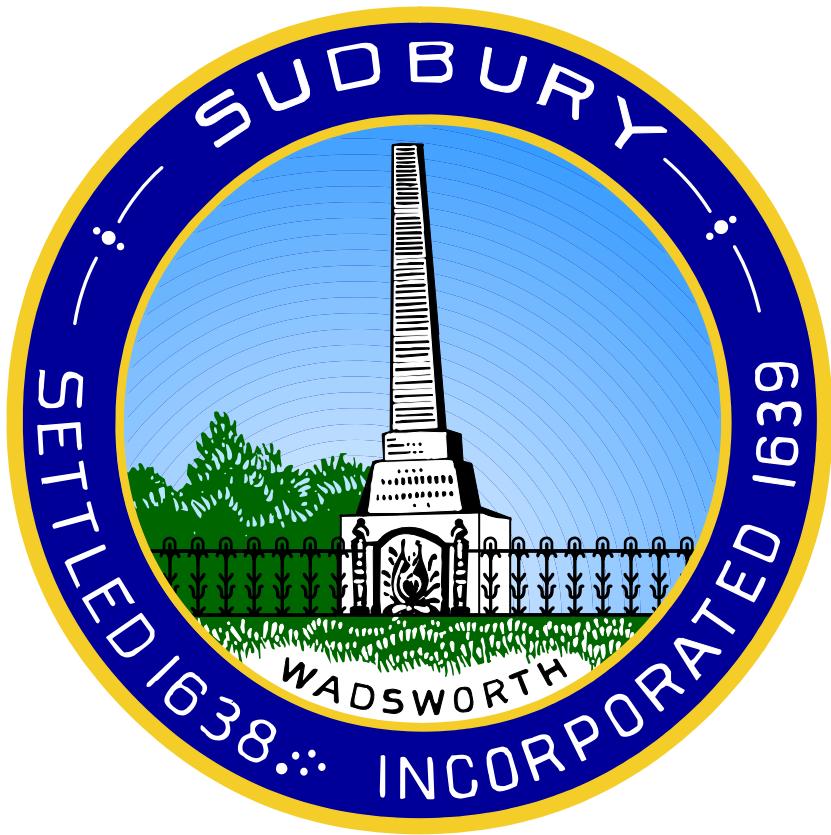


Town of Sudbury, Massachusetts



Town Manager's Proposed Budget

For the Fiscal Year Ended June 30, 2027

Town of Sudbury, Massachusetts

Town Manager's Proposed Budget For the Fiscal Year Ended June 30, 2027

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Introductory Section



TOWN OF SUDSBURY

Office of the Town Manager

Andrew J. Sheehan,
Town Manager

278 Old Sudbury Road
Sudbury, MA 01776
Tel: 978-639-3381

Town Manager's Transmittal Letter

January 28, 2026

To: Honorable Select Board
Members of the Finance Committee

Dear Honorable Select Board and Members of the Finance Committee,

I am pleased to present the Town Manager's Proposed Budget for Fiscal Year 2027 (FY27). This budget includes the operating and capital budgets, and transfers to Stabilization Funds. As proposed, these budgets total \$138,943,141, an increase of \$7,146,334 (5.42%) over the Fiscal Year 2026 (FY26) budget.

The Finance Team has worked hard to develop a conservative and responsible budget that maintains core services while remaining mindful of the impact on taxpayers. We undertook this work with the following goals in mind:

- Develop a FY27 budget that remains within the limits of Proposition 2 ½.
- Put strategies in place that position the Town to withstand future financial challenges;
- Address identified needs that could not be accommodated in prior budgets;
- Maintain competitive employee compensation to attract and retain a high-quality workforce;
- Continue to aggressively manage employee benefit costs, both short-term and long-term;
- Establish and fund a capital program that reflects community needs while respecting fiscal constraints; and
- Produce a budget document consistent with the guidelines of the Government Finance Officers Association (GFOA) and aligned with the Town's 2026 goals.

Based on these goals and keeping in mind our revenues and fixed costs, the FY27 budget was developed collaboratively among the three cost centers: Lincoln-Sudbury Regional High School, Sudbury Public Schools and the Town. Our focus remains centered on reflecting the functional needs and institutional values. While department heads identified many service needs, fixed costs continue to grow faster than available resources. As a result, the FY27 budget addresses some, but not all, of these needs.

The following section highlights the departmental impacts of the proposed FY27 budget.



Sudbury Public Schools

The School Committee completed a thorough and deliberative budget process, including a review of district-wide academic and operational data.

Lincoln Sudbury Public School Systems

The Lincoln-Sudbury Regional High School Committee conducted a careful and collaborative review of the FY27 budget, informed by enrollment trends, programmatic priorities, and operational needs. The budget reflects a balanced approach that supports the district's educational mission while remaining mindful of long-term financial sustainability for the member communities.

Vocational Education

This budget will see an increase of \$180,000 in FY27 due to an increase in enrollments in FY26, as well as an increase to transportation and tuition costs.

General Government

We will be adding a part-time Geographic Information Systems (GIS) position in the Information System department. This position will support the development, maintenance, and analysis of the Town's GIS data and mapping resources. The GIS employee will assist departments such as Public Works, Planning and Community Development, Engineering, Public Safety, and Conservation by creating and updating spatial data, producing maps and reports, and supporting data-driven decision-making. Responsibilities will include maintaining GIS layers, integrating GIS data with other Town systems, responding to mapping requests, and supporting internal and public-facing mapping applications.

In the Conservation Department we plan to hire a part-time seasonal employee to assist the Land Manager with maintenance and stewardship of the Bruce Freeman Rail Trail and other rail trails, Town ponds, and the continued improvement of the Town's conservation lands. This seasonal position will also provide needed support for the Town's community garden, which requires more focused and consistent management. The addition of seasonal staff will enhance routine maintenance, improve public access and safety, and support long-term land stewardship efforts.

Health and Community Services Reorganization

In response to recent changes within the Parks and Recreation Department, the Town has reorganized Health, Recreation, Social Services, and Veterans Services under a newly established Health and Community Services Department. The Health Director has been promoted to Director of Health and Community Services and will provide oversight across these divisions, creating additional opportunities for coordination, operational continuity, and shared leadership. The Town will also be hiring an Assistant Health Director to assist the Director in this newly formed department.



At this time, the Town has not determined the permanent leadership structure for the Recreation function, including whether the position will ultimately be structured as a Director or Assistant Director role. The immediate focus is on stability and continuity, supported by the Interim Director and the effective use of her skills and experience. A longer-term organizational approach will be evaluated this coming year.

Town Debt Service

Debt service is projected to increase by 5.98% for FY27. The increase is attributable to the principal and interest costs related to previously approved debt issuances. The majority of the Town's debt is exempt from Proposition 2 ½ as a result of ballot votes.

Insurance & Benefits

Employee benefits for the Town and Sudbury Public Schools are increasing by \$1,686,997 (9.39%) in FY27. This budget includes health insurance for active employees and retirees, workers' compensation, property and liability insurance, unemployment, and Medicare.

OPEB Funding and Use of Free Cash

In developing the FY27 budget, the Town made a deliberate decision to fund the annual contribution to the Other Post-Employment Benefits (OPEB) Trust using \$325,000 in Free Cash, rather than the tax levy, as has been done in prior years. This approach was necessary due to current revenue constraints and competing fixed-cost pressures in all three cost centers, including the need to accommodate Sudbury Public Schools' funding requirements above the Town's 3.75% guideline in order to maintain educational services.

In addition, the FY27 OPEB contribution is budgeted at \$500,000, compared to the \$650,000 contribution made in recent fiscal years. This reduction reflects the same revenue limitations impacting the overall operating budget and was required in order to balance the FY27 budget while preserving core municipal and school services.

The use of Free Cash to fund OPEB allows the Town to continue making progress toward addressing long-term retiree health care liabilities despite these constraints. However, Free Cash is a one-time revenue source and is not a sustainable long-term funding mechanism for recurring obligations. Accordingly, this approach including the reduced contribution level should be viewed as a temporary measure, not a structural change in the Town's long-term OPEB funding strategy.

Looking ahead, maintaining financial stability while meeting growing service demands will require continued collaboration among all three cost centers: the Town, Sudbury Public Schools, and Lincoln-Sudbury Regional High School. Absent changes in the Town's revenue structure, including the potential need for an operating override in the future, it will become increasingly difficult to sustain service levels, meet compensation and benefit obligations, and continue making consistent progress on long-term liabilities such as OPEB. This budget reflects a balanced and responsible approach under current fiscal constraints, while acknowledging the broader challenges ahead.



Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Town of Sudbury the Distinguished Budget Presentation Award for its FY26 Annual Budget. In addition, for the thirteenth consecutive year, the Town received the Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report (ACFR). These awards recognize clear, transparent, and high-quality financial reporting and budgeting practices. Both documents are available on the Town's website.

We are pleased to submit this comprehensive FY27 budget document. Information obtained during the budget hearing process and through Town Meeting may require updates to the budget materials included in the 2026 Annual Town Meeting Warrant. Revenue estimates particularly Unrestricted General Government Aid (UGGA) and Chapter 70 school aid may change, and health insurance projections remain estimates until final Group Insurance Commission (GIC) rates are released in March. Any material changes will be communicated at Town Meeting through handouts and/or budget presentations.

The FY27 budget reflects collaboration across cost centers, departments, committees, and commissions. The submission of this document marks the beginning of a process through which additional information will become available. I look forward to discussing this budget further at Town Meeting.

I would like to thank our Department Heads for their thoughtful submissions and continued dedication to the Town of Sudbury. I am also grateful to Assistant Town Manager/Finance Director Victor Garofalo for his leadership and hard work throughout the budget development process.

Finally, I thank the Select Board members for their continued support.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Andrew J. Sheehan".

Andrew J. Sheehan
Town Manager



CITIZEN'S GUIDE TO THE BUDGET

Welcome, and thank you for taking the time to review the Town of Sudbury's Fiscal Year 2027 Budget. This document plays a critical role in guiding not only the Town's expenditures, but also its priorities, mission, and long-term goals.

Once again, the Town will be submitting the budget document for recognition by the Government Finance Officers' Association (GFOA). The Administration is proud to present this comprehensive and transparent financial plan to the community.

The purpose of the Citizen's Guide to the Budget is to help orient residents to the Town's budget process and to explain how the budget document is organized. This section provides a high-level overview intended to make Sudbury's financial information more accessible and easier to understand.

We hope these introductory pages serve as a clear and informative tool for residents seeking to better understand how the Town allocates resources and plans for the future.

The Budget Process

Massachusetts General Laws require municipalities to adopt a balanced budget. This means that all appropriations must be supported by revenues reasonably expected to be earned during the fiscal year, along with any other legally available funds from prior years.

The Town of Sudbury operates under a Town Charter, pursuant to which an elected five-member Select Board appoints a professional Town Manager to oversee the daily operations of the Town. The Town's legislative body is Open Town Meeting, at which any registered voter in Sudbury may participate and vote. Sudbury is divided into six (6) voting precincts. The Town Manager serves as the Town's chief administrative officer and is responsible for managing the day-to-day operations of all Town departments, including oversight of all financial matters.

Each fall, the Administration prepares preliminary revenue and expenditure projections and presents them to the Select Board. These projections help establish financial parameters and guide development of the budget for the upcoming fiscal year.

In accordance with the Town Charter and Town bylaws, the Town Manager, with assistance from the Assistant Town Manager/Finance Director prepares and submits an annual operating budget and capital improvement program after consultation with all Town departments. In November, the Assistant Town Manager/Finance Director distributes budget instructions and related materials to department heads on behalf of the Town Manager. Department heads then prepare and submit their budget requests for the next fiscal year by the end of November. During December the Town Manager and Assistant Town Manager/Finance Director meet individually with department heads to review and discuss their requests.



Pursuant to Town bylaws, the Town Manager must submit the proposed budget to the Finance Committee by January 31. Shortly thereafter, the Town Manager presents the budget at a public meeting.

During February and March, the Select Board and Finance Committee meet both individually and jointly to review, discuss, and vote on the recommended budgets. Meeting notices are published in accordance with the Open Meeting Law, and meetings are open to the public and broadcast on Sudbury TV. The Finance Committee's responsibilities are set forth in Town Bylaws, Chapter 5, Article II. Its purpose is to review all Town Meeting warrant articles with direct or indirect financial impacts and to submit written recommendations to the Select Board. No later than March 31, the Finance Committee must submit its report and recommendations on the budget to the Select Board. Members of the Finance Committee are appointed by the Town Moderator. The final operating budget is voted on by Town Meeting in May.

It is important to note that the financial and budgetary information presented in the annual budget document consists of projections and is subject to change prior to Town Meeting.

Capital Budget Process

The Town's capital budgeting process is also governed by the Town Charter and bylaws. The Charter requires the Town Manager to submit a Capital Improvement Program (CIP) annually. Town Bylaws, Chapter 11 (Capital Planning), establish a Capital Improvement Advisory Committee (CIAC) to review capital proposals with projected costs exceeding \$100,000 in a single year or \$200,000 over multiple years. The CIAC reviews submitted projects and forwards its recommendations to the Finance Committee and the Select Board.

For capital items below these thresholds - less than \$100,000 in a single year or less than \$200,000 over multiple years - the bylaws require the Town Manager to develop an operating budget for proposed capital expenditures. This capital operating budget is submitted as part of the annual operating budget and may include items across all three cost centers.

Budget Appropriation and Amendment

The legislative body of the Town of Sudbury is Open Town Meeting. All registered voters are entitled to attend and vote. Town Meeting has the authority to appropriate funds for both the annual operating budget and capital expenditures. Any amendment to an approved appropriation requires a vote of Town Meeting. Procedures governing Town Meeting are set forth in Town Bylaws, Chapter 68.

The Town Meeting warrant, which lists all articles to be acted upon, is mailed to the home of every registered voter, posted on the Town's website, and posted in public locations throughout the Town. The proposed budget and other financial articles are formally presented and debated at Town Meeting.



Budget Calendar

- **By October 31** – The Town Manager, with assistance from the Assistant Town Manager/Finance Director, prepares preliminary financial projections.
- **By November 15** – The Assistant Town Manager/Finance Director distributes budget guidance and supporting materials to all Town departments.
- **Late November** – The Town Manager presents the Financial Condition of the Town.
- **By December 1** – All departments submit their budget requests to the Assistant Town Manager/Finance Director.
- **By December 15** – The Town Manager and Assistant Town Manager/Finance Director meet individually with department heads to review and discuss budget requests.
- **By January 31** – The Town Manager, with assistance from the Assistant Town Manager/Finance Director, prepares the Town Manager's Proposed Budget and submits it to the Select Board and Finance Committee.
- **February – March** – The Town Manager and Town departments participate in Finance Committee hearings and deliberations, as scheduled by the Finance Committee.
- **By March 31** – The Finance Committee submits its written report and budget recommendations to the Select Board.
- **April** – The Select Board causes the Finance Committee's budget submission including the Town Manager's requested amounts, Finance Committee recommendations, and a report explaining any differences to be printed in the Annual Town Meeting warrant.
- **May** – The Town Manager presents the final budget at the Annual Town Meeting, customarily held on the first Monday in May, for voter 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 18,909 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 School District (LSRSD) 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 Minuteman Regional District. Since 2017, students interested in vocational education apply for admission as out of district students. At this time, Sudbury students attend Minuteman, Assabet in Marlborough, and Norfolk Agricultural in Walpole. 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 Select Board updated the Financial Policies Manual in 2023. 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=f7cf65e4747f53b83ed3b90418d4fc3>

Local Economic Condition

Sudbury's economic base is limited but steady with approximately 6,650 individuals employed in 749 establishments within the boundaries of the Town, with an annual payroll of \$509 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 relies heavily on residential properties, as the Commercial/Industrial/Personal Property base is limited. Residential property values remain extremely strong. The residential sector accounts for 91% of the tax base. The 10 largest taxpayers account for only 4.60% of the tax levy.

The Town's financial outlook presents challenges. Property tax collections remain stable. Budget growth is modest due to revenue challenges. On January 17, 2024, S&P Global Ratings reaffirmed its 'AAA' long-term rating to Sudbury. The rating highlighted the Town's very strong economy, very strong management, very strong budget flexibility, strong budgetary performance, strong debt and contingent liability position, and strong institutional framework score. The Town's rating will be re-evaluated the next time the Town goes out to Bond, which is tentatively scheduled for summer/fall 2026.



Town's 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:

Rank	Goal	Primary Category	Liaison/Staff assigned to goal
1	Develop a long-term comprehensive plan to fund and manage the operating and capital budgets	Financial Management and Economic Resilience	Town Manager; Select Board
2	Address staffing needs and succession planning	Financial Management and Economic Resilience	Town Manager; Select Board
3	Advance design and construction of Phase 3A-CSX/Rt 20 of the Bruce Freeman Rail Trail and clarify Mass Central Rail Trail responsibilities (DCR, utilities)	Open Space, Recreation and Historic Assets	Janie Dretler, Select Board Member
4	Utilization/Optimization of Fairbank Community Center programming	Town Services & Infrastructure	Charlie Russo, Select Board Member
5	Seek membership in a Vocational Education District	Effective Governance and Communications	Lisa Kouchakdjian, Select Board Member
6	Expand (Normalize) and fund a Transportation Option, especially for vulnerable populations	Transportation, Mobility & Housing	Dan Carty, Vice Chair

GOAL 1: DEVELOP A LONG-TERM COMPREHENSIVE PLAN TO FUND AND MANAGE THE OPERATING AND CAPITAL BUDGETS

Deliverables:

Creating sustainable finances requires a disciplined approach to revenues and expenditures as well as consideration of short- and long- term implications of decisions. A Proposition 2 ½ override may eventually be necessary, but is not anticipated for FY26. Prior to consideration of an Override, all other reasonable measures must be considered, other revenue sources explored, and expenditures analyzed. Actions may include:



1. Regularly explore all revenue sources
2. Take advantage of State-provided options that are or may become available, such as but not limited to those under statutes like the Municipal Modernization Act and Municipal Empowerment Act
3. Regularly explore opportunities to outsource, privatize, or regionalize functions or otherwise gain efficiencies
4. Regularly explore opportunities to automate or restructure programs and tasks
5. Establish new enterprise funds where appropriate and transition subsidized enterprise funds to self-supporting
6. Request the Division of Local Services undertake a Financial Management Review
7. At the 2025 Annual Town Meeting, present a warrant article creating a pension stabilization fund and begin funding with Free Cash or other available funds
8. Continue to level fund the Other Post-Employment Benefits (OPEB) Trust Fund; increase contributions to the OPEB Trust when the Middlesex County Retirement System is fully funded
9. Promote economic development initiatives
10. Evaluate how Town Meeting and the Town Meeting process impact the Town's operations and its financial sustainability and explore efficiency initiatives
11. Evaluate the charter, bylaws, policies, and local traditions to identify where inefficiencies can be reduced or eliminated

GOAL 2: ADDRESS STAFFING NEEDS AND SUCCESSION PLANNING

Deliverables:

We are currently in one of the most challenging periods for recruiting and retaining employees. In addition, Sudbury is a mature organization with numerous employees, including many in supervisory positions, nearing retirement. There has been frequent turnover in the Town Manager position, with four permanent Town Managers in less than a decade. This lack of stability hinders the organization. It is important to plan for retirements and attrition, improve our retention efforts, and establish stability in the Town's leadership. Actions may include:

1. Continually ensure that employee compensation and benefits are comparable to and competitive with peer communities
2. Undertake actions to show employee appreciation and encourage retention
3. Undertake analysis and staffing studies to identify the need for additional resources
4. Beginning in the FY26 budget, include funding to support professional development across the organization
5. Identify and make available opportunities for employees to broaden their knowledge, skills, and opportunities
6. Encourage the use of interns and fellows
7. Identify internal candidates who could perform the role of Interim Town Manager
8. Identify internal candidates who could be considered for promotion to more responsible roles, up to and including Town Manager



GOAL 3: RAIL TRAILS

1. Advance design and construction of Phase 3A-CSX/Rt 20 of the Bruce Freeman Rail Trail
2. Clarification of Mass Central Rail Trail responsibilities (DCR, utilities)

Deliverables: (within two years)

1. Advance design and construction of Phase 3A-CSX/Rt 20 of the Bruce Freeman Rail Trail
 - A. Work with designer to complete Phase 3A 25% design
 - B. Secure a contract with design consultant to complete design, plans, and specifications
 - C. Pursue construction funding through the State's Transportation Improvement Program (TIP)
2. Clarification of Mass Central Rail Trail responsibilities (DCR, utilities)
3. Communicate project status to residents and public, including discussions with the Rail Trail Advisory Committee and DCR for updates

GOAL 4: OPTIMIZE UTILIZATION OF FAIRBANK COMMUNITY CENTER

Deliverables:

- As needed, develop policies that support management of the Community Center.
- Consider creation of Town Manager goal to optimize utilization of Community Center such as:
 - Further define "optimized utilization."
 - Request updates (1x annual) from Town Manager or designee on Community Center programming and operation, including space utilization.
 - Develop a strategy for resident/public usage.
 - Explore optimized programming.
 - Analyze needed budget and staffing levels to support operations.
- Solicit ongoing input and feedback from the public on satisfaction/preferences about Community Center usage and programming.

GOAL 5: SEEK MEMBERSHIP IN A VOCATIONAL EDUCATION DISTRICT

Deliverables:

The Select Board shall develop a long-term plan to address the needs of students in the Town of Sudbury.

The long-term goal will achieve membership in a vocational education school. The Select Board will determine action steps and collaborate with the Town of Sudbury, Lincoln-Sudbury Regional High School, and Sudbury Public Schools administrations as necessary. Achievement of this goal will occur when the Select Board brings an article to Annual Town Meeting for membership to a vocational education school.



Action Steps:

- The Select Board shall designate a member of the Board (or establish a Subcommittee) to address the long-term goals.
- The Select Board designee (or Subcommittee) will communicate with vocational education schools and provide any information or documents in furtherance of the long-term goals. The designee shall communicate with vocational education schools to determine the prerequisites to becoming a member school district.
- The Select Board designee (or Subcommittee) shall regularly report to the full Select Board regarding its progress and make recommendations regarding revisions to the goal as necessary.
- The Board shall annually contact local vocational schools to determine options on membership.
- The Board shall annually contact Sudbury Public Schools and Lincoln-Sudbury Regional High School to determine student interest in vocational education.

GOAL 6: EXPAND (NORMALIZE) AND FUND A TRANSPORTATION OPTION, ESPECIALLY FOR VULNERABLE POPULATIONS

Deliverables:

1. Prior to FY2026 budget draft budget creation and presentation to Select Board by Town Manager, perform review of current transportation programs (Go Sudbury Uber, Go Sudbury Taxi, MWRTA Catch Connect, MWRTA Boston Shuttle) and decide if these, or variations thereof, are something the Town of Sudbury would like to continue, noting that funding for all will be exhausted prior to start of FY2026. If yes to any, determine desired timelines for service and related funding options. If no to all, determine ongoing viability and/or function of Transportation Committee and communicate the same.
2. Prior to FY2026 budget draft budget creation and presentation to Select Board by Town Manager discuss with possibility and likelihood of hiring of transportation-oriented staff resource and budget and funding options would be for the same.
3. Prior to Dec 31, 2024 request that Town Manager provide status of town-owned multi-passenger vehicles for potential usage beyond current application (e.g. use town vans for potential commuter rail shuttle). Vehicles to include, but are not limited to, Council on Aging and Park and Recreation vans.
4. Prior to Dec 31, 2024 set dates for 2025 quarterly meetings with Transportation Committee with purpose of receiving transportation program updates and deliver feedback and guidance, including potential ideas Select Board would like Committee to investigate (e.g. shuttles to commuter rails, bike share programs).
5. Prior to 2025 Annual Town Meeting article due date discuss creation of revolving fund for transportation programs and if deemed worthy submit Town Meeting article for the same.
6. Prior to 2025 Town Meeting encourage Town pursuit, via town staff and/or applicable committees, of transportation related grants and external funding, including pertinent options with and to economic development, Energy & Sustainability, Commission on Disability, Council on Aging, etc.



7. Prior to May 31, 2025, discuss extension of Transportation Committee and adjust charge and membership as warranted.
8. Prior to June 30, 2025 facilitate meeting with Planning Board to discuss transportation related Master Plan implementation items and set 2025 and beyond goals for the same. Also discuss and determine with Planning Board if Town of Sudbury would like to become member of, or potentially the lead community for, a Transportation Management Association (TMA).

Town Manager Goals

The Town Manager proposed and the Select Board voted the following Town Manager goals. These goals complemented the Select Board goals.

Financial Management & Economic Resilience

Evaluate and implement restructuring to improve financial stability/efficiency
Evaluate reporting structures
Recruit for known staff vacancies
Evaluate and streamline procurement processes
Explore regionalization and shared services initiatives to reduce costs and/or improve services
Evaluate enterprise and revolving funds to eliminate general fund subsidies
Develop 15-year capital plan
Review and begin developing funding strategy for Facilities Condition Assessment recommendations
Evaluate new or expanded revenue sources
Evaluate and propose fee changes consistent with the market
Continue to pursue grants and earmarks
Identify and close out stale appropriations
Ensure ARPA funds are spent consistent with US Treasury guidelines and schedules
Continue to foster strong relationships with legislators, external partners, colleagues, cities/towns
Develop Financial & Budget Report to provide a clear and comprehensive understanding of the Town's financial performance and outlook
Settle collective bargaining agreements that aid employee retention and recruitment and are respectful to the impact on taxpayers
Evaluate employee compensation and benefits
Promote employee professional development
Seek long term solution to Combined Facilities Department



Open Space, Recreation & Historic Assets

Support 250 th Committee's efforts
Secure conveyance of MBTA buildings (South Sudbury Train Station and Section Tool House) and begin to develop future use plans
Continue to work with MassDOT and DCR to bring construction of Phase 2D of the Bruce Freeman Rail Trail and the Mass. Central Rail Trail to completion
Continue to promote design of Phase 3 of the Bruce Freeman Rail Trail
Guide completion of significant planning efforts, including but not limited to: <ul style="list-style-type: none">• Open Space & Recreation Plan• Field Needs Assessment• Facility Condition Assessment• Economic development/Route 20 corridor study

Town Services & Infrastructure

Manage close out of the Eversource Transmission Line Project and ensure compliance with Grant of Location
Encourage amendments to Wireless Communications zoning to improve cellular coverage throughout Town
Develop guidelines for use of Fairbank Community Center by outside users
Develop a recommendation on Phase 1/1A of the Sewer Project (Comprehensive Wastewater Management Plan)
Continue to advance accessibility at all Town assets

Effective Governance & Communications

Continue to build culture of civility, politeness, and decency, consistent with the Select Board's Code of Conduct
Explore alternative means of identifying and appointing members to volunteer committees
Promote community building initiatives, such as Earth Day, Pride Day, Holiday Village, 250 th activities, etc.
Assist Diversity, Equity & Inclusion Commission (DEIC) with consulting efforts
Continue to assist Policy Subcommittee in updating and publishing Select Board policies
Continue to explore ways to make Town Meeting more efficient and resident-focused
Expand efforts to share communication with residents, businesses, partners, and others
Promote emergency response training and preparedness
Continue to engage with the community at a wide range of events and settings
Renew Massachusetts Certified Public Purchasing Official (MCPPO) designation
Continue efforts to find membership in a permanent vocational high school



Transportation, Mobility & Housing

Assist in completion of the Housing Production Plan
Develop a recommendation(s) for the future of GoSudbury and related transportation programs
Finalize regional transportation dispatch agreement with partner communities
Ensure compliance with MBTA Communities Law
Continue to work with MassDOT and DCR to bring construction of Phase 2D of the Bruce Freeman Rail Trail and Mass. Central Rail Trail to completion (also under Open Space, Recreation, & Historic Assets)
Continue to promote design of Phase 3 of the Bruce Freeman Rail Trail (also under Open Space, Recreation, & Historic Assets)



FUND INFORMATION

Fund Overview

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Town's funds are classified into three broad categories in accordance with generally accepted accounting principles (GAAP): governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

General Fund

The General Fund is the primary operating fund of the Town. It accounts for all financial resources of the Town except those required to be accounted for in another fund. The General Fund is supported primarily 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

Special Revenue Funds are used to account for revenues that are legally restricted or committed to expenditure for a specific purpose. These funds 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 financial resources expended for the acquisition or construction of major capital facilities or equipment. These funds are financed primarily through the issuance of long-term debt, including bond proceeds approved for specific projects.

Proprietary Funds

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing services are recovered primarily through user charges. The Town maintains enterprise funds for the Transfer Station, Atkinson Pool, and Recreational Field Maintenance.

Fiduciary Funds

Trust Funds

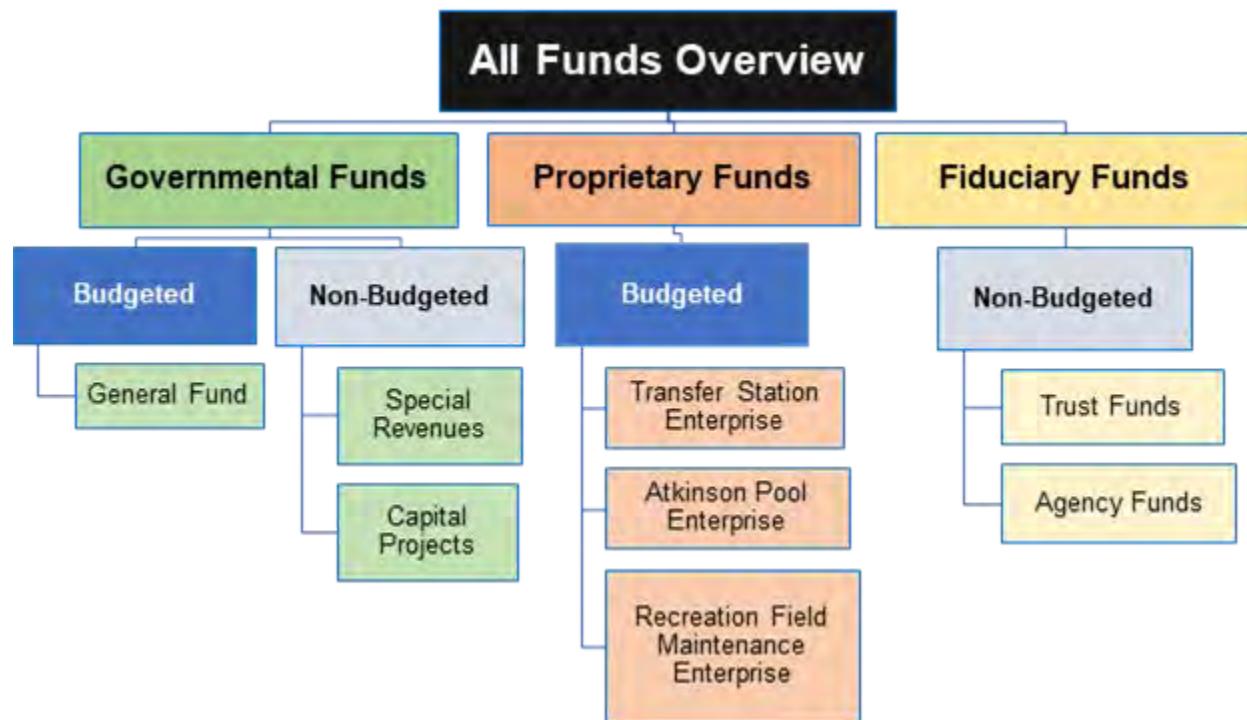
Expendable Trust Funds are used to account for resources held by the Town in a trustee capacity where both the principal and earnings may be expended in accordance with the trust agreement.

Non-expendable Trust Funds are used to account for resources where the principal must remain intact by law or by the terms of the trust. Only the income earned on the principal may be expended, subject to the conditions of the trust.



Agency Funds

Agency Funds are used to account for assets held by the Town in a custodial or agency capacity for individuals, private organizations, or other governmental units. These funds do not involve the measurement of results of operations.





BASIS OF ACCOUNTING AND BUDGETING

The Town follows the Uniform Massachusetts Accounting System (UMAS) for budgeting purposes. UMAS is prescribed by the Commonwealth of Massachusetts Department of Revenue for local governmental entities and is designed to demonstrate compliance with state statutes and to support local, near-term decision-making, such as the annual budget process.

UMAS prescribes the use of the modified accrual basis of accounting, which is the basis applied to all governmental fund types. Modified accrual accounting combines elements of both accrual-basis and cash-basis accounting. Under this method, revenues are recognized when they are both measurable and available, and expenditures are recognized when liabilities are incurred. The UMAS framework also segregates financial resources into distinct funds to ensure that monies are spent only for their legally authorized purposes.

The Town's financial statements, however, are prepared using the full accrual basis of accounting and conform to generally accepted accounting principles (GAAP). These statements present a comprehensive, government-wide view of the Town's financial position and results of operations.

The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body that establishes accounting and financial reporting standards for state and local governments. Users of the Town's financial statements including investors, bond rating agencies, legislators, and citizens rely on GASB standards to ensure consistency and comparability across governments nationwide, allowing for meaningful assessment of financial condition and performance.

The Town adopts an annual operating budget for the General Fund and all Enterprise Funds. While Town Meeting approval is required for capital projects, borrowing authorizations, and other special warrant articles, annual budgets are not adopted for other fund types. Appropriations related to the Capital Plan and the Community Preservation Fund are presented as separate articles at Town Meeting and are not included within the annual operating budget.

The Town's operating budget is adopted on a statutory basis, as required by Massachusetts law, which differs in certain respects from GAAP. The principal differences between the budgetary basis and GAAP are as follows:

- Budgeted revenues are generally recorded when cash is received. An exception exists for real estate and personal property taxes, which are recorded as deferred revenue when levied for budgetary purposes, rather than when they become susceptible to accrual under GAAP.
- For budgetary purposes, encumbrances and continuing appropriations are treated as the equivalent of expenditures in the fiscal year in which the commitment is made. Under GAAP, expenditures are recognized when the related liability is incurred.
- Depreciation expense is not recognized on a budgetary basis. Instead, only actual maintenance and operating costs are included in departmental budgets. Depreciation is recognized under GAAP for financial reporting purposes.



- Cash disbursements for the acquisition of fixed assets are recorded as expenditures under the budgetary (cash) basis. Under the accrual basis of accounting (GAAP), these costs are capitalized and depreciated over the useful life of the asset.



BUDGET AND FINANCIAL MANAGEMENT POLICIES

Purpose and Responsibility

The Town of Sudbury has a fundamental responsibility to safeguard public funds, manage municipal finances prudently, and plan for the adequate funding of services desired by the community and required by applicable laws, rules, and regulations. This responsibility includes providing for the acquisition, maintenance, and improvement of public facilities and infrastructure.

REVENUE POLICIES

Revenues determine the Town's capacity to deliver municipal services. To ensure that revenues are balanced, sustainable, and sufficient to support desired service levels, the Town of Sudbury has adopted the following revenue policy statements:

- The Town Manager and Assistant Town Manager/Finance Director are responsible for estimating revenues for the upcoming fiscal year. In developing revenue estimates, they will consult with other Town officials, state officials, and individuals with expertise in state and local finance.
- Revenue forecasts for local receipts and state aid shall be conservative and based on generally accepted forecasting techniques and appropriate historical and economic data. Revenue deficits will be avoided. To minimize the risk of shortfalls, estimates for local receipts will generally not exceed 100% of the prior year's actual collections.
- The Town Manager and Assistant Town Manager/Finance Director shall prepare multi-year revenue projections, including forecasts for the next three fiscal years, as part of the Town's financial forecasting process.
- Existing revenue sources shall be reviewed annually and as circumstances warrant, and potential new revenue sources shall be evaluated to ensure that the Town is maximizing its revenue potential in a manner consistent with community values and long-term financial health.
- Legally restricted revenues shall be avoided when they adversely affect the Town's short- or long-term financial condition or reduce budgetary flexibility.
- The Town shall actively monitor and evaluate grants and other external aid opportunities. All potential grants shall be carefully reviewed for matching requirements (financial or level-of-effort), administrative burden, and restrictive covenants to ensure participation is fiscally prudent and cost-effective.
- Intergovernmental revenues shall be reviewed annually to assess their short- and long-term stability and to minimize the impact of adverse funding changes. Such revenues shall be used only as legally prescribed or otherwise established by policy.
- The Town shall seek a balanced revenue structure, incorporating both elastic and inelastic revenue sources, to reduce vulnerability to economic fluctuations and inflationary pressures.
- One-time or non-recurring revenues shall be used only for non-recurring purposes, such as capital improvements, additions to reserves, or other legally restricted purposes.



- The Town shall carefully and routinely monitor all receivables, including property taxes, and shall maintain an aggressive collection policy. A property tax collection rate of at least 98% by fiscal year-end is the Town's target.
- Recreation revolving fund user charges and fees shall be set to recover approximately 100% of the total direct costs associated with recreation programs.
- Enterprise fund user charges and fees shall be established to recover all direct and associated costs related to the operation of each enterprise fund.

