



COMMONWEALTH OF MASSACHUSETTS

MIDDLESEX, SS.

TOWN OF MAYNARD

Report, Budget, Recommendations, and Official Warrant

ANNUAL TOWN MEETING

Monday, May 18, 2015 at 7:00 P.M.

FOWLER SCHOOL AUDITORIUM
Three Tiger Drive

PLEASE READ AND BRING THIS DOCUMENT TO THE TOWN MEETING

SPECIAL NOTICE TO VOTERS

On Monday May 11, 2015 at 7:00 p.m., a meeting will be held at the Maynard Town Building, Room 201, to discuss with any citizen who desires further information, as to the recommended budget and capital plan, and any special Articles in the Warrant to which the Finance Committee has made a recommendation. Explanation and discussion concerning these matters may be helpful in the interest of saving time at the Annual Town Meeting. Your participation is welcomed.

Note: Finance Committee recommendations were not available at time of printing. See Finance Committee website after May 4, 2015 at www.townofmaynard-ma.gov/gov/committees/finance-committee

ADA ADVISORY

Anyone in need of special arrangements for the Town Meeting, such as a wheelchair or signing for the hearing impaired, please contact the Office of the Selectmen at (978) 897-1301 by May 11, 2015 in order that reasonable accommodations may be made.

PROCEDURES AT TOWN MEETING

Order of Articles: Articles are voted on in the order they are presented unless Town Meeting votes to do otherwise.

Secret Ballot Votes: The Moderator determines whether or not an article requires a secret ballot according to Town By-laws. If the Moderator determines that an Open Vote applies to an article, at least 25 voters may request that a secret ballot vote be taken. The request for a secret ballot vote must be made prior to the open vote being taken.

Amending an Article at Town Meeting: Any time after a main motion has been made and seconded, but before being voted on, it is possible to amend the main motion:

1. Ask the Moderator for recognition.
2. Present a motion to amend verbally and submit a copy of the motion in writing to the Moderator. The motion to amend must include your name as sponsor, any change in appropriation and its source.
3. The motion to amend must be seconded.
4. The motion to amend must be voted on by Town Meeting separately from the main motion.
5. The motion to amend must pass by a simple majority vote.
6. More than one motion to amend can be made to the main motion, but must be presented and voted on one at a time. A motion to amend must be made before the main motion is voted on.
7. After all motions to amend are voted on, the main motion, (or as amended), must be voted on.

Reconsider an Article: An article may be reconsidered, that is, revoted, **only** within thirty (30) minutes of the time that the main article (motion) was voted on. An article can only be reconsidered once. To reconsider:

1. Ask the Moderator for recognition.
2. Ask for reconsideration within the thirty (30) minute time limit. The Moderator can now finish present business, which may go on beyond the thirty (30) minute limit. However, the Moderator shall take up the reconsideration as the next order of business.
3. At the proper time, present your motion for reconsideration and state your name.
4. At the Moderator's option, he can move the motion without further discussion.

NECESSARY MAJORITIES*

9/10 majority is required for unpaid bills of prior fiscal years (Special Town Meeting) that had no appropriation.

4/5 majority is required for unpaid bills of prior fiscal years (Annual Town Meeting).

2/3 majority is required for all borrowing, land acquisitions or transfers and zoning by-laws.

Simple majority is required for all else, such as: regular by-laws, current appropriations and transfers, unpaid bills of prior years that have money appropriated but arrived too late to be included.

NOTE:

Yes and No votes only will be considered in the calculation of percentages. To figure the percentage, divide the Yes votes by the total Yes and No votes.

Example: 100 Yes, 50 No, and 20 Blanks shall be interpreted as:

$$\frac{100 \text{ Yes}}{100 \text{ Yes} + 50 \text{ No}} = 66.7\% \text{ or } 2/3$$

*Please note these vote quanta are for example only and there may be other types of votes which fall under each of the categories listed above.

GLOSSARY OF TERMS USED AT TOWN MEETING

APPROPRIATE: The authority to tax and spend funds for the purpose stated.

ASSESSMENT: The estimated value of worth of a piece of property or a group of properties. Assessment of property is done within specific guidelines by the Board of Assessors.

BY-LAWS: The Town's guidelines – laws that cannot be deviated from “by-law.”

CHERRY SHEET: The state document that details the actual amount of state aid to the Town, and the charges the town must pay the state.

DEBT LIMIT: The maximum amount that a Town can borrow. In most cases, state law prohibits borrowing more than 5% of the total average valuation of taxable property. There are certain exceptions to this limit.

CERTIFIED FREE CASH: The amount of Surplus Revenue over and above uncollected taxes of prior years, certified by the Director of Accounts as of June 30th each year.

GENERAL FUND: Account from which all transactions are made, pay bills, collections, etc.

OVERLAY: The amount raised by the Assessors in excess of anticipated expenditures (appropriations and charges) to cover abatements, etc.

OVERLAY RESERVE: A city, town, or district may appropriate overlay surplus for any lawful purpose, including funding any known or anticipated overlay deficit for any fiscal year. Any amount not appropriated by June 30 closes to undesignated fund balance in the General Fund.

