabilization <input type="checkbox"/> Free Cash <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Debt In-levy <input type="checkbox"/> Debt, Capital Exclusion <input type="checkbox"/> Dedicated Stab/New Growth <input type="checkbox"/> CPA <input type="checkbox"/> Grant(s) _____ <input type="checkbox"/> Other _____	
Land Acquisition	\$0							
Construction	\$0							
Equipment/Furnishings	\$0							
Contingency	\$0							
Other (legal fees)	\$0							
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0		
Amounts Approved or Received								CPA Purpose(s) <input type="checkbox"/> Check all that apply <input type="checkbox"/> Open Space <input type="checkbox"/> Recreation <input type="checkbox"/> Historical <input type="checkbox"/> Housing
Grant Amount Approved/Rvc'd	\$0							
CPA Amount Approved/Rvc'd	\$0							
Net of CPA and Grants	\$0	\$0	\$0	\$0	\$0	\$0		
Operating Budget Impact Include additional personnel costs, if applicable.								
During Project	\$0							
Post-Project Annual	\$0							
Post-Project One-time	\$0							

Estimated Total Project Cost: \$850,000.00 Estimated Future Savings: Estimated Incremental Cost:

Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):

List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not list otherwise on this form.



2181 Providence Highway
Walpole, MA 02081
508.216.6371
www.AllegianceFR.com

Sept 22, 2022

RE: Sudbury Ma Fire Department Pumper Budget

Chief Whalen,

The cost for the requested specifications is 5797,938.

I matched the specifications to the option content as requested. Please note there are many differences in build methodology and standard option content you will see in our proposal. For example, your current frame ratio are 10.25" and our standard is 13"3/8 and our undercarriage is protected by a combination of galvanization and process called E-coating.

This is a projected budget forecast for the Spring but please be aware that almost nothing is guaranteed at the moment as to where pricing will be that far out. The current state with manufacturing is very difficult to project out with cost. It is advisable to review pricing as you get closer to a hard cost.

If there is anything else that I can assist you with regarding this matter, please feel free to contact me.



Patrick Whitney
Emergency Vehicle Sales
ALLEGIANCE FIRE & RESCUE
2181 Providence Highway, Walpole, MA 02081
D: 508.216.6637 | C: 978.360.0419 | F: 508.216.6368
www.AllegianceFR.com

FIRE TECH & SAFETY OF NEW ENGLAND, INC.
100 Business Park Dr., Unit 6
Tyngsborough, MA 01878
1-800-256-8700 Fax (978) 649-6833



Name / Address
SUDBURY FIRE DEPT-MA
77 HUDSON ROAD
SUDBURY, MA 01776

Quote

Date: 9/21/2022 Quote #: 198023
Valid for 15 Days





Project	Terms	Rep
Qty	Unit Price	Total
1	11,575.00	11,575.00
1	12,985.00	12,985.00
1	6,985.00	6,985.00
3	950.00	2,850.00
1	1,050.00	1,050.00
1	1,330.00	1,330.00
1	850.00	850.00
1	0.00	0.00
Total		940,425.00

Notice: One or more of the products listed above may contain PFAS. For detailed product information please call 800-256-8700.
Fire Tech & Safety Terms and Conditions: <https://firetech.com/FTS24C.pdf>
Prices otherwise noted on this quote, freight may be added at time of issuing to Project & Add taxes

EMPLOYEE HEAD COUNT

<u>Full-Time Equivalents</u>	<u>Fiscal Year</u>		
	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Government.....	30	30	32
Public Safety.....	88	88	88
Sudbury Public Schools.....	428	439	457
Public Works.....	34	34	35
Human Services.....	11	11	11
Culture and recreation.....	<u>18</u>	<u>18</u>	<u>18</u>
Total	<u>609</u>	<u>620</u>	<u>641</u>

FY22 EMPLOYEE COMPENSATION GREATER THAN \$100,000 (TOWN DEPARTMENTS)