EXPENDITURE POLICIES

Expenditures reflect the Town's service priorities and financial commitments and must be managed in a manner that is sustainable, transparent, and aligned with available revenues. To promote long-term fiscal stability and ensure responsible stewardship of public resources, the Town of Sudbury has adopted the following expenditure policy statements:

Expenditures reflect the level and scope of services provided by the Town. While many expenditures can be controlled through effective management and planning, emergencies, unfunded mandates, and unanticipated service demands may place pressure on the operating budget. To promote fiscal discipline and ensure responsiveness to adverse financial conditions, the Town of Sudbury has adopted the following expenditure policy statements:

- All expenditures, expenses, and purchase commitments shall be made in a manner that is legal, appropriate, authorized, funded, and adequately documented.
- Expenditures, expenses, and purchase commitments shall be recorded accurately and in a timely manner in the Town's financial system.
- The Town's voucher review and approval process shall be followed at all times. Properly completed claims must be prepared and submitted by the originating department and shall include, at a minimum:
 - Vendor name and address
 - Date of claim
 - Description of goods or services
 - Accounts to be charged
 - Authorized departmental approval
 - Sufficient supporting documentation
- Sufficient documentation is defined as information adequate for a person unfamiliar with the transaction to understand what was ordered, when and by whom it was ordered, from which vendor, at what price, when the goods or services were delivered, who accepted delivery, and who authorized payment.
- Appropriation balances shall be monitored regularly to ensure that the total of expenditures and encumbrances does not exceed the authorized budget for any account.
- Competitive procurement methods including bids, proposals, and formal or informal quotes shall be obtained as required by law and in accordance with procedures established by the Town Manager and Town Counsel.
- Where appropriate, the Town shall pursue intergovernmental, public-private, or cooperative service arrangements that reduce costs and/or improve efficiency and effectiveness while maintaining service quality.



- The full direct and indirect costs of services shall be calculated when services are provided for a fee or when reimbursement is possible, to ensure accurate pricing and informed decision-making.
- Unless otherwise authorized by law or Town Meeting, all appropriations shall lapse at the close of the fiscal year to the extent they have not been expended or encumbered.

DEBT MANAGEMENT

Debt is an effective tool for financing capital improvements and, when appropriate, smoothing short-term revenue flows. When properly managed, debt preserves the Town's credit rating, provides flexibility within current and future operating budgets, and enables the acquisition of long-term assets that maintain or enhance the community's quality of life.

To ensure the prudent issuance and responsible use of debt, the Select Board of the Town of Sudbury has adopted the following debt management policies:

- Legal Authorization - Long-term debt shall be issued only for objects or purposes authorized by Massachusetts General Laws, including Chapter 44, Sections 7 and 8, and only when financing sources have been clearly identified.
- Appropriate Use of Debt - Long-term borrowing shall be confined to capital improvements and projects with a minimum cost of \$100,000 and a useful life of at least ten (10) years, or projects whose useful life will be extended by at least ten years.
- Pay-As-You-Go Considerations - Available funds, including free cash and other legally permissible sources, shall be used where appropriate to reduce the amount of borrowing required for debt-financed projects.
- Prohibition on Operating Uses - Debt shall not be used to finance recurring expenditures, including routine operating, maintenance, or personnel costs.
- Debt Exclusion Criteria - Debt exclusion borrowing shall be limited to proposals that meet all of the following criteria:
 - The expenditure is for Town-owned land, buildings, vehicles, or infrastructure, or for a Lincoln-Sudbury Regional High School capital assessment.
 - In-Levy Debt Capacity - It shall be the policy of the Select Board to maintain sufficient debt capacity within the levy to allow capital projects to be funded in a predictable and sustainable manner.
 - Reinvestment of Debt Capacity - As debt service within the levy declines, the resulting capacity shall be redirected to capital projects, future debt service, or set aside for future capital needs, rather than used to support ongoing operating expenditures.



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 Assistant Town Manager/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.

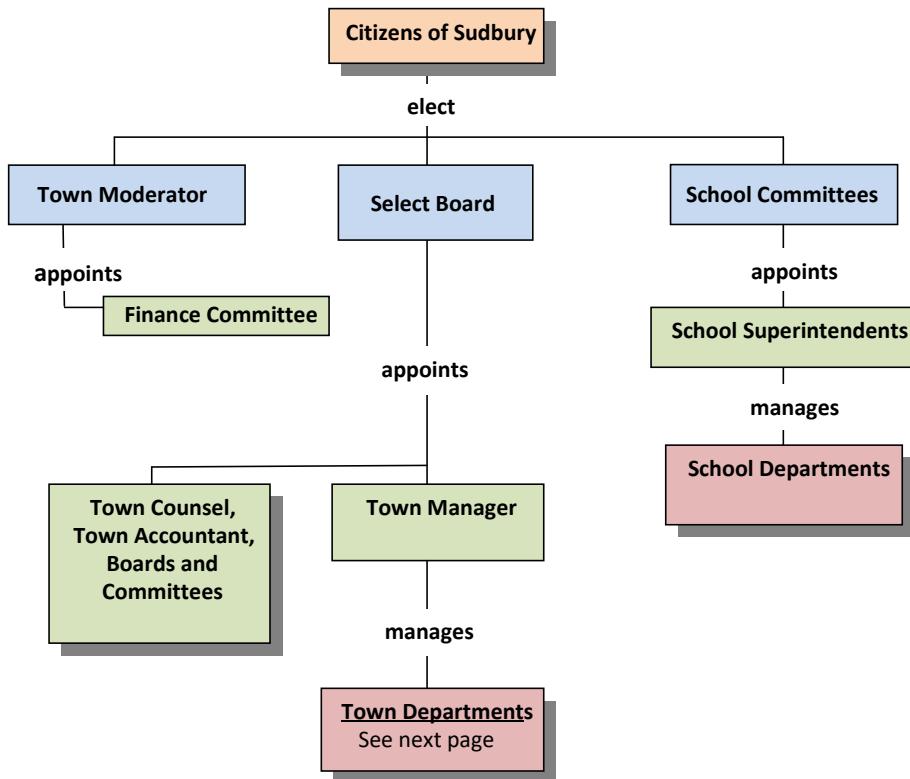
General Stabilization: The Town will endeavor to maintain a minimum balance of 5% of the prior year’s General Fund budget in its general stabilization fund. Withdrawals from general stabilization should only be used to mitigate emergencies or other unanticipated events that cannot be supported by current 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.

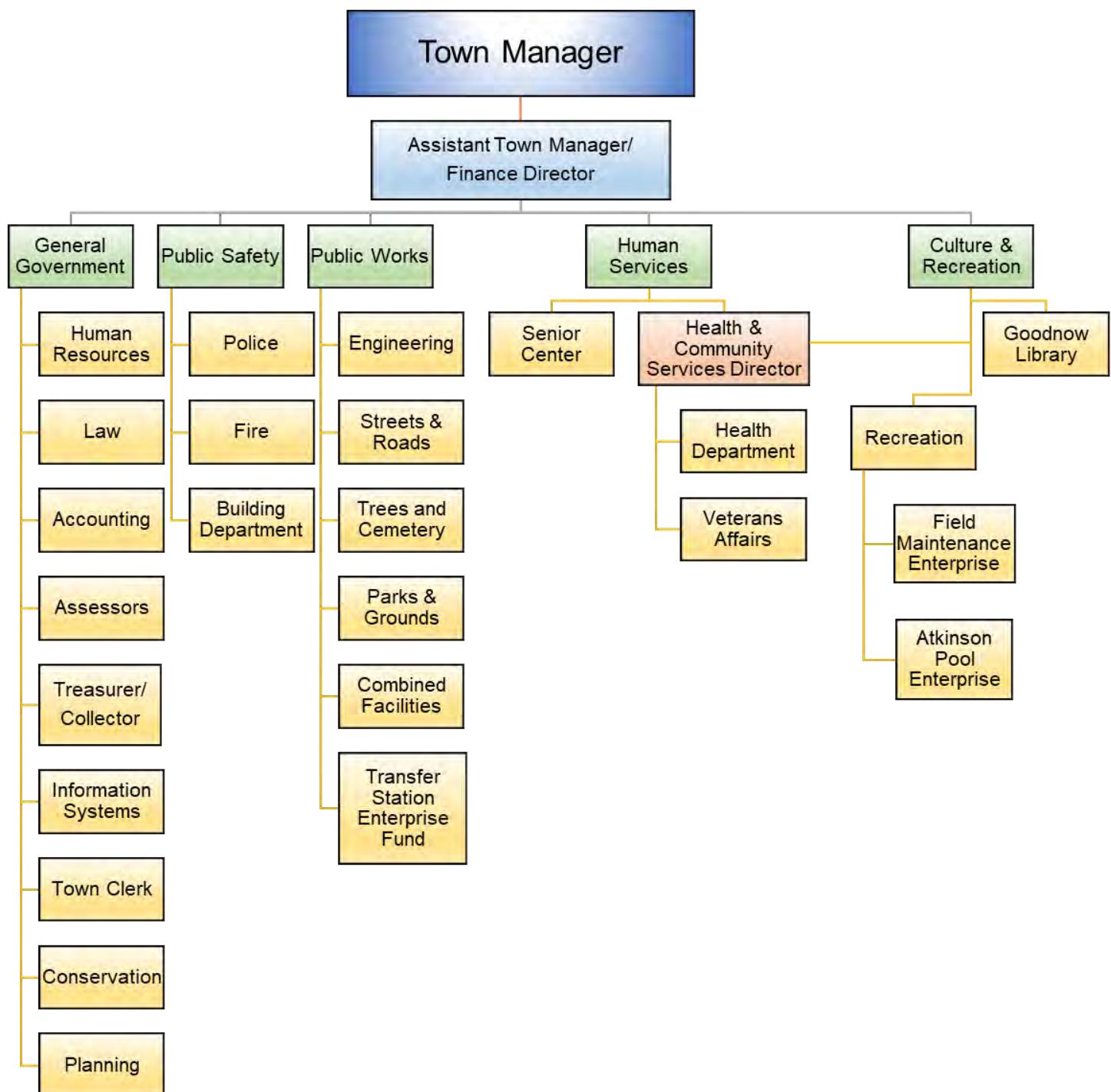


Organizational Chart





Organizational Chart (Cont'd)





ELECTED OFFICIALS

Select Board	Member	Title
	Lisa V. Kouchakdjian	Chair
	Janie W. Dretler	Vice-Chair
	Daniel E. Carty	Member
	Radha R Gargeya	Member
	Charles G. Russo	Member

SPS School Committee	Member	Title
	Karyn Jones	Chair
	Jessica McCready	Vice-Chair
	Nicole Burnard	Member
	Julie Durgin-Sicree	Member
	Elizabeth Sues	Member

LS School Committee	Member	Title
	Ravi Simon	Chair
	Catherine Bitter	Vice-Chair
	Maura Carty	Member
	Lucy Maulsby	Member
	Charles Morton	Member
	Jack Ryan	Member



PRINCIPAL APPOINTED OFFICIALS

Department	Department Head	Title
Town Manager	Andrew Sheehan	Town Manager
Assistant Town Manager	Victor Garofalo	Assistant Town Manager, FD
Human Resources	Stephanie Oliver	Human Resources Director
Accounting	Robin Porcella	Town Accountant
Assessors	Cynthia Gerry	Director of Assessing
Building Inspection	Andrew Lewis	Building Inspector
Conservation	Lori Capone	Conservation Coordinator
Facilities	Sandra Duran	Combined Facilities Director
Fire	Tim Choate	Fire Chief
Goodnow Library	Amy Stimac	Library Director
Health & Community Services	Vivian Zeng	Health & Community Services Director
Information Systems	Mark Thompson	Technology Administrator
Parks & Recreation	Amy Hamilton	Interim Parks & Recreation Director
Planning & Community Development	Adam Burney	Director of Planning & Development
Police	Scott Nix	Police Chief
Public Works	Tina Rivard	Director of Public Works
School Department	Brad J. Crozier	Superintendent
Senior Center	Nickole Boardman	Senior Center Director
Town Clerk	Beth Klein	Town Clerk
Treasurer/Collector	Kathy LaPorte	Treasurer/Collector
Veterans Affairs	Michael Hennessy	Veterans Agent



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Sudbury
Massachusetts**

For the Fiscal Year Beginning

July 01, 2025

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 revenues, expenditures, and the general financial condition of the Town. A forecast of projected revenues and expenditures is an important management and policy-making tool that enables a municipality to evaluate its financial position and make informed policy decisions.

A financial forecast can serve as an early warning system by identifying potential gaps between revenues and expenditures before they materialize. While a forecast does not insulate a community from unforeseen events or emergencies, it allows the administration to plan for, consider, and address potential fiscal challenges. It is important to note that forecasts are preliminary projections and should not be relied upon by any resident, committee, or commission as definitive financial commitments.

The Town prepares a rolling three-year forecast using educated estimates based on historical revenue and expenditure trends, current economic conditions, and the professional judgment and expertise of Town staff.

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

Real estate and personal property taxes account for approximately 88.8 percent of all revenues received annually. The tax levy represents the amount raised through property taxation and may be set at any level up to the levy limit. Under Massachusetts General Law, the levy may increase by up to 2½ percent annually, with additional growth permitted through mechanisms such as debt or capital exclusions, overrides, and new growth. New growth represents taxes attributable to the value of new construction and is permanently added to the tax levy. From FY2008 through FY2026, the Town maintained excess levy capacity ranging from \$7,756 to \$1,392,125.

Intergovernmental aid accounts for approximately 6.2 percent of total annual revenues. The primary components of this category are Chapter 70 education aid and Unrestricted General Government Aid. The amount of intergovernmental aid received by the Town may vary significantly from year to year based on state budget decisions and economic conditions.

Local receipts represent approximately 5.4 percent of total annual revenues. These revenues are generated from local sources such as fees, fines, permits, licenses, excise taxes, and penalties.

Other available funds account for less than 0.4 percent of total annual revenues. This category includes revenues already received and available for appropriation, such as ambulance receipts. Revenues in this category can fluctuate significantly from year to year and are generally not considered stable or recurring revenue sources.



THREE-YEAR REVENUE & EXPENDITURE PROJECTION

The Town develops annual expenditure forecasts that reflect anticipated costs across all departments, including Sudbury Public Schools (SPS), as incorporated in the operating budget. These projections are driven by a range of factors, including fixed obligations such as insurance and pension costs; personnel expenses; contractual and service costs; and need-based increases or decreases resulting from changes in population, demographics, community priorities, state and federal mandates, and local bylaw requirements. SPS projections are based on their publicly disclosed 3-Year GF Budget Forecast (1/14/26) necessary to maintain existing educational programs and meet ongoing operational and statutory requirements.

REVENUES	FY26 Budgeted	FY27 Projected	FY28 Projected	FY29 Projected
Real Estate and Personal Property Taxes	\$ 113,991,388	\$ 116,746,796	\$ 119,986,562	\$ 123,166,270
State Aid	8,089,560	8,292,754	8,501,694	8,716,551
Local Receipts	6,274,585	7,140,000	7,230,000	7,321,800
Ambulance Receipts and Other Transfers	695,000	780,000	780,000	780,000
Free Cash	4,060,820	5,989,379	-	-
TOTAL REVENUES	\$ 133,111,353	\$ 138,948,928	\$ 136,498,257	\$ 139,984,621
EXPENDITURES	FY26 Budgeted	FY27 Projected	FY28 Projected	FY29 Projected
Education - SPS	\$ 47,279,447	\$ 49,252,426	\$ 51,457,242	\$ 53,342,833
Education - LS	30,252,405	31,012,531	31,942,907	32,901,194
Education - Vocational	400,000	580,000	597,400	615,322
General Government	4,049,200	4,256,165	4,458,221	4,662,738
Public Safety	10,679,760	10,978,200	11,385,317	11,810,577
Public Works	6,414,764	6,709,072	6,950,618	7,193,383
Human Services	1,072,145	1,253,437	1,315,094	1,371,439
Culture & Recreation	1,773,678	1,745,754	1,814,237	1,886,030
Total Town Departments	\$ 101,921,399	\$ 105,787,586	\$ 109,921,036	\$ 113,783,515
Reserve Fund	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Town-Wide Operating	216,664	239,250	251,213	263,773
Debt Service	4,969,223	5,266,335	5,493,610	5,378,860
Employee Benefits (Town and SPS)	17,973,338	19,660,335	21,468,170	23,449,135
OPEB Trust Contribution (Town & SPS)	650,000	500,000	500,000	500,000
State & County Charges	285,287	294,559	304,132	314,016
Total Operating Budget	\$ 126,315,910	\$ 132,048,065	\$ 138,238,161	\$ 143,989,300
Town Managers' Capital Budget	\$ 1,219,400	\$ 1,195,600	\$ 1,200,000	\$ 1,200,000
Other Financing Uses (Capital/Articles)	4,170,920	5,674,479	10,100	10,100
Reserve for Abatements (Overlay)	90,580	25,000	50,000	50,000
TOTAL EXPENDITURES	\$ 131,796,810	\$ 138,943,144	\$ 139,498,261	\$ 145,249,400
Deficit/Surplus	\$ 1,314,543	\$ 5,785	(\$3,000,004)	(\$5,264,779)



FY27 GENERAL FUND BUDGET SUMMARY

REVENUES	FY25 Actual	FY26 Budgeted	FY27 Recommended	% Increase
Real Estate & Personal Property Taxes	\$ 109,377,165	\$ 113,991,388	\$ 116,746,796	2.42%
State Aid	7,685,629	8,089,560	8,292,754	2.51%
Local Receipts	9,741,536	6,274,585	7,140,000	13.79%
Ambulance Receipts & Other Transfers	730,000	695,000	780,000	12.23%
Free Cash	1,557,057	4,060,820	5,989,379	47.49%
TOTAL REVENUES & AVAILABLE FUNDS	<u>\$ 129,091,387</u>	<u>\$ 133,111,353</u>	<u>\$ 138,948,928</u>	<u>4.39%</u>
EXPENDITURES	FY25 Actual	FY26 Budgeted	FY27 Recommended	% Increase
Education - SPS	\$ 45,929,836	\$ 47,279,447	\$ 49,252,426	4.17%
Education - LS	29,363,324	30,252,405	31,012,531	2.51%
Education - Vocational	213,098	400,000	580,000	45.00%
General Government	3,613,384	4,049,200	4,256,164	5.11%
Public Safety	10,160,506	10,679,760	10,978,200	2.79%
Public Works	6,261,108	6,414,764	6,709,072	4.59%
Human Services	996,437	1,072,144	1,253,436	16.91%
Culture & Recreation	<u>1,659,211</u>	<u>1,773,678</u>	<u>1,745,755</u>	<u>-1.57%</u>
TOTAL TOWN DEPARTMENTS	<u>\$ 98,196,903</u>	<u>\$ 101,921,398</u>	<u>\$ 105,787,583</u>	<u>3.79%</u>
Reserve Fund	\$ -	\$ 300,000	\$ 300,000	0.00%
Town-Wide Operating	204,122	216,664	239,250	10.42%
Debt Service	4,897,465	4,969,223	5,266,335	5.98%
Employee Benefits (Town and SPS)	16,151,547	17,973,338	19,660,335	9.39%
OPEB Trust Contribution (Town & SPS)	650,000	650,000	500,000	-23.08%
State & County Charges	<u>262,046</u>	<u>285,287</u>	<u>294,559</u>	<u>3.25%</u>
TOTAL OPERATING BUDGETS	<u>\$ 120,362,083</u>	<u>\$ 126,315,910</u>	<u>\$ 132,048,062</u>	<u>4.54%</u>
Town Managers' Capital Budget	\$ 628,697	\$ 1,219,400	\$ 1,195,600	-1.95%
Other Financing Uses (Capital/Articles)	2,517,157	4,170,920	5,674,479	36.05%
Reserve for Abatements (Overlay)	<u>347,910</u>	<u>90,580</u>	<u>25,000</u>	<u>-72.40%</u>
TOTAL CAPITAL EXPENDITURES	<u>\$ 3,493,764</u>	<u>\$ 5,480,900</u>	<u>\$ 6,895,079</u>	<u>25.80%</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 123,855,847</u>	<u>\$ 131,796,810</u>	<u>\$ 138,943,141</u>	<u>5.42%</u>



FUND BALANCE	FY25 Actual	FY26 Budgeted	FY27 Recommended	% Increase
Beginning Fund Balance	\$ 9,967,600	\$ 11,837,694	\$ 9,091,417	-23.20%
Revenues (increase to Fund Balance)	129,091,387	129,050,533	132,959,549	3.03%
Expenditures (decrease to Fund Balance)	(123,855,847)	(131,796,810)	(138,943,141)	5.42%
Reserve for Expenditures/Encumbrances	(3,365,446)			
ENDING FUND BALANCE	\$ 11,837,694	\$ 9,091,417	\$ 3,107,825	-65.82%

The Overall Budget

The FY27 Town Manager's Recommended Operating Budget totals \$132,048,062 representing an increase of \$5,732,155 (4.54%) over the FY26 final approved operating budget of \$126,315,910.

The Town Manager's Recommended FY27 Operating Capital Budget totals \$1,195,600, a decrease of 1.95% compared to the FY26 operating capital budget. In addition, the Capital Budget funded through Free Cash totaling \$4,789,379, an increase of \$1,768,659 from the FY26 Capital Budget.

Town Departments

The FY27 Town Manager's Recommended Budget for Town operating departments including the Reserve Fund and Town-Wide Operating totals \$25,481,876. This represents an increase of \$975,666 (3.98%) over the FY26 appropriation of \$24,506,210.

Additionally, the Town Manager's Recommended Budget includes transfers totaling \$885,100, consisting of \$275,000 to the Capital Stabilization Fund, \$300,000 to the General Stabilization Fund, \$10,100 to the Turf Stabilization Fund, and \$200,000 to the Vocational Education Stabilization Fund, and \$100,000 for Transportation.

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 FY27 Recommended Operating Budget incorporates the budget submissions approved by each respective School Committee.

The recommended FY27 budget for Sudbury Public Schools (SPS) totals \$49,252,426, representing an increase of \$1,972,979 (4.17%) over the FY26 appropriation of \$47,279,447. This budget includes personal services and operating expenses but does not include insurance and



other employee benefits, which are budgeted separately within the Town's Employee Benefits account.

The Lincoln-Sudbury Regional High School (LSRHS) assessment for FY27 totals \$31,012,531, an increase of \$760,126 (2.51%) over the FY26 budgeted assessment of \$30,252,405.

The FY27 guidance increase was based on the FY26 actual LSRHS assessment and represents an approximate 2.97% increase over the FY26 annual assessment. The increase reflects both the overall LSRHS budget increase and a shift in the allocation percentage attributable to changes in student enrollment, specifically a decrease in the number of Sudbury students relative to Lincoln. The delta is the LS Debt that came off the books in FY2026.

The LSRHS assessment is calculated using the State-determined minimum required contribution and rolling three-year enrollment data. The assessment includes personal services, employee benefits, operating expenses, and debt service. Budget summaries for both school districts are included in the School Budget sections herein.

Vocational Education

For FY27, \$580,000 is budgeted to cover the estimated cost of Sudbury students enrolled in vocational education programs. This figure is a preliminary estimate and may change based on actual student enrollment and tuition rates.

The proposed FY27 Vocational Education budget represents an increase of \$180,000, or 45%, from FY26. FY27 marks the ninth year since the Town withdrew as a member community from the Minuteman Regional Vocational Technical School District.

Sudbury students continue to attend Minuteman, Assabet and Norfolk Agricultural Vocational Schools through out-of-district placements. The Town is responsible for both tuition and transportation costs associated with these students.

Fixed Costs and Obligations

Debt Service

The sum of \$5,266,335 is being requested to fund FY27 debt service. This represents an increase of \$297,112, or 5.98%, over FY26. The increase is primarily attributable to principal and interest payments associated with previously approved, debt-financed capital projects. The majority of the Town's debt is exempt from the limits of proposition 2 1/2 as a result of ballot votes.

Employee Benefits

The FY27 budget includes \$19,660,335 for employee benefits for both Town departments and the Sudbury Public Schools. Of this amount, \$8,144,589 is attributable to Town departments and \$11,515,746 to the Sudbury Public Schools.

Employee benefits include health insurance, pension costs, unemployment insurance, and other required contributions. The FY27 budget reflects an increase of \$1,686,997, or 9.39%, over the



FY26 appropriated amount. The Town has taken steps to moderate the growth of employee benefit costs, including joining the Group Insurance Commission and increasing employee contribution rates.

Capital Improvement Program

The FY27 Capital Improvement Plan (CIP), including the Town Manager's Operating Capital Budget, totals \$10,256,909. This total consists of \$1,195,600 in the Town Manager's Capital Operating Budget; \$4,789,379 in capital projects funded through Free Cash; \$2,200,000 in capital projects supported by debt; \$1,062,230 from other funding sources; and \$1,009,700 in Community Preservation Act (CPA) funding.

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 \$1,219,400 in FY26 to \$1,195,600 in FY27.

Revenues

Total revenues and other funding sources available and recommended for the FY27 Operating and Capital Budgets total \$138,948,928. Property taxes account for approximately 84.02% of the Town's total revenue sources, excluding Free Cash, which is used to fund capital expenditures and other transfers in FY27. Local revenue sources account for approximately 5.14% of total revenues, while state aid contributes approximately 5.96%. Other available funds contribute approximately 4.87% of total FY27 revenues.

Property Taxes

FY27 property taxes are estimated to be \$116,746,796 which includes both proposition 2 ½ and new growth. New growth is projected at \$250,000 for FY27. New Growth estimates are preliminary and are not finalized until Fall 2026, when they are formally certified by the State.

State Aid

The FY27 revenue budget includes \$8,292,754 in estimated State aid to the Town of Sudbury, representing an increase of \$203,194, or 2.51%, over FY26. These figures are preliminary estimates, as final State aid amounts are not finalized by the Commonwealth until June or July 2026.

Local Receipts

The sum of \$7,140,000 is included in revenues to reflect local receipts for FY27. This reflects a \$865,415 (13.79%) increase from FY26.



Other available

Other available funds total \$780,000 for FY27. This amount consists entirely of Ambulance Receipts Reserved for Appropriation.

Free Cash

The sum of \$5,989,379 is included in revenues to reflect the use of Free Cash for FY27. Free Cash is being used for the following purposes; Capital Article \$4,789,379, General Stabilization Fund transfer \$300,000, Capital Stabilization Fund transfer \$275,000, Vocational Stabilization Fund Transfer \$200,000, OPEB Fund Transfer \$325,000 and Transportation \$100,000.

Free Cash Usage FY2027

	FY27
	USAGE
Capital Article	\$ 4,789,379
Stabilization Fund	300,000
Capital Stabilization Fund	275,000
Vocational Stabilization Fund	200,000
OPEB Fund	325,000
Transportation	100,000
Total Free Cash Usage FY27	<u>\$ 5,989,379</u>
Estimated Snow Deficit FY2026 *	750,000
Total Free Cash Usage	<u>\$ 6,739,379</u>

** Current snowfall activity indicates a potential FY26 year-end deficit in the Snow & Ice account; however, this projection remains highly variable. Actual expenditures will depend on weather conditions for the remainder of the season, and a final determination will not be available until the snow and ice season has ended.*



EDUCATION

The Education portion of the budget represents Sudbury Public Schools, Lincoln Sudbury Regional High School and Vocational Education of the Town.

EDUCATION	FY25 Actual	FY26 Appropriated	FY27 Recommended	% Increase
Sudbury Public Schools (SPS)	\$ 45,929,836	\$ 47,279,447	\$ 49,252,426	4.17%
LS Regional High School	29,363,324	30,252,405	31,012,531	2.51%
Vocational Assessment	213,098	400,000	580,000	45.00%
Total Education	\$ 75,506,258	\$ 77,931,852	\$ 80,844,957	3.74%



SUDSBURY PUBLIC SCHOOLS

The Sudbury Public Schools (SPS) strive to enable all students to reach their full intellectual and personal potential. In partnership with families and the broader community, SPS works with integrity and respect to realize a shared vision of developing life-long learners and effective contributors to society.

SPS is committed to providing the highest quality education to all students in a safe and supportive environment that embraces diversity, individual talents, creativity, and the joy of learning. Through this commitment, SPS prepares students to be knowledgeable, creative, and independent thinkers, as well as caring and collaborative members of both the school community and the wider world.

Performance Measures

Description	2023	2024	2025
Student Enrollment	2,535	2,539	2,540
Teachers FTE's	205	229	224
Student/Teacher Ratio	12.4 to 1	11.1 to 1	11.3 to 1

Consolidated Financial Information

SUDSBURY PUBLIC SCHOOLS (SPS)	FY25 Actual	FY26 Appropriated	FY27 Recommended
Sudbury Public Schools	\$ 45,513,096	\$ 47,279,447	\$ 49,252,426
Prior Year C/F Expenses	416,740	-	-
Total: Sudbury Public Schools	<u>\$ 45,929,836</u>	<u>\$ 47,279,447</u>	<u>\$ 49,252,426</u>



Sudbury Public Schools – FY2027 Budget Forecast by DOE Function Category

EXPENSES	FY2026			FY2027		
	Budget \$	+/- \$	+/- %	Budget \$	+/- \$	+/- %
Administration	\$ 1,351,639	\$ 33,435	2.54%	\$ 1,396,070	\$ 44,431	3.29%
Instructional Leadership	4,209,659	356,696	9.26%	4,438,357	228,698	5.43%
Teachers	23,789,565	677,332	2.93%	24,772,363	982,798	4.13%
Other Teaching Services	6,241,266	175,339	2.89%	6,731,474	490,208	7.85%
Professional Development	345,712	417	0.12%	340,939	(4,773)	-1.38%
Instructional Materials/Equip/Tech	746,264	5,781	0.78%	749,243	2,979	0.40%
Guidance, Counseling, Testing	2,104,002	(10,020)	-0.47%	2,200,344	96,342	4.58%
Pupil Services	3,759,374	119,027	3.27%	3,828,863	69,489	1.85%
Operations and Maintenance	3,126,452	55,831	1.82%	3,188,352	61,900	1.98%
Fixed Charges	212,667	898	0.42%	213,574	907	0.43%
Out-of-District Expenditures	1,392,847	78,840	6.00%	1,392,847	0	0.00%
TOTAL GENERAL FUND FORECAST	\$ 47,279,447	\$ 1,493,576	3.26%	\$ 49,252,426	\$ 1,972,979	4.17%

Town Manager's FY27 Budget Target	\$ 49,252,426	\$ 1,972,979	4.17%
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Sudbury Public Schools - FY2027 Budget Plan by DOE Object Codes

Obj #	Munis Account Summary Name	FY26 Budget	FY27 Budget	Change from Prior Year	FY26 Change %
502	Art	\$ 428,046	\$ 451,261	\$ 23,215	5.42%
505	Audio Visual	52,285	52,808	523	1.00%
513	Computer Instruction	342,448	354,471	12,023	3.51%
514	Curriculum Development	947,474	982,395	34,921	3.69%
516	Elementary Education	8,241,401	8,579,334	337,933	4.10%
520	Early Childhood Education	134,128	140,100	5,972	4.45%
521	English	790,652	837,999	47,347	5.99%
522	English As Second Language	491,969	450,024	(41,945)	-8.53%
524	Foreign Language	859,302	890,725	31,423	3.66%
530	Guidance	1,114,526	1,151,715	37,189	3.34%
531	Health Education	246,725	255,376	8,651	3.51%
536	Instruction	116,146	117,308	1,162	1.00%
540	Tech Ed (Technology/Engineering/Robotics)	268,446	277,928	9,482	3.53%
541	Kindergarten	1,699,417	1,798,378	98,961	5.82%
544	Library	518,399	551,369	32,970	6.36%
555	Mathematics	1,505,409	1,627,251	121,842	8.09%
560	Media - Computer Services	338,346	374,137	35,791	10.58%
561	Middle School Programs	27,650	27,927	277	1.00%
563	Music	637,374	621,696	(15,678)	-2.46%
570	Physical Education	659,075	687,082	28,007	4.25%
572	Pre-School Education	494,048	516,621	22,573	4.57%
573	Professional Development	270,966	265,445	(5,521)	-2.04%
575	Reading	1,013,455	1,046,083	32,628	3.22%
582	Science	685,038	719,529	34,491	5.03%
583	Social Studies	800,625	836,788	36,163	4.52%
584	Special Education	9,739,451	10,318,877	579,426	5.95%
591	Speech	904,799	953,297	48,498	5.36%
594	Substitutes	533,081	676,269	143,188	26.86%
532	Health Services	544,457	555,001	10,544	1.94%
534	Home Study	87,576	100,000	12,424	14.19%



Obj #	Munis Account Summary Name	FY26 Budget	FY27 Budget	Change from Prior Year	FY26 Change %
564	Occupational Therapy	\$ 475,967	\$ 487,323	\$ 11,356	2.39%
571	Physical Therapy	112,426	115,751	3,325	2.96%
574	Psychological Services	961,973	1,017,968	55,995	5.82%
585	Equipment (Lease & Replacement)	90,667	91,574	907	1.00%
590	Sped Consultants	72,175	133,000	60,825	84.27%
596	Tuition (SPED OOD)	1,392,847	1,392,847	0	0.00%
605	Vision Consultant	122,956	68,594	(54,362)	-44.21%
602	Transportation (Regular)	1,211,944	1,211,944	0	0.00%
603	Transportation (SPED)	882,436	882,698	262	0.03%
610	Curriculum/Library/Media	408,454	412,538	4,084	1.00%
515	Custodial Services	1,104,318	1,144,629	40,311	3.65%
546	Maintenance	853,102	869,874	16,772	1.97%
581	Safety Programs	57,000	57,000	0	0.00%
593	Superintendent's Office	0	0	0	0.00%
501	Administration	3,660,819	3,764,259	103,440	2.83%
543	Legal Services	76,687	77,454	767	1.00%
615	Water	12,591	12,717	126	1.00%
616	Electricity	687,299	687,299	0	0.00%
617	Heating Oil/Gas	417,201	421,373	4,172	1.00%
619	Telephone	51,941	52,460	519	1.00%
621	Stipends	68,930	68,930	0	0.00%
622	403(B) Match	65,000	65,000	0	0.00%
Total		\$ 47,279,447	\$ 49,252,426	\$ 1,972,979	4.17%



LINCOLN – SUDSBURY REGIONAL HIGH SCHOOL

Since its founding in 1954, Lincoln-Sudbury (LS) 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	2023	2024	2025
Student Enrollment	1,484	1,462	1,357
Teachers FTE's	128	129	129
Student/Teacher Ratio	11.6 to 1	11.4 to 1	10.6 to 1

Consolidated Financial Information

LS REGIONAL HIGH SCHOOL	FY25 Actual	FY26 Appropriated	FY27 Recommended
Sudbury Operating Assessment	\$ 28,577,461	\$ 29,489,634	\$ 30,678,039
Sudbury Debt Assessment	451,371	428,279	-
Sudbury OPEB Trust Fund Contribution	334,492	334,492	334,492
Total LS Regional High School	\$ 29,363,324	\$ 30,252,405	\$ 31,012,531



Revenue Estimates Lincoln Sudbury Regional High School

Lincoln Sudbury Regional School District FY24 - FY27 Revenue History				
Category	FY24 Actual Assessment	FY25 Actual Assessment	FY26 Actual Assessment	FY27 Preliminary 1/26/26
State Revenues *				
Chapter 70 Aid	\$3,842,875	\$3,888,565	\$4,113,542	\$4,365,917
Reg Trans Reimbursement	500,019	582,290	605,522	607,262
Subtotal - State Revenues	\$4,342,894	\$4,470,855	\$4,719,064	\$4,973,179
Other Revenues				
Medicaid	55,000	65,000	75,000	100,000
E-Rate	0	0	0	0
Transcripts	7,500	1,000	500	690
Other Misc.	10,000	15,000	15,000	28,000
E & D (or other sources)	0	0	0	0
Interest Income	5,000	50,000	50,000	100,000
Subtotal - Other Revenues	\$77,500	\$131,000	\$140,500	\$228,690
State & Other Revenue Total	\$4,420,394	\$4,601,855	\$4,859,564	\$5,201,869
Assessments				
Lincoln	4,137,697	4,391,928	4,453,369	4,729,179
Sudbury	28,537,698	29,363,324	30,252,405	31,012,531
Subtotal - Assessments	\$32,675,395	\$33,755,252	\$34,705,774	\$35,741,710
Total Revenues	\$37,095,789	\$38,357,107	\$39,565,338	\$40,943,579

* State Revenue and Town assessment estimated without the final FY27 numbers



Lincoln-Sudbury Regional High School - FY27 Expenditure Summary

Account	FY24 Actual Exp	FY25 Actual Exp	FY26 Final Budget	FY27 Proposed Budget	Change from Prior Year	Change %
1. Salaries						
Administrator Salaries	\$1,555,192	\$1,573,440	\$1,616,940	\$1,672,274	\$55,334	3.42%
Clerical Salaries	1,593,296	1,630,019	1,742,272	1,801,995	59,723	3.43%
Teachers Salaries	16,439,912	16,840,255	18,480,203	18,795,207	315,004	1.70%
Other Salaries & Stipends	1,268,405	1,377,856	1,440,831	1,477,256	36,425	2.53%
Substitute Wages	356,290	451,397	134,000	284,000	150,000	111.94%
Maintenance Wages	843,492	1,032,806	786,105	936,419	150,314	19.12%
Paraprofessional Wages	680,007	712,635	743,953	713,530	(30,423)	-4.09%
Subtotal - Salaries	\$22,736,594	\$23,618,408	\$24,944,304	\$25,680,681	\$736,377	2.95%
2. Busing & Food Service	1,869,807	2,275,493	2,005,000	2,355,733	350,733	17.49%
3. Contractual Services	1,218,013	1,306,206	1,371,242	1,493,031	121,789	8.88%
4. Equipment	156,520	162,510	189,341	190,032	691	0.36%
5. Employee Insurances	4,577,598	5,041,063	5,347,359	6,078,125	730,766	13.67%
6. Non-Employee Insurances	148,256	157,137	161,500	166,330	4,830	2.99%
7. Pension Assessment	25,237	37,150	30,000	32,000	2,000	6.67%
8. OPEB Contribution	352,114	387,583	423,000	461,070	38,070	9.00%
9. Out of District Tuition	3,840,199	2,798,994	2,566,049	2,482,819	(83,230)	-3.24%
10. Textbooks	50,276	23,577	66,600	13,650	(52,950)	-79.50%
11. Instruct/Admin Supplies and Materials	397,365	533,758	552,065	558,090	6,025	1.09%
12. B & G Contract Svcs, Supplies, Equip.	686,848	745,001	800,450	843,818	43,368	5.42%
13. Utilities	472,581	552,723	565,000	588,200	23,200	4.11%
14. Debt Service	500,000	495,000	485,000	0	(485,000)	100.00%
Total General Fund	\$37,031,408	\$38,134,603	\$39,506,910	\$40,943,579	\$1,436,669	3.64%



VOCATIONAL EDUCATION

The Town of Sudbury is committed to finding cost effective and excellent vocational education for our students. On July 1, 2017, the Town withdrew from the Minuteman Regional High School District. Sudbury students interested in pursuing vocational education can apply for admission as out of district students. Sudbury students typically attend Minuteman and Assabet. The Town is responsible for the cost of transportation to the vocational schools.

