



Town of Maynard Fiscal Year 2016 Budget Proposal Summary

Prepared by Maynard Finance Committee

Date: 18 May, 2015



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PURPOSE:

The Maynard Finance Committee, in close collaboration with all town stakeholders, has put together this document aimed at three main objectives:

- Establish clear context for the budget proposals for the coming fiscal year, make them public and easily accessible prior to voting at Annual Town Meeting
- Organize the budget information in major categories to make it manageable to understand, with some historical data to show trending
- Outline some revenue and budget challenges and investment opportunities for coming years.

This document is organized to provide a high level overview in the Executive summary section with more detail provided by owners of each major budget category in later sections. The Appendix shows fund balances and other background information.

THE MAJOR BUDGET CATEGORIES presented are:

- General Government
- Public Safety
 - o Fire/Ambulance
 - o Police
- Maynard Public Schools
- Assabet Valley Regional Technical School
- Public Works (DPW)
- Culture and Recreation
 - o Library
 - o Historical Commission
- Debt Service
- Employee Benefits (Pensions and benefits)

- Reserve Fund, Stabilization and Free cash
 - o Reserve Fund, Finance Committee
 - o Stabilization Funds
 - o Free Cash from General Fund and Water and Sewer Enterprise Funds
- Capital Planning



3 YEAR BUDGET HISTORY AND FY16 REQUESTS

	FY13	FY14	FY15	FY16
DESCRIPTION	Budget	Budget	Budget	Budget
General Government	2,171,257	2,312,378	2,413,416	2,673,869
Public Safety	3,922,902	4,363,686	4,517,304	4,618,566
Education - Maynard	14,139,827	14,782,618	15,500,897	16,151,275
Education - Assabet	1,043,277	843,022	743,110	789,627
Public Works	1,551,498	1,539,610	1,655,800	1,764,271
Cultural and Recreation	535,320	519,595	532,348	521,343
Debt Service	3,748,915	4,137,822	4,055,488	3,965,398
Employee Benefits	6,454,649	6,443,094	6,737,686	7,037,638
Total	33,567,645	34,941,825	36,156,049	37,521,987

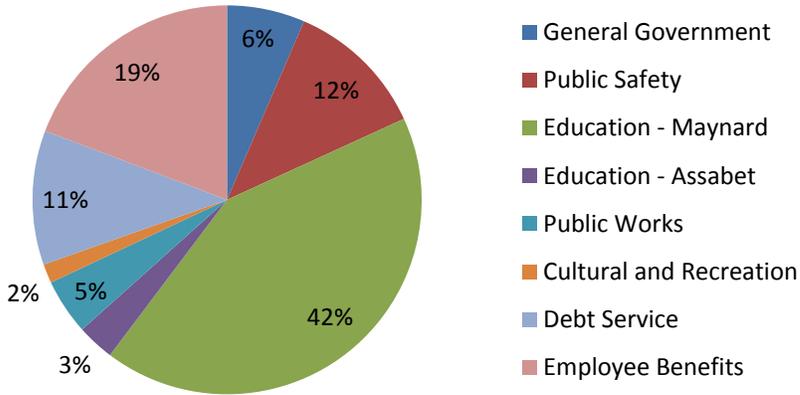
Annual Budget Increases by % change

DESCRIPTION	FY13 to FY14 Change	FY13 to FY14 % Change	FY14 to FY15 Change	FY15 to FY16 % Change	FY15 to FY16 Change	FY14 to FY15 % Change	3 Yr Avg Change	3 Yr Avg % Change
General Government	141,121	6%	101,038	4%	260,453	10.8%	167,537	7.7%
Public Safety	440,784	11.2%	153,618	4%	101,262	2%	231,888	5.9%
Education - Maynard	642,791	5%	718,279	5%	650,378	4%	670,483	4.7%
Education - Assabet	(200,255)	-19%	(99,912)	-12%	46,517	6%	(84,550)	-8.1%
Public Works	(11,888)	-1%	116,190	8%	108,471	7%	70,924	4.6%
Cultural and Recreation	(15,725)	-3%	12,753	2%	(11,005)	-2%	(4,659)	-0.9%
Debt Service	388,907	10%	(82,334)	-2%	(90,090)	-2%	72,161	1.9%
Employee Benefits	(11,555)	0%	294,592	5%	299,952	4%	194,330	3.0%
Total	1,374,180	4.1%	1,214,224	3.5%	1,365,938	3.8%	1,318,114	3.9%

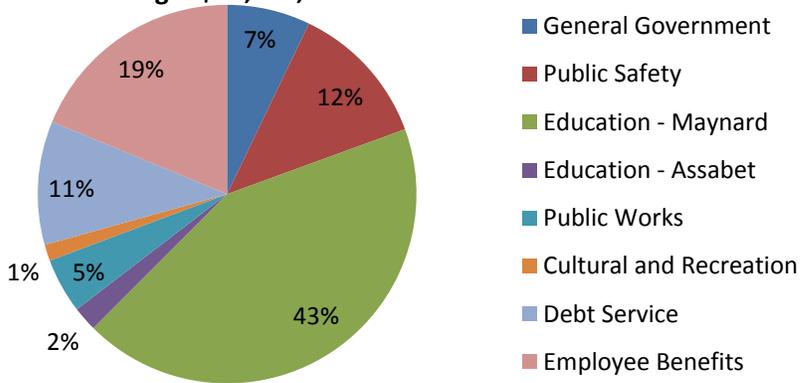
Full year graphs for FY13, FY15 and proposed FY16 Budget next page



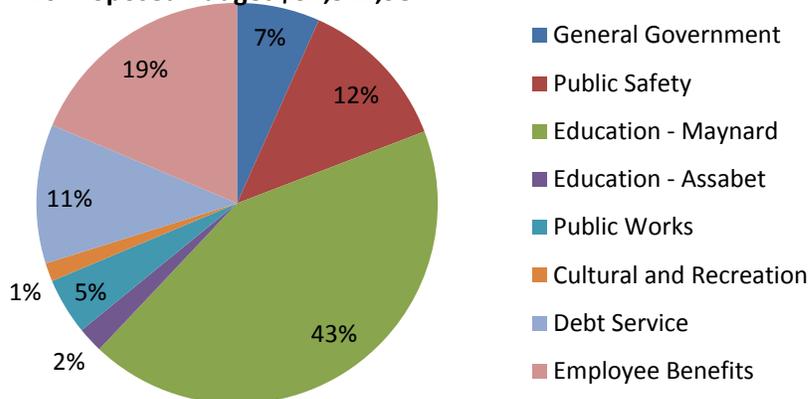
FY13 TOTAL \$33,567,645



FY15 Total Budget \$36,156,049



FY16 Proposed Budget \$37,521,987





EXECUTIVE SUMMARY

General Government

	Budget	Actual	Bgt Change	% Change
FY13	2,171,257	2,186,958		
FY14	2,312,378	2,168,706	141,121	6.5%
FY15	2,413,416	1,764,029	101,038	4.4%
FY16	2,673,869		260,453	10.8%

Staffing FTE (Full Time Equivalents):

FY 2014	Actual	20.65
FY 2015	Actual (YTD and budget variance)	21.15
FY 2016	Projected	21.65

(Note: OMS has four fee-based Inspectors - non operating budget)

114 – Moderator	161- Town Clerk
122 – Board of Selectmen	162/163 – Election & Reg.
129 – Town Administrator	192 – Public Properties (Facilities Management)
131 – Finance Committee	195 – Town Reports Printing
135 – Accountant	500 – Municipal Services (Health, Building, Planning, Zoning, Conservation & Licensing)
141 – Assessor	
145 – Treasurer	541 – Council on Aging
151 – Legal	543 – Veterans
155 – Data Processing (Information Technology)	945 – Liability Insurance
158 – Tax Title	955 – Town Audit

FY13 Highlights of the FY13 increase were \$81,000 to restore the Asst Town Administrator to a full position, \$47,000 to put the full Facilities Manager in this budget, \$25,000 for an Assessing Consultant, \$25,000 in added legal support, and \$15,000 for a Community Events budget.

FY14: Highlights of the FY14 increase were \$24,000 shifted here from other budgets for contract negotiation support, \$35,000 shifted here to consolidate computer and software support, \$20,000 to make the Town Planner full time, \$29,000 in added administrative and part time work, \$13,000 additional Liability Insurance, and \$40,000 of added Veteran's Benefits (mostly reimbursed by the state).

FY15: There were minimal increases in budgets. \$33,000 of the increase is for liability insurance, reflecting coverage for new playgrounds and the new high school and new ambulance. \$20,500 is for increases in legal fees and Elections costs. \$12,000 of the increase is a shift of building operating costs from Public Safety into General Government. This is part of an effort to consolidate some costs in the budget to allow for more centralized oversight and use of scale to leverage discounts.

FY16: The increase is a combination of increases and budget shifts. The Council on Aging program has been increased by \$69,000, reflecting a full time director and increased programming. Public Properties includes \$60,000 more for utilities, which is shifted from other departments, and \$20,000 in additional spending for maintenance. Administrative staff increased \$40,000, with a fulltime position shifting from Municipal Services to Town Administrator and an increase in part time staff in Municipal Services. Town Accountant and Assessors salary increase roughly \$13,000 each. This is a combination of FY16 increases, and the FY15 budget being too low. Other increases include \$10,000 Legal and \$20,000 Liability Insurance. Future years for this budget should be stable. It is hoped that increased efficiencies can offset future cost increases.