RESERVE FUND: Fund under the control of the Finance Committee to provide for extraordinary or unforeseen expenditures, may only be appropriated at Annual Town Meeting.

SURPLUS REVENUE: The amount by which cash, accounts receivable, and other current assets exceed liabilities and reserve.

STABILIZATION FUND: A savings account. Each year an amount not exceeding 10% of the preceding years' taxation of real and personal property may be appropriated. This fund is intended for purchasing capital items, which the town would otherwise borrow for.

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

TABLE OF CONTENTS

<u>Article</u>	<u>Title</u>	<u>Department</u>	<u>Page #</u>
1	Town Report Acceptance	Board of Selectmen	6
2	Obsolete Equipment, Material	Board of Selectmen	6
3	Authorize Revolving Funds Chapter 44, Section 53E 1/2	Board of Selectmen	6
4	Fiscal Year 2016 Salary Administration Plan	Board of Selectmen	7
5	Town General Fund Budget Fiscal Year 2016	Board of Selectmen	8
6	Optional Additional Exemption	Board of Assessors	8
7	Sewer Enterprise Fund Budget Fiscal Year 2016	Board of Selectmen	9
8	Water Enterprise Fund Budget Fiscal Year 2016	Board of Selectmen	9
9	Finance Committee Reserve Fund	Finance Committee	10
10	Community Preservation Fund Budget Fiscal Year 2016	Community Preservation Committee	10
11	Easements for Town-Owned Land - ARRT	Board of Selectmen	11
12	Fire Station Feasibility Study	Board of Selectmen	12
-	Appendix A FY2016 Budget – General Fund	-	14

ARTICLE: 1 TOWN REPORT ACCEPTANCE

To hear and act upon the reports of Town Officers and Committees.

To do or act thereon.

SPONSORED BY: Board of Selectmen
 APPROPRIATION: None
 FINCOM RECOMMENDATION: At Town Meeting

ARTICLE: 2 OBSOLETE EQUIPMENT, MATERIAL

To see if the town will vote to authorize the Board of Selectmen to dispose of surplus and/or obsolete equipment or materials, as authorized by M.G.L. c. 30B, Uniform Procurement Act, as amended from time to time.

To do or act thereon.

SPONSORED BY: Board of Selectmen
 APPROPRIATION: None
 FINCOM RECOMMENDATION: At Town Meeting

ARTICLE: 3 AUTHORIZE REVOLVING FUNDS Chapter 44, section 53E1/2

To see if the Town will vote to authorize the following revolving funds for certain town departments in accordance with M.G.L. c.44, s. 53E ½ for Fiscal Year 2016.

Revolving Fund	**Authorized Department to Spend	Revenue Source	Use of Fund	FY2016 Spending Limit
Conscom - Wetlands Bylaw Consultant Fees	Municipal Services	Fees for Wetlands Bylaw Consultants	Expenses & PT Wages Related to Administering the Consultant Fee Provision of the Wetlands Bylaw	\$ 15,000.00
Planning Board - Site Plan Review	Municipal Services	Site Plan Review, Special Permit & Subdivision Application Fees	Expenses & PT Wages Related to Site Plan Review, Special Permit, Subdivision Applications and Zoning Bylaw & Subdivision Regulation Revisions	\$ 25,000.00
Disposal - Drop Off Center	Department of Public Works	Household Hazardous Products, Yard Waste, Tires & Electronic Disposal Fees	Expenses & PT Wages Related to the Disposal of Household Hazardous Products, Yard Waste, Tires & Electronics	\$ 12,000.00
Board of Health - Licensing Fees	Municipal Services	Town of Maynard Food Establishment Inspection Fees Over \$10 (First \$10 Goes to GF)	Expenses & PT Wages Related to Food Establishment Inspections in Maynard	\$ 15,000.00

Council on Aging - COA Van Service	Council on Aging	Fees for the COA Van Service	COA Operational Expenses & PT Wages	\$ 10,000.00
Sealer of Weights & Measures	Municipal Services	Fees for Sealer of Weights & Measures Services	Sealer of Weights & Measures PT Wages & Expenses	\$ 5,000.00
Electrical/Wiring Inspection Services	Fire Department	Fee Amount Over \$15 for Wiring Inspector Services (First \$15 Goes to GF)	Wiring Inspector's PT Wages	\$ 30,000.00
Plumbing & Gas Inspection Services	Municipal Services	Fee Amount Over \$15 for Plumbing & Gas Inspector Services (First \$15 Goes to GF)	Plumbing & Gas Inspector's PT Wages and Allowable Expenses	\$ 30,000.00
Municipal Permitting	Municipal services	Fees collected to provide services in support of permit processing	Expenses and wages expended to provide support of permit processing	\$20,000.00
			TOTAL OF ALL REVOLVING FUNDS	\$162,000.00

To do or act thereon.