Consolidated Financial Information

VOCATIONAL EDUCATION	FY25 Actual	FY26 Appropriated	FY27 Recommended
Operating Assessments	\$ 213,098	\$ 400,000	\$ 580,000
Total: Vocational Education	\$ 213,098	\$ 400,000	\$ 580,000



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.

GENERAL GOVERNMENT	FY25 Actual	FY26 Appropriated	FY27 Recommended	% Increase
Select Board/Town Manager	\$ 532,122	\$ 760,523	\$ 795,279	4.57%
Human Resources	307,987	225,360	242,230	7.49%
Law	172,092	200,990	205,000	2.00%
Finance Committee	2,877	5,108	4,574	-10.45%
Accounting	363,829	432,138	342,347	-20.78%
Assessors	324,208	338,635	353,392	4.36%
Asst. Town Manager/Finance Director	378,439	409,086	488,917	19.51%
Information Systems	659,914	671,200	739,191	10.13%
Town Clerk & Registrars	322,170	350,340	357,746	2.11%
Conservation	240,453	255,466	289,076	13.16%
Planning & Board of Appeals	309,293	400,353	438,412	9.51%
Total General Government	\$ 3,613,384	\$ 4,049,200	\$ 4,256,164	5.11%
Salaries & Other Compensation	\$ 2,774,128	\$ 3,128,082	\$ 3,290,099	5.18%
All Other Expenses	839,256	921,118	966,065	4.88%
Total General Government	\$ 3,613,384	\$ 4,049,200	\$ 4,256,164	5.11%
General Government Headcount (FTE)	32.00	33.00	32.35	



Select Board / Town Manager

The Select Board and Town Manager provide executive leadership for the Town of Sudbury. Together, they pursue a collaborative approach and uphold ethical and professional practices to ensure that Town resources are effectively directed toward delivering high-quality services that protect public safety, safeguard public assets, and preserve Sudbury's unique quality of life.

The Select Board and Town Manager are supported by professional office staff in carrying out this mission. The Town Manager serves as the Town's chief administrative officer and contracting authority, with responsibility for the overall management of all Town departments. This role includes overseeing budgetary, financial, and personnel administration; preparing the annual operating and capital budgets; appointing staff and setting compensation; developing and implementing personnel policies; and negotiating contracts with the Town's union employees.

Administrative staff serve as the primary liaison between the public and the Select Board. They manage all incoming phone calls, visitors, and correspondence directed to the office and maintain official records of Select Board meetings. Staff also accept articles and prepare warrants for all Town Meetings and Town Elections, produce the Town's Annual Report, and maintain records of committee and board appointments and resignations. In addition, the office compiles agenda materials for bi-monthly Select Board meetings and processes licenses issued by the Select Board.

The Management Analyst performs complex administrative and technical work in support of key operational functions within the Town Manager's Office. Responsibilities include, but are not limited to, coordination of the Annual Town Meeting Warrant, grant support and administration, procurement assistance, and special projects.

The Public Information Officer supports transparent and effective communication between Town government and Sudbury residents. Responsibilities include maintaining current information on the Town's website and social media platforms, responding to media inquiries, producing the Town Manager and Select Board newsletters, and coordinating public communications related to special projects and community events.

Performance Measures

Description	2023	2024	2025
Number of Select Board Meetings	46	42	36
Number of Town Meetings and Elections	3	4	4
Number of Town Manager & Select Board hours	20	16	22
Number of Municipal Update Newsletters	4	3	4
Number of Licenses issued	81	87	79



Consolidated Financial Information

SELECT BOARD/TOWN MANAGER	FTE's	FY25 Actual	FY26 Appropriated	FY27 Recommended
Town Manager	1.00	\$ 229,322	\$ 235,000	\$ 255,000
Administration	3.00	101,643	277,176	305,773
Clerical	1.00	130,328	66,107	68,028
Sustainability Coordinator	1.00	7,936	96,240	73,978
Deferred Comp Town Manager		12,500	12,500	12,500
Travel Allowance		7,000	7,000	7,000
Sub Total: Personal Services	6.00	\$ 488,729	\$ 694,023	\$ 722,279
General Expense		\$ 35,761	\$ 51,500	\$ 58,000
Travel		950	0	0
Out of State Travel		2,628	0	0
Employee Professional Development		4,053	15,000	15,000
Sub Total: Expenses		\$ 43,393	\$ 66,500	\$ 73,000
Total: Select Board/Town Manager	<u>6.00</u>	<u>\$ 532,122</u>	<u>\$ 760,523</u>	<u>\$ 795,279</u>



Human Resources

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

Performance Measures

Description	2023	2024	2025
Administer benefits for enrolled "Active" Town and School employees	393	390	420
Administer benefits for enrolled Town and School Retirees	448	447	411
Recruitment and employee orientation (Town only, does not include school)	82	60	71

Consolidated Financial Information

HUMAN RESOURCES	FTE's	FY25 Actual	FY26 Appropriated	FY27 Recommended
Human Resources Director	1.00	\$ 225,212	\$ 136,300	\$ 147,355
HR Generalist	1.00	78,369	75,097	80,375
Sub Total: Personal Services	2.00	\$ 303,581	\$ 211,397	\$ 227,730
General Expense		\$ 1,075	\$ 3,000	\$ 3,000
Travel		1,139	3,850	3,000
Contracted Services		0	1,350	2,800
Employee Professional Development		2,192	5,763	5,700
Sub Total: Expenses		\$ 4,406	\$ 13,963	\$ 14,500
Total: Human Resources	<u>2.00</u>	<u>\$ 307,987</u>	<u>\$ 225,360</u>	<u>\$ 242,230</u>



Legal

Town Counsel provides a wide range of legal services to all Town departments. These services include the review and drafting of contracts; preparation of legal opinions; conflict of interest guidance; interpretation of state and federal laws; labor relations and collective bargaining support; drafting and review of general and zoning bylaws; and representation of the Town in litigation. The Town is represented by KP Law as Town Counsel, with Feeley & Brown, PC serving as labor counsel.

Consolidated Financial Information

LEGAL	FY25 Actual	FY26 Appropriated	FY27 Recommended
Non-Clerical	\$ 17,737	\$ 0	\$ 0
Sub Total: Personal Services	\$ 17,737	\$ 0	\$ 0
General Expense	\$ 389	\$ 990	\$ 1,000
Legal Expenses	153,920	200,000	204,000
Prior Year C/F Expenses	46	-	-
Sub Total: Expenses	\$ 154,355	\$ 200,990	\$ 205,000
Total: Legal	\$ 172,092	\$ 200,990	\$ 205,000



Finance Committee

The Finance Committee is a nine-member volunteer committee appointed by the Town Moderator. The Committee is responsible for reviewing all articles in any Town Meeting Warrant that have a direct or indirect financial impact on the Town and for submitting written recommendations to the Select Board. At its discretion, the Committee may also review and make recommendations on articles that do not have a financial impact, and such recommendations shall likewise be reported to the Select Board.

Consolidated Financial Information

FINANCE COMMITTEE	FY25 Actual	FY26 Appropriated	FY27 Recommended
Clerical	\$ 2,877	\$ 5,108	\$ 4,574
Sub Total: Personal Services	\$ 2,877	\$ 5,108	\$ 4,574
Total: Finance Committee	<u>\$ 2,877</u>	<u>\$ 5,108</u>	<u>\$ 4,574</u>



Accounting

The primary function of the Accounting Department is to ensure the timely and accurate processing of accounts payable and payroll for both the Town and the Sudbury Public Schools. The Town Accountant is responsible for multiple reporting requirements to the Department of Revenue, including the submission of Free Cash for certification, preparation of the Schedule A form, and assistance with the Tax Recapitulation, with oversight and support from the Assistant Town Manager/Finance Director. The Department also works in coordination with the Assistant Town Manager/Finance Director in support of the Town's annual financial statement audit. In addition, the Accounting Department prepares W-2 and 1099 forms, files all required payroll tax returns, and responds to public records requests related to financial information.

Performance Measures

Description	2023	2024	2025
Payroll checks processed	20,259	20,150	20,305
Accounts Payable invoices processed	14,513	15,840	14,866
Purchase Orders processed	5,866	5,921	5,319

Consolidated Financial Information

ACCOUNTING	FTE's	FY25	FY26	FY27
		Actual	Appropriated	Recommended
Town Accountant	1.00	\$ 85,121	\$ 128,618	\$ 114,274
Clerical	2.00	192,083	214,121	137,151
Annual Sick Buy Back		1,534	1,750	2,522
Sub Total: Personal Services	3.00	\$ 278,738	\$ 344,490	\$ 253,947
General Expense		\$ 2,546	\$ 5,000	\$ 5,000
Computer		65,995	65,756	66,000
Travel		0	600	600
Contracted Services		16,551	16,292	16,800
Sub Total: Expenses		\$ 85,091	\$ 87,648	\$ 88,400
Total: Accounting	<u>3.00</u>	<u>\$ 363,829</u>	<u>\$ 432,138</u>	<u>\$ 342,347</u>



Assessors

The Assessing Department is responsible for administering Massachusetts property tax laws in an effective and equitable manner and for producing accurate and fair assessments of all taxable real and personal property. Property taxes fund the majority of the Town's operating budget, making accurate valuation essential to the Town's financial stability. To accomplish this mission, all real and personal property is valued annually, providing the basis for the fair and equitable allocation of the tax levy. Property valuations are developed through a comprehensive mass appraisal system that includes market analysis and the physical inspection of properties.

The Assessing Department is also responsible for calculating new growth and other statutory factors used in determining the Town's annual levy limit. The Assessors prepare the annual tax rolls and administer the Commonwealth's Motor Vehicle Excise Program through the Registry of Motor Vehicles. In addition, the office administers property tax exemption and deferral programs, including the Senior Means-Tested Exemption Program and the Community Preservation Surcharge Exemption Program. Authority for acting on exemption, deferral, and abatement applications for both real estate and motor vehicle excise taxes rests with the Board of Assessors.

Performance Measures

Description	2023	2024	2025
Real & Personal Property accounts maintained	7,199	7,329	7,369
Exemption processed (all inclusive)	445	431	432
Property Tax Abatements processed	67	60	39
Motor Vehicle Excise committed	19,964	20,221	20,714
Motor Vehicle Excise Abatements processed	875	992	1,210
Property Inspections completed cyclical & permits	1,970	1,043	883
DOR/DLS reporting completed timely	100%	100%	100%
DOR required revaluation	Interim Year Updated	Five Year Certification	Interim Year Updated



Consolidated Financial Information

ASSESSORS	FTE's	FY25 Actual	FY26 Appropriated	FY27 Recommended
Assessor	1.00	\$ 109,941	\$ 114,595	\$ 123,847
Clerical	2.00	132,867	139,693	146,731
Sick Leave Buy Back		3,832	5,946	4,275
Sub Total: Personal Services	3.00	\$ 246,640	\$ 260,234	\$ 274,853
General Expense		\$ 1,258	\$ 1,950	\$ 1,750
Contracted Services		72,810	76,451	76,789
Prior Year C/F Expenses		3,500	-	-
Sub Total: Expenses		\$ 77,568	\$ 78,401	\$ 78,539
Total: Assessors	3.00	\$ 324,208	\$ 338,635	\$ 353,392



Assistant Town Manager / Finance Director

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

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

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

Performance Measures

Description	2023	2024	2025
Quarterly Real Estate Tax bills processed	6,576	6,731	7,292
Quarterly Personal Property Tax bills processed	107	112	112
Annual Comprehensive Financial Report completed	1	1	1



Consolidated Financial Information

ASSISTANT TOWN MANAGER / FD	FTE's	FY25	FY26	FY27
		Actual	Appropriated	Recommended
Assistant Town Manager / FD	1.00	\$ 171,547	\$ 174,607	\$ 195,200
Treasurer/Collector	1.00	151,428	92,370	101,866
Clerical	2.00	20,762	106,109	153,151
Sub Total: Personal Services	4.00	\$ 343,736	\$ 373,086	\$ 450,217
General Expense		\$ 18,606	\$ 16,000	\$ 17,900
Travel In-State		2,500	2,500	3,000
Tax Collection Services		10,330	14,000	16,000
Tax Title Expense		420	3,500	1,800
Prior Year C/F Expenses		2,846	-	-
Sub Total: Expenses		\$ 34,703	\$ 36,000	\$ 38,700
Total: ATM / Finance Director	4.00	\$ 378,439	\$ 409,086	\$ 488,917



Information Systems

The Information Systems Department's primary mission is to support Town of Sudbury departments by providing reliable connectivity, data, computing resources, and access to relevant technologies that enable departments to effectively meet their operational objectives. The Department delivers and supports the tools and systems necessary for sharing information with residents, boards, committees, and the broader community.

The Information Systems Department manages, deploys, and supports the Town's technology infrastructure, enabling Town employees to perform their work efficiently and securely. This includes responsibility for the Town's servers, networks, data systems, and cybersecurity environment, as well as oversight of technology planning, system integration, user support, and data protection to ensure continuity of operations and the safeguarding of municipal information assets.

Beginning in FY27, the Department will add a part-time Geographic Information Systems (GIS) position. This position will support the development, maintenance, and analysis of the Town's GIS data and mapping resources. The GIS employee will assist departments such as Public Works, Planning and Community Development, Engineering, Public Safety, and Conservation by creating and updating spatial data, producing maps and reports, and supporting data-driven decision-making. Responsibilities will include maintaining GIS layers, integrating GIS data with other Town systems, responding to mapping requests, and supporting internal and public-facing mapping applications.

Performance Measures

Description	2023	2024	2025
Number of Virtual Hosts (Servers)	6	6	6
Network Storage	4	4	4
10GB Switches	35	36	36
20 GB Building to Network Hub (Flynn) Connection	7	9	9
Cisco VoIP telephone system buildings connected	14	14	14
Number of telephones	311	311	311
Jabber Clients (Laptop/Mobile)	75	75	75
School Buildings	5	5	5
Aerohive/Extreme access points	78	81	81
Aerohive/Extreme buildings	13	13	13
Desktop Computers (new)	17	9	6
Laptops (new)	7	18	9
Tablets (new)	9	5	24



Consolidated Financial Information

INFORMATION SYSTEMS	FTE's	FY25 Actual	FY26 Appropriated	FY27 Recommended
Technology Administrator	1.00	\$ 128,670	\$ 134,973	\$ 139,641
Non-Clerical	2.35	160,207	166,008	207,659
Sick Leave Buy Back		5,220	7,518	7,641
Sub Total: Personal Services	3.35	\$ 294,097	\$ 308,499	\$ 354,941
General Expense		\$ 5,596	\$ 5,000	\$ 5,000
Software		158,982	159,668	187,124
Equipment Maintenance		2,300	11,500	11,500
Travel		193	400	400
Contracted Services		51,770	87,333	81,426
Professional Development		4,755	5,300	5,300
Equipment		111,348	65,000	65,000
WAN/Telephone Connections		10,357	11,500	11,500
Network		3,736	5,000	5,000
Internet		3,870	12,000	12,000
Prior Year C/F Expenses		12,910	-	-
Sub Total: Expenses		\$ 365,817	\$ 362,701	\$ 384,250
Total: Information Systems	<u>3.35</u>	<u>\$ 659,914</u>	<u>\$ 671,200</u>	<u>\$ 739,191</u>



Town Clerk & Registrars

The Town Clerk serves as the custodian of the Town's official records, including vital records and other documents filed with the Town Clerk's Office. The Clerk is responsible for the creation, maintenance, preservation, certification, and lawful disposition of Town records in accordance with Massachusetts General Laws and Town Bylaws. In addition, the Town Clerk serves as the Town's Records Access Officer and Licensing Administrator, overseeing public records requests and administering licensing functions, including the creation, recording, and certification of birth, death, and marriage records.

As the Town's Chief Election Official, the Town Clerk plans, organizes, publicizes, and conducts all local, state, and federal elections, ensuring full compliance with applicable election laws and regulations. Serving as Registrar of Voters, the Clerk administers voter registration, certifies nomination papers and petition signatures, and recruits, trains, schedules, and supervises election officers. The Clerk is responsible for compiling and certifying official election results, Town Meeting votes, and required reports submitted to state agencies. The Town Clerk also serves as the Town's official coordinator for the Local Update of Census Addresses (LUCA) program for the federal census.

The Town Clerk's Office provides direct assistance to residents by responding to inquiries regarding Town services, voter registration, and the certification of vital records. The office processes marriage licenses, business certificates, dog licenses, and other statutory filings, conducts the annual census, and supports Town boards, committees, and employees by providing notices related to State Ethics and Open Meeting Law requirements and maintaining records of compliance.

In carrying out these responsibilities, the Town Clerk performs duties under the jurisdiction of multiple state and county authorities, including 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 Campaign and Political Finance, the Governor's Office, and the County Courts, ensuring the Town's compliance with all applicable legal and regulatory requirements.

Performance Measures

Description	2023	2024	2025
Birth, Marriage and Death Certificates	1610	1785	1483
Marriage Intentions	140	30	46
Doing Business as Certificates	131	125	137
Number of On-line Vital transactions	300	280	998
Proof of Residency	5	13	6
Public Record Requests (other than vitals)	61	37	49



Description	2023	2024	2025
List of Persons	11	12	8
Number of Dogs Licensed/On-line	2916/1422	2936/1457	2954/1497
New Voter Registrations	819	1176	622
Number of Elections	3	4	2
Number of Absentee/Mail in Ballots processed	1923	11801	1650
Number of in person early voters	N/A	2654	N/A
Number of Town Meetings	2	1	2
Number of Open Meeting Law Certificates recorded	76	51	62
Number of Ethics Summary Certificates recorded	241	416	539
Number of Ethics Online Training Certificates recorded	330	249	313
Oaths of Office administered/recorded	119	144	129
Census returned and entered	6800	5242	5268
Meeting notices posted	797	738	792

Consolidated Financial Information

TOWN CLERK	FTE's	FY25 Actual	FY26 Appropriated	FY27 Recommended
Town Clerk	1.00	\$ 101,147	\$ 104,744	\$ 98,000
Overtime		6,719	3,000	3,000
Clerical	3.00	140,694	188,449	180,060
Stipends		-	932	1,150
Election Workers		34,751	13,000	25,000
Sub Total: Personal Services	4.00	\$ 283,310	\$ 310,125	\$ 307,210
General Expense		\$ 14,715	\$ 15,415	\$ 16,120
Equipment Maintenance		6,816	8,500	11,366
Travel		431	1,800	1,800
Tuition		2,280	3,500	4,750
Elections		14,618	11,000	16,500
Sub Total: Expenses		\$ 38,860	\$ 40,215	\$ 50,536
Total: Town Clerk	4.00	\$ 322,170	\$ 350,340	\$ 357,746



Conservation

The Conservation Department provides technical support to the Conservation Commission in the review, permitting, inspection, and enforcement of activities regulated under the Massachusetts Wetlands Protection Act and the Sudbury Wetlands Administration Bylaw. Approximately one-third of the Town contains wetland resource areas subject to regulation.

The department manages and stewards more than 1,200 acres of conservation land with trails open to the public, oversees the Town's Deer Bow Hunting Program, administers agricultural licenses, and accepts, reviews, and monitors conservation restrictions on more than 600 acres of protected land.

The Conservation Department also assists with the development and implementation of Town planning and regulatory documents, including the Open Space and Recreation Plan, Master Plan, Hazard Mitigation Plan, and MS4 permitting requirements, and applies for and administers state and federal grants.

Beginning in FY27, the Department plans to hire a part-time seasonal summer employee to assist the Land Manager with maintenance and stewardship of the Bruce Freeman Rail Trail and other rail trails, Town ponds, and the continued improvement of the Town's conservation lands. This seasonal position will also provide needed support for the Town's community garden, which requires more focused and consistent management. The addition of seasonal staff will enhance routine maintenance, improve public access and safety, and support long-term land stewardship efforts. This staffing request will bring Sudbury more in line with conservation staffing levels in neighboring communities that similarly value and invest in the preservation and active management of their open space resources.

Performance Measures

Description	2023	2024	2025
Wetland Notices of Intent	27	23	24
Wetland Request for Determination of Applicability	18	36	14
Wetland Abbrev. Notices of Resource Area Delineation	1	1	0
Wetland Certificates of Compliance	13	20	20
Violations	4	5	3
Inspections	410	385	336
Acres of Conservation Land to Manage	1200	1200	1200
Acres of Conservation Restriction Land to Monitor	620	620	620



Consolidated Financial Information

CONSERVATION	FTE's	FY25 Actual	FY26 Appropriated	FY27 Recommended
Conservation Coordinator	1.00	\$ 100,165	\$ 104,744	\$ 113,231
Non-Clerical	1.00	66,403	71,092	76,091
Clerical	1.00	56,529	60,530	64,854
Part-Time				15,000
Sub Total: Personal Services	3.00	\$ 223,097	\$ 236,366	\$ 269,176
General Expense		\$ 3,733	\$ 4,700	\$ 5,000
Trail Maintenance		10,583	10,200	10,700
Travel		640	600	600
Clothing		400	400	400
Contracted Services		2,000	3,200	3,200
Sub Total: Expenses		\$ 17,356	\$ 19,100	\$ 19,900
Total: Conservation	<u>3.00</u>	<u>\$ 240,453</u>	<u>\$ 255,466</u>	<u>\$ 289,076</u>



Planning & Board of Appeals

The Planning and Community Development Department (PCD) works collaboratively with residents, boards, and community leaders to guide the Town of Sudbury's growth and development in both the short and long term. The department coordinates a broad range of land use planning functions, including updates to the Town's Master Plan and the review of development proposals to ensure consistency with the community's goals and adopted policies.

PCD is staffed by the Director, Senior Planner, Planning and Zoning Coordinator, Community Preservation Coordinator, Office Supervisor, and Recording Secretary. The Community Preservation Coordinator position is funded 50% through the Community Preservation Fund and 50% through the Housing Trust.

The department provides professional staff support to, or actively participates in, the following boards, committees, and commissions: Planning Board, Zoning Board of Appeals, Design Review Board, Sudbury Housing Trust, Community Preservation Committee, Historic Districts Commission, Historical Commission, Land Acquisition Review Committee, Transportation Committee, Earth Removal Board, Bruce Freeman Rail Trail Advisory Task Force, Metropolitan Area Planning Council (MAPC), and the Minuteman Advisory Group on Interlocal Coordination (MAGIC).

Performance Measures

Description	2023	2024	2025
Special Permits (Planning Board)	0	0	0
Stormwater Management Permits (Planning Board)	27	14	28
Site Plan Approvals (Planning Board)	19	10	15
Approval Not Required (ANR) Plans (Planning Board)	3	3	6
Scenic Road Permits (Planning Board)	3	3	1
Sign Permits (Design Review Board)	21	40	25
Affordable Housing Lotteries (Housing Trust)	0	0	21
Small Grants & Home Preservation Grants requested (Housing Trust)	0	0	4
Small Grants and Home Preservation Grants awarded (Housing Trust)	0	0	0
Decision Appeals (ZBA)	0	1	1
Variances (ZBA)	0	13	5
Special Permits and Other Matters (ZBA)	0	54	28
Community Preservation Applications (CPC)	13	13	11
Demolition Delay Applications (Historical Commission)	8	14	4
Certificates of Appropriateness (Historic Districts Commission)	0	73	45



Consolidated Financial Information

PLANNING	FTE's	FY25		FY26		FY27	
		Actual		Appropriated		Recommended	
Planning Director	1.00	\$ 153,696		\$ 144,432		\$ 177,311	
Non-Clerical	1.00		-		91,521		80,846
Clerical	2.00		137,889		148,800		167,015
Sub Total: Personal Services	4.00	\$ 291,586		\$ 384,753		\$ 425,172	
General Expense		\$ 3,211		\$ 2,600		\$ 2,600	
Contracted Services			12,648		10,500		5,000
Professional Development			1,848		2,500		5,640
Sub Total: Expenses		\$ 17,707		\$ 15,600		\$ 13,240	
Total: Planning	4.00	\$ 309,293		\$ 400,353		\$ 438,412	



PUBLIC SAFETY

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

PUBLIC SAFETY	FY25 Actual	FY26 Appropriated	FY27 Recommended	% Increase
Police	\$ 4,643,929	\$ 4,654,773	\$ 4,850,889	4.21%
Fire	5,203,199	5,691,972	5,780,238	1.55%
Building	313,378	333,015	347,072	4.22%
Total Public Safety	\$ 10,160,506	\$ 10,679,760	\$ 10,978,200	2.79%
Salaries & Other Compensation	\$ 8,980,690	\$ 9,431,403	\$ 9,764,978	3.54%
All Other Expenses	975,618	1,051,357	1,016,222	-3.34%
Capital	204,198	197,000	197,000	0.00%
Total Public Safety	\$ 10,160,506	\$ 10,679,760	\$ 10,978,200	2.79%
Public Safety Headcount (FTE)	88.00	83.00	83.00	

Note: Decrease in FTE in FY2026 was due to the regionalization of dispatch services to the Holbrook Regional Dispatch Center.



Police

The Police Department is honored to serve the residents of Sudbury and continually evaluates how best to deliver services in response to evolving community needs. Over the past several years, the Department has increasingly emphasized an educational and preventative approach, rather than a solely enforcement-based model. While enforcement remains an essential responsibility, when necessary, the Department believes that proactive education and engagement are more effective in preventing undesirable behavior and promoting public safety.

Effective July 8, 2024, the Town of Sudbury transitioned police dispatch operations to the Holbrook Regional Dispatch Center. Dispatch services are fully funded through the state 911 grant through FY28.

In support of this service model, the Department has focused its efforts on community relationship-building, school and workplace safety, outreach to religious institutions, mental health and domestic violence response, and the expansion of Restorative Justice and diversion-based programs.

Performance Measures

Description	2023	2024	2025
Calls for Service (including walk-in traffic)	19,868	20,304	19,909
Arrest/Criminal Applications	186	274	314
Medical Aids	1,192	1,138	1,054
Motor Vehicle Crashes	358	420	401
Alarms	462	398	481



Consolidated Financial Information

POLICE	FTE's	FY25 Actual	FY26 Appropriated	FY27 Recommended
Police Chief	1.00	\$ 212,106	\$ 218,459	\$ 225,006
Lieutenants	2.00	286,329	300,253	311,320
Patrol Officers/Sergeants	27.00	2,247,878	2,490,778	2,598,057
Desk Night Differential		6,027	7,500	7,500
Overtime		781,543	471,240	520,000
Department Asst. Overtime		-	25,000	28,250
Clerical	2.00	137,771	141,882	146,109
Night Differential		31,892	41,001	41,001
Dept Assistant - Desk	4.00	175,523	211,425	226,411
Sick Leave Buy Back		16,431	20,165	20,165
Retirement Sick Buyback		15,523	-	-
Holiday Pay		33,992	45,000	45,000
Stipend		76,667	52,150	52,150
Non-accountable Clothing		12,120	14,220	14,220
Sub Total: Personal Services	36.00	\$ 4,033,803	\$ 4,039,073	\$ 4,235,189
General Expense		\$ 160,349	\$ 130,000	\$ 130,000
Desk General Expense		2,196	2,500	2,500
Gasoline		47,192	65,000	65,000
Maintenance		92,944	97,000	97,000
Travel In-state		1,402	3,000	3,000
Uniforms		24,303	24,000	24,000
Dept Asst Clothing Allowance		1,979	2,200	2,200
Tuition		9,010	15,000	15,000
Equipment		60,814	80,000	80,000
Prior Year C/F Expenses		5,739	-	-
Sub Total: Expenses		\$ 405,929	\$ 418,700	\$ 418,700
Police Cruisers		\$ 204,198	\$ 197,000	\$ 197,000
Sub Total: Capital Outlay		\$ 204,198	\$ 197,000	\$ 197,000
Total: Police	36.00	\$ 4,643,929	\$ 4,654,773	\$ 4,850,889



Fire

The Sudbury Fire Department provides fire suppression, emergency medical, and emergency management services to residents and visitors of the community. The Department is staffed with two engine companies, one ladder company, and two Advanced Life Support (ALS) ambulances. Emergency response is provided from three strategically located fire stations that serve the Town's 24.7 square miles of industrial, commercial, and residential properties.

The Department employs an all-hazards approach to emergency response, with active involvement in mitigation, preparedness, response, and recovery efforts to ensure the safety and resilience of the community.

Ambulance receipts are reserved to support the funding of ambulance operations within this account, helping to offset operating costs and maintain service levels without additional reliance on the tax levy.

Performance Measures

Description	2023	2024	2025
Fire and Emergency Responses	1,088	1,149	1,233
Medical Emergency Responses	1,615	1,655	1,777
Permits Issued	997	1,003	974



Consolidated Financial Information

FIRE	FTE's	FY25 Actual	FY26 Appropriated	FY27 Recommended
Fire Chief	1.00	\$ 172,104	\$ 188,846	\$ 195,058
Deputy Chief	1.00	128,461	163,901	156,331
Firefighters/EMTs/Paramedics	40.00	2,979,984	3,789,694	3,836,407
Overtime		1,108,136	688,900	765,000
Clerical	1.00	89,004	91,660	94,395
Weekend Differential		5,288	6,525	6,525
Sick Leave Buy Back		61,927	20,000	20,000
Fire Stipends		77,345	93,019	93,000
Non-Accountable Clothing		32,292	40,000	40,000
Sub Total: Personal Services	43.00	\$ 4,654,539	\$ 5,082,544	\$ 5,206,716
General Expense		\$ 43,012	\$ 73,800	\$ 84,301
Gasoline/Diesel Fuel		33,658	45,000	40,000
Maintenance		140,133	95,000	100,000
Utilities		57,642	55,000	57,000
Alarm Maintenance		1,524	6,500	2,500
Travel		13	2,000	1,000
Clothing		7,621	12,800	12,800
Tuition		51,680	85,405	85,405
Contracted Services		125,200	135,223	94,316
CERT Expense		119	1,200	1,200
Equipment		84,861	97,500	95,000
Prior Year C/F Expenses		3,196	-	-
Sub Total: Expenses		\$ 548,659	\$ 609,428	\$ 573,522
Total: Fire	43.00	\$ 5,203,199	\$ 5,691,972	\$ 5,780,238



Building Department

Meet with members of the public to assist with permit applications, provide file and project information, answer inquiries, and direct applicants to the appropriate department or board. Schedule and conduct inspections related to permit compliance, including inspections prompted by complaints and safety concerns. Issue building, sign, electrical, plumbing, gas, and sheet metal permits. Assist applicants with special permit and variance applications. Enforce the Massachusetts State Building Code (MSBC), Architectural Access Board (AAB) regulations, the Electrical Code, Plumbing and Gas Code, and applicable Town bylaws.

Performance Measures

Description	2023	2024	2025
Permits issued	3,068	2,983	2,781
Inspections & investigations performed	5,695	4,853	4,264
Zoning investigations and Record/Info Requests	872	1,065	1,093
Code Enforcement (total hours)	64	70	83
Occupancy / Periodicals / Restaurants	156	81	97

Consolidated Financial Information

BUILDING	FTE's	FY25 Actual	FY26 Appropriated	FY27 Recommended
Building Inspector	1.00	\$ 118,847	\$ 124,496	\$ 134,766
Asst. Bldg. Inspector	1.00	80,437	86,118	92,496
Clerical	2.00	70,753	65,422	57,529
Deputy Inspector		6,261	17,700	18,231
Wiring Inspector		16,050	16,050	20,050
Sub Total: Personal Services	4.00	\$ 292,348	\$ 309,786	\$ 323,072
General Expense		\$ 5,093	\$ 8,500	\$ 8,500
Town Vehicle Maintenance		5,734	3,000	3,000
In-State Travel		1,505	2,000	2,000
Clothing Allowance		1,126	1,200	1,200
Contracted Services		7,572	8,529	9,300
Sub Total: Expenses		\$ 21,030	\$ 23,229	\$ 24,000
Total: Building	4.00	\$ 313,378	\$ 333,015	\$ 347,072



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 56.25% of the salary of the Facilities Director and Special Admin to the Facilities Director is included in the Town Budget for FY27. The other 43.75% is included in the Sudbury Public Schools budget.

PUBLIC WORKS	FY25 Actual	FY26 Appropriated	FY27 Recommended	% Increase
Engineer	\$ 381,912	\$ 555,302	\$ 572,632	3.12%
Streets and Roads	2,529,965	2,924,851	3,007,622	2.83%
Snow and Ice	993,646	500,000	505,000	1.00%
Tress and Cemetery	467,070	495,968	516,343	4.11%
Parks and Ground	290,345	336,951	349,366	3.68%
Combined Facilities	1,598,169	1,601,692	1,758,108	9.77%
Total Public Works	\$ 6,261,108	\$ 6,414,764	\$ 6,709,072	4.59%
Salaries & Other Compensation	\$ 2,436,601	\$ 2,800,748	\$ 2,961,322	5.73%
All Other Expenses	2,830,860	3,114,016	3,242,750	4.13%
Snow & Ice	993,646	500,000	505,000	1.00%
Total Public Works	\$ 6,261,108	\$ 6,414,764	\$ 6,709,072	4.59%
Public Works Headcount (FTE)	35.00	34.00	34.00	



Engineering

The Engineering Division is responsible for the planning, design, and construction of roadway projects. The Division also ensures compliance with applicable state and federal regulatory programs, including the National Pollutant Discharge Elimination System (NPDES) Phase II Stormwater Program. Additional responsibilities include administering the Town's Street Opening and Trench Opening Permit programs; reviewing development and redevelopment plans to ensure proposed roadway, drainage, and utility improvements comply with Town construction standards; and inspecting modifications and expansions to the roadway and stormwater infrastructure.