EXECUTIVE SUMMARY (cont)

Public Safety – Fire/Ambulance, Dispatch and Police (combined)

	Budget	Actual	Bgt Change	% Change
FY13	3,922,902	4,009,248		
FY14	4,363,686	4,268,424	440,784	11.2%
FY15	4,517,304	3,195,093	153,618	3.5%
FY16	4,618,566		101,262	2.2%

FY16: The Dispatch budget increased \$58,000, and reflects the full cost of the department. Prior years were less than full costs as the new department ramped up. Police salaries are up \$38,000, but that's really two years of increases, as the FY15 TM budget didn't reflect the new contract. Utilities are down \$37,000 in Public Safety, but that's a shift to Public Properties, as utilities are consolidated there now. There are a variety of smaller changes, including an additional \$20,000 for police cruisers and a \$9000 increase (from only \$1000) for Call Firefighters

Public Safety - Fire/Ambulance

Staffing FTE (Full Time Equivalent):

FY 2013	Actual	22
FY 2014	Actual	22
FY 2015	Projected	22

FY12 Fire salary actual was \$113,000 over budget, and **FY13** was \$128,000 over budget.

FY15: No major variances from FY 14 budget. Increases expected for vehicle maintenance, cost of memberships or dues, Fire alarm repair/removing street boxes.

FY16: No significant variances in operating budget.

Anticipate major capital need in next few years for:

- New fire station, and if that cannot be accomplished, some high building maintenance costs.
 - o See ATM warrant, Article 12, for \$90k feasibility study for current building renovation, funded from capital stabilization fund
- Apparatus upgrades
- Replace aerial ladder (may be accomplished with grant money for over \$900,000.00)
- Personal protective equipment and training to meet minimum standards.

Next few years: Retirements, Fire Academy training for each recruit (\$13 -\$15K per), fire prevention officer/inspector to ease inspection workload

Public Safety - POLICE

Staffing FTE (Full Time Equivalent):

FY 2013 Actual	22.5
FY 2014 Actual	21.5
FY 2015 YTD	27.5
FY 2016 Projected	27.5



EXECUTIVE SUMMARY (cont)

Public Safety - POLICE

FY14

\$140,000 added for 2 dispatchers (one hired Feb and anticipate 1 in May/June);
 \$20,000 for School Crossing Guards were transferred to Police from School – FTE 1
 \$110,000 for Police Salary (2 Officers graduate police academy in June and should end field training in August) Officer returns from Military Duty in April.

FY15 Budget variances from prior years:

Includes purchase of 2 vehicles (70k)
 Includes sick leave buy back for 1 retirement
 Includes additional salary for 4 additional dispatchers (total is 1 supervisor/5 dispatchers)

FY16 proposed budget variances from prior years:

Transfer of dispatcher salary removed \$182,000 from PD budget
 Reduction in sick leave buy back (\$20,000), no expected retirements in FY16

Public Safety - DISPATCH

ACCOUNT NAME	FY2014	FY2014	FY2015	FY2015	FY2016	Budget	% Change
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	FY2016 vs FY2015	FY2016 vs FY2015
				28-Feb-15			
Total Salaries - Dispatch	\$ -	\$ -	\$ 182,161	\$ 121,547	\$ 238,419	\$ 56,258	30.88%
Total Other - Dispatch	\$ -	\$ -	\$ 7,000	\$ 3,327	\$ 8,000	\$ 1,000	14.29%
Total Expenses - Dispatch	\$ -	\$ -	\$ 189,161	\$ 124,874	\$ 246,419	\$ 57,258	30.27%



EXECUTIVE SUMMARY (cont)

Maynard Public Schools

	Budget	Actual	Bgt Change	% Change
FY13	14,139,827	14,103,863		
FY14	14,782,618	14,490,368	642,791	4.5%
FY15	15,500,897	10,063,573	718,279	4.9%
FY16	16,151,275		650,378	4.2%

Staffing FTE (Full Time Equivalents):

FY 2013	Actual	224.4
FY 2014	Actual	229.4
FY 2015	Actual (YTD)	241.0
FY 2016	(Projected)	248.0

FY 16 Staffing increases are related to the following:

1. Unpredictable Special Education out of districts costs.
2. Increases required by law for Special Education support services.
3. Increasing requirements for academic success with a new more academically and technologically demanding PARCC state assessment

The FY16 budget is driven by unpredictable increases in Special Education expense. In addition, the DESE pilot and ultimate adoption of the new and more rigorous PARCC state assessment will strain curricular and technology resources.

State mandates in the following areas are of primary concern for the next three years:

1. The Partnership for Assessment of Readiness for College and Careers (PARCC) Assessment of the Massachusetts Common Core Curriculum Frameworks will require significant upgrades in technology hardware in order for all students to access the online assessments.
2. The Massachusetts Common Core Curriculum Frameworks is a more rigorous set of standards than the previous Massachusetts Curriculum Frameworks. As a result, curriculum at the local level is in the process of being revised requiring additional resources and training.

In addition, the Next Generation Science Standards are going to be required by 2017. Not only is this a more rigorous set of standards than the current Massachusetts Science Curriculum Frameworks but it will require changes in current teaching methods. This will also require additional resources and training.



EXECUTIVE SUMMARY (cont)

Assabet Valley Regional Technical HS

	Budget	Actual	Bgt Change	% Change
FY13	1,043,277	1,043,277		
FY14	843,022	841,325	(200,255)	-19.2%
FY15	743,110	557,333	(99,912)	-11.9%
FY16	789,627		46,517	6.3%

FY15 – FY17 budget trend information	FY15	FY16	FY 17 est
Maynard Operating Assessment:	\$743,110	\$765,242	~770,000
Maynard Capital Assessment:	\$18,644	\$24,385	~\$270,000
Total Assessment:	\$761,754	\$789,627	~\$1M

This budget is primarily driven by enrollment of Maynard students and a large renovation project scheduled to complete in FY16.

Enrollment history:

FY13	87	had an increase of 16 students
FY14	67	saw a decrease of 20 students
FY15	60	showed further decrease of 7 students
FY16	62	projected to increase to 62

The **FY16** Debt budget includes \$24,385 for the capital assessment for the rehabilitation project at the school. The total project, sponsored by the MSBA, is a \$62.4 Million school renovation scheduled to complete in 2016 (on track). **Maynard's debt payment portion of the capital assessment is projected to increase to a peak at approximately \$271,000 in FY17.** The amount will slowly decline from there over the term of the bond.



EXECUTIVE SUMMARY (cont)

Public Works (DPW)

	Budget	Actual	Bgt Change	% Change
FY13	1,551,498	1,652,112		
FY14	1,539,610	2,057,090	(11,888)	-0.8%
FY15	1,655,800	1,950,764	116,190	7.5%
FY16	1,764,271		108,471	6.6%

Staffing FTE (Full Time Equivalent):

FY 13	Actual	16
FY 14	Actual	14
FY 15	Actual	15
FY16	Projected	16

FY13 decrease was savings from the new trash contract.

FY14 had no major changes.

April 2013 marked the hiring of a new Operations Manager. There has been an ongoing review of the department.

FY15 increase reflect \$30,000 for additional tree work, \$20,000 additional engineering support, \$19,000 added to Snow and Ice, and \$40,000 for added expenses

FY16: Continued expansion of this budget which started in FY15. Added a position in the highway division and increased additional part time hours to address cuts in previous years in Parks and Cemetery divisions. There are also increases to expenses to allow for more services. The trash contract is up \$16,000.



EXECUTIVE SUMMARY (cont)

CULTURE AND RECREATION (Library and Maynard Historical Commission)

	Budget	Actual	Bgt Change	% Change
FY13	535,320	528,429		
FY14	519,595	519,745	(15,725)	-2.9%
FY15	532,348	406,728	12,753	2.5%
FY16	521,343		(11,005)	-2.1%

Department: **Library**

Staffing FTE (Full Time Equivalents):

FY 2014	Actual	7.5
FY 2015	Actual (YTD)	7.5
FY 2016	Projected	7.5

Municipal appropriation must increase by 2.5% annually (state requirement).

16% of the total budget must be spent on materials (state requirement, more explanation in library director budget submission page 32).

The library offers books and other materials, Reference services, including electronic databases Internet services, Circulation services, Children’s services, Public programs, Meeting Rooms for public use, Tutoring services

In terms of new specific budgetary needs, the library building’s exterior is in need of repointing or sealing and this has been added as capital funding request

FY16: Overall budget shows a decrease because \$34,000 of utilities was shifted to Public Properties, countered by contractual increases to salaries. Spending on the Library is supplemented by spending from other sources including The Friends of Maynard Public Library, gift funds and direct state aid. This spending helps Maynard meet the state spending minimums for materials required for accreditation. The additional spending exceeds the yearly income for the other funds and is not sustainable.

Department: **THE MAYNARD HISTORICAL COMMISSION**

The Maynard Historical Commission’s (MHC) mission is to preserve, protect and develop the historic and archaeological assets of the community; ensure that the goals of historic preservation are considered in the planning and future development of the community.