SPONSORED BY: Board of Selectmen
 APPROPRIATION: None
 FINCOM RECOMMENDATION: At Town Meeting

ARTICLE: 4 FISCAL YEAR 2016 SALARY ADMINISTRATION PLAN

To see if the Town, under the authority of M. G. L. c.41 s. 108A, will vote to amend the Maynard Salary Administration Plan as follows;

Full-Time Employees	\$16.50 to \$32.00 per hour
Part-time employees (but not less than the Massachusetts Minimum Wage.)	\$ 9.00 to \$32.00 per hour
P.T. Specialized Employees (i.e. certified, licensed)	\$20.00 to \$39.00 per hour
Veteran's Agent	\$ 9,500.00 annually
Inspector of Animals	\$ 105.00 annually
Registrar of Voters	\$ 105.00 annually
Clerk, Registrar of Voters	\$ 515.00 annually
Moderator	\$ 75.00 annually

To do or act thereon.

SPONSORED BY: Board of Selectmen
 APPROPRIATION: None
 FINCOM RECOMMENDATION: At Town Meeting

ARTICLE: 5 TOWN GENERAL FUND BUDGET FISCAL YEAR 2016

To see if the town will vote to raise and appropriate, transfer from available funds, or otherwise provide to meet the salaries and wages of Town Officers and employees, expenses, and outlays of the Town Departments, and other sundry and miscellaneous, but regular, expenditures necessary for the operation of the Town for Fiscal Year 2016 (July 1, 2015 – June 30, 2016) and further, to accept and expend Federal and State Funds to offset certain salaries or expenses or outlays.

General Government	\$ 2,673,869.00
Public Safety	\$ 4,618,566.00
Education – Maynard	\$16,151,275.00
Education – Assabet	\$ 789,627.00
Public Works	\$ 1,764,271.00
Culture and Recreation	\$ 521,343.00
Debt Service	\$ 3,965,398.00
Employee Benefits	<u>\$ 7,037,638.00</u>

Total General Fund Expenses \$37,521,987.00

To do or act thereon.

SPONSORED BY: Board of Selectmen
APPROPRIATION: \$37,521,987.00
FINCOM RECOMMENDATION: At Town Meeting

Comments:
See Attachment Appendix “A” – the appendix information is only a guide and is non-binding except as to the single raise and appropriation vote of \$37,521,987.

ARTICLE: 6 OPTIONAL ADDITIONAL EXEMPTION

To see if the Town will vote to set the exemption for Clause 17D Elderly, Surviving Spouses, Minor whose father is deceased; Clause 22 Veterans and surviving spouses; Clauses 22E 100% Disabled Veterans and surviving spouses; Clauses 37A Legally Blind, at 100% of the allowable personal exemption amount in accordance with M.G.L. c. 59 s. 5 for Fiscal Year 2016

To do or act thereon.

SPONSORED BY: Board of Assessors
APPROPRIATION: None
FINCOM RECOMMENDATION: At Town Meeting

Comments: This increase was approved for Fiscal Year 2009 through 2015. This option is an annual decision and must be approved by Town Meeting. The additional cost is \$25,289.00 for this article. The decision to grant the additional exemption must be made before the approval of the tax rate for the year.

ARTICLE: 7 SEWER ENTERPRISE FUND BUDGET FISCAL YEAR 2016

To see if the town will vote to recommend that the following sums be appropriated to operate the Sewer Enterprise Fund, in accordance with the provisions of M.G.L. c. 44 § 53F ½. Such sums of money as may be necessary, together with revenue from the Sewer Enterprise Fund operations, to defray the expenses for Fiscal Year 2016 (July 1, 2015 – June 30, 2016).

TOTAL REVENUES \$2,742,019.00

EXPENSES - DIRECT

Sewer - Salaries	\$ 143,000.00
Sewer - Expense	\$ 220,689.00
Sewer - Short Term Interest	\$ 3,375.00
Sewer - Long Term Debt Principal	\$ 612,825.00
Sewer - Long Term Debt Interest	\$ 235,884.00
Sewer - WWTP Expense	\$1,044,000.00
TOTAL EXPENSES - DIRECT	\$2,259,773.00

EXPENSES - INDIRECT

Insurance - Health/Life/Unemp	\$ 89,099.00
Retirement	\$ 52,884.00
Shared Employee Costs	\$ 340,263.00
TOTAL EXPENSES - INDIRECT	\$ 482,246.00

TOTAL FY2016 BUDGET \$2,742,019.00

To do or act thereon.

SPONSORED BY: Board of Selectmen
APPROPRIATION: \$2,259,773.00
FINCOM RECOMMENDATION: At Town Meeting

ARTICLE: 8 WATER ENTERPRISE FUND BUDGET FISCAL YEAR 2016

To see if the town will vote to recommend that the following sums be appropriated to operate the Water Enterprise Fund, in accordance with provisions of M.G.L. c. 44 §53F ½ such sums of money as may be necessary, together with revenue from Water Enterprise Fund operations, to defray the expenses for FY2016 (July 1, 2015 – June 30, 2016).