Position	Total	Salary ¹	Other ²	Overtime
Town Manager	193,800	180,000	13,800	-
Police Chief	189,004	173,024	15,980	-
Fire Captain/EMT	188,781	52,730	77,336	58,715
Fire Captain/ EMT Paramedic	186,765	85,288	29,062	72,415
Fire Captain/EMT	173,418	89,824	18,986	64,608
Police Lieutenant	166,287	147,537	7,918	10,832
Fire Chief	165,859	138,062	27,798	-
ATM/HR Director	160,912	158,187	2,725	-
Director Of DPW	158,387	158,187	200	-
Finance Director/ Treasurer Collector	158,187	158,187	-	-
Fire Assistant Chief	140,931	114,608	26,323	-
Police Sergeant	139,165	47,726	64,469	26,970
Firefighter/EMT	134,893	68,814	10,640	55,439
Police Sergeant	133,270	80,538	33,619	19,113
Fire Lieutenant/EMT	132,219	69,925	30,661	31,633
Deputy Director Public Works	127,002	127,002	-	-
Town Accountant	125,049	124,849	200	-
Police Sergeant	124,785	66,316	37,137	21,331
Director Of Planning & Community Development	124,543	124,543	-	-
Fire Lieutenant/EMT	123,637	60,740	28,933	33,963
Police Lieutenant	123,621	104,577	13,749	5,295
Firefighter EMT Paramedic	122,993	69,498	23,143	30,352
Fire Lieutenant/EMT Paramedic	122,408	75,882	23,792	22,734
Civilian Lead Dispatcher	121,000	63,691	20,679	36,630
Fire Lieutenant/EMT Paramedic	120,328	80,230	22,740	17,358
Firefighter EMT Paramedic	120,266	73,833	13,299	33,134
Firefighter EMT Paramedic	119,889	73,833	22,215	23,841
Fire Capt/EMT	118,744	87,275	15,212	16,258
Police Sergeant	118,741	57,659	47,649	13,433
Library Director	118,580	118,030	550	-
Technology Adm	117,254	113,605	3,649	-
Firefighter EMT Paramedic	114,658	72,315	16,850	25,493
Police Lieut/Adm. Asst	114,288	82,821	19,739	11,728
Firefighter/EMT	113,810	68,814	8,927	36,069
Police Sergeant	112,399	67,465	28,157	16,777
Asst Town Engineer-Full Time	111,631	108,281	3,350	-
Firefighter/EMT	110,551	68,814	7,982	33,755
Patrolman	110,476	66,894	22,988	20,594
Patrolman	110,448	63,693	28,236	18,519
Director of Health	109,513	108,283	1,230	-
Combined Facilities Director*	108,621	108,189	432	-
Firefighter EMT Paramedic	108,557	73,253	19,107	16,198
Patrolman	106,341	66,894	2,473	36,974
Park and Recreation Director	106,147	98,155	7,993	-
Firefighter EMT Paramedic	105,593	73,833	6,855	24,905
Patrolman	104,965	66,894	27,308	10,763
Firefighter EMT Paramedic	104,288	73,833	11,719	18,736
Patrolman	103,784	61,212	18,199	24,373
Civilian Public Safety Dispatcer	103,580	59,191	8,565	35,825
Director Of Assessing	103,090	99,345	3,745	-
Police Sergeant	103,084	77,011	8,131	17,942
Firefighter/EMT Paramedic	102,563	68,575	14,829	19,159
Firefighter/EMT Paramedic	102,237	67,160	9,676	25,401
Firefighter/EMT Paramedic	102,345	69,733	14,854	17,758
Firefighter/EMT Paramedic	102,170	73,833	9,457	18,879
Patrolman	100,228	59,503	24,467	16,258
Firefighter/EMT Paramedic	100,078	73,833	11,004	15,240

¹ Salaries are base pay.

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

* Combined Facilities Director is split evenly between the Town and School. Amount shown is total earnings for the position.

COLLECTIVE BARGAINING

Bargaining Unit and Contract Financial Terms:

LS Regional High School

One-year contract covering fiscal year 2022. Effective date is 7/1/2021 and Cost of Living Adjustment is 0% or \$750. Three-year contract covering fiscal years 2023, 2024 and 2025. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/22: 3%; 7/1/23: 2%; 7/1/24: 2%.

Sudbury Public Schools, K-8

Teachers

One-year contract covering fiscal year 2022. Effective date is 7/1/2021 and Cost of Living Adjustment is 1 1/2% or \$750, whichever is greater. Three-year contract covering fiscal years 2023, 2024 and 2025. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/22: 2%; 7/1/23: 2%; 7/1/24: 2%.

Support Staff

One-year contract covering fiscal year 2022. Effective date is 7/1/2021 and Cost of Living Adjustment is 1 1/2% or \$750, whichever is greater. Three-year contract covering fiscal years 2023, 2024 and 2025. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/22: 2%; 7/1/23: 2%; 7/1/24: 2%.

Nurses

One-year contract covering fiscal year 2022. Effective date is 7/1/2021 and Cost of Living Adjustment is 1 1/2% or \$750, whichever is greater. The next three-year contract covering fiscal years 2023, 2024, and 2025 remains unsettled as of the printing of this document.

Custodians

One-year contract covering fiscal year 2022. Effective date is 7/1/2021 and Cost of Living Adjustment is 1 1/2% or \$750, whichever is greater. Three-year contract covering fiscal years 2023, 2024 and 2025. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/22: 2%; 7/1/23: 2%; 7/1/24: 2%.

Town

Fire

The next three-year contract covering fiscal years 2022, 2023, and 2024 remains unsettled as of the printing of this document.

Police – Patrol Officers

Three-year contract covering fiscal years 2022, 2023 and 2024. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/21: 1/2%; 7/1/22: 2%; 7/1/23: 2%.