EXECUTIVE SUMMARY (cont)

Debt, Principal and Interest, Operating Budget

	Budget	Actual	Bgt Change	% Change
FY13	3,748,915	3,718,857		
FY14	4,137,822	4,040,167	388,907	10.4%
FY15	4,055,488	3,983,699	(82,334)	-2.0%
FY16	3,965,398		(90,090)	-2.2%

Debt payments in the operating budget will generally decrease each year unless new debt is added. Most of our debt is structured to have slightly lower payments each year. Note these amounts are only debt payments, principal and interest from the operating budget. They do not include debt paid from the enterprise funds. Nor does this reflect the total debt of the town, only this year's payments. Also note that some, but not all, of this debt is subject to a Proposition 2 ½ exclusion. For a clearer picture of the 2 ½ exclusions, see the calculation of the total tax levy shown in the warrant.

The FY13 increase was \$272,000 for the Capital Improvement Project (Green Meadow School, playgrounds, sidewalks, and roads), \$977,000 for the new high school, and a reduction of \$170,000 in short term borrowing interest. The FY14 increase was from an additional \$473,000 for the high school, \$72,000 for fire equipment, and \$21,000 from demolition of the old Fowler gym. There was also a reduction of short term borrowing interest of \$90,000.

FY15 saw only the addition of Assabet Valley Technical HS \$18,000. There was a reduction of \$25,000 for short term borrowing interest, and the lower payments due on earlier debt.

FY16: No new debt added. Reduction is due to lower interest payments from the reduced principal of earlier debt. Absent new debt, this budget should continue to decrease over time as there is less debt to pay interest on. The town is considering a proposal to use the future savings in this budget for capital spending from the operating budget. This was not implemented for this year, but is under consideration for future years

Employee Benefits (Pensions and benefits)

	Budget	Actual	Bgt Change	% Change
FY13	6,454,649	6,337,026		
FY14	6,443,094	6,466,425	(11,555)	-0.2%
FY15	6,737,686	5,206,515	294,592	4.6%
FY16	7,037,638		299,952	4.5%

The **FY13** increase was \$82,000 for health insurance.

FY14 saw a \$240,000 decrease for health insurance and a pension increase of \$177,000. The FY14 health insurance decrease was an error in budgeting and the budget was too low.

For **FY15**, there's an increase in health insurance of \$219,000, about half of which is to catch up the FY14 error, and half is the FY15 increase. The amount due to the pension plan rose \$55,000

FY16: Pension costs increased \$109,000 and health insurance increased \$94,000. The health insurance increase is only 2%, and reflects continued efforts by the town to minimize increases. This budget includes a new line for OPEB (Other Post-Employment Benefits) for \$72,000. This is a contribution to the OPEB Stabilization Fund, and will offset future costs for retiree benefits.

END OF EXECUTIVE SUMMARY



RESERVE FUND, STABILIZATION FUND BALANCES AND FREE CASH

The Town government has limited ability to transfer budget dollars should unforeseen needs arise during the fiscal year. This Fund is administered by the Finance Committee and provides Maynard's government with reserves to rely upon for unexpected expenditures. When approved, these funds transfer to the to the department actual expenditure for that fiscal year. Unspent is returned to the general fund.

		year to year change		% change	
FY12 Actual	174,566				
FY13 Actual	177,499	\$	2,933	1.7%	FY12 to FY13
FY14 Actual	207,163	\$	29,664	16.7%	FY13 to FY14
FY15 Budget	300,000	\$	92,837	44.8%	FY14 to FY15
Avg year to year		\$	16,299	9.3%	FY12 to FY14

Article 9 in the ATM warrant would approve \$300,000 for FY16

FY15 to date

5/19/14 Article 11 approved	\$300,000.00
No transfer requests to date	\$ 0
Balance	\$300,000

FY14		Budget						
FY14	10/21/13	General Government	Increase in liability insurance, new school, ambulance		\$	4,163	\$	295,837
FY14	01/13/14	General Government	New computer server for library		\$	7,000	\$	288,837
FY14	03/10/14	Dept of Public Works	Netting for parking deck		\$	16,000	\$	272,837
FY14	03/24/14	Dept of Public Works	Parking deck demolition and repairs		\$	180,000	\$	92,837

The balances of the Town's Stabilization Funds are as follows:

General Fund Stabilization \$1,836,618.00
 Capital Fund Stabilization \$1,957,559.00
 Water Enterprise Fund Stabilization \$ 451,371.00
 Sewer Enterprise Fund Stabilization \$ 766,756.00
 Community Enhancement Stabilization \$ 39,927.00

The amounts of "Free Cash" and "Retained Earnings" as certified by Director of Accounts are as follows:

General Fund – Free Cash \$1,835,734.00
 Water Enterprise Fund – Retained Earnings \$ 431,731.00
 Sewer Enterprise Fund – Retained Earnings \$ 469,945.00



CAPITAL PLANNING STATUS FY16

Capital expenditures are:

- For equipment and facilities valued above \$5000
- Useful life of 5 or more years
- Not an annual operating budget appropriation

Executive Summary: Capital spending is an important part of sound municipal government. Maintaining facilities extends the lifespan of the community's investment. New facilities, repairs, and large equipment often require debt financing, which is also a prudent financial management device. Maynard currently has a debt burden that is higher than desirable. In addition to existing debt, the community faces a large list of requested purchases and investment in new facilities. These include replacing the fire station, providing a space for senior programming, and maintaining or replacing large vehicles used by public safety and public works.

The community will not resolve these issues in one budget year, but a focused plan will put the Town in a stronger financial position over the next ten years. One method is to begin budgeting for capital expenditures within the operating budget. This could partly be done without increasing the tax levy by diverting non-excluded debt retirements to a general fund capital line. In this way, excluded debt falls off the tax levy and the funds from retired non-excluded debt is used for cash purchases of capital requirements. Adding some money from the levy to an operating budget capital line is also being discussed for FY17. By building up this funding mechanism over many years, many capital investments could be made without increasing debt, debt will annually be retired, and the Town's infrastructure and financial position will be improved.

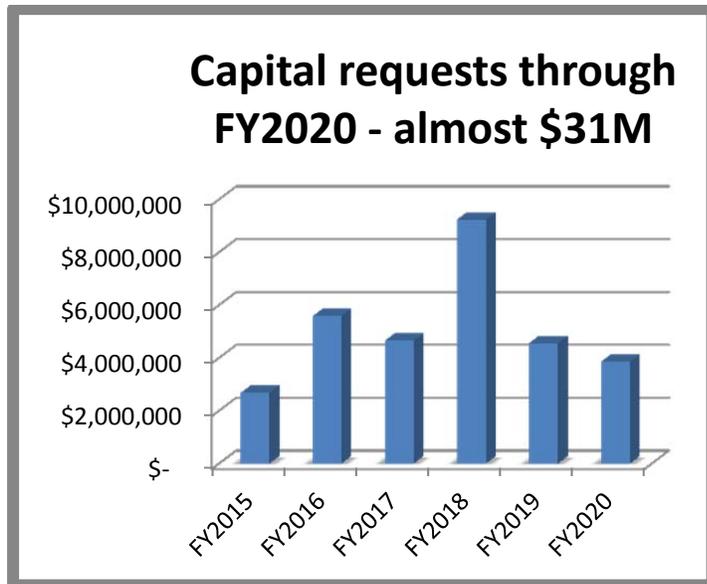
This year, certified free cash, another source of funding for capital and other expenses that are non-recurring in the annual budget, is being utilized for purchasing 6 of the 11 items in STM warrant article S-1:

Fire Dept. Self-Contained Breathing Apparatus	\$ 176,000.00
Bombardier Sidewalk Plow/Attachments	\$ 165,000.00
Midsize F550 Dump Truck/Sander – DPW Highway.	\$ 75,000.00
Midsize F550 Dump Truck/Sander – DPW Cem. / Parks	\$ 75,000.00
Leaf Vac/Shredder – DPW	\$ 50,000.00
TA/DPW Street Light LED Upgrades	\$ 60,000.00

YEAR	BEGINNING BALANCE	TRANSFERS FROM		TRANSFERS TO		ENDING BALANCE	General Fund Operating Budget	Stabilization Fund As a % of Oper Budget
		GENERAL FUND	INTEREST	FROM OTHER FUNDS	TO OTHER FUNDS			
2012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$31,563,895	0.00%
2013	\$ -	\$ 931,826.00	\$ 936.95	\$ -	\$ -	\$ 932,762.95	\$33,867,645	2.75%
2014	\$ 932,762.95	\$ 720,669.00	\$ 8,853.77	\$ -	\$ -	\$ 1,662,285.72	\$35,241,825	4.72%
2015	\$ 1,662,285.72	\$ -	\$ 4,030.37	\$ 285,000.00	\$ -	\$ 1,951,316.09	\$36,456,049	5.35%
2016								
2017								



CAPITAL PLANNING – FUTURE NEEDS



Debt Burden currently

- ~\$5.7 Million annual or 15% of budget currently (including 11% operating and 4% Water and Sewer enterprise fund debt)
- Future target is \$2.7 Million or about 5-7% of budget
- No sustainable or predictable budget mechanism to fund operating capital projects is available today
 - Heavy reliance on free cash