TOTAL REVENUES \$1,526,167.00

EXPENSES - DIRECT

Water - Salaries	\$ 213,000.00
Water - Expense	\$ 507,782.00
Water - Long Term Debt Principal	\$ 431,741.00
Water - Long Term Debt Interest	\$ 116,281.00

TOTAL EXPENSES - DIRECT \$ 1,268,804.00

EXPENSES - INDIRECT

Insurance - Health/Life/ Unemp \$ 48,292.00

Retirement \$ 25,960.00

Shared Employee Costs \$ 183,111.00

TOTAL EXPENSES - INDIRECT \$ 257,363.00

TOTAL FY2016 BUDGET \$ 1,526,167.00

To do or act thereon.

SPONSORED BY: Board of Selectmen

APPROPRIATION: \$1,268,804.00

FINCOM RECOMMENDATION: At Town Meeting

ARTICLE: 9 FINANCE COMMITTEE RESERVE FUND

To see if the town will vote to raise and appropriate from taxation the sum of \$300,000.00 to provide for any extraordinary or unforeseen expenditures of the various Town Departments, by a vote of the Finance Committee out of the Reserve Fund, as provided by M.G.L. c.40, s. 6.

To do or act thereon.

SPONSORED BY: Finance Committee

APPROPRIATION: \$300,000.00

FINCOM RECOMMENDATION: At Town Meeting

ARTICLE: 10 COMMUNITY PRESERVATION FUND BUDGET FY2016

To see if the Town will vote to appropriate or reserve from FY2016 Community Preservation Fund revenues in the amounts recommended by the Community Preservation Committee (CPC), with each item to be considered a separate appropriation:

Appropriations:

Administrative & Operating Expenses \$10,000.00

Long Term Debt. Principal \$85,000.00

Long Term Debt. Interest \$37,150.00

Reserves:

Historic Preservation Reserve \$24,900.00

Open Space Reserve \$24,900.00

Community Housing Reserve \$24,900.00

Budgeted Reserve \$42,150.00

TOTAL FY2016 BUDGET

\$249,000.00

To do or act thereon:

SPONSORED BY: Community Preservation Committee
APPROPRIATION: \$249,000.00
FINCOM RECOMMENDATION: At Town Meeting

ARTICLE: 11 GRANTING OF EASEMENT FOR ASSABET RIVER RAIL TRAIL

To see if the Town will vote to authorize the Board of Selectmen to grant an easement to the Town of Maynard over, under or through, Town-Owned Land as follows:

IDENTIFIER	EASEMENT			
	MAP	LOT	(sq. ft.)	BOOK/PAGE
Purchased with land grant for the purpose of the rail trail	18	188	261,300	39715/66
Department of Public Works	18	184	3,885	8146/326
BOS (abandoned rail line)	18	NA	82,388	15071/521
BOS (intersection of Sudbury and Main)	14	130C	9,128	15071/521
Railroad Street	14	NA	14,363	15071/521
Riverfront Park/Municipal Lot	14	NA	81,989	15071/521
BOS (abandoned rail line)	14	292	17,942	15071/521
BOS (abandoned rail line)	9	335A	44,770	36411/33
BOS (abandoned rail line)	9	383	117,441	4640/551

on terms and conditions the Board of Selectmen determine appropriate for the purpose of permanent and perpetual rights-of-way and easements for public multi-use rail trail/bicycle path for non-motorized transportation, open space and recreation purposes.

To do or act thereon.

SPONSORED BY: Board of Selectmen
APPROPRIATION: None
FINCOM RECOMMENDATION: At Town Meeting

ARTICLE: 12 FIRE STATION FEASIBILITY STUDY

To see if the town will vote to transfer a sum of \$90,000.00 from the Capital Stabilization Fund for the purpose of undertaking a study regarding the existing fire station, including but not limited to adequacy of space, staffing, expansion, renovation, construction and related work and appraisals associated therewith to be spent by the Town Administrator with the approval of the Board of Selectmen.

To do or act thereon.

SPONSORED BY:	Board of Selectmen
APPROPRIATION:	\$90,000.00
FINCOM RECOMMENDATION:	At Town Meeting

Given under our hands this **7th** day of April in the year of Two Thousand and Fifteen.