Performance Measures

Description	2023	2024	2025
Researched, surveyed and staked street lines and road layouts	95	105	116
Inspected stormwater structures, catch basins	140	551	135
Located, identified and performed culvert inspections and responded to resident, contractor and developer request for plans	145	120	110
Number of Driveway Permits Reviewed	77	55	71
Number of general stormwater permits reviewed	10	13	11
Trench Permits Reviewed	113	68	104
Road Opening Permits	121	79	108



Consolidated Financial Information

ENGINEERING	FTE's	FY25 Actual	FY26 Appropriated	FY27 Recommended
Deputy Director DPW	1.00	\$ 41,535	\$ 129,130	\$ 128,952
Non-Clerical	3.00	192,270	272,497	290,005
Overtime		851	0	0
Clerical		5,144	0	0
Summer Help		3,216	11,000	11,000
Sub Total: Personal Services	4.00	\$ 243,015	\$ 412,627	\$ 429,957
General Expense		\$ 17,162	\$ 18,000	\$ 18,000
Maintenance		2,750	3,300	3,300
Travel		0	500	500
Uniforms		1,600	3,575	3,575
Contracted Services		117,300	117,300	117,300
Prior Year C/F Expenses		86	-	-
Sub Total: Expenses		\$ 138,897	\$ 142,675	\$ 142,675
Total: Engineering	4.00	\$ 381,912	\$ 555,302	\$ 572,632



Streets & Roads

The Streets & Roads Division is responsible for the ongoing maintenance, repair, and improvement of the Town's roadway and pedestrian infrastructure to ensure safe, efficient, and reliable transportation throughout the community. Responsibilities include pavement maintenance and roadway repairs; installation and upkeep of pavement markings; construction and maintenance of granite and bituminous curbing; and installation, repair, and replacement of street name, regulatory, and traffic signage.

The Division also maintains traffic islands, crosswalks, sidewalks, and related pedestrian facilities, and is responsible for the inspection, maintenance, and repair of roadway-related stormwater infrastructure, including catch basins, drainage structures, and other stormwater appurtenances.

Performance Measures

Description	2023	2024	2025
Catch basin and manhole installs and repairs	126	95	107
Installed new thermoplastic or recessed polyurea crosswalks	16	14	0
Installed new pedestrian activated flashing LED crosswalk signals	0	16	2
Pot Hole Repairs	714	871	850
Installed various regulatory/informational signs throughout Town	84	169	63
ADA Curb Cuts	20	24	4



Consolidated Financial Information

STREETS & ROADS	FTE's	FY25		FY26		FY27	
		Actual		Appropriated		Recommended	
DPW Director	1.00	\$ 152,852		\$ 167,141		\$ 177,845	
Highway Dir. of Operations	1.00	79,976		109,020		115,808	
Management Analyst	1.00	112,085		108,478		111,876	
Non-Clerical	13.00	747,453		856,886		892,396	
Overtime		69,567		53,300		58,300	
Clerical	1.00	70,371		81,396		82,827	
Summer Help		5,155		7,560		7,500	
Stipends		8,190		8,190		8,190	
Sub Total: Personal Services	17.00	\$ 1,245,649		\$ 1,391,971		\$ 1,454,742	
General Expense		\$ 36,160		\$ 37,000		\$ 37,000	
Gasoline		87,335		105,000		105,000	
Building Maintenance		12,356		38,300		38,300	
Vehicle Maintenance		263,437		325,000		325,000	
Utilities		18,485		22,200		22,200	
Street Lighting		26,638		25,000		25,000	
In-state Travel		1,072		2,000		2,000	
Clothing		25,140		23,600		23,600	
Tuition		30,654		24,780		24,780	
Police Details		79,337		100,000		100,000	
Roadwork		632,628		780,000		800,000	
Culvert Repairs		12,684		50,000		50,000	
Prior Year C/F Expenses		58,389		-		-	
Sub Total: Expenses		\$ 1,284,316		\$ 1,532,880		\$ 1,552,880	
Total: Streets & Roads	17.00	\$ 2,529,965		\$ 2,924,851		\$ 3,007,622	



Snow and Ice

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

Snow and ice control is an essential public safety function, but the total cost in any given fiscal year is highly dependent on weather conditions that cannot be accurately predicted at the time the annual budget is developed. As a result, the Snow and Ice budget is funded at a reasonable baseline level that reflects average historical conditions rather than worst-case scenarios.

In years with above-average snowfall, frequent ice events, or prolonged winter weather, actual snow and ice expenditures may exceed the annual appropriation, resulting in a temporary operating deficit. This deficit spending is an accepted and common municipal practice in Massachusetts and ensures that the Town can continue to respond to winter storms promptly to protect public safety, maintain passable roadways, and support emergency response and essential services.

Any snow and ice deficit incurred during the fiscal year is addressed at year-end through available funding sources, such as free cash or other legally available surplus funds, subject to approval by Town Meeting where required. This approach balances fiscal discipline with operational necessity by avoiding the over-budgeting of a single line item while preserving the Town's ability to respond effectively to severe winter conditions.

Consolidated Financial Information

SNOW & ICE	FY25 Actual	FY26 Appropriated	FY27 Recommended
Snow & Ice Overtime	\$ 253,532	\$ 190,000	\$ 195,000
Snow & Ice Materials	522,994	200,000	200,000
Snow & Ice Contractors	217,120	110,000	110,000
Total: Snow & Ice	<u>\$ 993,646</u>	<u>\$ 500,000</u>	<u>\$ 505,000</u>



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	2023	2024	2025
Interments	57	56	57
Trees removed	31	71	63
Stumps removed	23	48	59

Consolidated Financial Information

TREES & CEMETERY	FTE's	FY25 Actual	FY26 Appropriated	FY27 Recommended
Non-Clerical	5.00	\$ 319,350	\$ 333,214	\$ 357,379
Overtime		17,154	27,183	27,183
Clerical		10,539	11,336	12,376
Summer Help		-	4,032	-
Stipends		4,095	4,095	4,295
Sub Total: Personal Services	5.00	\$ 351,138	\$ 379,860	\$ 401,233
Cemetery Materials		\$ 17,872	\$ 18,425	\$ 9,000
Tree Contractors		98,060	97,683	106,110
Sub Total: Expenses		\$ 115,932	\$ 116,108	\$ 115,110
Total: Trees & Cemetery	<u>5.00</u>	<u>\$ 467,070</u>	<u>\$ 495,968</u>	<u>\$ 516,343</u>



Parks and Grounds

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

Performance Measures

Description	2023	2024	2025
Mow/maintain/stripe over 132 Ac of public lands, parks & School Fields	132 acres	132 acres	132 acres

Consolidated Financial Information

PARKS & GROUNDS	FTE's	FY25 Actual	FY26 Appropriated	FY27 Recommended
Non-Clerical	3.00	\$ 128,277	\$ 195,116	\$ 206,050
Overtime		8,053	7,790	7,800
Clerical		10,539	11,128	12,376
Summer Help		20,759	13,160	13,160
Sick Buy Back		1,824	1,878	1,900
Stipends		4,095	4,095	4,295
Sub Total: Personal Services	3.00	\$ 173,546	\$ 233,166	\$ 245,581
Maintenance		\$ 65,833	\$ 58,860	\$ 58,860
Clothing		3,267	4,200	4,200
Contracted Services		47,700	40,725	40,725
Sub Total: Expenses		\$ 116,800	\$ 103,785	\$ 103,785
Total: Parks & Grounds	<u>3.00</u>	<u>\$ 290,345</u>	<u>\$ 336,951</u>	<u>\$ 349,366</u>



Combined Facilities

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

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

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

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

Performance Measures

Description	2023	2024	2025
Number of Town and School Buildings maintained	17	17	17



Consolidated Financial Information

COMBINED FACILITIES	FTE's	FY25 Actual	FY26 Appropriated	FY27 Recommended
Facilities Director *	1.00	\$ 74,366	\$ 76,491	\$ 101,263
Supervisor of Town Buildings	1.00	92,147	96,068	103,850
Sustainability Coordinator **		56,797	0	0
Overtime		578	5,000	4,000
Clerical *	1.00	37,432	38,575	48,726
Electrician		27,142	28,090	28,927
Town Custodial	2.00	134,793	138,900	143,042
Sub Total: Personal Services	5.00	\$ 423,253	\$ 383,124	\$ 429,808
General Expense		\$ 10,339	\$ 10,300	\$ 10,300
Town Bldg. Maintenance		217,020	355,402	350,000
Vehicle Maintenance		1,830	4,000	5,000
Utilities		535,911	450,000	530,000
In-State Travel		4,564	4,000	4,000
Clothing Allowance		2,846	4,000	4,000
Contracted Services		353,805	390,866	425,000
Prior Year C/F Expenses		48,601	-	-
Sub Total: Expenses		\$ 1,174,916	\$ 1,218,568	\$ 1,328,300
Total: Combined Facilities	<u>5.00</u>	<u>\$ 1,598,169</u>	<u>\$ 1,601,692</u>	<u>\$ 1,758,108</u>

* 56.25% of the salary of the Facilities Director and Special Admin to the Facilities Director is included in the Town Budget for FY27. The other 43.75% is included in the Sudbury Public Schools budget.

** Sustainability Coordinator was moved to the Select Board/Town Manager budget in FY26.



HUMAN SERVICES

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

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

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

HUMAN SERVICES	FY25 Actual	FY26 Appropriated	FY27 Recommended	% Increase
Health Department	\$ 553,609	\$ 585,817	\$ 751,552	28.29%
Senior Center	397,613	422,491	442,540	4.75%
Veterans Services	45,215	63,836	59,344	-7.04%
Total Human Services	\$ 996,437	\$ 1,072,144	\$ 1,253,436	16.91%
Salaries & Other Compensation	\$ 805,085	\$ 874,593	\$ 1,046,056	19.60%
All Other Expenses	191,351	197,551	207,380	4.98%
Total Human Services	\$ 996,437	\$ 1,072,144	\$ 1,253,436	16.91%
Human Services Headcount (FTE)	11.00	12.00	13.00	



Health Department

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

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

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

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

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

Performance Measures

Description	2023	2024	2025
Septic Inspections	502	533	545
Food Inspections	211	224	215
Flu Shots	360	410	433
Blood Pressure Screenings	155	132	144
SW Referrals	8,111	7,322	9,122
Community Presentations	141	122	137
Phone Consultation and Case Management	6,871	7,711	8,112
Average per Month of Individual Served	133	122	137



Consolidated Financial Information

HEALTH DEPARTMENT	FTE's	FY25 Actual	FY26 Appropriated	FY27 Recommended
Health & Community Serv. Director	1.00	\$ 111,069	\$ 119,439	\$ 156,432
Assistant Health Director	1.00	0	0	90,000
Town Social Worker	1.00	96,227	92,961	99,714
Health Inspector	1.00	45,220	76,819	75,165
Public Health Nurse	1.00	92,292	92,412	99,044
Outreach Workers		17,441	18,313	28,538
Clerical	1.00	63,323	65,222	67,179
Sub Total: Personal Services	6.00	\$ 425,572	\$ 465,166	\$ 616,072
General Expense		\$ 16,455	\$ 14,500	\$ 16,000
Nursing Services Expenses		6,701	7,000	7,000
Mosquito Control		55,620	57,845	59,580
Animal Inspector		14,815	15,306	15,900
Hazardous Waste		26,846	20,000	30,000
Community Outreach Program		6,297	6,000	7,000
Prior Year C/F Expenses		1,304	-	-
Sub Total: Expenses		\$ 128,037	\$ 120,651	\$ 135,480
Total: Health Department	6.00	\$ 553,609	\$ 585,817	\$ 751,552



Senior Center

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

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

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

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

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

Performance Measures

Description	2023	2024	2025
Sudbury Population - # of Residents 60 and older	4,798	5,087	5,132
Percentage of residents 60 and older	26%	27%	27%
Number of different individuals who use Senior Ctr. service or programs	1,499	1,555	1,473
Outreach Information Specialist - individuals who received information, consultation and assistance	599	622	724
Number of visits or units of service provided to individuals	13,031	14,643	14,080
Number of Volunteers	158	159	145
Sudbury Connection Van service (number of rides provided)	2,573	3,138	3,140
Number of Rides Provided through Grant Funded Programs	928	2,305	2,800



Consolidated Financial Information

SENIOR CENTER	FTE's	FY25 Actual	FY26 Appropriated	FY27 Recommended
Director	1.00	\$ 128,181	\$ 114,594	\$ 120,003
Assistant Director	1.00	71,000	73,468	79,052
Program Coordinator	3.00	115,761	125,707	123,224
Clerical	1.00	51,768	78,722	90,261
Sub Total: Personal Services	6.00	\$ 366,710	\$ 392,491	\$ 412,540
General Expense		\$ 30,903	\$ 30,000	\$ 30,000
Sub Total: Expenses		\$ 30,903	\$ 30,000	\$ 30,000
Total: Senior Center	<u>6.00</u>	<u>\$ 397,613</u>	<u>\$ 422,491</u>	<u>\$ 442,540</u>



Veterans Affairs

The Veterans' Affairs Office operates in accordance with Massachusetts General Law, Chapter 115, and State guidelines to provide information, advice, and assistance regarding benefits available to veterans and their families. State law requires every municipality in the Commonwealth to administer a benefits program for resident veterans and their dependents.

Under Chapter 115, the Veterans' Services Officer must be a war-era veteran and be available on a full-time basis to provide assistance. The Town fulfills this requirement by sharing a Veterans' Services Officer with the City of Marlborough. The Town is reimbursed 75 percent of benefits paid under this mandated program.

Consolidated Financial Information

VETERANS AFFAIRS	FTE's	FY25 Actual	FY26 Appropriated	FY27 Recommended
Clerical	1.00	\$ 12,803	\$ 16,936	\$ 17,444
Sub Total: Personal Services	1.00	\$ 12,803	\$ 16,936	\$ 17,444
General Expense		\$ 10	\$ 400	\$ 400
Veterans Grave Markers		127	1,000	500
Contracted Services		10,406	10,500	11,000
Veterans Benefits		21,868	35,000	30,000
Sub Total: Expenses		\$ 32,412	\$ 46,900	\$ 41,900
Total: Veterans Affairs	1.00	\$ 45,215	\$ 63,836	\$ 59,344



CULTURE & RECREATION

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

CULTURE & RECREATION	FY25 Actual	FY26 Appropriated	FY27 Recommended	% Increase
Goodnow Library	\$ 1,386,602	\$ 1,483,638	\$ 1,550,347	4.50%
Recreation	264,254	277,037	179,795	-35.10%
Historical Commission	4,551	8,679	11,120	28.13%
Historical District Commission	3,804	4,324	4,493	3.91%
Total Culture & Recreation	\$ 1,659,211	\$ 1,773,678	\$ 1,745,755	-1.57%
Salaries & Other Compensation	\$ 1,281,572	\$ 1,371,278	\$ 1,339,037	-2.35%
All Other Expenses	377,639	402,400	406,718	1.07%
Total Culture & Recreation	\$ 1,659,211	\$ 1,773,678	\$ 1,745,755	-1.57%
Culture & Recreation Headcount (FTE)	17.00	17.00	17.00	



Goodnow Library

Goodnow Library offers an outstanding public service experience for all visitors. Goodnow Library uses a cohesive communication model that empowers and supports both patrons and staff. Goodnow Library provides unrestricted access to information, programs and resources to satisfy our community's intellectual and recreational needs and lifelong learning, enriching our community's quality of life and enjoyment. Goodnow leadership is focused on adaptive, flexible staffing protocols and a meaningful work culture experience that addresses the changing needs of employees. Goodnow Library is focused on adaptive programming, services and policies to meet the ever-changing needs of our community. The Goodnow Library NOW Lab is a leader for future-focused, sustainable, STEAM programming and classes for the Sudbury community. Goodnow Library is the social hub for the Sudbury community.

Performance Measures

Description	2023	2024	2025
Total Number of Holdings [print digital]	240,967	253,902	269,433
Total Circulation	456,643	489,481	533,056
Circulation of eBook & eAudi	110,911	190,569	139,722
Number of Adult Programs	421	755	710
Attendance of Adult Programs	1,744	1,299	1,212
Number of Teen Programs	172	87	103
Attendance of Teen Programs	1,047	1,784	1,906
Number of Children's Program	434	536	494
Attendance of Children's Program	18,035	21,440	22,856
General Audience Programs	31	35	43
General Audience Attendance	4,182	4,569	5,239



Consolidated Financial Information

GOODNOW LIBRARY	FTE's	FY25		FY26		FY27	
		Actual		Appropriated		Recommended	
Library Director	1.00	\$ 96,194		\$ 135,759		\$ 125,487	
Non-Clerical	13.00		875,644		938,878		1,010,035
Other Hours			56,063		27,500		28,325
Sub Total: Personal Services	14.00	\$ 1,027,901		\$ 1,102,138		\$ 1,163,847	
General Expense		\$ 7,761		\$ 10,500		\$ 10,500	
Automation		70,695		75,000		75,000	
Books & Materials		225,775		240,000		245,000	
Contracted Services		54,470		56,000		56,000	
Sub Total: Expenses		\$ 358,701		\$ 381,500		\$ 386,500	
Total: Goodnow Library	14.00	\$ 1,386,602		\$ 1,483,638		\$ 1,550,347	



Recreation

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

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

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

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

Performance Measures

Description	2023	2024	2025
Participants Served		6,341	10,308
Acres of parks and playgrounds	96	96	96

Consolidated Financial Information

RECREATION	FTE's	FY25 Actual	FY26 Appropriated	FY27 Recommended
Recreation Staff	2.00	\$ 185,080	\$ 192,424	\$ 96,057
Program Coordinator	1.00	62,089	69,613	71,738
Sub Total: Personal Services	3.00	\$ 247,169	\$ 262,037	\$ 167,795
General Expense		\$ 17,085	\$ 15,000	\$ 12,000
Sub Total: Expenses		\$ 17,085	\$ 15,000	\$ 12,000
Total: Recreation	3.00	\$ 264,254	\$ 277,037	\$ 179,795



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

HISTORICAL COMMISSION	FY25 Actual	FY26 Appropriated	FY27 Recommended
Salaries	\$ 2,698	\$ 3,079	\$ 3,202
Sub Total: Personal Services	\$ 2,698	\$ 3,079	\$ 3,202
General Expense	\$ 1,853	\$ 5,600	\$ 7,918
Sub Total: Expenses	\$ 1,853	\$ 5,600	\$ 7,918
Total: Historical Commission	\$ 4,551	\$ 8,679	\$ 11,120



Historical District 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

HISTORIC DISTRICT COMMISSION	FY25 Actual	FY26 Appropriated	FY27 Recommended
Salaries	\$ 3,804	\$ 4,024	\$ 4,193
Sub Total: Personal Services	\$ 3,804	\$ 4,024	\$ 4,193
General Expense	\$ -	\$ 300	\$ 300
Sub Total: Expenses	\$ -	\$ 300	\$ 300
Total: Historical District Commission	\$ 3,804	\$ 4,324	\$ 4,493



TOWN-WIDE OPERATING

Town-Wide Operating Expenses include costs that support the overall operation of the Town and are not attributable to a single department. These expenses provide centralized services, meet statutory and contractual obligations, and ensure continuity of municipal operations.

Town-Wide expenses typically include copiers, postage, telephone, audit fees, Town Meeting/Election and other expenses. These expenditures support all Town departments and are essential to the delivery of municipal services.

Consolidated Financial Information

TOWN-WIDE OPERATING	FY25 Actual	FY26 Appropriated	FY27 Recommended
General Expenses	\$ -	\$ 7,000	\$ 4,000
Copiers	7,612	16,055	12,000
Postage	69,621	56,359	70,000
Telephone	32,955	40,000	40,000
Audit Fees	59,305	60,000	70,000
Town Meeting/Election	12,627	28,800	28,800
Memorial Day	1,890	1,950	1,950
July 4th Celebration	4,000	6,500	12,500
Prior Year C/F Expenses	16,112	-	-
Sub Total: Expenses	\$ 204,122	\$ 216,664	\$ 239,250
Total: Town-Wide Operating	<u>\$ 204,122</u>	<u>\$ 216,664</u>	<u>\$ 239,250</u>



EMPLOYEE BENEFITS (TOWN & SPS)

This budget is for the benefits and insurance needs of the Sudbury Public Schools (SPS) and Town departments only. The largest component of this budget is health insurance premiums for active employees and eligible retirees of both the Town and SPS.

The sum of \$19,660,335 is budgeted for employee benefits and property liability insurance for both the Town and the Sudbury Public Schools (SPS) for FY2027, which increasing by \$1,686,997, or 9.39%, from the FY26 appropriated amount. This increase is primarily attributable to rising health insurance premiums and higher pension assessments. The Town continues to actively manage employee benefit costs by participating in the Group Insurance Commission (GIC), which provides access to competitively priced health plans through pooled purchasing power, and by increasing employee contribution rates where appropriate to help moderate the impact of rising benefit costs on the operating budget.

Consolidated Financial Information (Town & SPS Insurance/Benefits)

EMPLOYEE BENEFITS	FY25 Actual	FY26 Appropriated	FY27 Recommended	% Increase
Workers Comp	\$ 308,470	\$ 358,423	\$ 340,000	-5.14%
Unemployment Claims	8,597	60,000	70,000	16.67%
Medicare Tax	792,681	896,136	960,000	7.13%
Life Insurance	1,994	21,360	23,069	8.00%
Medical Insurance	6,206,023	7,201,112	8,141,660	13.06%
Retiree Medical	1,475,324	1,625,865	1,774,250	9.13%
County Retirement	6,822,660	7,183,634	7,650,570	6.50%
Property & Liability Insurance	535,798	626,808	700,786	11.80%
Total Employee Benefits	\$ 16,151,547	\$ 17,973,338	\$ 19,660,335	9.39%

Town and Sudbury Public School Insurance/Benefits

INSURANCE & BENEFITS	FY25 Actual	FY26 Appropriated	FY27 Recommended
Town Employees/Retirees	\$ 6,853,517	\$ 7,637,358	\$ 8,144,589
SPS Employees/Retirees	9,298,030	10,335,980	11,515,746
Total: Insurance/Benefits	\$ 16,151,547	\$ 17,973,338	\$ 19,660,335



DEBT SERVICE

The Debt Service budget provides for the repayment of principal and interest on the long-term debt of both the Town and the Sudbury Public Schools (SPS).

The Town issues debt pursuant to authorizations approved by Town Meeting to finance major construction projects, capital improvements, and the acquisition of significant equipment or real property. Town Meeting authorizes the maximum amount of borrowing, after which the Town Treasurer issues the debt in coordination with the Town Manager and the Town's Financial Advisor, subject to approval by the Select Board.

Debt for the Lincoln-Sudbury Regional High School District is issued by the District Treasurer in coordination with the LSRHS School Committee and the District's Financial Advisor, pursuant to borrowing authorizations approved by Town Meetings in both Lincoln and Sudbury.

The FY27 Debt Service budget request totals \$5,266,335, representing the full amount of gross debt service payments required for all Town of Sudbury debt obligations. Town debt service payments are primarily attributable to the following major bond issue categories:

- Municipal buildings and capital projects
- Open space acquisitions
- Recreational field development
- Sudbury Public Schools capital projects

The increase in Debt Service for FY27 is attributable to the Atkinson Pool renovation, the Haynes and Nixon roof projects, and the purchase of a new ambulance. While these projects have been authorized by Town Meeting, the related debt has not yet been issued and is anticipated to be bonded during FY27.

Consolidated Financial Information

TOWN DEBT SERVICE	FY25 Actual	FY26 Appropriated	FY27 Recommended	% Increase
Long-Term Principal	\$ 2,942,845	\$ 3,032,895	\$ 3,002,273	-1.01%
Long-Term Interest	1,954,620	1,936,328	2,264,062	16.93%
Total Town Debt Service	\$ 4,897,465	\$ 4,969,223	\$ 5,266,335	5.98%



STATE CHARGES & ASSESSMENTS

Pursuant to M.G.L. c. 59, §21, the Commissioner of Revenue annually certifies to municipalities their required State Assessments, which are reflected on the Commonwealth's Cherry Sheet. These assessments represent mandatory charges imposed by state statute and are deducted from local aid. State Assessments include the following:

- Metropolitan Area Planning Council (MAPC) - An assessment levied on member municipalities to fund regional planning activities that support coordinated land use, transportation planning, and responses to shared urban and suburban challenges in Metropolitan Boston and surrounding communities.
- Air Pollution Control Districts - An assessment to municipalities for a portion of the costs incurred by the Massachusetts Department of Environmental Protection in monitoring air quality and enforcing air pollution control standards at industrial, commercial, and institutional facilities.
- Registry of Motor Vehicles Non-Renewal Surcharge - An assessment to reimburse the Registry of Motor Vehicles for costs associated with marking motor vehicle licenses and registrations for non-renewal due to unpaid parking violations, unpaid motor vehicle excise taxes, or abandoned vehicle charges.
- Regional Transit Authority (RTA) - An assessment to support regional public transportation systems outside the MBTA service area. Between 25% and 50% of each authority's net operating cost is assessed to its member municipalities based on the estimated cost of providing service within each community.
- Massachusetts Bay Transportation Authority (MBTA) - An assessment levied on municipalities within the MBTA service area to fund the maintenance and operation of regional public transportation services.
- School Choice Tuition - An assessment for students attending public schools in another district under the School Choice program.
- Charter School Tuition - An assessment for students attending Commonwealth charter schools.

Consolidated Financial Information

STATE ASSESSMENTS	FY25 Actual	FY26 Appropriated	FY27 Recommended	% Increase
State Charges and Assessments	\$ 262,046	\$ 285,287	\$ 294,559	3.25%
Total State Charges & Assessments	\$ 262,046	\$ 285,287	\$ 294,559	3.25%



RESERVE FOR ABATEMENT/EXEMPTIONS

The Reserve for Abatements and Exemptions is required under Massachusetts General Laws to provide funding for property tax abatements and statutory exemptions granted during the fiscal year. This reserve ensures that approved abatements and exemptions can be funded without disrupting departmental operating budgets or requiring additional appropriations.

Abatements may be granted by the Board of Assessors to correct errors in valuation or classification, or in response to successful appeals filed by property owners. Exemptions are provided to qualifying taxpayers under state law, including seniors, veterans, surviving spouses, blind persons, and other eligible residents.

The Town currently has a reserve balance in the Reserve for Abatements and Exemptions. Management has intentionally elected to carry these funds forward and apply them in future years to offset the amount required to be raised for abatements and exemptions on the annual Tax Recap. This strategy reduces the levy needed for this purpose and helps moderate impacts on the tax rate.

This represents a coordinated and strategic financial management approach to utilizing available reserves, improving levy stability, and aligning appropriations more closely with actual abatement and exemption experience.

Consolidated Financial Information

ABATEMENT/EXEMPTIONS	FY25	FY26	FY27	%
	Actual	Appropriated	Recommended	Increase
Overlay	\$ 347,910	\$ 90,580	\$ 25,000	-72.40%
Total Reserve for Abatement/Exemption	\$ 347,910	\$ 90,580	\$ 25,000	-72.40%



OTHER FUNDING USES (TRANSFERS)

Other Funding Uses and Transfer Accounts reflect appropriations that are not direct departmental operating expenses but support the Town's overall financial management and long-term fiscal stability. These accounts provide funding for required transfers, reserves, and other non-operating obligations.

This category typically includes transfers to stabilization funds, capital stabilization, pension stabilization, and other reserve funds; funding for the Reserve Fund; debt-related transfers; and other Town-wide financial obligations. These appropriations allow the Town to manage risk, respond to unforeseen needs, fund future liabilities, and maintain strong financial reserves in accordance with adopted financial policies and state requirements.

Consolidated Financial Information

OTHER FUNDING USES	FY25		FY26		FY27	
	Actual		Appropriated		Recommended	
OPEB Trust Contribution	\$ 650,000		\$ 650,000		\$ 500,000	
Turf Field Stabilization Fund	10,100		10,100		10,100	
Other Articles	-		40,100		100,000	
Capital Stabilization Fund	250,000		700,000		275,000	
General Stabilization Fund	201,507		400,000		300,000	
Vocational Stabilization Fund	-		-		200,000	
Total: Other Funding Uses	\$ 1,111,607		\$ 1,800,200		\$ 1,385,100	



Town Reserve Account

The Reserve Fund provides a funding source for extraordinary or unforeseen expenditures that cannot be accommodated within departmental budgets. Expenditures from the Reserve Fund require approval of the Finance Committee. The fund offers flexibility to address unexpected and potentially significant costs that arise during the fiscal year.

OPEB Trust Fund Contribution

An appropriation was first established in FY16 to begin funding the Town's Other Post-Employment Benefits (OPEB) Trust Fund. Contributions support the long-term funding of retiree health and related benefits and reduce the Town's unfunded OPEB liability over time.

General Stabilization Fund

The Town seeks to maintain a minimum General Stabilization Fund balance equal to 5 percent of the prior year's General Fund operating budget. Withdrawals should be limited to emergencies or other unanticipated events that cannot be supported through current General Fund appropriations.

Capital Stabilization Fund

The Town makes annual appropriations to the Capital Stabilization Fund to build a balance sufficient to support pay-as-you-go funding for moderate-sized capital projects (generally under \$1 million). This approach reduces reliance on debt for smaller projects, preserves borrowing capacity for larger capital needs, and balances debt financing with cash funding. The Town's policy target is a combined balance across all capital-related stabilization funds equal to 2 percent of the prior year's General Fund budget.

Turf Stabilization Fund

The Turf Stabilization Fund is a special purpose stabilization fund established to offset the costs associated with the repair or replacement of Town-owned synthetic turf fields. Contributions are made annually from the General Operating Fund and the Field Maintenance Enterprise Fund.

Accrued Leave Fund

The Accrued Leave Fund is to address future liabilities associated with accumulated sick and vacation leave owed to Town employees upon retirement or separation. Funding these obligations in advance is considered a sound financial management practice and helps mitigate future budgetary impacts.

Vocational Education Stabilization Fund

The Vocational Education Stabilization Fund is proposed to be a special purpose stabilization fund established to set aside resources for potential future opportunities related to joining a regional vocational school district. The fund is intended to provide financial flexibility should an opportunity arise, including costs associated with entry, transition, or related capital or operational requirements. Contributions are made periodically from available General Fund resources, subject to Town policy and approval, to ensure the Town is positioned to respond prudently and strategically if such an opportunity presents itself.



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.

Consolidated Financial Information

OPERATING CAPITAL BUDGET	FY25	FY26	FY27
	Actual	Appropriated	Recommended
Sudbury Public Schools	\$ 275,000	\$ 410,000	\$ 195,000
LS Regional High School	71,197	0	221,600
Information Systems	0	179,800	210,000
Fire	69,500	138,100	84,000
Public Works	115,000	236,500	145,000
Conservation	0	50,000	0
Health	0	50,000	0
Police	0	0	35,000
Building	0	0	55,000
Combined Facilities	98,000	155,000	250,000
Total: Operating Budget Capital	\$ 628,697	\$ 1,219,400	\$ 1,195,600



ENTERPRISE FUNDS



ENTERPRISE FUNDS BUDGET

Enterprise Funds are established under Massachusetts General Laws to account for municipal services that are operated in a business-like manner and are primarily supported through user fees rather than the property tax levy. These funds allow revenues and expenses associated with a specific service to be segregated from the General Fund, promoting transparency, cost accountability, and long-term financial sustainability. Enterprise Funds are intended to be self-supporting, with user charges set at levels sufficient to cover operating costs, capital needs, debt service, and appropriate reserves.

EXPENDITURES	FY25 Actual	FY26 Appropriated	FY27 Recommended	% Increase
<i>Direct</i>				
Transfer Station	\$ 287,107	\$ 327,915	\$ 338,825	3.33%
Atkinson Pool	429,185	498,434	534,697	7.28%
Recreation Field Maintenance	196,798	211,837	220,395	4.04%
Total Direct Expenditures	\$ 913,090	\$ 1,038,186	\$ 1,093,917	5.37%
<i>Indirect</i>				
Transfer Station	\$ 17,551	\$ 18,955	\$ 20,000	5.51%
Atkinson Pool	45,000	48,600	45,000	-7.41%
Recreation Field Maintenance	38,500	40,740	34,500	-15.32%
Total Indirect Expenditures	\$ 101,051	\$ 108,295	\$ 99,500	-8.12%
Total Expenditures	\$ 1,014,141	\$ 1,146,481	\$ 1,193,417	4.09%

RECEIPTS & RESERVES	FY25 Actual	FY26 Appropriated	FY27 Recommended	% Increase
<i>Transfer Station</i>				
Transfer Station	\$ 311,698	\$ 346,870	\$ 358,825	3.45%
Atkinson Pool	509,240	547,034	579,697	5.97%
Recreation Field Maintenance	242,897	252,577	254,895	0.92%
Total Receipts & Reserves	\$ 1,063,835	\$ 1,146,481	\$ 1,193,417	4.09%



Enterprise Fund Balances

Transfer Station Fund Balance	FY25 Actual	FY26 Appropriated	FY27 Recommended	% Increase
Beginning Fund Balance	\$ 345,440	\$ 352,480	\$ 352,480	0.00%
Revenues	311,698	346,870	315,825	-8.95%
Expenditures	(304,658)	(346,870)	(358,825)	3.45%
Ending Fund Equity Balance	\$ 352,480	\$ 352,480	\$ 309,480	-12.20%

Pool Fund Balance	FY25 Actual	FY26 Appropriated	FY27 Recommended	% Increase
Beginning Fund Balance	\$ 658,429	\$ 693,484	\$ 553,484	-20.19%
Revenues	509,240	407,034	469,697	15.40%
Expenditures	(474,185)	(547,034)	(579,697)	5.97%
Ending Fund Equity Balance	\$ 693,484	\$ 553,484	\$ 443,484	-19.87%

Field Maintenance Fund Balance	FY25 Actual	FY26 Appropriated	FY27 Recommended	% Increase
Beginning Fund Balance	\$ 107,263	\$ 114,862	\$ 114,862	0.00%
Revenues	242,897	252,577	233,895	-7.40%
Expenditures	(235,298)	(252,577)	(254,895)	0.92%
Ending Fund Equity Balance	\$ 114,862	\$ 114,862	\$ 93,862	-18.28%



Transfer Station Enterprise Fund

TRANSFER STATION	FTE's	FY25		FY26		FY27	
		Actual		Appropriated		Recommended	
Non-Clerical	2.25	\$ 110,708		\$ 152,757		\$ 152,294	
Overtime		11,789		11,025		11,100	
Clerical	0.20	10,539		11,128		12,376	
Summer Help				5,760		5,760	
Stipends		4,095		4,095		4,095	
Sub Total: Personal Services	2.45	\$ 137,131		\$ 184,765		\$ 185,625	
General Expense		\$ 29,386		\$ 30,000		\$ 30,000	
Maintenance		20,117		21,000		21,050	
Hauling & Disposal		56,639		67,150		67,150	
Resource Recovery		31,434		25,000		35,000	
Prior Year C/F Expenses		12,400		-		-	
Sub Total: Expenses		\$ 149,976		\$ 143,150		\$ 153,200	
INDIRECT COSTS:							
Insurance/Benefits		\$ 17,551		\$ 18,955		\$ 20,000	
Sub Total: Indirect Costs		\$ 17,551		\$ 18,955		\$ 20,000	
Total Expenditures	2.45	\$ 304,658		\$ 346,870		\$ 358,825	

Revenues/Transfers	FY25		FY26		FY27	
	Actual		Appropriated		Recommended	
Receipts	\$ 311,698		\$ 314,870		\$ 315,825	
Retained Earnings	-		32,000		43,000	
Total Revenues	\$ 311,698		\$ 346,870		\$ 358,825	
Surplus/(Deficit)	\$ 7,040		\$ -		\$ -	



Atkinson Pool Enterprise Fund

POOL ENTERPRISE	FTE's	FY25		FY26		FY27	
		Actual		Appropriated		Recommended	
Pool Staff Salaries	3.00	\$ 125,961		\$ 171,486		\$ 182,227	
Part-Time Supervisors		14,855		13,658		20,000	
Admin Salaries		-		-		26,096	
Sick Leave Buy Back		815		-		-	
Lifeguards		37,533		52,009		53,569	
Head Lifeguard		43,639		51,281		52,805	
Sub Total: Personal Services	3.00	\$ 222,803		\$ 288,434		\$ 334,697	
General Expense		\$ 24,166		\$ 50,000		\$ 50,000	
Equipment Maintenance		72,765		40,000		40,000	
Utilities		109,451		120,000		110,000	
Sub Total: Expenses		\$ 206,382		\$ 210,000		\$ 200,000	
INDIRECT COSTS:							
Insurance/Benefits		\$ 45,000		\$ 48,600		\$ 45,000	
Sub Total: Indirect Costs		\$ 45,000		\$ 48,600		\$ 45,000	
Total Expenditures	<u>3.00</u>	<u>\$ 474,185</u>		<u>\$ 547,034</u>		<u>\$ 579,697</u>	

Revenues/Transfers	FY25		FY26		FY27	
	Actual		Appropriated		Recommended	
Receipts	\$ 509,240		\$ 407,034		\$ 469,697	
Retained Earnings	-		140,000		110,000	
Total Revenues	<u>\$ 509,240</u>		<u>\$ 547,034</u>		<u>\$ 579,697</u>	
Surplus/(Deficit)	<u>\$ 35,055</u>		<u>\$ -</u>		<u>\$ -</u>	