Details on dept. tabs	Capital Request Spending Summary						
	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	TOTAL
DPW Equipment	\$ 40,000	\$ 365,000	\$ 300,000	\$ 250,000	\$ 265,000	\$ 420,000	\$ 1,640,000
DPW Facilities	\$ 435,045	\$ 1,155,000	\$ 350,000	\$ 350,000	\$ 200,000	\$ 350,000	\$ 2,840,045
Roads	\$ 1,225,000	\$ 3,365,000	\$ 2,525,000	\$ 2,525,000	\$ 2,525,000	\$ 2,525,000	\$ 14,690,000
School Facilities	\$ 330,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,700
Town Facilities	\$ 90,720	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ 255,720
Desired Facilities	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 1,525,000	\$ 25,000	\$ 1,650,000
Public Safety - Dispatch, Fire, Police	\$ 407,000	\$ 242,750	\$ 1,263,000	\$ 6,000,000	\$ -	\$ 500,000	\$ 8,412,750
Maynard Golf Course	\$ 127,826	\$ 172,800	\$ 62,500	\$ 90,000	\$ 45,000	\$ 45,000	\$ 543,126
Schools	\$ -	\$ 97,203	\$ 130,000	\$ -	\$ -	\$ -	\$ 227,203
Total	\$ 2,681,291	\$ 5,587,753	\$ 4,655,500	\$ 9,240,000	\$ 4,560,000	\$ 3,865,000	\$ 30,589,544



REVENUE OUTLOOK FOR FY 16 - as of May 2015

Overall Town FY16 Budget	2013	2014	2015	2016
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
				<u>REV22</u>
REAL ESTATE REVENUES				
Tax Levy	\$ 22,412,612	\$ 23,163,034	\$ 24,003,355	24,969,301
Proposition 2.5% Increase	560,315	579,076	600,083	624,233
New Growth	125,000	190,000	190,000	215,000
	23,097,927	23,932,110	24,793,438	25,808,534
Debt Exclusions	2,252,049	2,643,121	2,582,027	2,528,101
TOTAL TAX REVENUE	25,349,976	26,575,231	27,375,465	28,336,635
Education	4,020,268	3,923,678	4,210,164	4,326,125
General Government	1,283,592	1,373,241	1,491,342	1,491,342
School Construction Reimb. - Fowler School	897,661	897,661	897,660	897,660
Less: Cherry Sheet Assessments	(448,559)	(459,777)	(467,442)	(413,922)
TOTAL LOCAL AID	5,752,962	5,734,803	6,131,724	6,301,205
TOTAL LOCAL RECEIPTS	2,000,000	2,182,859	\$ 2,225,000	2,450,000
Bond Premium Reimbursement - Police Station	-	3,745	3,606	3,449
Bond Premium Reimbursement- School Boilers		687	660	631
Bond Premium Reimbursement - High School		30,704	29,684	28,624
Bond Premium Reimbursement - High School		22,129	21,504	20,549
Bond Premium Reimbursement - High School		21,982	22,198	21,285
Water Indirect Costs - Transfer to GF	280,178	250,914	254,042	257,363
Sewer Indirect Costs - Transfer to GF	460,279	448,770	472,166	482,246
Ambulance Receipts - Transfer to GF	250,000	250,000	200,000	200,000
Ambulance Receipts - Transfer to GF (For Capital)	95,000	95,000	95,000	95,000
Other				
TOTAL TRANSFERS FROM OTHER FUNDS	\$ 1,085,457	\$ 1,123,931	\$ 1,098,860	\$ 1,109,147
Other				
Free Cash	\$ 585,192			
Overlay Surplus				
TOTAL REVENUE	\$ 34,773,587	\$ 35,616,824	\$ 36,831,049	\$ 38,196,987
EXPENSES				
General Government		2,332,378	2,447,581	2,673,869
Public Safety		4,372,686	4,550,844	4,618,566
Education - Maynard		14,782,618	15,500,897	16,151,275
Education - Assabet		843,022	743,110	789,627
Public Works		1,530,610	1,661,932	1,764,271
Culture and Recreation		519,595	536,719	521,343
Debt Service		4,137,822	4,055,488	3,965,398
Employee Benefits		6,443,094	6,737,686	7,037,638
TOTAL GENERAL FUND EXPENSES	33,567,645	34,961,825	36,234,257	37,521,987
Reserve Fund	300,000	300,000	300,000	X 300,000
Allowance for Abatements	363,527	375,000	375,000	X 375,000
OPEB Trust Transfer				
Articles	491,000			
Prior Year Bills	40,894			
CPA Debt				
Other	42,777			
TOTAL EXPENDITURES	34,763,066	35,636,825	36,909,257	38,196,987



TEMPLATE TO GATHER BUDGET INFORMATION FROM DEPARTMENT HEADS FOR FY16

It is the goal of the Maynard Finance Committee to develop clear, concise summaries for each department and major budget category for presentation to the citizens of Maynard. We believe the information requested on this template will achieve our goal and is consistent with Town of Maynard Charter sections 2-3b, 6-3, 6-4 and 6-5.

As in previous years, we reviewed summaries included below with department heads in public meetings to prepare this overview for publication of the FY15 budget proposals. The template for information review is included here:

Maynard Finance Committee FY16 Budget Summary Template

Department _____

Mission Statement:

Description of Services Provided:

Staffing FTE (Full Time Equivalents):

F/Y 2014	Actual	_____
F/Y 2015	Actual	_____
F/Y 2016	Projected	_____

Please explain any major FY16 proposed budget variances from prior years:

Please briefly describe any budget challenges you anticipate in meeting your mission statement and services for FY15 and for the next three years.

Please attach Actual Expenditures Spreadsheets for:

F/Y 2014
F/Y 2015 (to date)



GENERAL GOVERNMENT

Budget Owner Kevin Sweet, Town Administrator

ACCOUNT NAME	FY2014	FY2014	FY2015	FY2015	FY2016	Budget	% Change
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	FY2016 vs FY2015	FY2016 vs FY2015
				28-Feb-15			
Total Salaries - General Government	\$ 1,265,663	\$ 1,208,782	\$ 1,323,696	\$ 809,283	\$ 1,409,859	\$ 86,163	6.51%
Total Other - General Government	\$ 1,046,715	\$ 1,036,998	\$ 1,123,885	\$ 774,774	\$ 1,264,010	\$ 140,125	12.47%
Total Expenses - General Governmer	\$ 2,312,378	\$ 2,245,780	\$ 2,447,581	\$ 1,584,057	\$ 2,673,869	\$ 226,288	9.25%

Overview Statement:

General Government represents the Town's administrative, executive and legislative activities. Objectives are to establish and enforce policy; collect all Town monies, account for all Town transactions and process all Town information.

Description of Services Provided:

The following departments/functions are represented under the General Government Budget:

114 – Moderator	161- Town Clerk
122 – Board of Selectmen	162/163 – Election & Reg.
129 – Town Administrator	192 – Public Properties (Facilities Management)
131 – Finance Committee	195 – Town Reports Printing
135 – Accountant	500 – Municipal Services (Health, Building, Planning, Zoning, Conservation & Licensing)
141 – Assessor	
145 – Treasurer	541 – Council on Aging
151 – Legal	543 – Veterans
155 – Data Processing (Information Technology)	945 – Liability Insurance
158 – Tax Title	955 – Town Audit

Staffing FTE (Full Time Equivalents):

FY 2014	Actual	20.65
FY 2015	Actual (YTD and budget variance)	21.15
FY 2016	Projected	21.65

(Note: OMS has four fee-based Inspectors - non operating budget)

Proposed FY 16budget includes:

- An increase in legal fees by \$10,000 due to the need to budget for Litigation services which are outside of the legal services budget scope and are often unpredictable. YTD we have expended \$13,982.50 in such services and have had to request FinCom reserve transfers in prior years.



Department **GENERAL GOVERNMENT (cont)**

- Increase to Public Properties as starting to consolidate building electrical services under Facilities Management as well as generator, elevator, etc. Budget was reduced in other departments to make up the increase and decreased overall due to electrical credits from solar array project.
- Increases to Council on Aging due to an increased emphasis on the Town's senior population. Hiring of professionalized full time COA Director increased from a PT position in FY15 budget. Additional funding provided for increased COA programs and social worker.
- Increase in liability insurance by \$20,000 due to increase in premium rates and additional new costs in FY16.
(new Fire Department Pumper Truck, Golf Course Clubhouse, etc.)



PUBLIC SAFETY - FIRE DEPARTMENT/AMBULANCE

Budget Owner Anthony Stowers, Fire Chief

ACCOUNT NAME	FY2014	FY2014	FY2015	FY2015	FY2016	Budget	% Change
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	FY2016 vs	FY2016 vs
				28-Feb-15		FY2015	FY2015
Total Salaries - Fire	\$ 1,804,412	\$ 1,804,412	\$ 1,809,843	\$ 1,167,278	\$ 1,839,538	\$ 29,695	1.64%
Total Other - Fire	\$ 134,665	\$ 133,649	\$ 157,725	\$ 76,862	\$ 153,125	\$ (4,600)	-2.92%
Total Expenses - Fire	\$ 1,939,077	\$ 1,938,061	\$ 1,967,568	\$ 1,244,140	\$ 1,992,663	\$ 25,095	1.28%

Staffing FTE (Full Time Equivalents):

FY 2013	Actual	22
FY 2014	Actual	22
FY 2015	Actual	22
FY 2016	Projected	22

Department Mission Statement:

It is the mission of the Maynard Fire Department to protect the lives and property of the citizens and visitors of Maynard from disasters both natural and man-made, with compassion, motivation, teamwork, commitment and quality fire protection and education.