Chris DiSilva, Selectman


David Gavin, Selectman


Jason Kreil, Selectman


William Cranshaw, Selectman


Selectman

A true copy, Attest  Constable of Maynard.
Michael Albanese

APPENDIX A
TOWN OF MAYNARD
FY2016 BUDGET – GENERAL FUND

<u>SALARIES</u>				
General Government	\$ 1,323,696	\$ 1,409,859	\$ 86,163	6.51%
Public Safety	\$ 4,104,086	\$ 4,179,408	\$ 75,322	1.84%
Public Works	\$ 617,932	\$ 647,071	\$ 29,139	4.72%
Cultural & Recreation	\$ 406,111	\$ 423,269	\$ 17,158	4.22%
Education - Maynard	\$ 12,833,822	\$ 13,331,461	\$ 497,639	3.88%
Education - Assabet	\$ -	\$ -	\$ -	0.00%
Employee Benefits	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	0.00%
Reserve Fund	\$ -	\$ -	\$ -	0.00%
TOTAL SALARIES	\$ 19,285,647	\$ 19,991,068	\$ 705,421	3.66%
<u>OTHER EXPENSES</u>				
General Government	\$ 1,123,885	\$ 1,264,010	\$ 140,125	12.47%
Public Safety	\$ 446,758	\$ 439,158	\$ (7,600)	-1.70%
Public Works	\$ 1,044,000	\$ 1,117,200	\$ 73,200	7.01%
Cultural & Recreation	\$ 130,608	\$ 98,074	\$ (32,534)	-24.91%
Education - Maynard	\$ 2,667,075	\$ 2,819,814	\$ 152,739	5.73%
Education - Assabet	\$ 743,110	\$ 789,627	\$ 46,517	6.26%
Employee Benefits	\$ 6,737,686	\$ 7,037,638	\$ 299,952	4.45%
Debt Service	\$ 4,055,488	\$ 3,965,398	\$ (90,090)	-2.22%
Reserve Fund	\$ 300,000	\$ 300,000	\$ -	0.00%
TOTAL OTHER EXPENSES	\$ 17,248,610	\$ 17,830,919	\$ 582,309	3.38%
<u>TOTAL EXPENSES</u>				
General Government	\$ 2,447,581	\$ 2,673,869	\$ 226,288	9.25%
Public Safety	\$ 4,550,844	\$ 4,618,566	\$ 67,722	1.49%
Public Works	\$ 1,661,932	\$ 1,764,271	\$ 102,339	6.16%
Cultural & Recreation	\$ 536,719	\$ 521,343	\$ (15,376)	-2.86%
Education - Maynard	\$ 15,500,897	\$ 16,151,275	\$ 650,378	4.20%
Education - Assabet	\$ 743,110	\$ 789,627	\$ 46,517	6.26%
Employee Benefits	\$ 6,737,686	\$ 7,037,638	\$ 299,952	4.45%
Debt Service	\$ 4,055,488	\$ 3,965,398	\$ (90,090)	-2.22%
Reserve Fund	\$ 300,000	\$ 300,000	\$ -	0.00%
TOTAL EXPENSES MAYNARD	\$ 36,534,257	\$ 37,821,987	\$ 1,287,730	3.52%
Budget Prior to Reserve Fund Calculation	\$ 36,234,257	\$ 37,521,987	\$ 1,287,730	3.55%
Total Town	\$ 9,197,076	\$ 9,578,049	\$ 380,973	4.14%
Education	\$ 16,244,007	\$ 16,940,902	\$ 696,895	4.29%
Employee Benefits	\$ 6,737,686	\$ 7,037,638	\$ 299,952	4.45%
Debt Service	\$ 4,055,488	\$ 3,965,398	\$ (90,090)	-2.22%
Reserve Fund	\$ -	\$ -	\$ -	
	\$ 36,234,257	\$ 37,521,987	\$ 1,287,730	3.55%

APPENDIX A
TOWN OF MAYNARD
FY2016 BUDGET – GENERAL FUND

	ACCOUNT NAME	FY2015	FY2016	Budget	% Change
		BUDGET	BUDGET	FY2016 vs FY2015	FY2016 vs FY2015
114	Total Salaries - Moderator	\$ -	\$ -	\$ -	0.00%
114	Total Other - Moderator	\$ 75	\$ 75	\$ -	0.00%
114	Total Moderator Expenses	\$ 75	\$ 75	\$ -	0.00%
122	Total Salaries - Selectmen	\$ 62,350	\$ 63,597	\$ 1,247	2.00%
122	Total Other - Selectmen	\$ 66,700	\$ 66,700	\$ -	0.00%
122	Total Selectmen Expenses	\$ 129,050	\$ 130,297	\$ 1,247	0.97%
129	Total Salaries - Town Administrator	\$ 204,000	\$ 263,500	\$ 59,500	29.17%
129	Total Other - Town Administrator	\$ 13,500	\$ 15,000	\$ 1,500	11.11%
129	Total Expenses - Town Administrator	\$ 217,500	\$ 278,500	\$ 61,000	28.05%
131	Total Salaries - Finance Committee	\$ -	\$ -	\$ -	0.00%
131	Total Other - Finance Committee	\$ 500	\$ 500	\$ -	0.00%
131	Total Expenses - Finance Committee	\$ 500	\$ 500	\$ -	0.00%
135	Total Salaries - Accountant	\$ 134,100	\$ 139,116	\$ 5,016	3.74%
135	Total Other - Accountant	\$ 5,400	\$ 5,350	\$ (50)	-0.93%
135	Total Expenses - Accountant	\$ 139,500	\$ 144,466	\$ 4,966	3.56%
141	Total Salaries - Assessor	\$ 138,959	\$ 146,793	\$ 7,834	5.64%
141	Total Other - Assessor	\$ 28,770	\$ 29,170	\$ 400	1.39%
141	Total Expenses - Assessor	\$ 167,729	\$ 175,963	\$ 8,234	4.91%
145	Total Salaries - Treasurer	\$ 184,360	\$ 185,708	\$ 1,348	0.73%
145	Total Other - Treasurer	\$ 37,350	\$ 39,780	\$ 2,430	6.51%
145	Total Expenses - Treasurer	\$ 221,710	\$ 225,488	\$ 3,778	1.70%
151	Total Salaries - Legal	\$ -	\$ -	\$ -	0.00%
151	Total Other - Legal	\$ 102,000	\$ 112,000	\$ 10,000	9.80%
151	Total Expenses - Legal	\$ 102,000	\$ 112,000	\$ 10,000	9.80%
155	Total Salaries - Data Processing	\$ -	\$ -	\$ -	0.00%
155	Total Other - Data Processing	\$ 309,005	\$ 316,255	\$ 7,250	2.35%
155	Total Expenses - Data Processing	\$ 309,005	\$ 316,255	\$ 7,250	2.35%
158	Total Salaries - Tax Title	\$ -	\$ -	\$ -	0.00%
158	Total Other - Tax Title	\$ 12,500	\$ 11,200	\$ (1,300)	-10.40%
158	Total Expenses - Tax Title	\$ 12,500	\$ 11,200	\$ (1,300)	-10.40%
161	Total Salaries - Town Clerk	\$ 97,335	\$ 100,336	\$ 3,001	3.08%
161	Total Other - Town Clerk	\$ 2,480	\$ 2,480	\$ -	0.00%
161	Total Expenses - Town Clerk	\$ 99,815	\$ 102,816	\$ 3,001	3.01%
162	Total Salaries - Elect & Regist	\$ 935	\$ 935	\$ -	0.00%
162	Total Other Elect & Regist	\$ 2,850	\$ 2,850	\$ -	0.00%
162	Total Expenses - Elect & Regist	\$ 3,785	\$ 3,785	\$ -	0.00%
163	Total Salaries - Election	\$ 15,000	\$ 16,000	\$ 1,000	6.67%
163	Total Other - Election	\$ 12,000	\$ 12,000	\$ -	0.00%
163	Total Expenses - Election	\$ 27,000	\$ 28,000	\$ 1,000	3.70%