Field Maintenance Enterprise Fund

FIELD MAINTENANCE	FTE's	FY25		FY26		FY27	
		Actual	Appropriated	Appropriated	Recommended	Appropriated	Recommended
Field Maintenance Salaries	2.00	\$ 125,389		\$ 136,837		\$ 140,395	
Sub Total: Personal Services	2.00	\$ 125,389		\$ 136,837		\$ 140,395	
Field Maintenance		\$ 40,472		\$ 45,000		\$ 55,000	
Park Maintenance		22,705		15,000		17,000	
Utilities		8,232		15,000		8,000	
Sub Total: Expenses		\$ 71,409		\$ 75,000		\$ 80,000	
INDIRECT COSTS:							
Insurance/Benefits		\$ 28,000		\$ 30,240		\$ 34,500	
Transfer to Trust		10,500		10,500		-	
Sub Total: Indirect Costs		\$ 38,500		\$ 40,740		\$ 34,500	
Total Expenditures	2.00	\$ 235,298		\$ 252,577		\$ 254,895	

Revenues/Transfers		FY25		FY26		FY27	
		Actual	Appropriated	Appropriated	Recommended	Appropriated	Recommended
Receipts		\$ 242,897		\$ 210,577		\$ 233,895	
Retained Earnings		-		42,000		21,000	
Total Revenues		\$ 242,897		\$ 252,577		\$ 254,895	
Surplus/(Deficit)		\$ 7,599		\$ -		\$ -	



SUPPLEMENTARY INFORMATION



LONG-TERM DEBT



LONG-TERM DEBT SCHEDULES

Fiscal Year	Exempt Debt		Non-Exempt Debt		Total General Fund Debt	Community Preservation		Total Debt
	Principal	Interest	Principal	Interest		Principal	Interest	
FY2026	\$2,473,000	\$1,569,250	\$434,895	\$287,765	\$4,764,910	\$550,000	\$78,943	\$5,393,853
FY2027	2,338,000	1,474,910	440,273	264,152	4,517,335	540,000	63,143	5,120,478
FY2028	2,333,000	1,385,970	445,787	245,403	4,410,160	540,000	50,043	5,000,203
FY2029	2,328,000	1,297,130	456,642	226,513	4,308,285	540,000	36,655	4,884,940
FY2030	2,328,000	1,208,490	462,645	207,325	4,206,460	310,000	25,568	4,542,028
FY2031	2,318,000	1,129,600	362,000	187,985	3,997,585	315,000	19,718	4,332,303
FY2032	2,185,000	1,051,010	340,000	171,200	3,747,210	230,000	13,768	3,990,978
FY2033	2,185,000	975,838	340,000	155,075	3,655,913	230,000	9,073	3,894,986
FY2034	2,180,000	900,129	340,000	138,950	3,559,079	235,000	4,651	3,798,730
FY2035	2,105,000	833,677	340,000	125,975	3,404,652	50,000	1,563	3,456,215
FY2036	1,685,000	769,558	335,000	113,000	2,902,558			2,902,558
FY2037	1,685,000	717,750	330,000	100,225	2,832,975			2,832,975
FY2038	1,685,000	665,675	330,000	87,650	2,768,325			2,768,325
FY2039	1,685,000	613,600	330,000	75,075	2,703,675			2,703,675
FY2040	1,685,000	561,258	330,000	62,500	2,638,758			2,638,758
FY2041	1,685,000	508,462	330,000	49,925	2,573,387			2,573,387
FY2042	965,000	455,400	330,000	37,350	1,787,750			1,787,750
FY2043	965,000	416,800	330,000	24,775	1,736,575			1,736,575
FY2044	965,000	378,200	305,000	12,200	1,660,400			1,660,400
FY2045	945,000	339,600			1,284,600			1,284,600
FY2046	945,000	301,800			1,246,800			1,246,800
FY2047	945,000	264,000			1,209,000			1,209,000
FY2048	945,000	226,200			1,171,200			1,171,200
FY2049	945,000	188,400			1,133,400			1,133,400
FY2050	945,000	150,600			1,095,600			1,095,600
FY2051	940,000	112,800			1,052,800			1,052,800
FY2052	940,000	75,200			1,015,200			1,015,200
FY2053	940,000	37,600			977,600			977,600

Total \$44,268,000 \$18,608,907 \$6,912,241 \$2,573,044 \$72,362,192 \$3,540,000 \$303,121 \$76,205,313



Town's Outstanding Debt by Type

Fiscal Year	School Principal	Municipal Principal	CPA Principal	Annual Debt Service	Principal Outstanding
Bal FY25	\$0	\$51,180,241	\$3,540,000		\$54,720,241
FY2026		2,907,895	550,000	3,457,895	51,262,346
FY2027		2,778,273	540,000	3,318,273	47,944,073
FY2028		2,778,787	540,000	3,318,787	44,625,286
FY2029		2,784,642	540,000	3,324,642	41,300,645
FY2030		2,790,645	310,000	3,100,645	38,200,000
FY2031		2,680,000	315,000	2,995,000	35,205,000
FY2032		2,525,000	230,000	2,755,000	32,450,000
FY2033		2,525,000	230,000	2,755,000	29,695,000
FY2034		2,520,000	235,000	2,755,000	26,940,000
FY2035		2,445,000	50,000	2,495,000	24,445,000
FY2036		2,020,000		2,020,000	22,425,000
FY2037		2,015,000		2,015,000	20,410,000
FY2038		2,015,000		2,015,000	18,395,000
FY2039		2,015,000		2,015,000	16,380,000
FY2040		2,015,000		2,015,000	14,365,000
FY2041		2,015,000		2,015,000	12,350,000
FY2042		1,295,000		1,295,000	11,055,000
FY2043		1,295,000		1,295,000	9,760,000
FY2044		1,270,000		1,270,000	8,490,000
FY2045		945,000		945,000	7,545,000
FY2046		945,000		945,000	6,600,000
FY2047		945,000		945,000	5,655,000
FY2048		945,000		945,000	4,710,000
FY2049		945,000		945,000	3,765,000
FY2050		945,000		945,000	2,820,000
FY2051		940,000		940,000	1,880,000
FY2052		940,000		940,000	940,000
FY2053		940,000		940,000	(0)

Outstanding Debt \$0 \$51,180,241 \$3,540,000



Town's Outstanding Debt by Project

Project	Principal Outstanding	Interest Outstanding	Debt Type	Bond Matures
Police Station Construction	\$3,368,000	\$562,596	Exempt	2035
Johnson Farm	\$850,000	\$142,269	Exempt	2035
Broadacres - Land Acquisition	\$2,765,000	\$376,782	Exempt	2041
DPW Fuel Management	\$805,000	\$68,550	Exempt	2031
Stearns Mill Dam	\$135,000	\$5,400	Exempt	2026
Camp Sewataro	\$255,000	\$34,087	Exempt	2041
Camp Sewataro	\$8,570,000	\$1,425,273	Exempt	2041
Stearns Mill Dam & Bridge Replacement	\$405,000	\$162,950	Exempt	2044
CSX Land Acquisition	\$670,000	\$160,200	Exempt	2034
Fairbank Community Center	\$26,445,000	\$15,670,800	Exempt	2053
ESCO Loan	\$445,241	\$35,359	Non-Exempt	2030
Police	\$117,000	\$12,960	Non-Exempt	2031
Drainage/Roadway	\$2,995,000	\$1,246,600	Non-Exempt	2044
Fire Station Addition	\$2,905,000	\$1,209,000	Non-Exempt	2044
Clean Water Trust 2022	\$450,000	\$64,125	Non-Exempt	2043
Johnson Farm	\$500,000	\$83,688	CPA	2035
Nobscot Conservation	\$955,000	\$41,963	CPA	2029
Pantry Brook	\$1,545,000	\$131,371	CPA	2034
Nobscot Refunding	\$540,000	\$46,100	CPA	2031

Total Debt Projects **\$54,720,241** **\$21,480,073**

Town's Authorized / Unissued Debt

Project	Amount	Type
Atkinson Pool	\$3,309,000	Non-Exempt
Ambulance Replacement	\$500,000	Non-Exempt
Haynes Elementary School Roof Replacement	\$7,821,563	Exempt
Nixon Elementary School Roof Replacement	\$4,064,845	Exempt

Total Authorized / Unissued Debt **\$15,695,408**



Town's 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 is as follows:

Equalized valuation under G.L. c.58, s.10C	\$ 7,603,766,700
Normal Debt Limit (5% of Equalized Valuation)	380,188,335
Debt Outstanding	54,720,241
Legal Debt Margin	<u>\$ 325,468,094</u>



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.” Free Cash must be certified by DLS before it may be appropriated by the Town in the new fiscal year.

Free Cash is calculated at the beginning of each fiscal year based on the Town’s balance sheet as of June 30. It includes actual receipts in excess of revenue estimates and unspent departmental appropriations from the fiscal year just ended, plus any unexpended Free Cash from the prior year. This amount is offset by property tax receivables, overlay requirements, and certain deficits; as a result, Free Cash may be a negative number in any given year.

The Town shall maintain a year-to-year goal of keeping Free Cash in the range of 3–5% of the prior year’s General Fund budget. To achieve this objective, the Assistant Town Manager/Finance Director shall assist the Town Manager in developing budgets based on conservative revenue projections, and department heads shall carefully manage appropriations to generate excess income and budget turnback’s where feasible. Budget decision-makers will avoid fully depleting Free Cash in any year so that the subsequent year’s calculation begins with a positive balance.

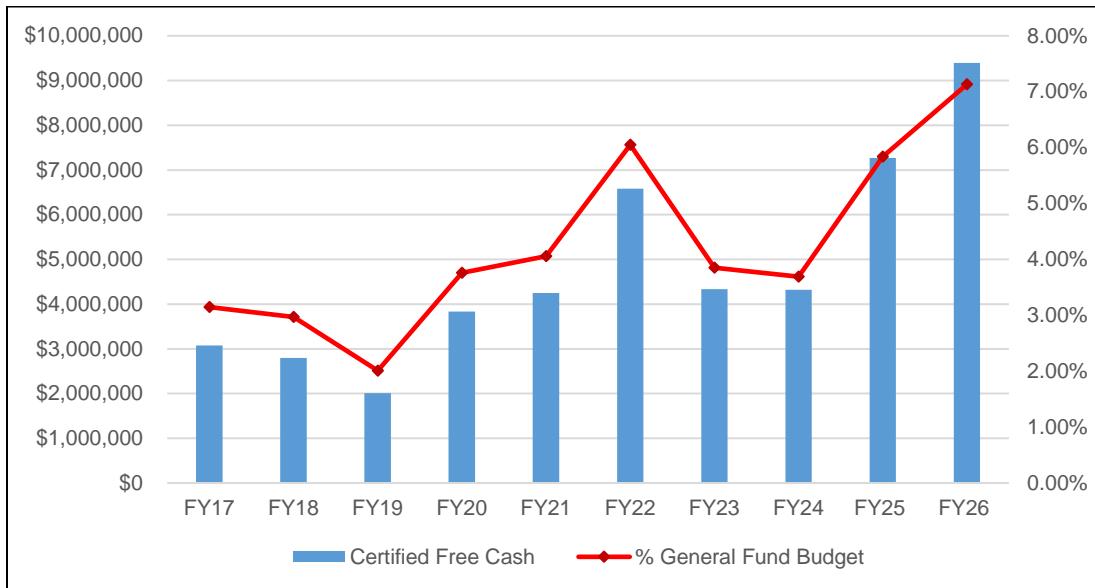
Consistent with DLS guidance, Free Cash should be used primarily for one-time, non-recurring expenditures, such as capital projects, equipment replacement, emergency costs, or transfers to stabilization reserves. DLS cautions against the use of Free Cash to support ongoing operating expenditures, as such reliance may signal a structural imbalance between recurring revenues and recurring costs and reduce a municipality’s long-term financial flexibility. As a best practice, any Free Cash in excess of the Town’s 5% target should be directed to reserves, applied to offset unfunded liabilities, or set aside for existing debt obligations.

Sudbury has historically used Free Cash for capital and equipment purchases, to supplement snow and ice operations in severe weather years, and to fund transfers to the Town’s Stabilization Funds. Using Free Cash to support recurring operating expenditures is also viewed unfavorably by the Town’s bond rating agency, Standard & Poor’s, which considers such use a potential indicator of structural budget stress. Accordingly, Free Cash is not recommended as a funding source for ongoing, annual operating expenses.

The chart below presents certified Free Cash levels by fiscal year. Recent increases in Free Cash are attributable to higher investment income, growth in licenses and permits revenue, increases in motor vehicle excise tax collections, and departmental reversions driven primarily by staffing vacancies.



Certified Free Cash FY17 – FY26



Free Cash	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Certified Free Cash	\$3,074,985	\$2,793,163	\$2,012,070	\$3,833,030	\$4,249,754	\$6,584,093	\$4,336,876	\$4,317,363	\$7,271,136	\$9,395,877
% General Fund Budget	3.15%	2.97%	2.01%	3.76%	4.06%	6.80%	4.40%	3.69%	5.84%	7.13%

Free Cash Usage FY2027

<u>Free Cash Usage FY27</u>		<u>FY27</u>	<u>USAGE</u>
Capital Article		\$	4,789,379
Stabilization Fund			300,000
Capital Stabilization Fund			275,000
Vocational Stabilization Fund			200,000
OPEB Fund			325,000
Transportation			100,000
Total Free Cash Usage FY27		\$	5,989,379
Estimated Snow Deficit FY2026			750,000
Total Free Cash Usage		\$	6,739,379



General Stabilization Fund

The Town will endeavor to maintain a minimum balance in the General Stabilization Fund equal to at least 5% of the prior year's General Fund budget. This Fund serves as the Town's primary financial reserve and is intended to address emergencies, revenue shortfalls, economic downturns, or other unanticipated events that cannot be supported through current General Fund appropriations.

Withdrawals from the General Stabilization Fund should be limited to amounts available above the 5% minimum reserve target whenever possible. If a withdrawal is necessary that reduces the balance below the minimum target, the withdrawal should be limited to no more than one-third of the Fund balance at any one time, with the goal of avoiding full depletion of the reserve. Any withdrawal that reduces the balance below the minimum target should be accompanied by a plan to replenish the Fund.

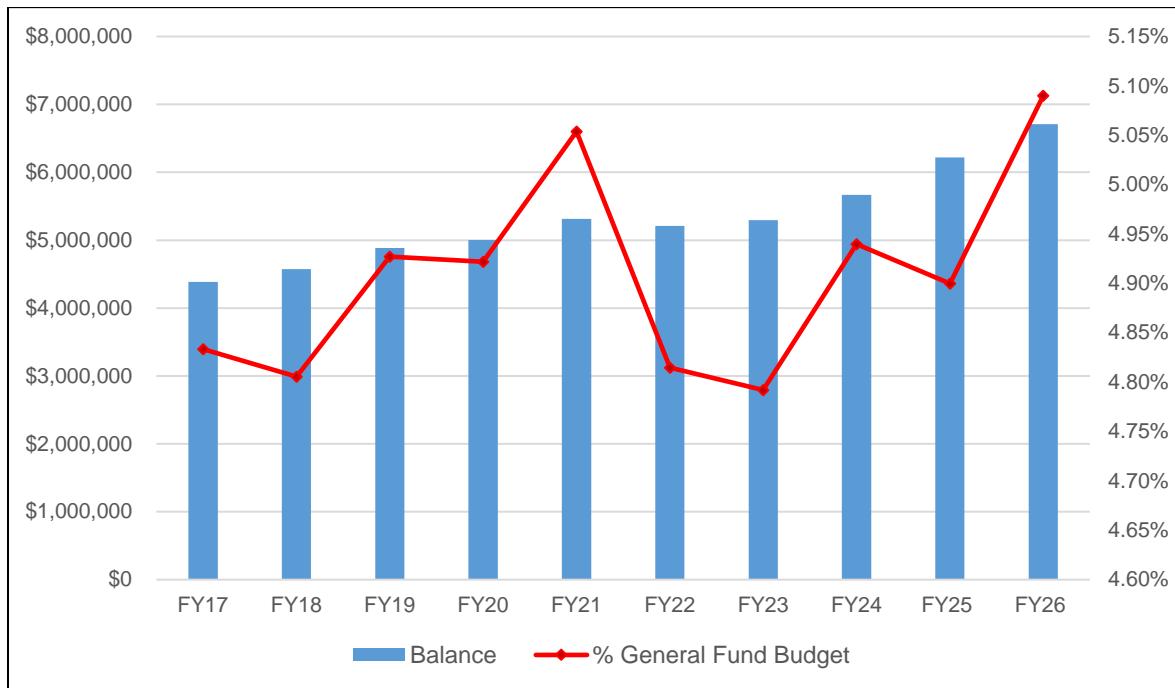
Replenishment of the General Stabilization Fund should occur annually at the Fall Town Meeting, or at the earliest available Town Meeting following the certification of Free Cash.

The General Stabilization Fund is established pursuant to M.G.L. c. 40, § 5B. Appropriations to and withdrawals from the Fund are made by Town Meeting, with withdrawals requiring a two-thirds vote as required by statute. Deposits into the Fund may include Free Cash, one-time revenues, or other available funds, consistent with Town financial policies.

The Massachusetts Department of Revenue, through the Division of Local Services, encourages municipalities to maintain adequate stabilization reserves as a best practice for long-term financial planning. Strong stabilization balances are viewed favorably by bond rating agencies and enhance the Town's ability to manage fiscal uncertainty while maintaining service stability.



Stabilization Fund Balance FY17 – FY26



* FY26 Balance is as of 12/30/2025

Stabilization Fund	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	Current FY26
Balance	\$4,384,804	\$4,574,740	\$4,885,336	\$5,000,904	\$5,314,281	\$5,210,416	\$5,296,815	\$5,668,929	\$6,217,520	\$6,709,250
% General Fund Budget	4.83%	4.81%	4.93%	4.92%	5.05%	4.81%	4.79%	4.94%	4.90%	5.09%

FY2027 – Proposed Appropriation (transfer): \$300,000

Est FY27 % of Budget: 5.04%



Capital Stabilization Fund

The Town will appropriate annually to the Capital Stabilization Fund in order to build and maintain a balance sufficient to support pay-as-you-go financing of capital expenditures. This approach allows the Town to fund moderate-cost capital projects (generally under \$1 million) without borrowing, while preserving long-term debt capacity for major capital projects and higher-cost infrastructure investments. Balancing pay-as-you-go capital funding with strategic borrowing reduces overall debt service costs and enhances financial flexibility.

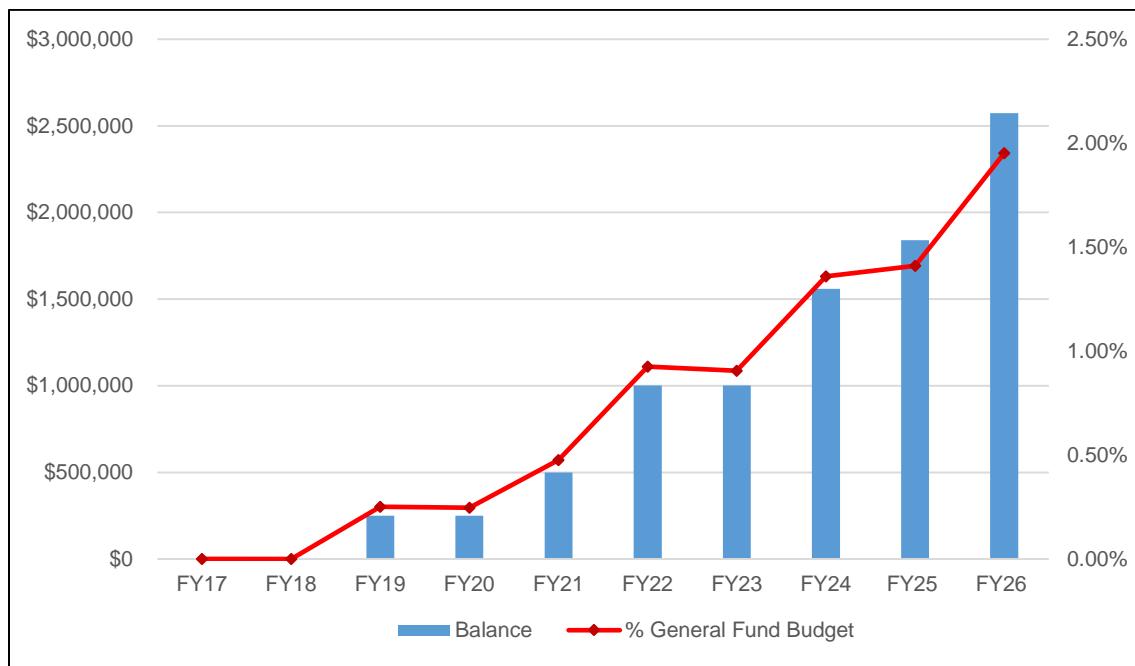
The Town shall endeavor to achieve and maintain a combined target balance for all capital-related special purpose stabilization funds equal to at least 2% of the prior year's General Fund budget. Consistent with this objective, withdrawals from the Capital Stabilization Fund should be avoided until the target balance has been achieved. Once the target is reached, funds may be used to support eligible projects included in the Town's adopted Capital Improvement Plan (CIP). Following any use of the Fund, the Town will seek to resume annual appropriations until the target balance is restored.

The Capital Stabilization Fund is established pursuant to M.G.L. c. 40, § 5B as a special-purpose stabilization fund. Under state law, appropriations to the Fund may be made by Town Meeting, and withdrawals require a two-thirds vote of Town Meeting. The Massachusetts Department of Revenue (DOR), through the Division of Local Services (DLS), recognizes capital stabilization funds as a best practice for long-term capital planning, as they provide a dedicated and transparent mechanism for financing capital assets without over-reliance on debt.

DLS guidance encourages municipalities to use capital stabilization funds for non-recurring capital purposes only, and not for operating expenses. Maintaining a healthy capital stabilization balance is viewed favorably by bond rating agencies, as it demonstrates proactive capital planning, disciplined reserve management, and a commitment to minimizing future debt burdens while addressing infrastructure needs in a sustainable manner.



Capital Stabilization Fund Balance FY17 – FY26



* FY26 Balance is as of 12/30/2025

Capital Stabilization Fund	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	Current FY26
Balance	\$100	\$100	\$250,100	\$250,100	\$500,100	\$1,001,000	\$1,001,000	\$1,560,000	\$1,840,137	\$2,572,427
% General Fund Budget	0.00%	0.00%	0.25%	0.25%	0.48%	0.92%	0.91%	1.36%	1.41%	1.95%

FY2027 – Proposed Appropriation (transfer): \$275,000

Est FY27 % of Budget: 2.15%



Other Post-Employment Benefits (OPEB)

Other Post-Employment Benefits (OPEB) represent the cost of health insurance and other non-pension benefits provided to eligible retirees and their dependents. These benefits are earned by employees during their working years and are payable after retirement. Unlike pension benefits, which are funded through the Massachusetts Retirement System, OPEB obligations are the responsibility of the Town and are not fully funded through a statewide system.

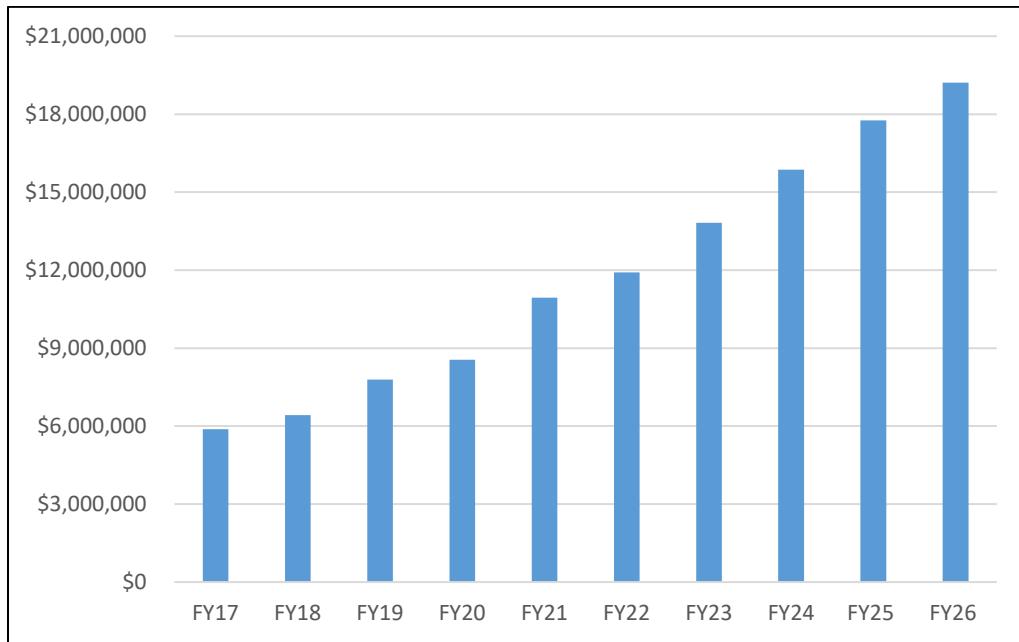
In accordance with GASB Statement No. 45 and subsequent updates, the Town is required to calculate and report its long-term OPEB liability, which reflects the estimated cost of future retiree health benefits already earned by current and former employees. This liability is reported in the Town's financial statements and does not represent an immediate cash obligation, but rather a long-term actuarial estimate.

To address this obligation, the Town has established an OPEB Trust Fund under M.G.L. c. 32B, § 20, which allows for the advance funding of retiree health care costs. The Town has made annual contributions to the OPEB Trust Fund, demonstrating a commitment to reducing its long-term unfunded liability and improving fiscal sustainability over time. Prefunding OPEB benefits helps moderate future cost growth, reduces pressure on future operating budgets, and improves the Town's long-term financial position.

The Massachusetts Department of Revenue, through the Division of Local Services, encourages municipalities to make regular contributions toward their OPEB obligations as a best practice for long-term financial planning. Consistent annual funding of OPEB liabilities is viewed favorably by bond rating agencies, as it reflects prudent financial management and a proactive approach to managing long-term liabilities.



OPEB Fund Balance FY17 – FY26



* FY26 Balance is as of 12/30/2025

OPEB Fund	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	Current FY26
Balance	\$5,880,200	\$6,429,146	\$7,794,008	\$8,555,843	\$10,941,453	\$11,910,546	\$13,816,622	\$15,867,999	\$17,758,953	\$19,208,953

FY2027 – Proposed Appropriation (transfer): \$500,000

Est FY27 Balance: \$19,708,953



CAPITAL PLANNING



TOWN OF SUDSBURY

Office of the Town Manager

Andrew J. Sheehan,
Town Manager

278 Old Sudbury Road
Sudbury, MA 01776
Tel: 978-639-3381

January 28, 2026

Dear Honorable Select Board and Members of the Finance Committee:

It is my pleasure to transmit the Fiscal Year 2027 (FY27) Town Manager's Capital Budget for Town Departments, Sudbury Public Schools (SPS), and Lincoln-Sudbury Regional High School.

The development of the Capital Budget follows a structured and deliberative process. It begins with requests from departments for capital improvements anticipated over the next five and fifteen years. Requested projects are categorized by departments as essential, asset maintenance, enhancement, or programmatic need. In conjunction with the FY27 budget, the Town has released an updated and revised 15-Year Capital Improvement Plan (CIP), reflecting refined project scopes, updated cost estimates, revised timelines, and funding assumptions. In addition to the traditional five-year CIP, the Town continues to build out and formalize this longer-term fifteen-year planning horizon in accordance with the Select Board's Financial Management Policies. The 15-Year Capital Plan was developed through a staff-level Capital Expenditure Committee with representation from Town departments, Sudbury Public Schools, and Lincoln-Sudbury Regional High School, and is intended to serve as a living document that will be updated annually as conditions, priorities, and available resources evolve.

Capital requests are evaluated by the Town Manager and the Assistant Town Manager/Finance Director using a comprehensive set of criteria. These include legal mandates; risks to public safety; revenue-producing or cost-reducing potential; condition of facilities and infrastructure; systematic replacement or repair needs; improvements to operating efficiency; impacts on services and personnel; alignment with community plans; coordination with other initiatives; equitable provision of services; protection and conservation of resources; and overall affordability. This evaluation process informs which projects are ultimately recommended for inclusion in the Capital Budget.

We recognize the significant capital needs facing the Town and the challenges of maintaining service levels while addressing aging infrastructure and equipment. This Capital Budget reflects a balanced approach that seeks to meet critical needs while remaining mindful of the impact on taxpayers.

The proposed FY27 Capital Budget totals \$10,256,909, which includes the Town Manager's Capital Operating Budget of \$1,195,600. Favorable action on this plan at Town Meeting will enable the Town to address necessary repairs, replace aging equipment, and invest in essential assets. This investment is critical to the continued delivery of safe, reliable, and effective municipal and school services.

The following chart provides detailed information on the proposed FY27 Capital Budget.



Town Manager's Capital - Operating Budget

Project Name	Department	Amount
Building Department Vehicle #1	Building	\$ 55,000
DPW Garage Roof Covering Built-Up Membrane Design	Facilities - Town	65,000
Flynn Building Offices Floor Finishes Tile	Facilities - Town	50,000
Goodnow Library HVAC Packaged Design	Facilities - Town	80,000
Town Hall Split System (CRAC)	Facilities - Town	55,000
Life pack Cardiac Monitor	Fire	58,000
Lucas Compressor	Fire	26,000
Core Switches at Flynn	Info Systems	60,000
Digital Signage - Airtime	Info Systems	50,000
Wireless Access Points	Info Systems	50,000
Email Archiving Upgrade	Info Systems	50,000
Network Core	Lincoln Sudbury	69,500
Ford F450 Dump Truck	Lincoln Sudbury	99,900
Chevrolet Express Van-15 passenger	Lincoln Sudbury	52,200
Duty Sidearms	Police	35,000
Town-Wide Walkways Improvements & Design	Public Works	50,000
Light Duty Pickup Truck / Equivalent (one ton) - Unit 45	Public Works	95,000
SPS Schools Ceiling Finish Suspended Acoustical Tile	SPS	25,000
SPS Facilities Fittings Toilet Partitions	SPS	25,000
SPS Facilities Floor Finish Carpet	SPS	40,000
SPS Facilities Floor Finish Tile	SPS	40,000
SPS Facilities Interior Finish Painted	SPS	40,000
SPS Facilities Exterior Metal Doors	SPS	25,000
Town Manager's Capital Operating Budget		\$ 1,195,600



Capital Projects in Excess of \$100,000

Project Name	Department	Amount
DPW Garage Communications and Security Fire Alarm, Panels & Design	Facilities - Town	\$ 132,000
Fire Department 2 Roof Covering Asphalt Shingle Replacement	Facilities - Town	119,200
Flynn Building Offices Pump, Hot Water Circulation & Boiler Replacement	Facilities - Town	150,000
ADA Self-Assessment Transition Plan Recommendations	Facilities - Town	200,000
Haynes & Nixon Elem. School Communications & Security Fire Alarm	Facilities – SPS	660,500
Building Management System SPS Capital Repairs	Facilities – SPS	110,000
SCBA Self Contain Breathing Apparatus	Fire	550,000
Waste Water Treatment Facility SBI Panel	Lincoln Sudbury	147,679
Roads, Culvert, Drainage, Consultant & Construction, Design & Drain Replacement	Public Works	950,000
Town Owned Parking Lots - Pavement Project	Public Works	100,000
Large Construction / Excavation / loader equipment - Unit 15	Public Works	300,000
6-Wheel 26,000+ GVW Combo Body Dump Truck w/Plow and Spreader	Public Works	350,000
10-Wheel 40,000+ GVW Dump Truck - Unit 10	Public Works	335,000
Light/Medium Duty Pick Up truck with spreader and plow	Public Works	135,000
Classroom Instructional Equipment Replacement, Year 3	SPS	100,000
School Safety All Buildings	SPS	450,000
Capital Additions in Excess of \$100,000		\$ 4,789,379



Debt Capital Projects

Project Name	Department	Amount
DPW Administration Offices Floor Finishes Concrete	Facilities - Town	\$ 2,200,000
Capital Additions - Debt		\$ 2,200,000

Other Funding Capital Projects

Project Name	Department	Amount
Sherman's Bridge	Public Works	\$ 1,000,000
Bullet Proof Vests	Police	10,400
Town Hall Emergency Generator	Facilities - Town	51,830
Capital Additions - Other Funding		\$ 1,062,230

Community Preservation Capital Projects

Project Name	Department	Amount
Haskell Field Bathroom Renovations	Recreation	\$ 66,000
Haskell/Smile Playground	Recreation	337,700
Davis Field Improvement Design	Recreation	122,000
Broadacres Farm and Featherland Park Design	Recreation	214,000
Accessible Connections from MCRT to Memorial Forest/Hop Brook	Recreation	270,000
Capital Additions - Community Preservation		\$ 1,009,700
Total FY27 Capital Plan		\$ 10,256,909



Capital Projects Summary by Department

	Total Capital	Operating Tax Levy	Free Cash	Debt	Other Funding	CPA
SPS	\$ 745,000	\$ 195,000	\$ 550,000	\$ -	\$ -	\$ -
Lincoln Sudbury	369,279	221,600	147,679	-	-	-
IT	210,000	210,000	-	-	-	-
Fire	634,000	84,000	550,000	-	-	-
Public Works	3,315,000	145,000	2,170,000	-	1,000,000	-
Police	45,400	35,000	-	-	10,400	-
Building	55,000	55,000	-	-	-	-
Facilities - Town	3,103,030	250,000	601,200	2,200,000	51,830	-
Facilities - School	770,500	-	770,500	-	-	-
Recreation	1,009,700	-	-	-	-	1,009,700
Total Capital	\$ 10,256,909	\$ 1,195,600	\$ 4,789,379	\$ 2,200,000	\$ 1,062,230	\$ 1,009,700



Capital Request Forms

Town Manager's Capital - Operating Budget



Building – Vehicle Replacement

Capital Improvement Program		Date submitted: 11/19/25
Project Number: CIP FY27 Big 1		
Project Title: New vehicle		
Category: Rolling stock		
Department / Committee: Building Dept. Contact: Andrew Lewis		
Project Type is: New [<input checked="" type="checkbox"/>] Resubmission [<input type="checkbox"/>] Recurring [<input type="checkbox"/>] Rehabilitation [<input type="checkbox"/>]		
Year of Initial Request: FY27		
Description & Justification / Need:		Legal compliance _____ [<input type="checkbox"/>] Safety compliance _____ [<input type="checkbox"/>]
		Supports Community Plan _____ [<input type="checkbox"/>] Other _____ [<input type="checkbox"/>]
<p><u>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</u></p> <p>The Building Dept. currently has 2 former police cruisers that are over 10 years old and approximately 70,000 miles each. Both vehicles have had extensive repairs in the last 2 years and are past the replacement life cycle. They are police interceptors that are not economical to operate and expensive to repair. Replacing one now allows us to better plan for the future.</p>		
<p><u>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...</u></p>		
<p>Anticipated Staffing Changes:</p> <p><i>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?</i></p> <p>There are no staffing changes required with this request.</p>		
<p>Benefits of Project and Impact if Not Completed:</p> <p><i>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</i></p> <p>This will be a new, more efficient vehicle that allows us to save money on gas and maintenance compared to the old one.</p>		
<p><u>Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:</u></p> <p>Not getting a new vehicle may require high maintenance costs and if one or both vehicles fails to the point of not being repairable, the Department will not have vehicles to respond to emergency calls, do inspections or investigate zoning complaints.</p>		
Alternatives Considered and Reasons for Non-selection:		Typical Replacement Lifecycle / Service Life:
(why something else wasn't chosen)		
We can no longer get retired police vehicles.		Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell) 1 vehicle would be traded in.
<p>Discuss Operating Budget Impact:</p> <p><i>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...).</i></p> <p>Maintenance has been expensive and a new vehicle would reduce operating and maintenance costs.</p>		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input checked="" type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$0						<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$55,000	\$55,000					<input type="checkbox"/> Capital Stabilization
Contingency	\$0						<input type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$55,000	\$55,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Debt In-levy

Amounts Approved or Received

Grant Amount Approved/Rvc'd	\$0					
CPA Amount Approved/Rvc'd	\$0					
Net of CPA and Grants	\$55,000	\$55,000	\$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					

CPA Purpose(s)
Check all that apply

Open Space
 Recreation
 Historical
 Housing

Estimated Total Project Cost: \$55,000

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 listed otherwise on this form.