Brief description of services provided:

Our services are defined by three priorities, responding to emergencies, preparing to respond to emergencies and everything else.

Priority 1: Responses to fires of any and all types involving building, equipment, motor vehicles, wild land, flammable liquids and other hazardous materials. Responses and transport to, basic life support medical emergencies as well as advanced life support emergencies. Rescues of all types, including motor vehicle accidents, rescues from water or ice, confined spaces, trenches, non-medical patient assists, industrial accidents and any other type rescue. Response to hazardous materials releases such as fuel spills, natural gas or propane leaks, carbon monoxide incidents and any other type of release. Response to requests for service such as lock-outs, police assists, investigations, citizens' complaints and any other types of requests. Weather related emergencies such as flooding, building damage, wires down and other related emergencies.

Priority 2: This involves maintenance and repair of all safety equipment and apparatus that responds to emergencies. Also included is formal training to learn new skills and in-service training to maintain skills. This includes the training of new employees to safely perform all aspects of their jobs. Fire prevention is also a major focus and involves inspections on all commercial occupancies, schools, churches and residential properties being modified or sold. This is an integral part of our mission and is carried out almost entirely by suppression staff as we have no full-time inspector. Pre-fire planning also falls into this category as it prepares us to deal with emergencies in a building in the event they occur there. This too is done by suppression staff in between emergency responses, maintenance and training.

Priority 3: These are items that, while essential to our operation and meeting our mission, fall to number 3 in our priority list. These would be areas such as public education of our children and senior citizens, budgeting long and short term, strategic planning, data collection, overseeing



ancillary duties such as communications, training, emergency medical services, building maintenance etc. This would also include public appearances for civic groups, overseeing of continuous quality improvement programs, program development, seeking and writing grants etc.

As you can see a very large part of what the Maynard Fire Department does on a daily basis is behind the scenes and doesn't involve apparatus responding with lights and sirens.

Please explain any major FY16 proposed budget variances from prior years:

There are no real variances in our operating budget. We have moved money from different accounts based on this year's projections and next years anticipated budget projections. We do have some very large capital items on the docket for this year, but we are very hopeful of some federal grant funding.

Please briefly describe any budget challenges you anticipate in meeting your mission statement and services for FY16 and **for the next three years.**

I anticipate a turnover in personnel due to retirements in the next 2 fiscal years. While I do not anticipate any lapse in coverage, I do expect a lot of training being needed for new recruits. The cost of sending a recruit to the Fire Academy runs between 13 and 15K. We are still struggling with an aging building that needs updating or replacing. I will be putting together a plan to add a fire prevention officer/inspector in the next couple of years that will help ease the workload we currently have for inspections and other daily activities.



PUBLIC SAFETY - POLICE DEPARTMENT

Budget Owner: Chief Mark Dubois

ACCOUNT NAME	FY2014	FY2014	FY2015	FY2015	FY2016	Budget	% Change
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	FY2016 vs	FY2016 vs
				28-Feb-15		FY2015	FY2015
Total Salaries - Police	\$ 2,199,476	\$ 2,118,311	\$ 2,112,082	\$ 1,282,628	\$ 2,101,451	\$ (10,631)	-0.50%
Total Other - Police	\$ 225,133	\$ 256,977	\$ 282,033	\$ 203,140	\$ 278,033	\$ (4,000)	-1.42%
Total Expenses - Police	\$ 2,424,609	\$ 2,375,288	\$ 2,394,115	\$ 1,485,768	\$ 2,379,484	\$ (14,631)	-0.61%

Staffing FTE (Full Time Equivalents):

FY 2013 Actual 22.5

FY 2014 Actual 25.5

FY 2015 Projected 30.5

Explanation:

FY13: Sworn Police Officers: 21, 1 Admin Assistant, .5 Custodian (Officer Corrigan was on Military leave for this year and only worked about 3 months in FY14 before returning to Military Duty, we currently have 2 officers in Police Academy, 1 graduated in Jan 14 – those vacancies affect our OT and or regular staff shortages on shifts).

FY14 add: 2 dispatchers (one hired Feb and anticipate 1 in May/June); School Crossing Guards were transferred to Police from School – FTE 1 (2 Officers graduate police academy in June and should end field training in August) Officer Corrigan returns from Military Duty in April.

FY15 add 4 additional dispatchers (total is 1 supervisor/5 dispatchers)

Please explain any major FY 15 proposed budget variances from prior years:

Included purchase of 2 vehicles (70k)

Included sick leave buy back for 1 retirement

Included additional salary for added dispatchers



MAYNARD PUBLIC SCHOOLS

ACCOUNT NAME	FY2014	FY2014	FY2015	FY2015	FY2016	Budget	% Change
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	FY2016 vs	FY2016 vs
				28-Feb-15		FY2015	FY2015
Total Salaries - Education	\$ 12,199,018	\$ 12,129,845	\$ 12,833,822	\$ 6,830,200	\$ 13,331,461	\$ 497,639	3.88%
Total Other - Education	\$ 2,583,600	\$ 2,508,620	\$ 2,667,075	\$ 1,990,466	\$ 2,819,814	\$ 152,739	5.73%
Total Expenses - Education	\$ 14,782,618	\$ 14,638,465	\$ 15,500,897	\$ 8,820,666	\$ 16,151,275	\$ 650,378	4.20%

Maynard Finance Committee FY16 Budget Summary Template

Department: Maynard Public School Department

Budget Owner: Robert J. Gerardi, Jr. - Superintendent of Schools

Department Mission Statement:

Vision - *All students achieve their full potential in an interconnected technological world.*

Mission - The Maynard Public Schools are committed to a superior academic experience for Maynard's students that prepare them to be productive citizens in an interconnected technological world.

We will achieve this through incorporation of 21st century learning skills and opportunities across disciplines and establishing high academic standards that encourage students and teachers to achieve their full potential. We will ensure that the professional staff, the curriculum, and the facilities function in unison to achieve the best possible learning environment for the students.

We will also provide an educational environment that is supportive of individual differences where all people are valued and respected. Parents and community members are our partners in the educational process and require frequent communication on the state and activities of the Maynard Public Schools. We will constantly pursue a path of continuous improvement in all of our efforts to keep pace with an ever changing world.

Brief description of services provided:

Maynard Public School District is a Pre-Kindergarten to 12th Grade education system located in Maynard, Massachusetts. In addition, life skills classes are provided for those students who qualify up to the age of 22.

The district provides these services in facilities that are comprised of three schools on contiguous property located on Tiger Drive including; Maynard High School (grades 8-12), the Fowler School (grades 4-7), and Green Meadow Elementary School (grades Pre-K -3). The district student population is 1,418 students total; 19.7% of students are from low income families (significantly lower than the state average of about 34 %), Approximately 17% are classified as special education students (approximately the same as the state average), and we have seen an increase in our students who are classified as limited English proficient from approximately 2%



to approximately 3% (this number is still significantly lower than the state average of 7.3% but growing).

The school has a school choice agreement with several communities. About 2.3 % of Maynard student residents attend private school, vocational schools, or an out of district choice school.

Staffing FTE (Full Time Equivalents):

FY 2014	Actual	229.4
FY 2015	Actual (YTD)	241.0
FY 2016	(Projected)	248.0

Please explain any major FY16 proposed budget variances from prior years:

Staffing increases as related to the following:

- Unpredictable Special Education out of districts costs.
- Increases required by law for Special Education support services.
- Increasing requirements for academic success with a new more academically and technologically demanding PARCC state assessment

Please briefly describe any budget challenges you anticipate in meeting your mission statement and services for FY16 and for the next three years.

The FY16 budget is driven by unpredictable increases in Special Education expense. In addition, the DESE pilot and ultimate adoption of the new and more rigorous PARCC state assessment will strain our curricular and technology resources. State mandates in the following areas are of primary concern for the next three years:

- The Partnership for Assessment of Readiness for College and Careers (PARCC) Assessment of the Massachusetts Common Core Curriculum Frameworks will require significant upgrades in technology hardware in order for all students to access the online assessments. In the absence of online capability the Department of Elementary and Secondary Education (DESE) has stated that they will continue to offer a paper and pencil version of the PARCC Assessment at an additional cost to districts in the future.
- The Massachusetts Common Core Curriculum Frameworks is a more rigorous set of standards than the previous Massachusetts Curriculum Frameworks. As a result, curriculum at the local level is in the process of being revised requiring additional resources and training.
- In addition, the Next Generation Science Standards are going to be required by 2017. Not only is this a more rigorous set of standards than the current Massachusetts Science Curriculum Frameworks but it will require changes in current pedagogy. This is an area of curriculum development that will need to be explored over the next three years and will also require additional resources and training.



Please attach Actual Expenditures Spreadsheets for:

	Budget	Actual	Bgt Change	% Change
FY13	14,139,827	14,103,863	722,660	5.4%
FY14	14,782,618	14,717,045	642,791	4.5%
FY15	15,500,897	6,354,706	718,279	4.9%
FY16	(See Attached School Department Budget Request Letter)			

Actual Expenditures

FY2014

Salary	\$12,214,786
Expense	2,055,381
Transportation	384,660
Athletics	<u>62,218</u>
	\$14,717,045

FY2015 (to date)

Salary	\$ 4,631,187
Expense	1,282,112
Transportation	379,438
Athletics	<u>61,969</u>
	\$ 6,354,706

The Maynard Public Schools are committed to high academic standards that encourage students, teachers, and community members to achieve their personal best through lifelong learning.