Police - Sergeants

The next three-year contract covering fiscal years 2022, 2023, and 2024 remains unsettled as of the printing of this document.

Public Works

Three-year contract covering fiscal years 2022, 2023 and 2024. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/21: 1/2%; 7/1/22: 2%; 7/1/23: 2%.

Engineering

Three-year contract covering fiscal years 2022, 2023 and 2024. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/21: 1/2%; 7/1/22: 2%; 7/1/23: 2%.

Supervisory

Three-year contract covering fiscal years 2022, 2023 and 2024. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/21: 1/2%; 7/1/22: 2%; 7/1/23: 2%.

Civilian Dispatchers

Three-year contract covering fiscal years 2022, 2023 and 2024. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/21: 1/2%; 7/1/22: 2%; 7/1/23: 2%.

BUDGET TERMS AND DEFINITIONS

Abatement: A reduction provided by the Assessors in the assessed tax because of bona fide specific conditions or situations not considered when the tax was levied.

Abatement Surplus: Accumulation of the surplus amounts of Abatements and Exemptions set aside by the Assessors each year to cover abatements of (and exemptions from) real estate and personal property tax assessments. The accumulated amount for previous years no longer committed for abatements may be used by vote of the Town Meeting.

Allowance for Abatements and Exemptions: An amount set by the Assessors to create a fund to cover abatements of (and exemptions from) real and personal tax assessments for the current year, and raised on the tax levy.

Appropriation: An authorization by town meeting to make obligations and payments from the treasury for a specific purpose

Balanced Budget: A plan of financial operation in which the estimate of proposed expenditures for a given period is less than or equal to the proposed means of financing these expenditures (from various sources of funds or revenues).

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

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Bond Anticipation Note: Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds from the bond issue to which they are related. Also referred to as a BAN.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period (usually a 12-month period referred to as the Fiscal Year, or FY) and the proposed means of financing them.

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

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

Circuit Breaker Program: School districts are eligible for reimbursements for students with disabilities whose programs cost greater than four times the statewide foundation budget. "Circuit Breaker" means the reimbursement program for certain costs of special education as specified in M.G.L. c. 71B, § 5.

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

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

Exemption: A reduction provided for a variety of purposes, which include, but are not limited to: buildings/property used for religious, government, charity, or pollution control. In addition, exemptions may also be provided to the elderly, handicapped, and veterans under certain conditions.

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

Fund: A grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives

Fund Balance: Fund balance is the difference between assets and liabilities in a governmental fund.

Fund Equity: Fund equity is the difference between assets and liabilities in an enterprise fund.

Funding Sources for Expenditures: Authorizations for the Town to expend monies are made in the form of a motion at Town Meeting. The wording of the motions will specify the funding source; that is, the place from where money is going to come or will be raised. When a motion reads, “to appropriate a sum of money” without a source being identified, that amount will be included in the tax calculation, whereby the total of all sums to be appropriated will be reduced by an estimate of local and state revenue. The balance needed will be provided by property taxes. When items in the warrant are offset or raised from available funds, those items will also appear as offsets in the determination of the tax rate.

GAAP: Generally accepted accounting principles.

GASB: The Government Accounting Standards Board (GASB) is the authoritative standard setting body that provides guidance on how to prepare financial statements in conformity with GAAP.

General Fund: The primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund

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

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

Master Plan: “A statement through text, maps, illustrations or other forms of communication, that is designed to provide a basis for decision making regarding the long-term physical development of the municipality...” according to Massachusetts General Law Chapter 41 Section 81D.

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

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

OPEB: Post-employment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee. Other post-employment benefits that a retiree can be compensated for are life insurance premiums, healthcare premiums and deferred-compensation arrangements.

Policy: A course or principle of action adopted or proposed by a government.

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

Reserve Fund: An amount appropriated by the Annual Town Meeting for emergency or unforeseen purposes. The Finance Committee, by state law, is the sole custodian of the Reserve Fund and approves transfers from the Fund into the operating budgets throughout the year if: (1) the need for funds is of an emergency and/or unforeseen nature, and (2) if, in the judgment of the Finance Committee, the Town Meeting would approve such an expenditure if such a meeting was held. The Reserve Fund is, therefore, a mechanism for avoiding the necessity of frequent Special Town Meetings.

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.

Stabilization Fund: Under Massachusetts General Law Chapter 40 §5B, a community may establish one or more stabilization funds for different purposes by a two-thirds vote of Town Meeting. It may amend the purposes of those funds at a later time in the same manner. Appropriations into and from the funds require a two-thirds vote of Town Meeting.

Tax Levy: The tax levy is the revenue a community can raise through real and personal property taxes. In Massachusetts, municipal revenues to support local spending for schools, public safety, general government and other public services are raised through the tax levy, state aid, local receipts and other sources. The tax levy is the largest source of revenue for most cities and towns.

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