DPW – Walkway Design and Construction Improvements

Capital Improvement Program		Date submitted: 11-30-25
Project Number:	CIP_FY27_DPW-3 Walkways	
Project Title:	Town-wide Walkway Design/Construction Improvements	
Category:	Infrastructure	
Department / Committee DPW	Contact:	Tina Rivard
Project Type is:	New []	Resubmission []
	Recurring [X]	Rehabilitation [X]
Year of Initial Request:	2016	
Description & Justification / Need:	Legal compliance _____ []	Supports Community Plan _____ []
	Safety compliance _____ []	Other Asset Maintenance _____ [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 Comprehensive Walkway Program seeks to provide a network of walkways throughout Sudbury. This walkway network will: a. Provide safe, accessible paved surfaces for pedestrians and other users which are separated from the roadway pavement used by motorized vehicles; and b. Link Sudbury conservation land, parks and other public areas of surrounding towns. Some of these towns have walkways terminating at the Sudbury line; and c. 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... a. 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. b. 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. c. 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. d. Provide additional, vitally needed modes of recreation and transportation, i.e., walking, jogging and bicycling. e. 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 entire walkway program are enumerated in the Report of the Sudbury Walkway Committee, February 2000, and in the Project Description and Justification and Need 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:	Typical Replacement Lifecycle / Service Life: 25 Years	
<i>It had been previously requested, and defeated, at the 2000 Annual Town Meeting to approve a Proposition 2 ½ override for the construction of the comprehensive list of walkways. 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 Dept. of Public Works 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.</i> <i>A second alternative is to apply for Community Preservation funds for the construction of walkways.</i>	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)
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						Once Use Only
Land Acquisition	\$0						<input type="checkbox"/> Tax Levy
Construction	\$250,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	<input type="checkbox"/> Dedicated Revenue Source
Equipment/Furnishings	\$0						<input type="checkbox"/> Enterprise Retained Earnings
Contingency	\$0						<input type="checkbox"/> Capital Stabilization
Other (legal fees)	\$0						<input checked="" type="checkbox"/> Free Cash
TOTAL	\$250,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	<input type="checkbox"/> Revolving Fund

Amounts Approved or Received

Grant Amount Approved/Rvc'd	\$0					
CPA Amount Approved/Rvc'd	\$0					
Net of CPA and Grants	\$250,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000

CPA Purpose(s)
Check all that apply

<input type="checkbox"/> Open Space
<input type="checkbox"/> Recreation
<input type="checkbox"/> Historical
<input type="checkbox"/> Housing

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: \$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.



DPW – Light Duty Pickup Truck / Equivalent (one ton) - Unit 45

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: CIP_FY27_DPW-8 Pick up truck w/ Plow		
Project Title: Pick-up Truck with Plow		
Category:	Rolling Stock	
Department / Committee DPW	Contact: Tina Rivard	
Project Type is: New [] Resubmission [] Recurring [X] Rehabilitation []		
Year of Initial Request:		
Description & Justification / Need: Legal compliance _____ [] Safety compliance _____ []		Supports Community Plan _____ [] Other ___ Rolling Stock ___ [X]
<p>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</p> <p>The proposal is to replace a 2015 model pick-up with a new pick-up truck and plow. It is a goal of the Public Works to focus on standardizing vehicles and specifying vehicles to better suit our multi-disciplinary needs. Pick-up trucks are one of the most used equipment in the fleet. The Public Works employees use these vehicles to perform their everyday tasks including moving materials and equipment that is carried and towed by these vehicles. These trucks are also paired with larger equipment to perform snow removal. This unit has a 10 Year lifecycle.</p> <p>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...</p>		
<p>Anticipated Staffing Changes:</p> <p>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?</p> <p>None</p>		
<p>Benefits of Project and Impact if Not Completed:</p> <p>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</p> <p>Systematic replacement helps eliminate job down-time, ensures reliability and provides safe, functional equipment.</p> <p>Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation:</p> <p>The replacement cycle of these types of DPW vehicles and equipment is approximately 10 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.</p>		
Alternatives Considered and Reasons for Non-selection:		Typical Replacement Lifecycle / Service Life: 10-12 Years
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.		Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell) Unit 45 (2015 Chevrolet 2500)
<p>Discuss Operating Budget Impact:</p> <p>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...).</p>		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input checked="" type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$0						<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$95,000	\$95,000					<input type="checkbox"/> Capital Stabilization
Contingency	\$0						<input type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$95,000	\$95,000	\$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	\$95,000	\$95,000	\$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						

Estimated Total Project Cost: \$95,000 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.



Town Manager's Proposed Budget	140	For the Fiscal Year Ended June 30, 2027
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Fire – Cardiac Monitor Replacement

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: FY 27 Fire 4		
Category: Cardiac Monitor Replacement		Justification Code:
Category: Equipment FD FY 27-4		<input type="checkbox"/> A-Essential
Department / Committee: Fire Dept.	Contact: Chief Tim Choate	<input checked="" type="checkbox"/> B-Asset Maintenance
Project Type is: New [] Resubmission [] Recurring []X Rehabilitation []		<input type="checkbox"/> C-Enhancement
Year of Initial Request: 2025		
Description & Justification / Need: Legal compliance _____ [] Safety compliance _____ []		Supports Community Plan _____ X Other _____ []
<p><u>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</u></p> <p>Operating at the Advanced Life Support (ALS) level, the paramedics staffing these trucks are required to utilize cardiac monitors. These monitors allow the paramedics to check a patient's heart condition/rhythm and deliver life saving shocks if necessary. The machine can also read respiratory efficiency and vital signs. Over past two FY's monitors were replaced and this will be the third and final replacement of existing monitors.</p>		
<p><u>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...</u></p>		
<p>Anticipated Staffing Changes:</p> <p><u>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?</u></p> <p>No staffing changes with this project.</p>		
<p>Benefits of Project and Impact if Not Completed:</p> <p><u>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</u></p> <p>Standardized equipment for all ambulances.</p> <p><u>Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation:</u></p> <p>Short term: Current unit is 10 years old and outside service plan and any annual maint. or emergency repairs will be paid from operating budget at significant expense. Also, this unit would not be compatible with newer monitor cables and attachments so the inventory of equipment will need to be doubled.</p> <p>Long term- If monitor is not replaced we will not be able to operate ambulance at the ALS level</p>		
Alternatives Considered and Reasons for Non-selection:		Typical Replacement Lifecycle / Service Life:
(why something else wasn't chosen) Met with the two vendors, importance of standardization of using same device was top priority of end users.		<p>Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell) Fed. standards provide an 8-10 year life plan for equip. Past two purchases had trade values, this old unit will be traded in.</p> <p>Insurance requirement: Yes / No</p>
<p>Discuss Operating Budget Impact:</p> <p><u>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...).</u></p> <p>No impact</p>		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input checked="" type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$0						<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$58,000	\$58,000					<input type="checkbox"/> Capital Stabilization
Contingency	\$0						<input type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$58,000	\$58,000	\$0	\$0	\$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	\$58,000	\$58,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Grant(s) _____
							<input type="checkbox"/> Other _____
Operating Budget Impact <i>Include additional personnel costs, if applicable.</i>							CPA Purpose(s) 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: \$58,000 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.





Fire - Lucas CPR Compressor

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: FY 27 Fire 5		
Category: LUCAS CPR compressor		
Category:	Equipment	FD FY 27-5
Department / Committee:	Fire Dept.	Contact: Chief Tim Choate
Project Type is:		New [] Resubmission [] Recurring [] X Rehabilitation []
Year of Initial Request: 2025		
Description & Justification / Need:		Legal compliance _____ [] Supports Community Plan ___ X Safety compliance _____ [] Other _____ []
<p>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</p> <p>During cardiac arrest, CPR is critical for maintaining blood flow to the brain, heart, and other vital organs. However, the effectiveness of manual CPR can vary significantly due to provider fatigue, environmental conditions, and the need to pause compressions during patient movement or treatment. The LUCAS mechanical CPR device delivers continuous, consistent, high-quality compressions and reduces interruptions, which improves patient outcomes. In addition, the device frees a firefighter from performing manual CPR, allowing that responder to focus on other life-saving interventions during an incident. The manufacturer supports each LUCAS device for a maximum of eight years under a service plan, with parts and service availability ending after ten years. Two of the Town's three units have reached the end of their support life. One unit is currently 12 years old and will be replaced through this project. The second unit will reach 10 years of service in 2026 and is anticipated for replacement in FY28. Replacing these devices on schedule ensures operational readiness, reduces the likelihood of equipment failure during a critical incident, and maintains the department's capacity to provide the highest standard of emergency medical care</p>		
<p>Anticipated Staffing Changes:</p> <p>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?</p> <p>No staffing changes with this project.</p>		
<p>Benefits of Project and Impact if Not Completed:</p> <p>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</p> <p>Standardized equipment for all ambulances. Better patient care.</p> <p>Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation:</p> <p>Short term: Current unit is over 10 years old and outside service plan and will not be serviceable. Long term- If machine is not replaced we will not be able to provide current level of patient care.</p>		
Alternatives Considered and Reasons for Non-selection: <i>(why something else wasn't chosen)</i> Only company that makes LUCAS is Stryker		Typical Replacement Lifecycle / Service Life: <i>Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)</i> Unknown due to age of unit Insurance requirement: Yes / No
<p>Discuss Operating Budget Impact:</p> <p>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...).</p> <p>No impact</p>		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input checked="" type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$0						<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$26,000	\$26,000					<input type="checkbox"/> Capital Stabilization
Contingency	\$0						<input type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$26,000	\$26,000	\$0	\$0	\$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	\$26,000	\$26,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Grant(s) _____
							<input type="checkbox"/> Other _____
Operating Budget Impact <i>Include additional personnel costs, if applicable.</i>							CPA Purpose(s)
During Project	\$0						<input type="checkbox"/> 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: \$26,000

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.





Police – Duty Sidearm Replacement

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: CIP-POLICE-1		
Project Title:	Duty Sidearm Replacement	
Category:	Equipment	
Department / Committee: Police Dept.	Contact: Chief Scott Nix	
Project Type is: New <input checked="" type="checkbox"/> Resubmission <input type="checkbox"/> Recurring <input type="checkbox"/> Rehabilitation <input type="checkbox"/>		
Year of Initial Request: FY27		
Legal compliance <input type="checkbox"/> Supports Community Plan <input type="checkbox"/>		
Description & Justification / Need: Safety compliance: Officer Safety <input checked="" type="checkbox"/> Other <input type="checkbox"/>		
<p><u>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</u></p> <p><i>Purchase of replacement duty firearms, optics and requisite accessories. Said firearms have a 6-8 year expected useful life span before use begins to create potential unsafe functionality.</i></p> <p><u>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations..</u></p> <p><i>Safety of those we serve as well as officer safety is paramount. Our duty sidearms are inherent, critical equipment we hope to never use but are essential to be functioning at the optimal level if such a situation presents itself.</i></p>		
Anticipated Staffing Changes: <i>There would be no impact on staffing.</i>		
<p>Benefits of Project and Impact if Not Completed:</p> <p><u>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</u></p> <p><i>Promotes a properly functioning sidearm with appropriate optics.</i></p> <p><u>Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:</u></p> <p><i>Decreased safety.</i></p>		
Alternatives Considered and Reasons for Non-selection:		Typical Replacement Lifecycle / Service Life:
<i>Only submission for FY27.</i>		<i>Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)</i>
<p>Discuss Operating Budget Impact:</p> <p><i>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....).</i></p> <p><i>Replacing sidearms within the expected lifespan substantially reduces and/or eliminates the need for purchasing replacement parts.</i></p>		


Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input checked="" type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$0						<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$35,000	\$35,000					<input type="checkbox"/> Capital Stabilization
Contingency	\$0						<input type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$35,000	\$35,000	\$0	\$0	\$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	\$35,000	\$35,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Grant(s) _____
							<input type="checkbox"/> Other _____
Operating Budget Impact <i>Include additional personnel costs, if applicable.</i>							CPA Purpose(s) 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: \$35,000		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>							



Facilities Town – DPW Garage Flat Roof Covering Built-Up Membrane & Asphalt Shingle Design

Capital Improvement Program		Date submitted: 12/23/2025
Project Number: CIP-FY27-FAC-3		
Project Title: DPW Storm Operations and Mechanic Garage Roof Covering Built-up Membrane and Asphalt Shingle Design		
Category: Building	Justification Code:	
Department / Committee: Facilities	<input checked="" type="checkbox"/> A-Essential	
Contact: Sandra Duran	<input checked="" type="checkbox"/> B-Asset Maintenance	
<input type="checkbox"/> C-Enhancement		
Project Type is: New [] Resubmission [] Recurring [] Rehabilitation [X]		Year of Initial Request:
Description & Justification / Need: Legal compliance _____ [] Safety compliance _____ [X]		Supports Community Plan _____ [] Other _____ []
<u>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</u>		
This project will fund the study, design and cost estimation of the full replacement of the DPW Mechanics Garage roof.		
<u>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...</u>		
Providing a sound roofing system design and cost estimate will enable the Town to request funding for the replacement of the roofing system.		
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 staffing needs are expected with this project.		
Benefits of Project and Impact if Not Completed:		
<u>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</u>		
The benefit of a sound roof system is the ability to protect the needed staff who perform maintenance and of the Town roadways.		
<u>Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation:</u>		
Alternatives Considered and Reasons for Non-selection:		Typical Replacement Lifecycle / Service Life:
(why something else wasn't chosen) No alternatives were explored as the roofing system is beyond its useful life.		Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)
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...).		
The short and long term impacts to the department's operating budget include avoidance of property damage and additional repair costs.		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input checked="" type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$65,000	\$65,000					<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	\$65,000	\$65,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Debt In-levy

Amounts Approved or Received

Grant Amount Approved/Rvc'd	\$0						
CPA Amount Approved/Rvc'd	\$0						
Net of CPA and Grants	\$65,000	\$65,000	\$0	\$0	\$0	\$0	Other _____

Operating Budget Impact Include additional personnel costs, if applicable.

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

CPA Purpose(s)

Check all that apply

- Open Space
- Recreation
- Historical
- Housing

Estimated Total Project Cost: \$65,000

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.



	
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Facilities Town - Goodnow Library HVAC Packaged Design

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: CIP-FY27-FAC-5		
Project Title: Goodnow Library HVAC Terminal and Packaged Units Design Funds		
Category: Building		
Department / Committee: Facilities	Contact: Sandra Duran	
Project Type is: New [] Resubmission [] Recurring [] Rehabilitation [<input checked="" type="checkbox"/>]		
Year of Initial Request:		
Description & Justification / Need: Legal compliance [] Safety compliance [<input checked="" type="checkbox"/>] 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 project will fund the study, design and cost estimating with replacing the existing all-in-one heating and cooling units that are located on the roof and throughout the Goodnow Library. These packaged units (all components such as compressor, condenser, evaporator, fan, etc. are in a single outdoor cabinet) are 37 years old and were scheduled to be replaced in 2018. They are now exhibiting performance issues. As the library is a significant Town asset and a cooling and heating center, it is necessary to advance this design and plan for the replacement of this HVAC infrastructure. Design is also necessary as some the HVAC terminal units use R-22 refrigerant which is being phased out. New equipment requires additional fire safety designs to support new refrigerant which is slightly flammable. Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations... The state building and sanitary code requires that commercial buildings open to the public provide temperature controlled atmosphere for patrons and staff.		
Anticipated Staffing Changes: <i>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?</i> No additional staffing needs are expected with this project.		
Benefits of Project and Impact if Not Completed: Highlight project benefits, including efficiencies created, service enhancements, and cost savings. Preparing design and cost estimates in advance of equipment failure provides the Town the ability to plan and bid the project in a timely and proactive manner. Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation: If the design is not advanced, then the project cannot be competitively bid in a timely fashion. If the equipment fails, the library's books and materials would be in jeopardy as we would have no ability to control the temperature and relative humidity. Additionally, failure of the equipment would also close the library, leaving the Town without a heating and cooling facility.		
Alternatives Considered and Reasons for Non-selection: (why something else wasn't chosen) No alternatives were explored as the packaged units are beyond their useful life.		Typical Replacement Lifecycle / Service Life: Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)
Discuss Operating Budget Impact: <i>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....).</i> The short and long term impacts to the department's operating budget include avoidance of property damage and additional repair costs.		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$80,000	\$80,000					<input checked="" type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$0						<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	\$80,000	\$80,000	\$0	\$0	\$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	\$80,000	\$80,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Grant(s) _____
							<input type="checkbox"/> Other _____
Operating Budget Impact <small>Include additional personnel costs, if applicable.</small>							CPA Purpose(s)
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: \$80,000 **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.





Facilities Town - Flynn Building Floor Finishes Tile

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: CIP-FY27-FAC-8		
Project Title: Flynn Building Office Floor Finishes		
Category: Building		Justification Code:
Department / Committee: Facilities	Contact: Sandra Duran	<input type="checkbox"/> A-Essential
Project Type is: New [] Resubmission [] Recurring [] Rehabilitation [X]		<input checked="" type="checkbox"/> B-Asset Maintenance
Year of Initial Request:		<input type="checkbox"/> C-Enhancement
Description & Justification / Need: Legal compliance _____ [] Safety compliance _____ [X]		Supports Community Plan _____ [] Other Deferred Maintenance [X]
<p><u>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</u></p> <p>This project includes the demolition & disposal of existing VCT tile in the Flynn Building kitchen and bathrooms as well as refinishing the wood floors in various areas of the building.</p> <p><u>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations.</u></p> <p>The VCT tile is cracked and delaminating in various areas posing a potential trip hazard as well as posing a difficult surface to keep clean.</p>		
Anticipated Staffing Changes: <p><u>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?</u></p> <p>No additional staffing needs are expected with this project.</p>		
Benefits of Project and Impact if Not Completed: <p><u>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</u></p> <p>Eliminating trip hazards and providing cleanable surface is an enhancement to the users of the building.</p> <p><u>Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:</u></p> <p>Deterioration will continue if funding is not granted and the project is delayed.</p>		
Alternatives Considered and Reasons for Non-selection: <p>(why something else wasn't chosen)</p>		Typical Replacement Lifecycle / Service Life: <p>Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)</p>
Discuss Operating Budget Impact: <p><u>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...).</u></p> <p>The short and long term impacts to the department's operating budget include avoidance of VCT repair costs and mismatching of tile.</p>		


Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0					<input checked="" type="checkbox"/> Tax Levy	
Land Acquisition	\$0					<input type="checkbox"/> Dedicated Revenue Source	
Construction	\$50,000	\$50,000				<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	\$50,000	\$50,000	\$0	\$0	\$0	<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 _____	
Amounts Approved or Received							CPA Purpose(s) Check all that apply
Grant Amount Approved/Rvc'd	\$0						<input type="checkbox"/> Open Space
CPA Amount Approved/Rvc'd	\$0						<input type="checkbox"/> Recreation
Net of CPA and Grants	\$50,000	\$50,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Historical
							<input type="checkbox"/> Housing
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: \$50,000			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>							



Facilities Town - Town Hall Split System (CRAC)

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: CIP-FY27-FAC-7		
Project Title: Town Hall Split System (RTU) Replacement		
Category: Building		
Department / Committee: Facilities	Contact: Sandra Duran	
Project Type is: New [] Resubmission [] Recurring [] Rehabilitation [<input checked="" type="checkbox"/>]		
Year of Initial Request:		
Legal compliance _____ []		
Description & Justification / Need: Safety compliance _____ [<input checked="" type="checkbox"/>]		
Supports Community Plan _____ []		
Other _____ []		
Justification Code:		
<input checked="" type="checkbox"/> A-Essential		
<input type="checkbox"/> B-Asset Maintenance		
<input type="checkbox"/> C-Enhancement		
Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life. This project includes the demolition & disposal of existing 3-Ton split system roof top unit and the replacement of same with a heat pump roof top unit.		
Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations... The state building and sanitary code requires that commercial buildings open to the public provide temperature controlled atmosphere for patrons and staff. As this roof top unit is aging and is at the end of its useful life, replacement of the split system roof top unit ahead of failure provides the ability to comply with said codes.		
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 staffing needs are expected with this project.		
Benefits of Project and Impact if Not Completed:		
Highlight project benefits, including efficiencies created, service enhancements, and cost savings. Installing a heat pump roof top unit will assist us with our carbon reduction goals.		
Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:		
As unit is at the end of its useful life if funding is delayed, we can expect increased repair costs and ultimately failure of the unit.		
Alternatives Considered and Reasons for Non-selection:		
(why something else wasn't chosen) Replacing this unit with a gas powered unit was considered; however upgrading to the heat pump system facilitates decreasing our carbon footprint.		
Typical Replacement Lifecycle / Service Life:		
Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)		
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...).		
The short and long term impacts to the department's operating budget include avoidance of additional repair costs and replacement under urgent/emergency conditions.		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0					<input checked="" type="checkbox"/> Tax Levy	
Land Acquisition	\$0					<input type="checkbox"/> Dedicated Revenue Source	
Construction	\$50,000	\$50,000				<input type="checkbox"/> Enterprise Retained Earnings	
Equipment/Furnishings	\$0					<input type="checkbox"/> Capital Stabilization	
Contingency	\$5,000	\$5,000				<input type="checkbox"/> Free Cash	
Other (legal fees)	\$0					<input type="checkbox"/> Revolving Fund	
TOTAL	\$55,000	\$55,000	\$0	\$0	\$0	<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 _____	
Amounts Approved or Received							
Grant Amount Approved/Rvc'd	\$0						
CPA Amount Approved/Rvc'd	\$0						
Net of CPA and Grants	\$55,000	\$55,000	\$0	\$0	\$0	\$0	
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: \$55,000 **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.





SPS Facilities - Ceiling Finish Suspended Acoustical Tile

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: CIP_FY27_SPS-1		
Project Title: Ceiling Tile Replacement		
Category: Urgency of Maintenance Needs		
Department / Committee: SPS	Contact: Sandra R. Duran, Combined Facility Director	
Project Type is: New [] Resubmission [] Recurring [] Rehabilitation [X]		Justification Code: <input type="checkbox"/> A-Essential <input checked="" type="checkbox"/> B-Asset Maintenance <input type="checkbox"/> C-Enhancement
Year of Initial Request:		Legal compliance _____ [] Supports Community Plan _____ []
Description & Justification / Need:		Safety compliance _____ [] Other _Deferred Maintenance [X]
<u>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</u>		
This is an ongoing project to replace ceiling tiles in various schools.		
<u>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...</u>		
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 is no increase in staffing expected with this funding request.		
Benefits of Project and Impact if Not Completed:		
<u>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</u>		
Unstained ceiling tiles provide a structurally sound ceiling and has acoustical advantages for the classroom spaces.		
<u>Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation:</u>		
Not replacing acoustical ceiling tiles when needed can lead to several negative consequences, including: poor sound quality due to decreased sound absorption, potential fire safety hazards from missing tiles allowing smoke to spread more easily, aesthetic decline due to dirt and damage, increased energy costs from poor insulation, and potential health issues from mold and bacteria growth within the tiles; particularly in situations where tiles are damaged, missing, or significantly soiled.		
Alternatives Considered and Reasons for Non-selection: <i>(why something else wasn't chosen)</i>		Typical Replacement Lifecycle / Service Life: <i>Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)</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...).		
There are no long term operational budget impacts expected.		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2026	FY2027	FY2028	FY2029	FY2030	
Study/Design	\$0						<input checked="" type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$25,000	\$25,000					<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	\$25,000	\$25,000	\$0	\$0	\$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	\$25,000	\$25,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Grant(s) _____
Operating Budget Impact <i>Include additional personnel costs, if applicable.</i>							<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:		\$25,000			Estimated Future Savings:		Estimated Incremental Cost:
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):							
<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>   							



SPS Facilities - Fittings Toilet Partitions

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: CIP_FY27_SPS-2		
Project Title: Bathroom Partitions and Replacements		
Category: Urgency of Maintenance Needs		
Department / Committee: SPS	Contact: Sandra R. Duran, Combined Facility Director	
Project Type is: New [] Resubmission [] Recurring [] Rehabilitation [X]		
Year of Initial Request: Legal compliance [] Supports Community Plan []		
Description & Justification / Need: Safety compliance [] Other _Deferred Maintenance [X]		
<u>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</u> Repair and/or replace bathroom partitions in various buildings, specifically targeting Nixon Elementary.		
<u>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...</u> New partitions will be in compliance with current ADA standards.		
Anticipated Staffing Changes: <i>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?</i> There is no increase in staffing expected with this funding request.		
Benefits of Project and Impact if Not Completed: <u>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</u> Repair and replacement of aging and/or broken bathroom partitions enhance the experience of our users and provides safe and inclusive bathroom facility elements.		
<u>Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation:</u> No operational budget impacts are expected as a result of this project.		
Alternatives Considered and Reasons for Non-selection: <i>(why something else wasn't chosen)</i>		Typical Replacement Lifecycle / Service Life: <i>Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)</i>
Discuss Operating Budget Impact: <i>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...).</i> There are no long term operational budget impacts expected.		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2026	FY2027	FY2028	FY2029	FY2030	
Study/Design	\$0					<input checked="" type="checkbox"/> Tax Levy	
Land Acquisition	\$0					<input type="checkbox"/> Dedicated Revenue Source	
Construction	\$25,000	\$25,000				<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	\$25,000	\$25,000	\$0	\$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	\$25,000	\$25,000	\$0	\$0	\$0	<input type="checkbox"/> Grant(s) _____	
<input type="checkbox"/> Other						<input type="checkbox"/> Other _____	
Operating Budget Impact <small>Include additional personnel costs, if applicable.</small>							CPA Purpose(s) 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:	\$25,000			Estimated Future Savings:	Estimated Incremental Cost:		
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):							
<p><i>List titles/locations of documents, insert relevant photos, identify other items as applicable to the project that is not listed otherwise on this form.</i></p> <div style="display: flex; justify-content: space-around;">    </div>							



SPS Facilities - Floor Finish Carpet

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: CIP_FY27_SPS-3		
Project Title: Carpet Replacement		
Category: Urgency of Maintenance Needs		
Department / Committee: SPS	Contact: Sandra R. Duran, Combined Facility Director	
Project Type is: New [] Resubmission [] Recurring [] Rehabilitation [X]		Justification Code: <input type="checkbox"/> A-Essential <input checked="" type="checkbox"/> B-Asset Maintenance <input type="checkbox"/> C-Enhancement
Year of Initial Request:		Legal compliance [] Supports Community Plan []
Description & Justification / Need:		Safety compliance [] Other _Deferred Maintenance_ [X]
<p><u>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</u></p> <p>This is an ongoing project to replace carpet with carpet squares specifically targeting Haynes and Loring. This includes materials, labor, moving furniture. The work is to be completed when the schools are unoccupied.</p>		
<p><u>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...</u></p> <p>Having cleanable surfaces are a requirement of the state sanitary code.</p>		
<p>Anticipated Staffing Changes:</p> <p><i>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?</i></p> <p>There is no increase in staffing.</p>		
<p>Benefits of Project and Impact if Not Completed:</p> <p><u>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</u></p> <p>The carpet replacement will enhance the users experience and provide the ability to have a cleanable surface.</p> <p><u>Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:</u></p> <p>No additional operational impacts</p>		
Alternatives Considered and Reasons for Non-selection: <i>(why something else wasn't chosen)</i>		Typical Replacement Lifecycle / Service Life: <i>Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)</i>
<p>Discuss Operating Budget Impact:</p> <p><i>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...).</i></p> <p>There are no long term operational budget impacts expected.</p>		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2026	FY2027	FY2028	FY2029	FY2030	
Study/Design	\$0						<input checked="" type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$40,000	\$40,000					<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	\$40,000	\$40,000	\$0	\$0	\$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	\$40,000	\$40,000	\$0	\$0	\$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:	\$40,000					Estimated Future Savings:	Estimated Incremental Cost:
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):							
<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>   							



SPS Facilities - Floor Finish Tile

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: CIP_FY27_SPS-4		
Project Title: VCT Replacement		
Category: Urgency of Maintenance Needs		
Department / Committee: SPS	Contact: Sandra R. Duran, Combined Facility Director	
Project Type is: New [] Resubmission [] Recurring [] Rehabilitation [X]		
Year of Initial Request:		
Legal compliance []		Supports Community Plan []
Description & Justification / Need: Safety compliance []		Other _Deferred Maintenance [X]
<u>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</u>		
This is an ongoing project to replace VCT flooring throughout the district with a focus on carpet replacements at the Curtis Middle School, Nixon Cafeteria and Haynes Kindergarten Room. This includes materials, labor, moving furniture. The work is to be completed when the schools are unoccupied.		
<u>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...</u>		
The VCT replacement will enhance the users experience and provide the ability to have a cleanable surface in compliance with the State Sanitary Code.		
Anticipated Staffing Changes:		
<u>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?</u>		
There is no increase in staffing.		
Benefits of Project and Impact if Not Completed:		
<u>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</u>		
The VCT replacement will enhance the users experience.		
<u>Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:</u>		
No additional operational impacts		
Alternatives Considered and Reasons for Non-selection: <i>(why something else wasn't chosen)</i>		Typical Replacement Lifecycle / Service Life: <i>Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)</i>
Discuss Operating Budget Impact: <i>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...).</i>		
There are no long term operational budget impacts expected.		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2026	FY2027	FY2028	FY2029	FY2030	
Study/Design	\$0						<input checked="" type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$40,000	\$40,000					<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	\$40,000	\$40,000	\$0	\$0	\$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	\$40,000	\$40,000	\$0	\$0	\$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:	\$40,000					Estimated Future Savings:	Estimated Incremental Cost:
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):							
<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>   							



SPS Facilities - Interior Finish Painted

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: CIP_FY27_SPS-5		
Project Title: Painting		
Category: Urgency of Maintenance Needs		
Department / Committee: SPS	Contact: Sandra R. Duran, Combined Facility Director	
Project Type is: <input checked="" type="checkbox"/> New <input type="checkbox"/> Resubmission <input type="checkbox"/> Recurring <input type="checkbox"/> Rehabilitation <input checked="" type="checkbox"/>		
Year of Initial Request:		
Legal compliance _____ <input type="checkbox"/> Supports Community Plan _____ <input type="checkbox"/> Description & Justification / Need: Safety compliance _____ <input type="checkbox"/> Other <input checked="" type="checkbox"/> Deferred Maintenance <input checked="" type="checkbox"/>		
<u>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</u> This is an ongoing project to paint interior and exterior surfaces.		
<u>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...</u> Stabilizing flaking, caulking and chipped painted surfaces ensures the area is in compliance with the State Sanitary Code.		
Anticipated Staffing Changes: <u>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?</u> There is no increase in staffing expected with this funding request.		
Benefits of Project and Impact if Not Completed: <u>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</u> Freshly painted and maintained surfaces are an important factor in keeping a property clean and welcoming. In addition, paint protects the substrate. <u>Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation:</u> Continued deterioration of painted surfaces will occur as well as Sanitary Code violations.		
Alternatives Considered and Reasons for Non-selection: (why something else wasn't chosen)		Typical Replacement Lifecycle / Service Life: Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)
Discuss Operating Budget Impact: <u>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...).</u> There are no long term operational budget impacts expected.		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2026	FY2027	FY2028	FY2029	FY2030	
Study/Design	\$0						<input checked="" type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$40,000	\$40,000					<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	\$40,000	\$40,000	\$0	\$0	\$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	\$40,000	\$40,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Grant(s) _____
Operating Budget Impact <i>Include additional personnel costs, if applicable.</i>							<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: \$40,000 Estimated Future Savings:							Estimated Incremental Cost:
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):							
<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> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  </div> <div style="text-align: center;">  </div> <div style="text-align: center;">  </div> </div>							



SPS Facilities - Exterior Metal Doors

Capital Improvement Program

Date submitted: 11/30/2025

Project Number: CIP_FY27_SPS FAC-6

Project Title: School Exterior Metal Doors

Category: Urgency of Maintenance Needs

Department / Committee: Contact: Sandra R. Duran, Combined Facility Director

Justification Code:

A-Essential

B-Asset Maintenance

C-Enhancement

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

Year of Initial Request:

Legal compliance _____ []

Supports Community Plan _____ []

Description & Justification / Need: Safety compliance _____ []

Other _Deferred Maintenance [X]

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

Doors are subject to disproportionate wear in schools. The five school buildings contain hundreds of doors. This funding will allow for the planned replacement of the most worn and unreliable door units among all schools.

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

Exterior doors are code-required in Massachusetts primarily for **life safety (egress)**, ensuring quick exits during emergencies, and for **health & security**, preventing pests, maintaining weatherproofing, and controlling access, enforced through the [Massachusetts Building Code](#) (780 CMR) and [Sanitary Code](#) (105 CMR) to protect occupants and property. These codes mandate features like easy interior unlocking (no keys for egress), proper hardware, and structural integrity for

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 is no increase in staffing expected with this funding request.

Benefits of Project and Impact if Not Completed:

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

Functioning exterior doors in Massachusetts provide crucial **security**, significantly boost **energy efficiency** (saving money on heating/cooling due to harsh winters/humid summers) and protect against extreme weather.

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

Door issues are a daily occurrence and we must have the ability to repair and replace door units as they become unreliable, problematic, a potential safety issue and prior to failure.

Alternatives Considered and Reasons for Non-selection:

(why something else wasn't chosen)

Typical Replacement Lifecycle / Service Life:

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

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 are no long term operational budget impacts expected.