MAYNARD PUBLIC SCHOOLS

12 Bancroft Street Maynard, Massachusetts 01754

Robert J. Gerardi, Jr. PhD

Superintendent of Schools

rgerardi@maynard.k12.ma.us

978-897-2222

December 18, 2014

Dear Kevin,

The school committee discussed the following section of the Town Charter at their school committee meeting on December 19, 2013:

“Budget Requests - Every town agency, officer, and committee charged with the expenditure of town money shall submit its budget requests for the ensuing fiscal year to the town administrator by the first day of January of each year or any other time fixed by by-law. Such budget requests shall include commentary regarding any changes from the amounts appropriated for the current year for the same purposes and any additional work projects that will require additional expenditures.”

In your FY16 Budget Advisory sent on November 14, 2014, you requested the following:

"...your department budget request should be based on the FY15 appropriation authorized by the May 2014 Annual Town Meeting, increased by the amount of salary-driven categories which are mandated by contract. Although this expense budget is level-funded, it should include appropriate increases for all contractual obligations." (p.2)



"If you are proposing a change in any line item you should prepare a rationale for such modification. When formulating this and other budget scenarios please summarize issues that would endanger mandated activities resulting in a loss of staff or programs associated with the budget restrictions" (p.2)

Unfortunately, for the school department, increasing the salary items and even other contractual obligations like transportation and utility costs do not add up to a level service budget due to the increasing costs for supplies/textbooks and mandated special education services. In addition, over the last three years the town and school department have made improvements in the reputation and quality of the Maynard Public Schools through larger than level funded budgets. As a result of fiscal prudence when the school committee prioritizes programs and budgets that have supported additional investments in the educational system over the past three years, together we have made great gains in reversing the choice and vocational school losses while increasing areas of revenue like the foreign exchange tuitions.

In preparation for the January 1, 2014 deadline for department budget requests, the school committee voted to present three budget requests. The three budget request submissions voted on by the school committee were a contractual salary obligation budget, a level service budget and a district needs budget. Attached to this letter is a spreadsheet that identifies the items that constitute the budgets at each level. These three budgets are identified as follows:

1. **A contractual FY16 salary budget**
3.16% Increase
\$15,500,897
+ 490,464
\$15,991,361
Impact
This will cover salary increases but other contractual obligations will require the reduction of services and layoffs to cover those services. (See FY16 Budget Submissions spreadsheet for details.)

2. **A level service FY16 budget**
5.15% Increase
\$15,500,897
+ 797,664
\$16,298,561
Impact
A level service budget submission including additional funds for program deficit items plus projected nondiscretionary expenses. (See FY16 Budget Submissions spreadsheet for details.)

3. **A district needs FY16 budget**
6.85% Increase
\$15,500,897
+ 1,061,664
\$16,562,561
Impact
A needs budget that deepens and expands services in areas school leadership has identified as needing improvement; assessment is based on student performance data and best practices.
(See FY16 Budget Submissions spreadsheet for details.)

In addition to these submissions, the school committee has identified a need for additional technology infrastructure expenses at the Fowler and Green Meadow schools. The school administration has written a DESE grant for \$80,000. Maynard public schools will be required to contribute \$120,000 worth of in-kind infrastructure improvements. We will submit this \$120,000 request to the capital planning committee. We have also decided to identify this opportunity to the Board of Selectmen since providing the matching funds from "free cash" is another option if the grant is awarded. If the grant is awarded, there will be a requirement by DESE to see that the in-kind funding is in place.

Sincerely,

Robert J. Gerardi, Jr., Ph.D.
Superintendent of Schools



FY16 Maynard Schools Budget Submissions

Budget

Item

Impact

Comments

Contractual Obligations			
Salary Increases		\$490,464	
Sub Total		\$490,464	
Increase % of FY15 Budget		3.16%	Per Town Administrator Budget Directive
*****		*****	*****
*****		*	**
Level Service Requirements			
SPED Out of District Tuitions		\$200,000	Projected Increase
SPED Transportation		\$30,000	Projected Increase
Mandated SPED Costs		\$230,000	
Transportation (Yellow Bus)		\$7,200	Contractual Increase
Utility Costs		\$15,000	Projected Increase
Supply/Textbook Expense		\$30,000	
Computer Hardware		\$25,000	
Sub Total		\$307,200	
Subtotal Increase % of FY15 Budget		1.98%	
Total Level Service Budget		\$797,664	
Total Increase % of FY15 Budget		5.15%	Level Service Budget
			Non-Discretionary without Staff Reductions
*****		*****	*****
*****		*	**
Additional Staff of Program Support			
Transition Coordinator		\$66,000	
GMS Guidance Counselor		\$66,000	
Math Para's		\$66,000	
Fowler Music Teacher (Strings)		\$66,000	
Sub Total		\$264,000	
Subtotal Increase % of FY15 Budget		1.70%	
Total		\$1,061,664	
Total FY16 Increase as % of FY15		6.85%	District Needs Budget



ASSABET VALLEY REGIONAL TECHNICAL HS

ACCOUNT NAME	FY2014	FY2014	FY2015	FY2015	FY2016	Budget	% Change
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	FY2016 vs FY2015	FY2016 vs FY2015
Total Salaries - Assabet Valley Asses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Other- Assabet Valley Assessi	\$ 843,022	\$ 841,325	\$ 743,110	\$ 557,332	\$ 789,627	\$ 46,517	6.26%
Total Expenses- Assabet Valley Asses	\$ 843,022	\$ 841,325	\$ 743,110	\$ 557,332	\$ 789,627	\$ 46,517	6.26%

FY16 budget information, as well as prior years information can be found at this link:

http://www.assabettech.com/pages/AssabetValley/About_AV/Business_Office/Budget_Financial_Information

FY15 – FY17 budget trend information FY15 FY16 FY 17 est

Maynard Operating Assessment:	\$743,110	\$765,242	~770,000
Maynard Capital Assessment:	\$18,644	\$24,385	~\$270,000
Total Assessment:	\$761,754	\$789,627	~\$1M

Enrollment went up (60 to 62) which was an increase of 3.2%; as a result the operating assessment went up \$22,132 an increase of 2.98%.

III. TOTAL COMBINED ASSESSMENTS

TOWN/CITY	OPERATING <i>(See above)</i>	CAPITAL <i>(See enclosed details)</i>	TOTAL
BERLIN	\$ 459,085	\$ 7,870	\$ 466,955
HUDSON	\$ 1,968,166	\$ 43,983	\$ 2,012,149
MARLBORO	\$ 4,040,733	\$ 105,904	\$ 4,146,637
MAYNARD	\$ 765,242	\$ 24,385	\$ 789,627
NORTHBORO	\$ 857,536	\$ 15,006	\$ 872,542
SOUTHBORO	\$ 200,838	\$ 3,967	\$ 204,805
WESTBORO	\$ 584,674	\$ 14,489	\$ 599,163
TOTALS	\$ 8,876,274	\$ 215,604	\$ 9,091,878

ASSABET VALLEY REGIONAL TECHNICAL HIGH SCHOOL Major Categories of Expense: FY12-FY16

	FY12	FY13	FY14	FY15	FY16	Diff FY15 v. FY16
	Salaries & Wages	\$ 10,812,009	\$ 11,097,142	\$ 11,490,649	\$ 11,964,324	\$ 12,427,100
Employee Insurances	\$ 2,259,250	\$ 2,411,435	\$ 2,453,535	\$ 2,619,795	\$ 2,708,140	\$ 88,345
Transportation	\$ 1,189,891	\$ 1,047,625	\$ 958,955	\$ 983,872	\$ 1,007,385	\$ 23,493
Utilities	\$ 773,500	\$ 776,500	\$ 675,000	\$ 645,000	\$ 636,642	\$ (6,358)
Supplies & Materials	\$ 727,150	\$ 759,998	\$ 797,891	\$ 818,388	\$ 832,257	\$ 13,869
Contract Services	\$ 819,070	\$ 783,670	\$ 734,020	\$ 713,520	\$ 759,846	\$ 46,126
Capital Equipment	\$ 255,000	\$ 249,000	\$ 200,000	\$ 150,000	\$ 150,000	\$ -
Other	\$ 240,530	\$ 248,630	\$ 257,950	\$ 286,601	\$ 300,350	\$ 13,749
Non-employee Insurances	\$ 140,500	\$ 143,500	\$ 148,500	\$ 151,000	\$ 156,000	\$ 5,000
Textbooks	\$ 83,100	\$ 82,500	\$ 77,500	\$ 67,500	\$ 67,500	\$ -
MSRB Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 17,300,000	\$ 17,600,000	\$ 17,794,000	\$ 18,400,000	\$ 19,045,000	\$ 645,000



PUBLIC WORKS (DPW)

ACCOUNT NAME	FY2014	FY2014	FY2015	FY2015	FY2016	Budget	% Change
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	FY2016 vs FY2015	FY2016 vs FY2015
				28-Feb-15			
Total Salaries - Public Works	\$ 593,300	\$ 626,198	\$ 617,932	\$ 613,799	\$ 647,071	\$ 29,139	4.72%
Total Other - Public Works	\$ 946,310	\$ 1,412,774	\$ 1,044,000	\$ 910,522	\$ 1,117,200	\$ 73,200	7.01%
Total Expenses - Public Works	\$ 1,539,610	\$ 2,038,972	\$ 1,661,932	\$ 1,524,321	\$ 1,764,271	\$ 102,339	6.16%

Staffing FTE (Full Time Equivalent):

FY 13	Actual	16
FY 14	Actual	14
FY 15	Actual	15
FY16	Projected	16

Budget Owner: **Chris Okafor**

Mission Statement:

The mission of the Department of Public Works is to provide the safest, and the most efficient and effective operation of the town services and the most efficient maintenance, repair and capital improvement of town infrastructure in the most courteous, professional and citizen-responsive manner. This mission is accomplished through the department multi-disciplinary Divisions including Administration, Highway, Water & Sewer, Solid Waste & Recycling, Wastewater, Forestry-Parks and Cemetery.