APPENDIX A
TOWN OF MAYNARD
FY2016 BUDGET – GENERAL FUND

192	Total Salaries - Public Property	\$ 125,834	\$ 129,665	\$ 3,831	3.04%
192	Total Other - Public Property	\$ 103,000	\$ 177,400	\$ 74,400	72.23%
192	Total Expenses - Public Property	\$ 228,834	\$ 307,065	\$ 78,231	34.19%
195	Total Salaries - Town Report Printing	\$ -	\$ -	\$ -	0.00%
195	Total Other - Town Report Printing	\$ 2,000	\$ 2,000	\$ -	0.00%
195	Total Expenses - Town Report Printing	\$ 2,000	\$ 2,000	\$ -	0.00%
500	Total Salaries - Municipal Services	\$ 271,833	\$ 238,789	\$ (33,044)	-12.16%
500	Total Other - Municipal Services	\$ 52,200	\$ 44,900	\$ (7,300)	-13.98%
500	Total Expenses - Municipal Services	\$ 324,033	\$ 283,689	\$ (40,344)	-12.45%
541	Total Salaries - Council on Aging	\$ 79,490	\$ 115,920	\$ 36,430	45.83%
541	Total Other - Council on Aging	\$ 1,555	\$ 34,350	\$ 32,795	2109.00%
541	Total Expenses - Council on Aging	\$ 81,045	\$ 150,270	\$ 69,225	85.42%
543	Total Salaries - Veterans	\$ 9,500	\$ 9,500	\$ -	0.00%
543	Total Other - Veterans	\$ 57,000	\$ 57,000	\$ -	0.00%
543	Total Expenses - Veterans	\$ 66,500	\$ 66,500	\$ -	0.00%
945	Total Salaries - Liability Ins Premiums	\$ -	\$ -	\$ -	0.00%
945	Total Other - Liability Ins Premiums	\$ 270,000	\$ 290,000	\$ 20,000	7.41%
945	Total Expenses - Liability Ins Premiums	\$ 270,000	\$ 290,000	\$ 20,000	7.41%
955	Total Salaries - Town Audit	\$ -	\$ -	\$ -	0.00%
955	Total Other - Town Audit	\$ 45,000	\$ 45,000	\$ -	0.00%
955	Total Expenses - Town Audit	\$ 45,000	\$ 45,000	\$ -	0.00%
	Total Salaries - General Government	\$ 1,323,696	\$ 1,409,859	\$ 86,163	6.51%
	Total Other - General Government	\$ 1,123,885	\$ 1,264,010	\$ 140,125	12.47%
	Total Expenses - General Government	\$ 2,447,581	\$ 2,673,869	\$ 226,288	9.25%
210	Total Salaries - Police	\$ 2,112,082	\$ 2,101,451	\$ (10,631)	-0.50%
210	Total Other - Police	\$ 282,033	\$ 278,033	\$ (4,000)	-1.42%
210	Total Expenses - Police	\$ 2,394,115	\$ 2,379,484	\$ (14,631)	-0.61%
220	Total Salaries - Fire	\$ 1,809,843	\$ 1,839,538	\$ 29,695	1.64%
220	Total Other - Fire	\$ 157,725	\$ 153,125	\$ (4,600)	-2.92%
220	Total Expenses - Fire	\$ 1,967,568	\$ 1,992,663	\$ 25,095	1.28%
221	Total Salaries - Dispatch	\$ 182,161	\$ 238,419	\$ 56,258	30.88%
221	Total Other - Dispatch	\$ 7,000	\$ 8,000	\$ 1,000	14.29%
221	Total Expenses - Dispatch	\$ 189,161	\$ 246,419	\$ 57,258	30.27%
	Total Salaries - Public Safety	\$ 4,104,086	\$ 4,179,408	\$ 75,322	1.84%
	Total Other - Public Safety	\$ 446,758	\$ 439,158	\$ (7,600)	-1.70%
	Total Expenses - Public Safety	\$ 4,550,844	\$ 4,618,566	\$ 67,722	1.49%
300	Total Salaries - Education	\$ 12,833,822	\$ 13,331,461	\$ 497,639	3.88%
300	Total Other - Education	\$ 2,667,075	\$ 2,819,814	\$ 152,739	5.73%
300	Total Expenses - Education	\$ 15,500,897	\$ 16,151,275	\$ 650,378	4.20%