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input checked="" type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$25,000	\$25,000					<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	\$25,000	\$25,000	\$0	\$0	\$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	\$25,000	\$25,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Grant(s) _____
							<input type="checkbox"/> Other _____
Operating Budget Impact Include additional personnel costs, if applicable.							CPA Purpose(s) 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: \$25,000			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 listed otherwise on this form.</i>							
							



Information Technology - Core Switches at Flynn

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: IS-01		
Project Title: Core Switches at Flynn Building		Justification Code: <input type="checkbox"/> A-Essential <input checked="" type="checkbox"/> B-Asset Maintenance <input type="checkbox"/> C-Enhancement
Category: Equipment		
Department: Information Systems	Contact: Mark Thompson, Technology Administrator	
Project Type is: New [] Resubmission [] Recurring [<input checked="" type="checkbox"/>] Rehabilitation []		
Year of Initial Request: 2027		
Legal compliance _____ []		Supports Community Plan _____ []
Description & Justification / Need: Safety compliance _____ [] Other Maintenance [<input checked="" type="checkbox"/>]		
<i>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</i>		
This project involves replacing the two existing Cisco Nexus N9K-C92160YC-X network core switches at the Flynn Building with two upgraded Cisco Nexus N9K-C93180YC-FX3 switches. The replaced switches will be redeployed to the Police Station, which serves as the Town's designated disaster recovery site. There, they will replace two aging Cisco Nexus N3K-C3524P-10G switches that have reached their End-of-Life designation per Cisco's product lifecycle.		
<i>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...</i>		
Anticipated Staffing Changes: 0		
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:		
<i>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</i> Replacing the Flynn Building's core switches with newer models and redeploying the existing ones to the Police Station ensures high-performance continuity, eliminates end-of-life risks, and strengthens disaster recovery infrastructure. Failure to complete this project would leave critical systems vulnerable to hardware failure, security gaps, and support limitations.		
<i>Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation:</i> Short-Term Consequences: The Police Station would continue relying on Cisco N3K-C3524P-10G switches, which are over a decade old and designated End-of-Life. End-of-Life hardware no longer receives firmware updates or security patches, leaving the Town's infrastructure exposed to cyber threats and compliance risks. Long Term Consequences: Cisco's End-of-Life designation means no guaranteed parts, replacements, or technical assistance, increasing downtime risk. Impact of Delayed Implementation: This would provide a loss of our strategic momentum. The Town's proactive approach to infrastructure modernization would be stalled, affecting motivation and long-term planning credibility.		
Alternatives Considered and Reasons for Non-selection:		Typical Replacement Lifecycle / Service Life: 10 Years
Maintain Existing Switches at Both Sites Reason for Non-selection: Continuing to rely on unsupported hardware introduces significant risk to disaster recovery operations, including lack of vendor support. Use Lower-Cost, Non-Cisco Equipment Reason for Non-selection: The Town's network infrastructure is standardized on Cisco equipment for compatibility, centralized management, and security. Introducing non-Cisco hardware would complicate support, increase training requirements, and reduce operational efficiency.		Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell) The two aging Cisco Nexus N3K-C3524P-10G switches have reach their end of service and the Town will attempt to trade them in with an equipment refurbish vendor to recover residual value.
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...). The new Cisco Nexus N9K-C93180YC-FX3 switches will require annual support and licensing agreements (SmartNet or equivalent). These costs will be absorbed into the IT operating budget. The Information Systems staff may need refresher training on new features or updated command sets. This is a one-time expense but may be reflected in professional development allocations.		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0					<input checked="" type="checkbox"/> Tax Levy	
Land Acquisition	\$0					<input type="checkbox"/> Dedicated Revenue Source	
Construction	\$0					<input type="checkbox"/> Enterprise Retained Earnings	
Equipment/Furnishings	\$60,000	\$60,000				<input type="checkbox"/> Capital Stabilization	
Contingency	\$0					<input type="checkbox"/> Free Cash	
Other (legal fees)	\$0					<input type="checkbox"/> Revolving Fund	
TOTAL	\$60,000	\$60,000	\$0	\$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	\$60,000	\$60,000	\$0	\$0	\$0	<input type="checkbox"/> Grant(s) _____	
							<input type="checkbox"/> Other _____
Operating Budget Impact <i>Include additional personnel costs, if applicable.</i>							CPA Purpose(s) <i>Check all that apply</i>
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: \$60,000		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>							
<i>Cisco Core Switches Upgrade Flynn SHI Quote-26768065.pdf</i>							
							



Information Technology - Digital Signage Airtame

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: IS-02		
Project Title: Digital Signage (Airtame)		Justification Code:
Category: Equipment	<input type="checkbox"/> A-Essential	
Department / Committee Information System	<input type="checkbox"/> B-Asset Maintenance	
Contact: Mark Thompson, Technology	<input checked="" type="checkbox"/> C-Enhancement	
Project Type is: New [X] Resubmission [] Recurring [] Rehabilitation []		
Year of Initial Request: 2027		
Description & Justification / Need: Legal compliance [] Safety compliance []		Supports Community Plan [] Other New Initiative [X]
<p>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</p> <p>The purchase and implementation of a unified digital signage system across all municipal buildings in Sudbury using Airtame, a cloud-based platform currently in use by Sudbury Public Schools. The initiative aims to modernize internal and public-facing communications, streamline emergency alerts, and enhance civic engagement through dynamic, centrally managed displays. Digital signage will be installed in high-traffic areas such as lobbies, meeting rooms, Senior Center, Library, Park and Recreation and public service counters. Content will include town announcements, meeting schedules, emergency notifications, and department-specific messaging.</p> <p>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...</p> <p>Digital signage must meet the Americans with Disabilities Act (ADA) Standards for Accessible Design, which apply to public entities under Title II. Key requirements include: Visual Accessibility: High contrast, readable fonts, and appropriate screen brightness for visibility by individuals with low vision. Mounting Height & Location: Screens must be installed at accessible heights and angles, avoiding glare and physical obstructions. Content Accessibility: Emergency alerts and public information must be perceivable by all, including those with hearing or cognitive impairments. Airtame supports visual override alerts and can integrate with auditory systems.</p>		
<p>Anticipated Staffing Changes:</p> <p>Each department will designate a signage coordinator to manage localized content. This will be independent of project cost and absorbed into existing staffing roles.</p>		
<p>Benefits of Project and Impact if Not Completed:</p> <p>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</p> <p>Airtame's cloud platform allows staff to update signage across all buildings from a single dashboard, eliminating the need for manual poster distribution or USB-based screen updates. The software will allow us to push Emergency Messaging by utilizing the real-time override capabilities which enable instant display of alerts across all screens, improving response time and coordination. The digital signage will also reduce printing costs, eliminating the recurring expenses for flyers, posters, and bulletin board materials. Our staff will no longer need to physically visit each building to update signage, saving time.</p> <p>Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation:</p> <p>We will continue to rely on manual signage and will miss emergency communication opportunities. Residents and staff with hearing impairments or cognitive disabilities will continue to face barriers to receiving timely information, undermining ADA goals.</p>		
Alternatives Considered and Reasons for Non-selection:		Typical Replacement Lifecycle / Service Life:
Maintain Current Manual Signage (Bulletin Boards, Flyers, Posters): Reason for Non-selection: Inefficient, costly over time, and fails to meet accessibility and emergency communication needs.		Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)
Department-Specific Digital Solutions (Independent Platforms): Duplicative costs and lack of centralized control undermine efficiency and consistency.		
Alternative Digital Signage Platforms (Other Vendors): Airtame provides continuity, shared expertise, and potential licensing efficiencies with schools, making alternatives less cost-effective.		
<p>Discuss Operating Budget Impact:</p> <p>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...). Airtame Cloud Plus subscription fees will recur annually. This cost is predictable and scales with the number of devices. This recurring expense can be absorbed into Information System's operating budget.</p> <p>Staff training sessions may require refreshers or additional workshops in the future. These expenses will be covered by the operating budget under professional development.</p> <p>We anticipate maintenance and supplies costs, including the replacement of cables, mounts, or adapters as needed. This expense will be absorbed into existing maintenance budgets.</p>		


Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0					<input checked="" type="checkbox"/> Tax Levy	
Land Acquisition	\$0					<input type="checkbox"/> Dedicated Revenue Source	
Construction	\$0					<input type="checkbox"/> Enterprise Retained Earnings	
Equipment/Furnishings	\$50,000	\$50,000				<input type="checkbox"/> Capital Stabilization	
Contingency	\$0					<input type="checkbox"/> Free Cash	
Other (legal fees)	\$0					<input type="checkbox"/> Revolving Fund	
TOTAL	\$50,000	\$50,000	\$0	\$0	\$0	<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 _____	
Amounts Approved or Received							CPA Purpose(s)
Grant Amount Approved/Rvc'd	\$0						Check all that apply
CPA Amount Approved/Rvc'd	\$0						<input type="checkbox"/> Open Space
Net of CPA and Grants	\$50,000	\$50,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Recreation
							<input type="checkbox"/> Historical
							<input type="checkbox"/> Housing
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 Cost: \$50,000		Estimated Future Savings:			Estimated Incremental Cost:		
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):							
<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>							



Information Technology - Wireless Access Points

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: IS-03		
Project Title:	Upgrade Wireless Access Points (50)	
Category:	Equipment	
Department:	Information Systems	Contact: Mark Thompson, Technology Administrator
Project Type is: New [] Resubmission [] Recurring [X] Rehabilitation []		Justification Code: <input type="checkbox"/> A-Essential <input checked="" type="checkbox"/> B-Asset Maintenance <input type="checkbox"/> C-Enhancement
Year of Initial Request: 2027		
Description & Justification / Need:		Legal compliance _____ [] Supports Community Plan _____ [] Safety compliance _____ [] Other _____ []
<p>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</p> <p>The Town's wireless infrastructure currently consists of 50 Aerohive 230/250 access points and 31 Extreme Networks access points, all managed through the Extreme Cloud IQ platform. The Aerohive units, now 10 years old, have reached end-of-life and are no longer supported. In 2019, Extreme Networks acquired Aerohive Networks, consolidating Aerohive's cloud-managed wireless LAN technology into Extreme's portfolio. As a result, our Aerohive devices have been managed within the Extreme Cloud IQ environment for several years. However, the hardware itself is outdated, and replacement is necessary to ensure reliable, secure, and high-performance connectivity. This project proposes replacing the 50 legacy Aerohive units with current-generation Extreme Networks access points, ensuring full alignment with the Town's existing Extreme Cloud IQ environment. The project will include full installation of the new equipment, consisting of a one-for-one swap of each legacy Aerohive access point with a new Extreme Networks access point. Installation will be performed by certified technicians and coordinated with Town IT staff to ensure minimal disruption to operations.</p>		
<p>Anticipated Staffing Changes:</p> <p>The Town's IT Department will oversee vendor coordination, scheduling, and post-installation validation, but no new permanent staff positions are anticipated.</p>		
<p>Benefits of Project and Impact if Not Completed:</p> <p>The new APs will improve wireless performance by giving us faster speeds, greater coverage, and better support for high-density environments. The APs support enhanced security such as WPA3 (Wi-Fi Protected Access 3), advanced threat detection, and secure onboarding for staff and guests. Our staff and visitors benefit from more reliable connectivity, fewer dropouts, and faster access to online services.</p>		
<p>Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation:</p> <p>The legacy Aerohive access points will continue to show reduced throughput, frequent dropouts, and limited support. Our staff and visitors may encounter unreliable wireless access, especially in high-traffic areas or during public events. These older APs lack support for current security protocols (e.g., WPA3), increasing exposure to cyber threats. A delayed upgrade increases the likelihood of unplanned outages during critical operations.</p>		
Alternatives Considered and Reasons for Non-selection:		Typical Replacement Lifecycle / Service Life:
<p>Continue Using Existing Aerohive Access Points: Devices are over 10 years old and end-of-life, with no manufacturer support. Performance degradation and security limitations pose increasing risk. Continued use would result in higher maintenance costs and reduced reliability.</p> <p>Replace with a Different Vendor's Wireless Solution: The Town's infrastructure is already integrated with Extreme Cloud IQ, and 31 Extreme APs are currently deployed. This approach would introduce unnecessary complexity and higher costs.</p>		<p>Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell) Devices will be evaluated for possible short-term use in non-critical environments (e.g., temporary setups, training labs) where performance and support limitations are acceptable. The Town will explore resale or trade-in options through certified IT asset disposition providers who specialize in secure, environmentally responsible recycling and resale.</p>
<p>Discuss Operating Budget Impact:</p> <p>No new staff or major operational costs are required to support the upgraded access points. Licensing and cloud management fees are ongoing but already budgeted. The upgrade reduces reactive maintenance and support costs associated with aging hardware, improving budget stability.</p>		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0					<input checked="" type="checkbox"/> Tax Levy	
Land Acquisition	\$0					<input type="checkbox"/> Dedicated Revenue Source	
Construction	\$0					<input type="checkbox"/> Enterprise Retained Earnings	
Equipment/Furnishings	\$50,000	\$50,000				<input type="checkbox"/> Capital Stabilization	
Contingency	\$0					<input type="checkbox"/> Free Cash	
Other (legal fees)	\$0					<input type="checkbox"/> Revolving Fund	
TOTAL	\$50,000	\$50,000	\$0	\$0	\$0	<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 _____	
Amounts Approved or Received							
Grant Amount Approved/Rvc'd	\$0					CPA Purpose(s)	
CPA Amount Approved/Rvc'd	\$0					Check all that apply	
Net of CPA and Grants	\$50,000	\$50,000	\$0	\$0	\$0	<input type="checkbox"/> Open Space	
						<input type="checkbox"/> Recreation	
						<input type="checkbox"/> Historical	
						<input type="checkbox"/> Housing	
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: \$50,000 Estimated Future Savings:							
Estimated Incremental Cost:							
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):							
<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> 							



Information Technology - Email Archiving Upgrade

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: IS-04		
Project Title: Email Archiving System Upgrade to Cloud		Justification Code: <input type="checkbox"/> A-Essential <input checked="" type="checkbox"/> B-Asset Maintenance <input type="checkbox"/> C-Enhancement
Category: Software	Department: Information Systems	
Project Type is: New [] Resubmission [] Recurring [X] Rehabilitation []		
Year of Initial Request: 2027		
Description & Justification / Need:		Legal compliance _____ [] Safety compliance _____ [] Other _____ []
Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life. This capital request proposes the migration of the Town's legacy Veritas Enterprise Vault (EV) email archiving system from an on-premises infrastructure to a cloud-hosted solution. The initiative supports long-term data retention, compliance, and eDiscovery needs while reducing infrastructure overhead and improving accessibility and scalability. The current on-prem EV environment is nearing end-of-life for hardware support and lacks modern integration with cloud-based email platforms such as Microsoft 365. Migrating to a cloud-native archiving solution ensures continuity of service, enhances security posture, and aligns with the Town's broader cloud-first strategy. The proposed migration will transition archived email data from the Town's aging Veritas Enterprise Vault (EV) infrastructure to a secure, vendor-hosted cloud platform, such as Veritas Alta or a comparable solution. This shift will modernize the Town's email retention and compliance capabilities, reduce reliance on physical infrastructure, and improve operational resilience.		
Anticipated Staffing Changes: N/A		
Benefits of Project and Impact if Not Completed: Highlight project benefits, including efficiencies created, service enhancements, and cost savings. Eliminates Hardware Maintenance: Retires EV servers, reducing IT workload and freeing up staff for strategic initiatives. Streamlined Administration: Cloud-based archive simplifies user provisioning, retention policy enforcement, and audit logging. Automated Updates & Patching: Removes need for manual software upgrades and security patches which are handled by the vendor. Anywhere Access: Staff can securely access archived emails from any device, improving flexibility and responsiveness. Improved eDiscovery & Legal Hold Tools: Faster search, tagging, and export capabilities support legal and public records requests. Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation: Timely implementation ensures continuity, security, and alignment with the Town's modernization goals. Delay compromises all three.		
Alternatives Considered and Reasons for Non-selection: <i>Maintain Existing On-Premises Veritas Enterprise Vault: Software version nearing end-of-support, limiting access to updates and vendor assistance. Incompatible with Microsoft 365, creating inefficiencies and compliance gaps. Upgrading the on-premises system to a newer version was also rejected, as it would still require significant capital investment in licensing, retain the administrative burden of legacy infrastructure, and fail to align with the Town's cloud-first strategy.</i>		Typical Replacement Lifecycle / Service Life: <i>Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)</i>
Discuss Operating Budget Impact: <i>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...). Operating budget will consistently fund annual licensing and storage costs, which scale predictably with mailbox count and archive growth. Staff time previously devoted to patching, backups, and hardware troubleshooting is freed, allowing reallocation to higher-value projects without increasing headcount.</i>		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only					
		FY2027	FY2028	FY2029	FY2030	FY2031						
Study/Design	\$0					<input checked="" type="checkbox"/> Tax Levy						
Land Acquisition	\$0					<input type="checkbox"/> Dedicated Revenue Source						
Construction	\$0					<input type="checkbox"/> Enterprise Retained Earnings						
Equipment/Furnishings	\$50,000	\$50,000				<input type="checkbox"/> Capital Stabilization						
Contingency	\$0					<input type="checkbox"/> Free Cash						
Other (legal fees)	\$0					<input type="checkbox"/> Revolving Fund						
TOTAL	\$50,000	\$50,000	\$0	\$0	\$0	<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 _____						
Amounts Approved or Received												
Grant Amount Approved/Rvc'd	\$0					CPA Purpose(s)						
CPA Amount Approved/Rvc'd	\$0					Check all that apply						
Net of CPA and Grants	\$50,000	\$50,000	\$0	\$0	\$0	<input type="checkbox"/> Open Space						
						<input type="checkbox"/> Recreation						
						<input type="checkbox"/> Historical						
						<input type="checkbox"/> Housing						
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: \$50,000			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>												



Lincoln Sudbury Regional High School - Network Core

Capital Improvement Program		Date submitted: 11/30/2025		
Project Number:	CIP_FY27_LS-3			
Project Title:	Network Core			
Category:				
Department / Committee Lincoln-Sudbury Regional High School	Contact:	Susan Bottan, Interim Director of Finance and Operations		
Project Type is:	New []	Resubmission []	Recurring []	Rehabilitation []
Year of Initial Request:	Legal compliance _____ []		Supports Community Plan _____ []	
Description & Justification / Need:	Safety compliance _____ x		Other _____ []	
<u>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</u> The Network Core is the backbone of the district's network, where all the external connections safely enter the school and from where the other 21 network closets are fed. The last upgrade of the Network Core for Lincoln-Sudbury Regional High School was during the summer of 2020. The useful life span of a Network Core is 5 to 7 years, depending on the growth of the district's network needs.				
<u>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...</u>				
Anticipated Staffing Changes: <i>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?</i> No staffing changes.				
Benefits of Project and Impact if Not Completed: <i>Highlight project benefits, including efficiencies created, service enhancements, and cost savings. Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:</i> Failing to replace an aging or obsolete network core introduces a range of critical risks across technical, operational, financial, and security domains. The primary risks are increased security vulnerabilities, loss of reliability and continuity, performance bottlenecks, increased maintenance costs, and inefficient operations.				
Alternatives Considered and Reasons for Non-selection: <i>(why something else wasn't chosen)</i>		Typical Replacement Lifecycle / Service Life: <i>Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept., sell)</i> LS will keep asset for emergency back-up until obsolete and then auction or recycle.		
Discuss Operating Budget Impact: <i>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...).</i> No operating budget impact.				



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input checked="" type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$0						<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings *	\$80,000	\$80,000					<input type="checkbox"/> Capital Stabilization
Contingency	\$0						<input type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$80,000	\$80,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Debt In-levy
<i>* Sudbury Cost 86.8% - \$69,500</i>							<input type="checkbox"/> Debt, Capital Exclusion
Amounts Approved or Received							<input type="checkbox"/> Dedicated Stab/New Growth
Grant Amount Approved/Rvc'd	\$0						<input type="checkbox"/> CPA
CPA Amount Approved/Rvc'd	\$0						<input type="checkbox"/> Grant(s) _____
Net of CPA and Grants	\$80,000	\$80,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Other _____
Operating Budget Impact Include additional personnel costs, if applicable.							CPA Purpose(s) Check all that apply
During Project	\$0	\$0					<input type="checkbox"/> Open Space
Post-Project Annual	\$0	\$0					<input type="checkbox"/> Recreation
Post-Project One-time	\$0	\$0					<input type="checkbox"/> Historical
							<input type="checkbox"/> Housing
Estimated Total Project Cost: \$80,000			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>							
See attached a CDW-G estimate of the equipment components needed for this project, pre-ERATE reimbursement. The shopping cart does not reflect a contingency fee or installation costs.							
							



Lincoln Sudbury Regional High School - Chevrolet Express Van-15 passenger

Capital Improvement Program		Date submitted: 11/30/2025		
Project Number:	CIP_FY27_LS-1			
Project Title:	Athletics 15-Passenger Van			
Category:				
Department / Committee Lincoln-Sudbury Regional High School	Contact: Susan Bottan, Interim Director of Finance and Operations			
Project Type is:	New []	Resubmission []	Recurring []	Rehabilitation []
Year of Initial Request:			Legal compliance _____ []	Supports Community Plan _____ []
Description & Justification / Need:	Safety compliance _____ x		Other _____ []	
<u>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</u> Seeking replacement of a 2011 Chevrolet 15-passenger Van. The van is used by the Athletics program to transport student athletes to and from events held in other communities during the school year. The van is also used for student transportation by the Extended School Year program. The useful life span of a 15-passenger van is 10 years.				
<u>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...</u>				
Anticipated Staffing Changes: No staffing changes.				
Benefits of Project and Impact if Not Completed: <u>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</u> <u>Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation:</u> Failing to replace an aging 15-passenger van for athletics primarily results in a severe increase in safety and liability risk, compounding the known inherent dangers of the vehicle's design with age-related mechanical issues and a lack of modern safety technology. The impact is extends beyond maintenance costs and down time, and includes legal and liability exposure. The 15 passenger van is vital for our athletic programming as the vans are our primary form of transportation for after school games. Without the ability to secure buses until 4PM, we rely on these vans to get to afternoon games during all seasons.				
Alternatives Considered and Reasons for Non-selection: (why something else wasn't chosen)		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: <u>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...).</u>				



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input checked="" type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$0						<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings *	\$60,000	\$60,000					<input type="checkbox"/> Capital Stabilization
Contingency	\$0						<input type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$60,000	\$60,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Debt In-levy
* Sudbury % - \$52,200							<input type="checkbox"/> Debt, Capital Exclusion
Amounts Approved or Received							<input type="checkbox"/> Dedicated Stab/New Growth
Grant Amount Approved/Rvc'd	\$0						<input type="checkbox"/> CPA
CPA Amount Approved/Rvc'd	\$0						<input type="checkbox"/> Grant(s) _____
Net of CPA and Grants	\$60,000	\$60,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Other _____
Operating Budget Impact Include additional personnel costs, if applicable.							CPA Purpose(s) Check all that apply
During Project	\$0	\$0					<input type="checkbox"/> Open Space
Post-Project Annual	\$0	\$0					<input type="checkbox"/> Recreation
Post-Project One-time	\$0	\$0					<input type="checkbox"/> Historical
							<input type="checkbox"/> Housing
Estimated Total Project Cost: \$60,000			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>							
							



Lincoln Sudbury Regional High School – Ford F450 Dump Truck

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: CIP_FY27_LS-1		
Project Title: Buildings & Grounds Dump Truck		
Category:		
Department / Committee Lincoln-Sudbury Regional High School	Contact: Susan Bottan, Interim Director of Finance and Operations	
Project Type is: New [] Resubmission [] Recurring [] Rehabilitation []		
Year of Initial Request:		
Description & Justification / Need:		Legal compliance _____ [] Safety compliance _____ x Other _____ []
<p>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</p> <p>Seeking replacement of a 2015 Ford F450 Dump Truck with a Ford F550 Dump Truck used daily by the Building and Grounds team to care for and maintain the Lincoln-Sudbury Regional High School and its grounds. The useful life span of a dump truck is 10 years.</p> <p>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...</p>		
Anticipated Staffing Changes:		
No staffing changes.		
<p>Benefits of Project and Impact if Not Completed:</p> <p>Highlight project benefits, including efficiencies created, service enhancements, and cost savings. Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:</p> <p>Failing to replace an aging dump truck used for building and grounds operations for the Lincoln-Sudbury Regional High School introduces a series of risks that severely impact operations, finances, and, most importantly, safety. Additionally, the school could be impacted by operational inefficiency and downtime. Furthermore, older engines produce more harmful emissions, which could negatively impact the environment.</p>		
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> Insurance requirement: Yes / No
Discuss Operating Budget Impact: <i>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...).</i>		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						Tax Levy
Land Acquisition	\$0						Dedicated Revenue Source
Construction	\$0						Enterprise Retained Earnings
Equipment/Furnishings *	\$115,000	\$115,000					Capital Stabilization
Contingency	\$0						<input checked="" type="checkbox"/> Free Cash
Other (legal fees)	\$0						Revolving Fund
TOTAL	\$115,000	\$115,000	\$0	\$0	\$0	\$0	Debt In-levy
<i>* Sudbury 86.5% - \$99,900</i>							Debt, Capital Exclusion
Amounts Approved or Received							Dedicated Stab/New Growth
Grant Amount Approved/Rvc'd	\$0						CPA
CPA Amount Approved/Rvc'd	\$0						Grant(s) _____
Net of CPA and Grants	\$115,000	\$115,000	\$0	\$0	\$0	\$0	Other _____
Operating Budget Impact Include additional personnel costs, if applicable.							CPA Purpose(s) Check all that apply
During Project	\$0	\$0					Open Space
Post-Project Annual	\$0	\$0					Recreation
Post-Project One-time	\$0	\$0					Historical
							Housing
Estimated Total Project Cost: \$115,000			Estimated Future Savings:			Estimated Incremental Cost:	
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):							
<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>A gasoline, regular cab F-550 with a steel dump body upfit is a common configuration for commercial use, often priced lower than the diesel/Super Cab models. Based on current dealer listings and pricing in the Framingham, Massachusetts area, here is the cost estimate for a Ford F-550 Dump Truck matching those specifications:</p> 							



Capital Request in Excess of \$100,000



Public Works - Roads, Culvert, Drainage, Consultant & Construction, Design & Drain Replacement

Capital Improvement Program		Date submitted: 11/30/2025	
Project Number:	CIP_FY27_DPW-1 Infrastructure		
Project Title:	Infrastructure Financing		
Infrastructure			
Department	DPW	Contact: Tina Rivard	
Project Type is:	New []	Resubmission []	Recurring [YES]
		Rehabilitation	YES
Year of Initial Request:	Ongoing		
Description & Justification / Need:	Legal compliance _____ []	Supports Community Plan _____ []	
	Safety compliance _____ []	Other _____ [Yes]	
<i>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</i>			
<p>This request is to fund a small portion of the funds needed to properly maintain the town's infrastructure. The funds will be used to replace and improve drainage, culvert, roads and walkways based on our Pavement Management Plan, Culvert report and the drainage report (to be completed in 2025 via a grant).</p> <p>By combining funds into one account it allows to have a strategic plan to prioritizing repairs to drainage and culverts prior to or part of road reconstruction/ maintenance. A permanent funding source is critical to repairing/replacing drainage, culverts and roads. If funded we will provide a plan of action annually related to the towns infrastructure short and longer term projects.</p>			
Anticipated Staffing Changes: NO staffing changes. We will use inhouse staff to make repairs to smaller projects and contactors for larger projects			
Benefits of Project and Impact if Not Completed: <i>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</i> "You can pay me now or pay me later" We have fallen behind in the proper maintenance of our infrastructure. This cost more money in repeated repairs, flooding, inconvenience to citizens, emergency responses and higher future cost. The proper amount to under take this plan would be \$2,000,000 per year but we realize it must fit into the overall budget.			
Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation: Higher cost, repeat repairs, potholes, flooding, waste of staff time to continue to fix problems instead of long term improvements.			
Alternatives Considered and Reasons for Non-selection:		Typical Replacement Lifecycle / Service Life: 30 to 75 years	
NO Options. These are never ending costs Pavement Mgmt. Plan and Culvert plan on file at DPW		Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)	
Discuss Operating Budget Impact: <i>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...).</i> We are so far behind it will take a generation to catch up. This will have little impact on the operational budget in the short run.			


Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$6,090,504	\$950,000	\$1,077,825	\$1,211,758	\$1,352,032	\$1,498,889	<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	\$6,090,504	\$950,000	\$1,077,825	\$1,211,758	\$1,352,032	\$1,498,889	<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	\$6,090,504	\$950,000	\$1,077,825	\$1,211,758	\$1,352,032	\$1,498,889	<input type="checkbox"/> Grant(s) _____
Other							<input type="checkbox"/> Other _____
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
Estimated Total Project Cost: \$950,000				Estimated Future Savings:		Estimated Incremental Cost:	
Other Pertinent Background Information (e.g., Quotes, Studies, Evaluations, Reports, Pictures, etc.):							
<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>							



Public Works - Town Owned Parking Lots Pavement Project

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: CIP_FY27_DPW-2 Parking Lots		
Project Title: Infrastructure Financing - Parking lots		
Infrastructure		
Department / Committee: DPW	Contact: Tina Rivard	
Project Type is: New [] Rehabilitation		Resubmission [] Recurring [YES] YES
Year of Initial Request: 2024		
Description & Justification / Need:		Legal compliance [] Safety compliance [] Other _____ [Yes]
<i>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</i>		
<p>This request is to fund the paving of all town owned lots - See attached list and cost estimate.</p> <p>2. \$1,650,000 is for Town lots under the General Fund 3. \$350,000 is for the Transfer Station under the Enterprise Account</p> <p>Given these are estimates the actual cost will be based on bids.</p> <p>This can be done over the next five years via cash each year or by borrowing over some period or time. If borrowed the project can start in the Spring of 2026 so the first Bond payment would be in FY 27.</p>		
Anticipated Staffing Changes: NO staffing changes. This will be done by an outside contractor.		
Benefits of Project and Impact if Not Completed: <i>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</i> "You can pay me now or pay me later" See Report		
<i>Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation:</i> Higher cost, repeat repairs.		
Alternatives Considered and Reasons for Non-selection:		Typical Replacement Lifecycle / Service Life: 30 to 75 years
None		Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)
Discuss Operating Budget Impact: <i>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...).</i>		
This can be done over the next five years		


Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$700,000	\$100,000	\$200,000	\$200,000	\$200,000		<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	\$700,000	\$100,000	\$200,000	\$200,000	\$200,000	\$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	\$700,000	\$100,000	\$200,000	\$200,000	\$200,000	\$0	<input type="checkbox"/> Grant(s) _____
							<input type="checkbox"/> Other _____
Operating Budget Impact <i>Include additional personnel costs, if applicable.</i>							CPA Purpose(s) 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: \$100,000				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>							
Pavement management and culvert plan on file at DPW							



Public Works - 6-Wheel 26,000+ GVW Combo Body Dump Truck w/Plow and Spreader

Capital Improvement Program		Date submitted: 11/30/2025
Project Number:	CIP_FY27_DPW-5 6 Wheel Dump	
Project Title:	6 Wheel Combo Body Dump Truck w/ Plow and Spreader	
Category:	Rolling Stock	
Department / Committee DPW	Contact: Tina Rivard	
Project Type is:		New [] Resubmission [] Recurring [X] Rehabilitation []
Year of Initial Request:		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. The proposal is to replace a 2006 model with a new one. The 2006 can only be used for snow operations and it is getting more difficult to get parts for. The multi-use will be used all year round and has many uses: asphalt, salt spreader and dump truck; in addition to snow. It is a goal of the Public Works to focus on standardizing vehicles and specifying vehicles to better suit our multi-disciplinary needs. The Public Works employees use these vehicles to perform their everyday tasks including moving materials and equipment that is carried and towed by these vehicles. These trucks are also paired with larger equipment to perform snow removal. This unit has a 15 Year lifecycle.		
Anticipated Staffing Changes: <i>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?</i> None		
Benefits of Project and Impact if Not Completed: <i>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</i> 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 15 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: 15 Years Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell) Unit 6 (2006 Mack Dump Truck)
Discuss Operating Budget Impact: <i>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...).</i>		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$0						<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$350,000	\$350,000					<input type="checkbox"/> Capital Stabilization
Contingency	\$0						<input checked="" type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$350,000	\$350,000	\$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	\$350,000	\$350,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> CPA
Operating Budget Impact <small>Include additional personnel costs, if applicable.</small>							
During Project	\$0						<input type="checkbox"/> Grant(s) _____
Post-Project Annual	\$0						<input type="checkbox"/> Other _____
Post-Project One-time	\$0						

Estimated Total Project Cost: \$350,000 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.





Public Works - 10-Wheel 40,000+ GVW Dump Truck

Capital Improvement Program		Date submitted: 11/30/2025
Project Number:	CIP_FY27_DPW-6 10 Wheel Dump Truck	
Project Title:	10 Wheel Dump Truck	
Category:	Rolling Stock	
Department / Committee DPW	Contact:	Tina Rivard
Project Type is:		New [] Resubmission [] Recurring [X] Rehabilitation []
Year of Initial Request:		Legal compliance _____ [] Supports Community Plan _____ [] Safety compliance _____ [] Other _____ Rolling Stock _____ [X]
Description & Justification / Need: <i>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</i> The proposal is to replace a 204 model with a new one. The 2007 can only be used for snow operations and it is getting more difficult to get parts for. The multi-use will be used all year round and has many uses: asphalt, salt spreader and dump truck; in addition to snow. It is a goal of the Public Works to focus on standardizing vehicles and specifying vehicles to better suit our multi-disciplinary needs. The Public Works employees use these vehicles to perform their everyday tasks including moving materials and equipment that is carried and towed by these vehicles. These trucks are also paired with larger equipment to perform snow removal. This unit has a 15 Year lifecycle.		
Anticipated Staffing Changes: <i>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?</i> None		
Benefits of Project and Impact if Not Completed: <i>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</i> 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 15 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: (trade-in, passed on to another Dept, sell) Unit 27 (2007 Mack Dump Truck)
Discuss Operating Budget Impact: <i>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...).</i>		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$0						<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$335,000	\$335,000					<input type="checkbox"/> Capital Stabilization
Contingency	\$0						<input checked="" type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$335,000	\$335,000	\$0	\$0	\$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	\$335,000	\$335,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Grant(s) _____
							<input type="checkbox"/> Other _____
Operating Budget Impact <i>Include additional personnel costs, if applicable.</i>							CPA Purpose(s) 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: \$335,000 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.





Public Works - Light/Medium Duty Pick Up Truck with Spreader and Plow

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: CIP_FY27_DPW-7 One ton dump truck w/ spreader and plow		
Project Title: Pick-up Truck with Plow		Justification Code: <input type="checkbox"/> A-Essential <input checked="" type="checkbox"/> B-Asset Maintenance <input type="checkbox"/> C-Enhancement
Category: Rolling Stock		
Department / Committee DPW	Contact: Tina Rivard	
Project Type is: New [] Resubmission [] Recurring [X] Rehabilitation []		
Year of Initial Request:		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. The proposal is to replace a 2015 model one ton dump truck with a new one ton dump truck with spreader and plow. It is a goal of the Public Works to focus on standardizing vehicles and specifying vehicles to better suit our multi-disciplinary needs. Pick-up trucks are one of the most used equipment in the fleet. The Public Works employees use these vehicles to perform their everyday tasks including moving materials and equipment that is carried and towed by these vehicles. These trucks are also paired with larger equipment to perform snow removal. This unit has a 10 Year lifecycle.		
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? None		
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 10 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: 10-12 Years Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell) Unit PR1 (2015 Chevrolet 3500)
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
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$0						<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$135,000	\$135,000					<input type="checkbox"/> Capital Stabilization
Contingency	\$0						<input checked="" type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$135,000	\$135,000	\$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	\$135,000	\$135,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> CPA
Operating Budget Impact <i>Include additional personnel costs, if applicable.</i>							
During Project	\$0						<input type="checkbox"/> Grant(s) _____
Post-Project Annual	\$0						<input type="checkbox"/> Other _____
Post-Project One-time	\$0						

Estimated Total Project Cost: \$135,000 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.





Public Works - Large Construction / Excavation / Loader Equipment

Capital Improvement Program		Date submitted: 11/30/2025
Project Number:	CIP_FY27_DPW-4 Loader	
Project Title:	Large Construction / Excavation / loader equipment	
Category:	Rolling Stock	
Department / Committee DPW	Contact: Tina Rivard	
Project Type is:		New [] Resubmission [] Recurring [X] Rehabilitation []
Year of Initial Request:		Legal compliance _____ [] Supports Community Plan _____ [] Safety compliance _____ [] Other ___Rolling Stock___ [X]
<p><u>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</u></p> <p>This request is to replace an existing 2014 Front-End Loader with a new similar model. The Department currently uses four (4) Front End Loaders, however the oldest one is over 13 years old and is beyond its useful life expectancy as a front-line, emergency response machine. This article requests funds to purchase a new loader, which will be safe, reliable, efficient, and capable of meeting the needs of the Department during the construction season. This equipment ensures the plowing operations remain efficient, and ultimately provide the staff with the proper equipment to clear the roads and parking lots during the snow and ice season. This unit has a 12 year lifecycle.</p>		
<p>Anticipated Staffing Changes:</p> <p><i>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?</i></p> <p>None</p>		
<p>Benefits of Project and Impact if Not Completed:</p> <p><i>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</i></p> <p>Systematic replacement helps eliminate job down-time, ensures reliability and provides safe, functional equipment.</p>		
<p>Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:</p> <p>The replacement cycle of these types of DPW vehicles and equipment is approximately 12 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.</p>		
Alternatives Considered and Reasons for Non-selection:		Typical Replacement Lifecycle / Service Life: 12 Years
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.		Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell) <i>Unit 15 (2014 John Deere Loader)</i>
<p>Discuss Operating Budget Impact:</p> <p><i>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...).</i></p>		


Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$0						<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$300,000	\$300,000					<input type="checkbox"/> Capital Stabilization
Contingency	\$0						<input checked="" type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$300,000	\$300,000	\$0	\$0	\$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	\$300,000	\$300,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Grant(s) _____
							<input type="checkbox"/> Other _____
Operating Budget Impact <small>Include additional personnel costs, if applicable.</small>							CPA Purpose(s)
During Project	\$0						<input type="checkbox"/> 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: \$300,000	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 listed otherwise on this form.</i>							
							



Fire - SCBA Self Contain Breathing Apparatus

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: FY 27 Fire 2		
Project Title: SCBA replacement		Justification Code: <input checked="" type="checkbox"/> A-Essential <input type="checkbox"/> B-Asset Maintenance <input type="checkbox"/> C-Enhancement
Category: Equipment Category: FY 27 Fire -2		
Department / Committee: Fire Dept. Contact: Chief Tim Choate		
Project Type is: New [] Resubmission [] Recurring [] Rehabilitation []		Year of Initial Request: 2025
Description & Justification / Need:		Legal compliance _____ x 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. Self-Contained Breathing Apparatus (SCBA) systems are essential firefighter life safety equipment used when operating in smoke-filled or contaminated environments. Each fire apparatus, ambulance, and command vehicle is equipped with SCBA units, and firefighters frequently use multiple air cylinders during a single incident. To support sustained operations, spare air cylinders must be readily available. In addition, every firefighter is issued a personal SCBA mask to ensure proper fit and safety. RIT (Rapid Intervention Team) bags—specially configured SCBA systems designed to rescue a downed or incapacitated firefighter—are also critical components of the department's safety equipment cache. Federal safety standards limit the service life of SCBA air cylinders to 15 years. The Town's current inventory of cylinders will begin reaching end-of-life in FY27 and FY28. SCBA packs themselves follow NFPA standards, which update on a five-year cycle. The current SCBA units are compliant with the 2007 NFPA standard, and will reach the end of their compliant service life in 2027, at which time replacement is required. Replacing the SCBA system components on schedule is essential to ensuring firefighter safety, compliance with federal and NFPA regulations, operational readiness at fire and hazardous materials incidents, and reliability during life-saving interior firefighting operations. Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health		
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. Compliant and modern scba will replaced equipment at end of life. New equipment will be covered under warranty.		
Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation: SCBA is one of the few pieces of equipment with a defined life span. If the SCBA and components are not replaced and expire, the SCBA will have to be removed from the apparatus. This will prevent any firefighting efforts or hazmat operations being conducted by the FD.		
Alternatives Considered and Reasons for Non-selection: (why something else wasn't chosen) No other alternative.		Typical Replacement Lifecycle / Service Life: Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell) Cylinder mandatory 15 year life span and scba mandatory 20 year standard life plan. Will try to have a trade-in plan in place
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...). In the short term, for the first year there would not need to be the annual flow test. Long term would be no different than previous years and will be part of budget for flow tests and any repairs needed after use. Like previous years on the 5th and 10th anniversary of manufacture there would need to be budget money to do hydro tests for all the air cylinders.		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$0						<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$550,000	\$550,000					<input type="checkbox"/> Capital Stabilization
Contingency	\$0						<input checked="" type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$550,000	\$550,000	\$0	\$0	\$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	\$550,000	\$550,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Grant(s) _____
							<input type="checkbox"/> Other _____
Operating Budget Impact <i>Include additional personnel costs, if applicable.</i>							CPA Purpose(s) 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: \$550,000 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.