Description of Services Provided:

The Department of Public Works provides the essentials of daily living to all the residents and businesses of Maynard which include the distribution of safe, clean drinking water; the maintenance of town roads, sidewalks, street lights; sewer and storm drainage infrastructure; snow and ice removal. Department of Public Works maintains over 100 lane miles of roads, over 11 miles of sidewalks, all municipal parking lots including the Boys Club (Town owns most of the parking lot), Cemetery, and all school properties including sidewalks on school property. Collection and treatment of wastewater; collects and disposes of solid waste, to include recyclable materials and operates the town drop-off collection center; maintenance and care of the town parks; maintains trees located in town right-of-way (TROW) and cemetery. As a Department the individual disciplines work well together to give the residents of Maynard a better quality of life by providing the citizens with immeasurable benefits.

Please explain any major FY16 proposed budget variances from prior years:

- More responsibilities with less personnel
- Aging equipment



PUBLIC WORKS (cont)

- Construction details and standards
- Transfer Station
- Years of neglect of town infrastructures
- Street Lights and Traffic Lights
- Personnel training programs
- Sewer rehabilitation
- WWTP operations and management contracts

Please briefly describe any budget challenges you anticipate in meeting your mission statement and services for FY16 and for the next three years.

Anticipated Challenges include:

*Given budget reductions over the last several years, some positions in Cemetery and Highway Divisions were eliminated. With the hiring of a new DPW Operations Manager April of 2013, a formal review was conducted and resulted in below recommendations to improve the coordination of effective and efficient service delivery at a minimum staffing.

- Eliminate the vacant Cemetery Foreman Position
 - Replace with a new position, entitled **Forestry/Parks/Cemetery Foreman**
- Create a new **Mason** Position- The new position would be responsible for the day to day minor/medium scale construction projects
- Fill the vacant **Water/Sewer Working Foreman** position
- Add **2 to 4 laborers/heavy equipment operators** and **2 seasonal staff**

CULTURE AND RECREATION

Department Library
Budget Owner Steve Weiner

ACCOUNT NAME	FY2014	FY2014	FY2015	FY2015	FY2016	Budget	% Change
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	FY2016 vs FY2015	FY2016 vs FY2015
				28-Feb-15			
Total Salaries - Library	\$ 395,616	\$ 395,776	\$ 406,111	\$ 259,902	\$ 423,269	\$ 17,158	4.22%
Total Other - Library	\$ 54,479	\$ 54,472	\$ 59,608	\$ 62,233	\$ 61,074	\$ 1,466	2.46%
Total Expenses - Library	\$ 450,095	\$ 450,248	\$ 465,719	\$ 322,135	\$ 484,343	\$ 18,624	4.00%
Total Salaries - Roosevelt Building		\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Other - Roosevelt Building	\$ 68,500	\$ 71,400	\$ 70,000	\$ 53,132	\$ 36,000	\$ (34,000)	-48.57%
Total Salaries - Roosevelt Building	\$ 68,500	\$ 71,400	\$ 70,000	\$ 53,132	\$ 36,000	\$ (34,000)	-48.57%

Department Mission Statement:

The public library's mission is to provide for the community's informational, recreational, and



cultural needs. To that end, the library provides books and magazines, both in print and electronic format, databases accessing information and cultural needs, educational and recreational programs, as well as meeting rooms for civic and governmental bodies to use.

Brief description of services provided:

The library offers books and other materials, Reference services, including electronic databases Internet services, Circulation services, Children’s services, Public programs, Meeting Rooms for public use, Tutoring services

Staffing FTE (Full Time Equivalents):

FY 2014	Actual	7.5
FY 2015	Actual (YTD and budget variance)	7.5
FY 2016	Projected	7.5

Maynard Public Library							
							1/8/2015
Actual Spending							
		FY 14	FY 14			FY 15	FY 15
		Town	Actual			Town	Actual
		Allocation	Spent			Allocaion	Spent
							(thru 12/31/14)
Salaries		\$ 395,616	\$ 395,786			\$ 401,740	\$ 198,361
Expenses		\$ 54,479	\$ 80,734 (a)			\$ 59,608	\$ 50,609
Roosevelt Building		\$ 68,500	\$ 71,603 (b)			\$ 70,000	\$ 32,000
(a) Balance of \$26,255 above town allocation was paid from (a) Gift Fund \$5,816 (b) State Aid \$20,439 \$16,826 of balance was for Materials.							
\$ 9,429 of balance was for Supplies/Mileage/Postage							
(b) Balance of \$3,103 was spent from the State Aid Account							

Please explain any major FY16 proposed budget variances from prior years:

This is a general statement about the ways the library budget operates: In order to meet state financial requirements, the library budget must increase 2.5% annually. The Town does meet that requirement. However, another state requirement is that the library department must spend 16% of its total expenditure on library materials (books, CDs, DVDs, etc.). The amount needed to meet the state requirement is larger than the library’s expense Town appropriation. In order to meet state expenditure requirements, the library must draw on funds other than those appropriated by the Town (The Gift Fund, the State Aid Fund and donations from the Friends of



the Maynard Public Library). While this method works in the short term, if possible a long term solution is needed. The Town Administrator has made an effort to address this issue by recommending a small increase in the library's expense line for FY 16. It would be great if this were to become an ongoing practice.

In terms of new specific budgetary needs, the library building's exterior is in need of repointing, as selective repointing was done during the renovation. Cost estimates for repointing the building range in the hundreds of thousands. Another more affordable solution is to use a building sealant. The estimate for this is 25,000-300,000 thousand. We have used the sealant on a small area of the building and it has worked well. I recommend the sealant product be placed on the Town's capital request plan for FY 16.

CULTURE AND RECREATION

Department: **THE MAYNARD HISTORICAL COMMISSION**

ACCOUNT NAME	FY2014	FY2014	FY2015	FY2015	FY2016	Budget	% Change
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	FY2016 vs FY2015	FY2016 vs FY2015
				28-Feb-15			
Total Salaries - Historical Preservation		\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Other - Historical Preservation	\$ 1,000	\$ 998	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%
Total Expenses - Historical Preservation	\$ 1,000	\$ 998	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%

The Maynard Historical Commission's (MHC) mission is to preserve, protect and develop the historic and archaeological assets of the community; ensure that the goals of historic preservation are considered in the planning and future development of the community.

MHC Projects

- Maynard Historical Walking Tours
- Historical Markers Program
- Residential Historical Plaques Program
- Glenwood Cemetery Fence Restoration (a CPA-funded project)
- Town Scale Restoration (a CPA-funded project)
- Maynard 2021 – Sesquicentennial Planning (in concert with the Maynard Historical Society)



DEBT SERVICE

ACCOUNT NAME	FY2014	FY2014	FY2015	FY2015	FY2016	Budget	% Change
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	FY2016 vs FY2015	FY2016 vs FY2015
				28-Feb-15			
Total Salaries - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Other - Debt Service	\$ 4,137,822	\$ 4,040,167	\$ 4,055,488	\$ 3,836,047	\$ 3,965,398	\$ (90,090)	-2.22%
Total Expenses - Debt Service	\$ 4,137,822	\$ 4,040,167	\$ 4,055,488	\$ 3,836,047	\$ 3,965,398	\$ (90,090)	-2.22%

FY16: No new debt added. Reduction is due to lower interest payments from the reduced principal of earlier debt. Absent new debt, this budget should continue to decrease over time as there is less debt to pay interest on. The town is considering a proposal to use the future savings in this budget for capital spending from the operating budget. This was not implemented for this year, but is under consideration for future years

PENSIONS AND BENEFITS

ACCOUNT NAME	FY2014	FY2014	FY2015	FY2015	FY2016	Budget	% Change
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	FY2016 vs FY2015	FY2016 vs FY2015
				28-Feb-15			
Total Salaries - Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Other - Employee Benefits	\$ 6,443,094	\$ 6,404,705	\$ 6,737,686	\$ 4,862,837	\$ 7,037,638	\$ 299,952	4.45%
Total Expenses - Employee Benefits	\$ 6,443,094	\$ 6,404,705	\$ 6,737,686	\$ 4,862,837	\$ 7,037,638	\$ 299,952	4.45%

Employee Benefits (Pensions and benefits)

	Budget	Actual	Bgt Change	% Change
FY13	6,454,649	6,337,026		
FY14	6,443,094	6,466,425	(11,555)	-0.2%
FY15	6,737,686	5,206,515	294,592	4.6%
FY16	7,037,638		299,952	4.5%

The FY13 increase was \$82,000 for health insurance. FY14 saw a \$240,000 decrease for health insurance and a pension increase of \$177,000. The FY14 health insurance decrease was an error in budgeting and the budget was too low.