APPENDIX A
TOWN OF MAYNARD
FY2016 BUDGET – GENERAL FUND

310	Total Salaries - Assabet Valley Assess	\$ -	\$ -	\$ -	0.00%
310	Total Other- Assabet Valley Assess	\$ 743,110	\$ 789,627	\$ 46,517	6.26%
310	Total Expenses- Assabet Valley Assess	\$ 743,110	\$ 789,627	\$ 46,517	6.26%
	Total Salaries - Education	\$ 12,833,822	\$ 13,331,461	\$ 497,639	3.88%
	Total Other - Education	\$ 3,410,185	\$ 3,609,441	\$ 199,256	5.84%
	Total Expenses - Education	\$ 16,244,007	\$ 16,940,902	\$ 696,895	4.29%
294	Total Salaries - Forestry	\$ -	\$ -	\$ -	0.00%
294	Total Other - Forestry	\$ 40,000	\$ 38,000	\$ (2,000)	-5.00%
294	Total Expenses - Forestry	\$ 40,000	\$ 38,000	\$ (2,000)	-5.00%
421	Total Salaries - DPW Administration	\$ 162,000	\$ 174,986	\$ 12,986	8.02%
421	Total Other - DPW Administration	\$ 90,500	\$ 91,000	\$ 500	0.55%
421	Total Expenses - DPW Administration	\$ 252,500	\$ 265,986	\$ 13,486	5.34%
422	Total Salaries - Construction and Maint	\$ 354,932	\$ 382,085	\$ 27,153	7.65%
422	Total Other - Construction and Maint	\$ 795,200	\$ 822,200	\$ 27,000	3.40%
422	Total Expenses - Construction and Maint	\$ 1,150,132	\$ 1,204,285	\$ 54,153	4.71%
423	Total Salaries - Snow and Ice	\$ 80,000	\$ 80,000	\$ -	0.00%
423	Total Other - Snow and Ice	\$ 37,000	\$ 37,000	\$ -	0.00%
423	Total Expenses - Snow and Ice	\$ 117,000	\$ 117,000	\$ -	0.00%
424	Total Salaries - Street Lighting	\$ 1,000	\$ 5,000	\$ 4,000	400.00%
424	Total Other - Street Lighting	\$ 80,000	\$ 85,000	\$ 5,000	6.25%
424	Total Expenses - Street Lighting	\$ 81,000	\$ 90,000	\$ 9,000	11.11%
439	Total Salaries - Parks	\$ -	\$ -	\$ -	0.00%
439	Total Other - Parks	\$ -	\$ 15,000	\$ 15,000	0.00%
439	Total Expenses - Parks	\$ -	\$ 15,000	\$ 15,000	0.00%
491	Total Salaries - Cemetery	\$ 20,000	\$ 5,000	\$ (15,000)	-75.00%
491	Total Other - Cemetery	\$ 1,300	\$ 29,000	\$ 27,700	2130.77%
491	Total Expenses - Cemetery	\$ 21,300	\$ 34,000	\$ 12,700	59.62%
	Total Salaries - Public Works	\$ 617,932	\$ 647,071	\$ 29,139	4.72%
	Total Other - Public Works	\$ 1,044,000	\$ 1,117,200	\$ 73,200	7.01%
	Total Expenses - Public Works	\$ 1,661,932	\$ 1,764,271	\$ 102,339	6.16%
610	Total Salaries - Library	\$ 406,111	\$ 423,269	\$ 17,158	4.22%
610	Total Other - Library	\$ 59,608	\$ 61,074	\$ 1,466	2.46%
610	Total Expenses - Library	\$ 465,719	\$ 484,343	\$ 18,624	4.00%
612	Total Salaries - Roosevelt Building	\$ -	\$ -	\$ -	0.00%
612	Total Other - Roosevelt Building	\$ 70,000	\$ 36,000	\$ (34,000)	-48.57%
612	Total Expenses - Roosevelt Building	\$ 70,000	\$ 36,000	\$ (34,000)	-48.57%
619	Total Salaries - Historical Preservation	\$ -	\$ -	\$ -	0.00%
619	Total Other - Historical Preservation	\$ 1,000	\$ 1,000	\$ -	0.00%
619	Total Expenses - Historical Preservation	\$ 1,000	\$ 1,000	\$ -	0.00%
	Total Salaries - Culture & Recreation	\$ 406,111	\$ 423,269	\$ 17,158	4.22%
	Total Other- Culture & Recreation	\$ 130,608	\$ 98,074	\$ (32,534)	-24.91%
	Total Expenses - Culture & Recreation	\$ 536,719	\$ 521,343	\$ (15,376)	-2.86%