Currently SUDFD uses Scott SCBA. Scott and another vendors will be requested to provide demo and field use of proposed equipment and be evaluated by dept. members. Criteria such as ease of operation, compatibility with area departments, service capabilities and other yet to be determined criteria will be developed and analyzed prior to commitment of selection. The plan is to get this done before July 1st. There will be several months of lead time for delivery and then inventory and assignments have followed by training to be completed before being put into service.





Facilities Town - DPW Communications and Security Fire Alarm Panels and Design

Capital Improvement Program

Date submitted: 11/30/2025

Project Number: CIP-FY27-FAC-2

Project Title: DPW Office Building Fire Alarm Replacement

Category: Building

Department / Committee: Facilities Contact: Sandra Duran

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

Year of Initial Request:

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

Justification Code:

A-Essential

B-Asset Maintenance

C-Enhancement

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

This project will fund the complete replacement of the existing fire alarm system including all fire alarm panels and devices in the DPW Office Building and attache garage. The existing fire alarm system was put into service in 2002 with a life expectancy of 15 years was slated to be replaced in 2017. As of 2025, the system is now 24 years old, past its useful life and exhibiting symptoms of failure.

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

Commercial buildings are required to have operating fire alarm systems per the fire and building codes.

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 staffing needs are expected with this project.

Benefits of Project and Impact if Not Completed:

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

The benefit of this project is to provide fire safety equipment in the building for the staff and visitors of the various Town department offices.

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

If this project is not funded, the Town runs the risk of having a building that must be closed due to a lack of an operational fire alarm system as the condition of the system will not improve and is expected to continue to decline with time.

Alternatives Considered and Reasons for Non-selection:

(why something else wasn't chosen)

No alternatives were explored as the fire alarm system is beyond its useful life.

Typical Replacement Lifecycle / Service Life:

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

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...).

The short and long term impacts to the department's operating budget include avoidance of property closure and/or additional repair costs.



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$120,000	\$120,000					<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$0						<input type="checkbox"/> Capital Stabilization
Contingency	\$12,000	\$12,000					<input checked="" type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$132,000	\$132,000	\$0	\$0	\$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	\$132,000	\$132,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Grant(s) _____
							<input type="checkbox"/> Other _____
Operating Budget Impact Include additional personnel costs, if applicable.							CPA Purpose(s) 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: \$132,000			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>							
							



Facilities Town - Fire Department 2 Roof Covering Asphalt Shingle Replacement

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: CIP-FY27-FAC-4		
Project Title: Fire Station 2 Roof Covering Asphalt Shingle Replacement		Justification Code: <input checked="" type="checkbox"/> A-Essential <input type="checkbox"/> B-Asset Maintenance <input type="checkbox"/> C-Enhancement
Category: Building		
Department / Committee: Facilities	Contact: Sandra Duran	
Project Type is: New [] Resubmission [] Recurring [] Rehabilitation [<input checked="" type="checkbox"/>]		
Year of Initial Request:		
Description & Justification / Need:		Legal compliance _____ [] Supports Community Plan _____ [] Safety compliance _____ [<input checked="" type="checkbox"/>] Other _____ []
Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life. This project will fund the full replacement of the asphalt shingle roof covering on the original portion of the Fire Station 2 garage bay.		
Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations... Providing a sound roofing system protects the inhabitants, equipment and building from inclement weather and deterioration.		
Anticipated Staffing Changes: <i>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?</i> No additional staffing needs are expected with this project.		
Benefits of Project and Impact if Not Completed: <i>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</i> The benefit of a sound roof system is the ability to protect the staff, equipment and property from water damage. Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation: If the roof is not funded, then the asphalt roof covering will continue to deteriorate and there is a potential for property damage to a critical Town asset.		
Alternatives Considered and Reasons for Non-selection: <i>(why something else wasn't chosen)</i> No alternatives were explored as the roofing system is beyond its useful life.		Typical Replacement Lifecycle / Service Life: Also, re-utilization plan of current assets, if available: <i>(trade-in, passed on to another Dept, sell)</i>
Discuss Operating Budget Impact: <i>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...).</i> The short and long term impacts to the department's operating budget include avoidance of property damage and additional repair costs.		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$95,200	\$95,200					<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$0						<input type="checkbox"/> Capital Stabilization
Contingency	\$24,000	\$24,000					<input type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$119,200	\$119,200	\$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	\$119,200	\$119,200	\$0	\$0	\$0	\$0	<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: \$119,200 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.





Facilities Town - Flynn Building Offices Pump, Hot Water Circulation & Boiler Replacement

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: CIP-FY27-FAC-6		
Project Title: Flynn Building Hot Water Circulation Pumps and Boiler Replacement		
Category: Building		
Department / Committee: Facilities	Contact: Sandra Duran	
Project Type is: New [] Resubmission [] Recurring [] Rehabilitation [<input checked="" type="checkbox"/>]		
Year of Initial Request:		
Legal compliance _____ []		Supports Community Plan _____ []
Description & Justification / Need: Safety compliance _____ [<input checked="" type="checkbox"/>]		Other _____ []
<u>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</u> This project includes the demolition & disposal of existing Single PK SN 1200 boiler and pumps (1,020 MBTU's/hot water circulation through a pair of 3HP pumps). For redundancy, replace the existing boiler with two 500 MBH High efficiency boilers with BACnet communication, including new boiler condensate piping and neutralizer kits, new flue, combustion air piping and gas piping as required. Pumps are to be new VFD system pumps.		
<u>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...</u> The state building and sanitary code requires that commercial buildings open to the public provide temperature controlled atmosphere for patrons and staff. As this boiler is aging and is at the end of its useful life, replacement of the boiler ahead of failure provides the ability to comply with said		
Anticipated Staffing Changes: <i>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?</i> No additional staffing needs are expected with this project.		
Benefits of Project and Impact if Not Completed: <i>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</i> <i>Also describe any short- and long- term consequences of not funding the project. Impact of delayed implementation:</i>		
Alternatives Considered and Reasons for Non-selection: <i>(why something else wasn't chosen)</i> No additional alternatives were explored as the boilers are standard equipment in an existing building with existing piping/system requirements.		Typical Replacement Lifecycle / Service Life: <i>Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)</i>
Discuss Operating Budget Impact: <i>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...).</i> The short and long term impacts to the department's operating budget include avoidance of building closure and/or property damage and additional repair costs.		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
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
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	\$150,000	\$150,000	\$0	\$0	\$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	\$150,000	\$150,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Grant(s) _____
							<input type="checkbox"/> Other _____
Operating Budget Impact Include additional personnel costs, if applicable.							CPA Purpose(s) 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: \$150,000			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>							
							



Combined Facilities - ADA Self-Assessment Transition Plan Recommendations

Capital Improvement Program		Date submitted: 1/12/2026
Project Number: CIP-FY27-FAC-9		
Project Title: ADA Self Assessment and Transition Plan Implementation Funding		
Category: Building		
Department / Committee: Facilities	Contact: Sandra Duran	
Project Type is: New [] Resubmission [] Recurring [] Rehabilitation [<input checked="" type="checkbox"/>]		Justification Code: <input checked="" type="checkbox"/> A-Essential <input type="checkbox"/> B-Asset Maintenance <input checked="" type="checkbox"/> C-Enhancement
Year of Initial Request:		
Legal compliance _____ <input checked="" type="checkbox"/> Safety compliance _____ <input checked="" type="checkbox"/>		Supports Community Plan _____ <input checked="" type="checkbox"/> Other Deferred Maintenance <input checked="" type="checkbox"/>
<u>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</u>		
<p>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. This funding will allow continued work on the previously identified barriers and also address</p>		
Anticipated Staffing Changes:		
<p><i>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?</i></p>		
No additional staffing needs are expected with this project.		
Benefits of Project and Impact if Not Completed:		
<p><u>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</u></p>		
<p>This funding will be used to continue to remove barriers that have been identified in the self-assessment and transition plan and those that present which were not foreseen.</p>		
<p><u>Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation:</u></p>		
<p>For Massachusetts municipalities, Title II of the Americans with Disabilities Act (ADA) is the primary federal law requiring Towns to provide accessible programs, services, and activities, ensuring equal access for people with disabilities. While Title II covers public entities, Massachusetts also has broader state laws for public accommodations, but Title II specifically governs town/city functions like parks, websites, and town offices. Providing this funding will allow the Town to continue to remove barriers and be in compliance with Title II of the ADA. Delaying this funding delays are ability to comply in a timely fashion.</p>		
Alternatives Considered and Reasons for Non-selection: <i>(why something else wasn't chosen)</i>		Typical Replacement Lifecycle / Service Life: <i>Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)</i>
Discuss Operating Budget Impact: <i>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...).</i>		
There are no expected operating budget impacts.		


Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
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 checked="" type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$200,000	\$200,000	\$0	\$0	\$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	\$200,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Grant(s) _____
							<input type="checkbox"/> Other _____
Operating Budget Impact Include additional personnel costs, if applicable.							CPA Purpose(s) 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: \$200,000			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>							
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Facilities School - Haynes & Nixon Elem. School Communications & Security Fire Alarm

Capital Improvement Program		Date submitted: 1/15/2026
Project Number: CIP_FY27_SPS FAC -8		
Project Name: Fire Alarm and Emergency Lighting System Enhancements/BDA Installations		
Category: Building		
Department / Committee: Facilities	Contact: Sandra R. Duran, Combined Facility Director	
Project Type is: New [] Resubmission [] Recurring [] Rehabilitation [X]		Justification Code:
Year of Initial Request: 2025		<input checked="" type="checkbox"/> A-Essential <input checked="" type="checkbox"/> B-Asset Maintenance <input type="checkbox"/> C-Enhancement
Description & Justification / Need: Legal compliance _____ [X] Safety compliance _____ [X]		Supports Community Plan _____ [] Other _Deferred Maintenance [X]
<u>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</u>		
Fire alarm systems at Ephraim Curtis Middle School, Josiah Haynes Elementary School, and Israel Loring Elementary School are approximately 25 years old and recommended for replacement due to age and obsolescence. Fire alarm systems at Peter Noyes Elementary School and General John Nixon Elementary School (installed in 2023) are in good condition and do not require upgrades at this time. Emergency lighting systems at Ephraim Curtis, Israel Loring, Peter Noyes, and General John Nixon Elementary Schools have reached or exceeded their useful life and are recommended for replacement or modernization. Emergency lighting at Josiah Haynes Elementary School is generally in good condition, with targeted component replacements recommended. Bi-Directional Amplification/Simulcast system installations are recommended for all schools. This funding request is to address these needs in a phased approach with Josiah Haynes and General John Nixon Elementary Schools being funded first.		
<u>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health</u>		
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 is no increase in staffing expected with this funding request.		
Benefits of Project and Impact if Not Completed:		
<u>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</u>		
Ensuring that the schools have operational fire alarm, emergency lighting and BDA installations improves overall safety. Replacing these systems prior to failure will be a cost savings.		
<u>Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation:</u>		
If this project is not funded, the schools will remain aging fire alarm and emergency lighting systems.		
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>
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 are no long term operational budget impacts expected.		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$0						<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$660,500	\$660,500					<input type="checkbox"/> Capital Stabilization
Contingency	\$0						<input checked="" type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$660,500	\$660,500	\$0	\$0	\$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	\$660,500	\$660,500	\$0	\$0	\$0	\$0	<input type="checkbox"/> Grant(s) _____
Operating Budget Impact Include additional personnel costs, if applicable.							<input type="checkbox"/> Other _____
During Project	\$0						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: \$660,500			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>							
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Facilities School - Building Management System SPS Capital Repairs

Capital Improvement Program

Date submitted: 1/20/2026

Project Number: CIP_FY27_SPS FAC -9

Project Name: Building Management System Capital Repairs

Category: Building

Department / Committee: Facilities Contact: Sandra R. Duran, Combined Facility Director

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

Year of Initial Request: 2025

Justification Code:

A-Essential

B-Asset Maintenance

C-Enhancement

Legal compliance _____ []

Supports Community Plan _____ []

Description & Justification / Need: Safety compliance _____ [X]

Other _Deferred Maintenance [X]

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

This funding will be used to replaced failed elements of the building management system throughout all five schools.

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

Providing conditioned spaces is a health and safety requirement and a Department of Elementary and Secondary Education Requirement.

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 is no increase in staffing expected with this funding request.

Benefits of Project and Impact if Not Completed:

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

Ensuring that the schools have operational building management system improves overall comfort and safety.

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

If this project is not funded, the schools will remain with broken valves, actuators, etc. and the areas/rooms that have these conditions will continue to overheat or not required heat/air conditioning due to failed equipment within the Building Management Systems.

Alternatives Considered and Reasons for Non-selection:

(why something else wasn't chosen)

Typical Replacement Lifecycle / Service Life:

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

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 are no long term operational budget impacts expected.



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$110,000	\$110,000					<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	\$110,000	\$110,000	\$0	\$0	\$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	\$110,000	\$110,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Grant(s) _____
							<input type="checkbox"/> Other _____
Operating Budget Impact Include additional personnel costs, if applicable.							CPA Purpose(s) 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: \$110,000				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 listed otherwise on this form.</i>							
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Lincoln Sudbury Regional High School - Waste Water Treatment Facility SBI Panel

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: CIP_FY27_LS-4		
Project Title: Wastewater Treatment Facility Automated Control Panel		
Category:		
Department / Committee Lincoln-Sudbury Regional High School	Contact: Susan Bottan, Interim Director of Finance and Operations	
Project Type is: New [] Resubmission [] Recurring [] Rehabilitation []		Justification Code: <input checked="" type="checkbox"/> A-Essential <input type="checkbox"/> B-Asset Maintenance <input type="checkbox"/> C-Enhancement
Year of Initial Request:		Supports Community Plan []
Description & Justification / Need: Legal compliance _____ x Safety compliance _____ x		Other _____ []
<p>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life. Replacement of a manual analytical method to evaluate biological health of the activated sludge in the Lincoln-Sudbury Regional High School's Wastewater Treatment Facility with an automated, real-time monitoring and control system (hardware and software). Useful life span of this system is 20 years. The current system was installed in 2004. The current system is obsolete and no longer supported by the manufacturer.</p> <p>provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...</p>		
<p>Anticipated Staffing Changes:</p> <p><i>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?</i></p> <p>No staffing changes.</p>		
<p>Benefits of Project and Impact if Not Completed:</p> <p><i>Highlight project benefits, including efficiencies created, service enhancements, and cost savings. Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation:</i></p> <p>Not having an automated system to evaluate the biological health of activated sludge in a wastewater treatment plant (WWTP) significantly increases the risks of process failure, environmental non-compliance, and elevated operational costs.</p>		
Alternatives Considered and Reasons for Non-selection: <i>(why something else wasn't chosen)</i>		Typical Replacement Lifecycle / Service Life: <i>Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept., sell)</i> Insurance requirement: Yes / No
<p>Discuss Operating Budget Impact:</p> <p><i>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...).</i></p> <p>Short-term impact on the department's operating budget may require additional time spent to participate in training of Building & Grounds staff who are responsible for monitoring the Wastewater Plant's operation. However, we expect to provide training during the regular work day and not require additional work hours.</p>		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						Tax Levy
Land Acquisition	\$0						Dedicated Revenue Source
Construction	\$0						Enterprise Retained Earnings
Equipment/Furnishings *	\$170,000	\$170,000					Capital Stabilization
Contingency	\$0						<input checked="" type="checkbox"/> Free Cash
Other (legal fees)	\$0						Revolving Fund
TOTAL	\$170,000	\$170,000	\$0	\$0	\$0	\$0	Debt In-levy

* Sudbury 86% - \$147,679

Amounts Approved or Received							CPA Purpose(s) Check all that apply
Grant Amount Approved/Rvc'd	\$0						Open Space
CPA Amount Approved/Rvc'd	\$0						Recreation
Net of CPA and Grants	\$170,000	\$170,000	\$0	\$0	\$0	\$0	Historical

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

Estimated Total Project Cost: \$170,000 Estimated Future Savings:

Estimated Incremental Cost:

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

Comments from the manufacturer's representation, Matt Vareika from Tech Sales NE (our manufactures rep):

Upgrades – proposal #181274 - ~\$80,986 + for electrician, wastewater repair contractor

PLC/HMI upgrade – yours is outdated and not supported by Allen Bradley anymore. Supporting document attached. I view this as a critical piece that needs to be addressed. If your system encountered a failure, you would be forced to find used parts or upgrade, either of which would cause major headaches for you.

Pressure transducers – if your pressure transducers are the original ones, these are outdated and should be replaced with the newest model. Wiring should be all the same, but your staff will have to mount them. The latest model is more accurate and reliable.

Chemical feed system integration – we would tie in the MicroC pumps into our panel to have control of feed rates, to optimize chemical addition avoiding over consumption or under dosing of chemicals.

Our proposal details our site supervision and is inclusive of freight.

**Outside resources required – We will do all the work inside our panel. My best estimate for work to be done by others is: For chemical pumps, you will need an electrician to run signal wires between the pumps and our panel. For pressure transducers, you will need someone to mount the brackets.

Upgrade - proposal #181277 ~\$39,905 + for electrician, wastewater repair contractor

VFD's for the CAMD Mixers – this will allow the mixers to use less energy when only mixing, not aerating, reducing the motor electricity consumption by roughly half. We estimate the energy savings associated with this to be between 5-10K/year depending on flows and how many basins are online at a given time. Currently the 25Hp motor runs at full speed all the time, adding a VFD would reduce the speed to about 50% when mixing only.

**Outside resources – My best estimate for work to be done by others is: electrician to mount panel and run associated wires (power and signal) between main control panel and this one. Land the wires for the CAMD mixers in this panel (currently in our master control panel).



Sudbury Public Schools (SPS) - Classroom Instructional Equipment Replacement, Year 3

Capital Improvement Program		Date submitted: 11/30/2025
Project Number: SPS-1 Project Title: Classroom Instructional Equipment Replacement, Year 3		
Category:		
Department / Committee School	Contact: Brad Crozier	
Project Type is: New <input type="checkbox"/> Resubmission <input type="checkbox"/> Recurring <input checked="" type="checkbox"/> Rehabilitation <input type="checkbox"/>		
Year of Initial Request: FY25		
Justification Code: <input type="checkbox"/> A-Essential <input type="checkbox"/> B-Asset Maintenance <input type="checkbox"/> C-Enhancement		
Description & Justification / Need: Legal compliance <input type="checkbox"/> Safety compliance <input type="checkbox"/> Supports Community Plan <input type="checkbox"/> Other Classroom Instruction <input checked="" type="checkbox"/>		
Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life. The District supports a Universal Design for Learning (UDL) model for our classrooms that includes a standard set of instructional equipment, which includes an interactive display, audio support, document camera access, and wireless projection. This 5-year plan will refresh the instructional resources in many classrooms that have equipment that is 12-15 years old. <ul style="list-style-type: none">• Timeline - Funding year 3 will support a summer 2026 purchase and deployment• Locations - Approximately 20 classrooms• Stakeholders - Classroom teachers, students• Cost drivers - Inflation and tariffs make the exact number of interactive displays and audio systems variable• Supporting detail - Components may include Touchview Interactive Display, Lightspeed RedCat Audio System, IPEVO Document Camera, and other systems as needed to make updated classrooms match existing updated classrooms in terms of instructional resources• Expected Useful Life - 15 years		
Anticipated Staffing Changes: None		
Benefits of Project and Impact if Not Completed: Highlight project benefits, including efficiencies created, service enhancements, and cost savings. The benefit of this project is that it delivers a standard set of ADA-compliant instructional tools into classrooms that lack these resources. These classroom updates need to be completed eventually as the former set of tools is increasingly failing to operate. These carefully planned capital deployments allow the schools to get to the standard set of instructional equipment in a well-planned manner. There will be cost savings in the form of not needing replacement projector bulbs, but the main benefit is updated instructional resources for students and teachers.		
Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation: Some percentage of the rooms that do not receive these updates will have equipment failure during the school year and require emergency replacement, which disrupts instruction and requires emergency identification of where to reallocate funds from.		
Alternatives Considered and Reasons for Non-selection: Alternatives to the Touchview interactive display and the Lightspeed RedCat were considered in depth several years ago, and are reassessed on an ongoing basis. Consistent choices need to be made across multiple years so the schools can offer consistent instructional resources, support, and professional development.		Typical Replacement Lifecycle / Service Life: Equipment is expected to last for roughly 15 years of service. Also, re-utilization plan of current assets, if available: Some assets are retained for emergency use; decommissioned assets are recycled through Upcycle. Insurance requirement: Yes / No Yes, this category of classroom tools is already a part of the town's
Discuss Operating Budget Impact: The deployment of Touchview interactive displays is replacing projectors with bulbs that need to be replaced usually once or twice per school year. Each replacement bulb costs \$100+, so replacing these with interactive displays removed that cost. The deployment of Lightspeed Audio equipment is not replacing any equipment currently in the classrooms. The lanyard microphones have rechargeable batteries that will occasionally need to be replaced once the rechargeable ones fail. These batteries are currently \$16.		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$0						<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$100,000	\$100,000					<input type="checkbox"/> Capital Stabilization
Contingency	\$0						<input checked="" type="checkbox"/> Free Cash
Other (legal fees)	\$0						<input type="checkbox"/> Revolving Fund
TOTAL	\$100,000	\$100,000	\$0	\$0	\$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	\$100,000	\$100,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Grant(s) _____
							<input type="checkbox"/> Other _____
Operating Budget Impact Include additional personnel costs, if applicable.							CPA Purpose(s)
During Project	\$0						<input type="checkbox"/> 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: \$100,000 Estimated Future Savings: \$3000/year

Estimated Incremental Cost:

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

The current set of classrooms instructional equipment is designed to provide for the full instructional needs of the classroom:

- An interactive display allows teachers to develop materials on their laptops for display, access the internet, use whiteboard solutions, display video materials, and interact with content using touch.
- An audio system helps project the teacher's voice in the classroom so that students with varying audio needs.
- A document camera allows teachers to project non-digital materials on to the interactive display.
- Wireless project options allow teachers to move around the classroom with their laptop while still projecting materials for the classroom.



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Sudbury Public Schools (SPS) - School Safety All Buildings

Capital Improvement Program

Date submitted: 11/30/2025

Project Number: CIP_FY27_SPS FAC-7

Project Title: School Safety Enhancements

Category: Urgency of Maintenance Needs

Department / Committee: Contact: Sandra R. Duran, Combined Facility Director

Justification Code:

A-Essential

B-Asset Maintenance

C-Enhancement

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

Year of Initial Request:

Legal compliance _____ []

Supports Community Plan _____ []

Description & Justification / Need: Safety compliance _____ [X] Other _Deferred Maintenance []

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

The school safety project will provide additional access control systems for Curtis, Haynes, Loring, Noyes and Nixon creating a secure vestibule prior to entry. Additional safety enhancements within and around these vestibules. A new access control badge system will provide the ability to scan a persons identification and create time expiring visitor badges. Additional physical security measures include the installation of traffic bollards and an accessible pathway at the Noyes rear student pickup lot and at the installation of bollards and swing gates at Curtis Middle School bus lot. These bollards and swing gates will prevent vehicular access to student staging and physical education areas.

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

These enhancements will enhance the safety of areas where students gather for transportation and areas of play.

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 is no increase in staffing expected with this funding request.

Benefits of Project and Impact if Not Completed:

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

Providing additional safety measures decreases the risk from unintentional or intentional intrusion into educational and pedestrian spaces within the four school properties.

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

Not funding this project provides increased risk of intended or non-intended intrusion into the school property.

Alternatives Considered and Reasons for Non-selection:

(why something else wasn't chosen)

Typical Replacement Lifecycle / Service Life:

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

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 are no long term operational budget impacts expected.



Recommended Financing

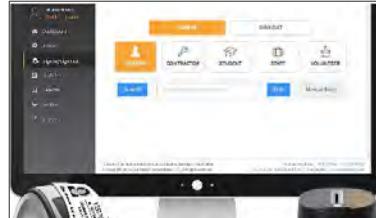
Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$450,000	\$450,000					<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	\$450,000	\$450,000	\$0	\$0	\$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	\$450,000	\$450,000	\$0	\$0	\$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) 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: \$450,000 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.



Town Manager's Proposed Budget	213	For the Fiscal Year Ended June 30, 2027
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Capital Request - Debt



Facilities Town - DPW Administration Offices Floor Finishes Concrete

Capital Improvement Program		Date submitted: 1/21/2026
Project Number: CIP_FY27-FAC-1		
Project Title: DPW Garage Concrete Floor Replacement		
Category: Building		
Department / Committee: Facilities	Contact: Sandra Duran	
Project Type is: New [] Resubmission [] Recurring [] Rehabilitation [<input checked="" type="checkbox"/>]		Justification Code: <input checked="" type="checkbox"/> A-Essential <input type="checkbox"/> B-Asset Maintenance <input type="checkbox"/> C-Enhancement
Year of Initial Request:		
Legal compliance _____ [] Supports Community Plan _____ []		
Description & Justification / Need: Safety compliance _____ [<input checked="" type="checkbox"/>] Other _____ []		
<u>Provide project description, including an overview of its timeline, location(s), stakeholders, cost drivers, supporting detail, and expected useful life.</u>		
This project will replace the DPW Administration/Garage building's concrete floor in its entirety and repair/modification of the existing required truck washing bay. The current concrete flooring is deteriorated, is spaulding, has exposed rebar and exposed concrete wire. The current truck washing bay's catwalk requires modification to provide safe use. This building is critical infrastructure for our snow management operations and houses the DPW equipment and trucks that are used to maintain the Town roadways. The funds from this request would be used for the oversight, demolition, and full replacement of the current concrete deck, modification of the current truck washing bay catwalk and replacement of non-operational/obsolete truck washing equipment.		
<u>Provide project compliance factors and references requiring the project or components thereof: ADA compliance, MGL requirement, health regulations...</u>		
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 staffing needs are expected with this project.		
Benefits of Project and Impact if Not Completed:		
<u>Highlight project benefits, including efficiencies created, service enhancements, and cost savings.</u>		
Replacing the deteriorated concrete slab will prevent damage to vehicles and remove trip, slip and fall hazards.		
<u>Also describe any short- and long-term consequences of not funding the project. Impact of delayed implementation:</u>		
If this project is not funded, the concrete floor will continue to deteriorate. Possible truck damage and pedestrian falls, slips and trip risks would continue to increase.		
Alternatives Considered and Reasons for Non-selection:		Typical Replacement Lifecycle / Service Life:
(why something else wasn't chosen) Review of repair vs replacement was conducted and based on the deterioration as well as the repair scope of work, a decision was made to pursue full replacement as it was a financially more responsible decision.		Also, re-utilization plan of current assets, if available: (trade-in, passed on to another Dept, sell)
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...).		
The short and long term impacts to the department's operating budget include avoidance of tire damage and trip, slips and falls.		



Recommended Financing

Funding Category	Five-Year Total (formulas present)	Estimated Project Costs by Fiscal Year					Funding Source(s) For Finance Use Only
		FY2027	FY2028	FY2029	FY2030	FY2031	
Study/Design	\$0						<input type="checkbox"/> Tax Levy
Land Acquisition	\$0						<input type="checkbox"/> Dedicated Revenue Source
Construction	\$1,743,372	\$1,743,372					<input type="checkbox"/> Enterprise Retained Earnings
Equipment/Furnishings	\$0						<input type="checkbox"/> Capital Stabilization
Contingency	\$365,328	\$365,328					<input type="checkbox"/> Free Cash
Other (Escalation)	\$91,300	\$91,300					<input type="checkbox"/> Revolving Fund
TOTAL	\$2,200,000	\$2,200,000	\$0	\$0	\$0	\$0	<input checked="" 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	\$2,200,000	\$2,200,000	\$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						

Estimated Total Project Cost: \$2,200,000 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 listed otherwise on this form.





EMPLOYEE HEAD COUNT

Full Time Equivalents (FTE)	FY25	FY26	FY27
General Government	32.00	33.00	32.35
Public Safety	88.00	83.00	83.00
Public Works	35.00	34.00	34.00
Human Services	11.00	12.00	13.00
Culture and Recreation	17.00	17.00	17.00
Total Town (FTE)	183.00	179.00	179.35
Sudbury Public Schools	446.00	448.00	445.00
Total Town and School (FTE)	629.00	627.00	624.35



FY25 EMPLOYEE COMPENSATION GREATER THAN \$100,000 (TOWN DEPARTMENTS)

Position	Total	Salary ¹	Overtime	Other ²
CPT EMT Paramedic	\$286,056	\$107,946	\$149,133	\$28,978
Human Resources Director/ATM (Retired)	\$247,950	\$153,936		\$94,014
Town Manager	\$232,000	\$225,000		\$7,000
Police Lieutenant	\$230,363	\$143,024	\$47,576	\$39,763
Police Chief	\$229,556	\$169,525		\$60,031
Firefighter/EMT	\$179,604	\$77,341	\$90,023	\$12,241
Fire Capt./EMT	\$177,446	\$100,953	\$49,242	\$27,251
CPT EMT Paramedic	\$177,132	\$102,375	\$50,396	\$24,360
Patrolman	\$176,616	\$74,775	\$6,837	\$95,004
Patrolman	\$176,498	\$69,170	\$55,885	\$51,442
Fire Assistant Chief	\$174,816	\$96,286	\$49,292	\$29,238
Fire Chief (Retired)	\$167,653	\$134,082		\$33,572
Police Sergeant	\$166,749	\$79,816	\$59,439	\$27,494
Firefighter/Met	\$166,588	\$77,341	\$79,792	\$9,455
Finance Director, Treasurer/Collector	\$163,247	\$163,247		
Police Sergeant	\$160,453	\$86,737	\$37,289	\$36,427
Fire Chief	\$159,996	\$88,658		\$71,338
Patrolman	\$158,554	\$74,775	\$48,981	\$34,799
Police Sergeant	\$153,794	\$78,148	\$38,614	\$37,033
Firefighter EMT Paramedic	\$148,480	\$80,096	\$55,408	\$12,976
Combined Facilities Director *	\$148,331	\$148,331		
Patrolman	\$142,891	\$74,238	\$41,299	\$27,354
Firefighter EMT Paramedic	\$141,880	\$82,746	\$46,659	\$12,474
Fire Lieut/Met	\$139,929	\$83,369	\$35,574	\$20,986
Police Lieutenant	\$139,110	\$113,777	\$6,626	\$18,707
LT EMT Paramedic	\$138,743	\$89,550	\$33,165	\$16,028
Firefighter EMT Paramedic	\$138,213	\$77,432	\$38,972	\$21,810
Firefighter EMT Paramedic	\$137,446	\$100,953	\$17,523	\$18,970
Fire Lieut/EMT	\$137,152	\$83,647	\$43,685	\$9,820
LT EMT Paramedic	\$136,263	\$94,537	\$20,718	\$21,008
Director Of Planning & Com Dev	\$135,118	\$135,118		
Police Sergeant	\$135,113	\$79,170	\$31,285	\$24,657
Firefighter EMT Paramedic	\$132,051	\$82,746	\$31,823	\$17,481
Patrolman	\$131,873	\$74,775	\$29,637	\$27,461
Technology Adm	\$131,365	\$121,074		\$10,291
Police Sergeant	\$131,206	\$79,816	\$18,705	\$32,685
Patrolman	\$131,068	\$69,373	\$24,411	\$37,285
Police Sergeant	\$128,667	\$86,737	\$22,939	\$18,991
Patrolman	\$127,436	\$74,775	\$30,385	\$22,276



Position	Total	Salary ¹	Overtime	Other ²
Patrolman	\$127,029	\$74,775	\$19,884	\$32,371
Patrolman	\$125,861	\$73,511	\$28,924	\$23,427
Patrolman	\$125,745	\$74,775	\$10,929	\$40,042
Patrolman	\$125,162	\$74,775	\$25,547	\$24,840
Firefighter EMT Paramedic	\$122,824	\$82,746	\$23,760	\$16,318
Director Of Health	\$121,069	\$110,769		\$10,300
Firefighter EMT Paramedic	\$120,553	\$82,746	\$33,986	\$3,821
Firefighter EMT Paramedic	\$119,674	\$82,746	\$25,000	\$11,928
Building Inspector	\$119,024	\$116,508		\$2,516
Park And Rec Aquatics Director	\$118,894	\$116,508		\$2,386
Patrolman	\$117,184	\$65,655	\$25,784	\$25,745
Firefighter EMT Paramedic	\$116,572	\$75,032	\$36,876	\$4,664
Asst Town Engineer	\$116,462	\$112,656	\$506	\$3,300
Patrolman	\$116,434	\$74,775	\$20,586	\$21,074
Firefighter EMT Paramedic	\$114,860	\$82,746	\$9,040	\$23,074
Dir Of Council on Aging (Retired)	\$113,571	\$86,090		\$27,481
Firefighter EMT Paramedic	\$113,082	\$82,746	\$12,705	\$17,631
Management Analyst DPW	\$113,078	\$105,268	\$993	\$6,817
Director Of Assessing	\$112,117	\$106,882		\$5,235
Firefighter EMT Paramedic	\$108,398	\$78,760	\$15,801	\$13,837
Supervisor Of Town Bldgs.	\$108,397	\$89,968		\$18,429
Director Of DPW	\$108,290	\$108,290		
Firefighter EMT Paramedic	\$107,808	\$82,746	\$15,211	\$9,851
Firefighter EMT Paramedic	\$107,662	\$82,482	\$15,329	\$9,851
Firefighter EMT Paramedic	\$105,121	\$79,883	\$15,625	\$9,613
Master Mechanic	\$104,593	\$94,957	\$7,578	\$2,058
Technology Support Specialist	\$103,968	\$101,143		\$2,825
Firefighter EMT Paramedic	\$103,361	\$76,981	\$17,010	\$9,370
Asst Mechanic	\$102,924	\$91,483	\$8,782	\$2,658
Senior Admin Assistant to Town Manager	\$101,643	\$101,143	\$0	\$500
Town Clerk	\$100,947	\$98,789	\$0	\$2,158
Conservation Coordinator	\$100,565	\$98,062	\$0	\$2,503

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 the total earnings for the position.



COLLECTIVE BARGAINING

Bargaining Unit and Contract Financial Terms:

LS Regional High School

Effective date is 7/1/2025. Three-year contract covering fiscal years 2026, 2027 and 2027. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/25: 3%; 7/1/26: 3%; 7/1/27: 1.375%.

Sudbury Public Schools, K-8

Teachers

Three-year contract covering fiscal years 2026, 2027 and 2028. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/26: 3%; 7/1/27: 2%; 7/1/28: 2.5%, Day 91: .5%.

Support Staff

Three-year contract covering fiscal years 2026, 2027 and 2028. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/26: 3%; 7/1/27: 2%; 7/1/28: 2.5%, Day 91: .5%.

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

Three-year contract covering fiscal years 2026, 2027 and 2028. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/26: 3%; 7/1/27: 2%; 7/1/28: 2.5%, Day 91: .5%.

Town

Fire

Three-year contract covering fiscal years 2025, 2026 and 2027. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/24: 3%; 7/1/25: 2%; 7/1/26: 2%.

Police – Patrol Officers

Three-year contract covering fiscal years 2025, 2026 and 2027. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/24: 3%; 7/1/25: 2%; 7/1/26: 2%.

Police - Sergeants

Three-year contract covering fiscal years 2025, 2026 and 2027. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/24: 3%; 7/1/25: 2%; 7/1/26: 2%.



Police - Lieutenants

Three-year contract covering fiscal years 2025, 2026 and 2027. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/24: 3%; 7/1/25: 2%; 7/1/26: 2%.

Public Works

Three-year contract covering fiscal years 2025, 2026 and 2027. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/24: 3%; 7/1/25: 2.5%; 7/1/26: 2%.

Engineering

Three-year contract covering fiscal years 2025, 2026 and 2027. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/24: 3%; 7/1/25: 2.5%; 7/1/26: 2%.

Supervisory

Three-year contract covering fiscal years 2025, 2026 and 2027. Effective dates and Cost of Living Adjustment percentage increases to salary schedule are: 7/1/24: 3%; 7/1/25: 2%; 7/1/26: 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 1/2 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 1/2 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 2 1/2: 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.