FY15, there's an increase in health insurance of \$219,000, about half of which is to catch up the FY14 error, and half is the FY15 increase. The amount due to the pension plan rose \$55,000.



RESERVE FUND

MISSION OF THE PROGRAM

The Town government has limited ability to transfer budget dollars should unforeseen needs arise during the fiscal year. This Fund is administered by the Finance Committee and provides Maynard's government with reserves to rely upon for unexpected expenditures.

DESCRIPTION OF SERVICES

The Finance Committee fields requests from the Town Administrator for Reserve Fund transfers and votes on them. Reserve Fund is set aside to cover potential areas of additional funding including:

Snow and Ice Removal costs

Per state law, we budget the minimum and if that amount is exceeded, we look to unexpended budget and the reserve fund to cover any overages.

Legal expenses, often not covered by budget projections

Equipment failure

Fire and Police department staff injuries: In these two critical departments, lengthy health related absences create the demand for shifts to be filled through overtime. Often, a long-term injury or illness does occur, and reserve fund transfers may be needed to cover these overtime costs.

The unexpected: With every department's budget so tight, this is a contingency fund for un-planned needs like the parking deck demolition

		year to year change	% change	
FY12 Actual	174,566			
FY13 Actual	177,499	\$ 2,933	1.7%	FY12 to FY13
FY14 Actual	207,163	\$ 29,664	16.7%	FY13 to FY14
FY15 Budget	300,000	\$ 92,837	44.8%	FY14 to FY15
Avg year to year		\$ 16,299	9.3%	FY12 to FY14

FY15 to date

5/19/14 Article 11 approved	\$300,000
No transfer requests to date	\$0
Balance	\$300,000



RESERVE FUND (cont)

FY13 DETAIL

	Budget		\$	300,000
07/01/12	Pension Contribution-Error in calculation of discount		\$	10,139
07/10/12	Insurance - Budget didn't include additional amount for Police and Fire dept		\$	20,000
08/27/12	Town hall renovations - Added cost of fire protection upgrades		\$	9,000
11/08/12	Veteran's Benefits - Increase in people applying for benefits		\$	32,000
01/28/13	Town accountant - Costs related to departure of Finance Director		\$	35,825
01/28/13	Treasurer/Collector Salary - Position was unfilled when budgeted, budget too small		\$	4,810
05/28/13	Elections - 'Senate special elections and under budgeting		\$	15,675
05/28/13	Fire Salary - New contract costs and sick leave buy back		\$	50,000
	Balance		\$	122,551

FY14 DETAIL

FY14		Budget			\$	300,000
FY14	10/21/13	General Government	Increase in liability insurance, new school, ambulance		\$	4,163
FY14	01/13/14	General Government	New computer server for library		\$	7,000
FY14	03/10/14	Dept of Public Works	Netting for parking deck		\$	16,000
FY14	03/24/14	Dept of Public Works	Parking deck demolition and repairs		\$	180,000
					\$	92,837



APPENDIX



	2013	2014	2015	2016
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<u>DEBT EXCLUSION</u>				
School	219,539	170,540	121,539	121,540
Library Exclusion	303,000	295,250	287,250	231,181
School Partial Adv Refunding 2000	398,464	400,136	401,314	401,314
Poice Statiion	346,716	342,355	332,932	333,088
School Boilers	61,288	60,514	59,740	58,869
High School (9/29/11)	449,993	449,619	452,988	456,098
High School (2/15/12)	473,049	472,963	472,789	474,874
High School (2/14/13)		451,744	453,475	451,137
			-	
TOTAL DEBT EXCLUSIONS	2,252,049	2,643,121	2,582,027	2,528,101



Cherry Sheet/ (State) local aid OUTLOOK workbook FY 16

(as of May 04, 2015)

	FY2015 Cherry Sheet Estimate	FY2016 Governor's Budget Proposal	FY2016 House Final Budget Proposal	FY2016 Senate Budget Proposal	FY2016 Conference Committee
Education:					
Chapter 70	4,180,313	4,401,478	4,401,478		
School Transportation	0	0	0		
Charter Tuition Reimbursement	26,132	12,223	142,313		
Smart Growth School Reimbursement	0	0	0		
Offset Receipts:					
School Choice Receiving Tuition	296,075	203,091	203,091		
Sub-total, All Education Items:	4,502,520	4,616,792	4,746,882		
General Government:					
Unrestricted Gen Govt Aid	1,397,948	1,448,274	1,448,274		
Local Sh of Racing Taxes	0	0	0		
Regional Public Libraries	0	0	0		
Urban Revitalization	0	0	0		
Veterans Benefits	57,434	39,104	39,104		
State Owned Land	0	0	0		
Exemp: VBS and Elderly	35,960	36,797	36,797		
Offset Receipts:					
Public Libraries	14,110	13,954	13,987		
Sub-Total, All General Government	1,505,452	1,538,129	1,538,162		
Total Estimated Receipts	6,007,972	6,154,921	6,285,044		

Although the School Lunch program is funded in both the FY2015 final budget and the FY2016 Governor's and House Final budget proposals, we have removed the estimate from the cherry sheet as this program is an education offset that has no impact on the tax rate setting process.



LOCAL (town) RECEIPTS SUMMARY - as of March, 2015

	2009	2010	2011	2012	2013	2014	2014	2015	2015	FY2016
	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	Actual	Budget
								REV 06	MAR 2015	Rev06
LOCAL RECEIPTS								Revised		
Motor Vehicle Excise	\$ 952,243	\$ 932,254	\$ 992,415	\$ 1,001,305	992,971	\$ 929,859	\$ 1,174,649	\$ 1,050,000	\$ 885,668	\$ 1,090,000
Other excise - Meals		24,236	82,311	125,562	107,764	100,000	116,329	110,000	76,567	\$ 115,000
Other excise - Urban Development	65,731	65,844	66,257	67,119	88,369	80,000	117,409	80,000		\$ 95,000
Penalties & Interest on Taxes & Excise	211,675	100,436	216,040	317,280	211,806	200,000	197,969	200,000	192,137	\$ 220,000
Payments in Lieu of Taxes	40,043	29,239	43,446	23,798	68,726	68,000	95,825	50,000	27,365	\$ 45,000
Charges for Services - Solid Waste Fees	297,104	285,314	268,923	265,510	266,344	250,000	280,407	260,000	234,085	\$ 300,000
Other Charges for Services							-			\$ -
Fees	116,743	97,359	111,121	128,348	119,032	100,000	132,108	120,000	77,518	\$ 125,000
Rentals	32,745	48,875	57,897	41,714	55,735	55,000	34,391	35,000	23,057	\$ 55,000
Dept Revenue- Cemeteries	19,110	35,220	41,600	30,210	25,820	25,000	35,850	27,000	20,400	\$ 25,000
Other Department Revenue	8,047	9,526	11,260	13,206	10,564	10,000	11,298	10,000	6,816	\$ 11,000
Licenses & Permits	203,859	138,977	162,538	211,645	193,473	190,000	276,310	190,000	184,799	\$ 240,000
Fines & Forfeits	153,740	134,298	109,460	92,146	90,649	90,000	75,283	75,000	60,754	\$ 80,000
Investment Income	88,786	35,206	33,252	36,105	35,657	35,000	19,330	18,000	11,344	\$ 19,000
Medicaid Reimbursement	118,352	38,282	140,884	68,998	94,520	50,000	42,655	50,000	16,173	\$ 30,000
		-	-	-	-	-	-			
		-	-	-	-	-	-			
TOTAL RECURRING REVENUE	2,308,178	1,975,066	2,337,404	2,422,946	2,361,430	2,182,859	2,609,813	2,275,000	1,816,683	2,450,000
Miscellaneous Recurring - Medicaid	118,352	38,282	140,884	68,998	-					
Miscellaneous Non -Recurring	124,952	103,123	70,444	1,026,303	48,862		448,026	28,208	172,457	
Medicaid Reimbursement	(118,352)	(38,282)	(140,884)	(68,998)						
Misc Recurring - LRTA Revenue	52,351	57,289	57,824	40,668	49,058		51,933		9,144	
TOTAL NON RECURRING REVENUE	177,303	160,412	128,268	1,066,971	97,920	-	499,959	28,208	181,601	-
TOTAL LOCAL RECEIPTS	2,485,481	2,135,478	2,465,672	3,489,917	2,459,350	2,182,859	3,109,772	2,303,208	1,998,284	2,450,000
Liability Insurance Refund	3,661								2810	
Miscellaneous Revenue	46,468	23,690	18,134	16,604	12,162		2,062		427	
Treasurer - Premium on Bonds		(1,666)	(13,565)	795,214	19,160		-		24,366	
Medicaid Reimbursement	-	-	-	-	-					
Proceeds from Auction				135,608			172,741		27,834	
Retiree Drug Subsidy Program	80,123	65,268	65,875	76,536			116,074		79,846	
Sterling Mgt Golf Course							8,031			
Nstr energy Rebate							83,636			
FEMA Reimbursement							58,302			
Tailings, Unclaimed Property									7,055	
Non Budgeted Transfers		12,343			17,540		-		30,119	
Other Revenue	29	696	-	2,341			7,180			
Ban Proceeds	(5,329)	2,792								
	124,952	103,123	70,444	1,026,303	48,862	-	448,026	-	172,457	