APPENDIX A
TOWN OF MAYNARD
FY2016 BUDGET – GENERAL FUND

710	Total Salaries - Principal Long Term Debt	\$ -	\$ -	\$ -	0.00%
710	Total Other - Principal Long Term Debt	\$ 2,674,720	\$ 2,694,220	\$ 19,500	0.73%
710	Total Expenses - Principal Long Term Debt	\$ 2,674,720	\$ 2,694,220	\$ 19,500	0.73%
751	Total Salaries - Interest Long Term Debt	\$ -	\$ -	\$ -	0.00%
751	Total Other - Interest Long Term Debt	\$ 1,305,768	\$ 1,196,178	\$ (109,590)	-8.39%
751	Total Expenses - Interest Long Term Debt	\$ 1,305,768	\$ 1,196,178	\$ (109,590)	-8.39%
752	Total Salaries - Interest Short Term Notes	\$ -	\$ -	\$ -	0.00%
752	Total Other - Interest Short Term Notes	\$ 75,000	\$ 75,000	\$ -	0.00%
752	Total Expenses - Interest Short Term Notes	\$ 75,000	\$ 75,000	\$ -	0.00%
	Total Salaries - Debt Service	\$ -	\$ -	\$ -	0.00%
	Total Other - Debt Service	\$ 4,055,488	\$ 3,965,398	\$ (90,090)	-2.22%
	Total Expenses - Debt Service	\$ 4,055,488	\$ 3,965,398	\$ (90,090)	-2.22%
910	Total Salaries - Ret Sys Pension Contrib	\$ -	\$ -	\$ -	0.00%
910	Total Other - Ret Sys Pension Contrib	\$ 1,790,621	\$ 1,899,968	\$ 109,347	6.11%
910	Total Expenses - Ret Sys Pension Contrib	\$ 1,790,621	\$ 1,899,968	\$ 109,347	6.11%
911	Total Salaries - Ret Sys Non Contribution	\$ -	\$ -	\$ -	0.00%
911	Total Other - Ret Sys Non Contribution	\$ -	\$ -	\$ -	0.00%
911	Total Expenses - Ret Sys Non Contribution	\$ -	\$ -	\$ -	0.00%
913	Total Salaries - Unemployment Compens	\$ -	\$ -	\$ -	0.00%
913	Total Other - Unemployment Compens	\$ 60,000	\$ 60,000	\$ -	0.00%
913	Total Expenses - Unemployment Compens	\$ 60,000	\$ 60,000	\$ -	0.00%
914	Total Salaries - Health Insurance	\$ -	\$ -	\$ -	0.00%
914	Total Other - Health Insurance	\$ 4,628,065	\$ 4,724,070	\$ 96,005	2.07%
914	Total Expenses - Health Insurance	\$ 4,628,065	\$ 4,724,070	\$ 96,005	2.07%
915	Total Salaries - Life Insurance	\$ -	\$ -	\$ -	0.00%
915	Total Other - Life Insurance	\$ 9,500	\$ 9,500	\$ -	0.00%
915	Total Expenses - Life Insurance	\$ 9,500	\$ 9,500	\$ -	0.00%
916	Total Salaries - Medicare	\$ -	\$ -	\$ -	0.00%
916	Total Other - Medicare	\$ 249,500	\$ 272,100	\$ 22,600	9.06%
916	Total Expenses - Medicare	\$ 249,500	\$ 272,100	\$ 22,600	9.06%
917	Total Salaries - OPEB	\$ -	\$ -	\$ -	0.00%
917	Total Other - OPEB	\$ -	\$ 72,000	\$ 72,000	100.00%
917	Total Expenses - OPEB	\$ -	\$ 72,000	\$ 72,000	100.00%
	Total Salaries - Employee Benefits	\$ -	\$ -	\$ -	0.00%
	Total Other - Employee Benefits	\$ 6,737,686	\$ 7,037,638	\$ 299,952	4.45%
	Total Expenses - Employee Benefits	\$ 6,737,686	\$ 7,037,638	\$ 299,952	4.45%
132	Reserve Fund - Original Budget	\$ 300,000	\$ 300,000	\$ -	0.00%