



Town of Maynard

Fiscal Year 2018 Budget Proposal Summary

Prepared by Maynard Finance Committee

Date: May, 2017

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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.
- *(Note: This document was published in May 2015 but not in 2016. FinCom intends to publish yearly from now on but some comments on the FY2017 budget are missing as a consequence)*

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 other background information.

THE MAJOR BUDGET CATEGORIES presented are:

- General Government
- Public Safety
 - o Fire/Ambulance
 - o Police/Civilian Dispatch
- 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
- Revenue Sources and Outlook

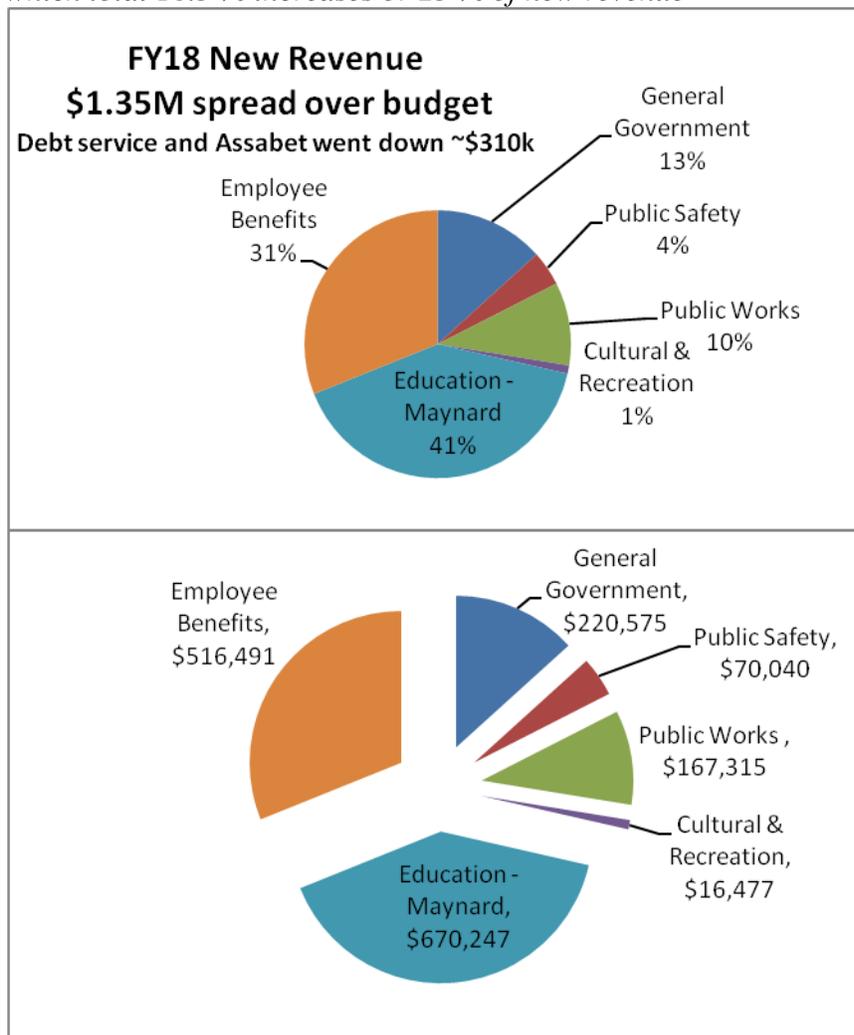
OVERVIEW: 3 YEAR BUDGET HISTORY AND FY18 REQUESTS

Annual Budget change (rev 11 update); Increases by \$ and %

	General Government	Public Safety	Public Works	Cultural & Recreation	Education - Maynard	Education - Assabet	Employee Benefits	Debt Service	Total
FY15	\$ 2,447,528	\$ 4,517,304	\$ 1,661,932	\$ 535,719	\$ 15,500,897	\$ 743,110	\$ 6,737,686	\$ 4,055,488	\$ 36,199,664
FY16	\$ 2,753,869	\$ 4,618,566	\$ 1,684,271	\$ 521,343	\$ 16,151,275	\$ 789,627	\$ 7,037,638	\$ 3,965,398	\$ 37,521,987
FY17	\$ 3,150,171	\$ 4,788,781	\$ 1,791,236	\$ 531,747	\$ 16,756,163	\$ 1,039,677	\$ 7,432,954	\$ 3,810,657	\$ 39,301,386
FY18	\$ 3,370,746	\$ 4,858,821	\$ 1,958,551	\$ 548,224	\$ 17,426,410	\$ 893,191	\$ 7,949,445	\$ 3,647,253	\$ 40,652,641
FY18 \$ change	\$ 220,575	\$ 70,040	\$ 167,315	\$ 16,477	\$ 670,247	\$ (146,486)	\$ 516,491	\$ (163,404)	\$ 1,351,255
FY18 % Change	7.0%	1.5%	9.3%	3.1%	4.0%	-14.1%	6.9%	-4.3%	3.4%

Largest FY18 year over year increases **by dollars** are Maynard Schools and Town-wide Employee Benefits which total 72% of available **new revenue** in FY18.

Largest FY18 year over year increases **by percent** are Public Works and General Government which total 16.3 % increases or 23 % of new revenue

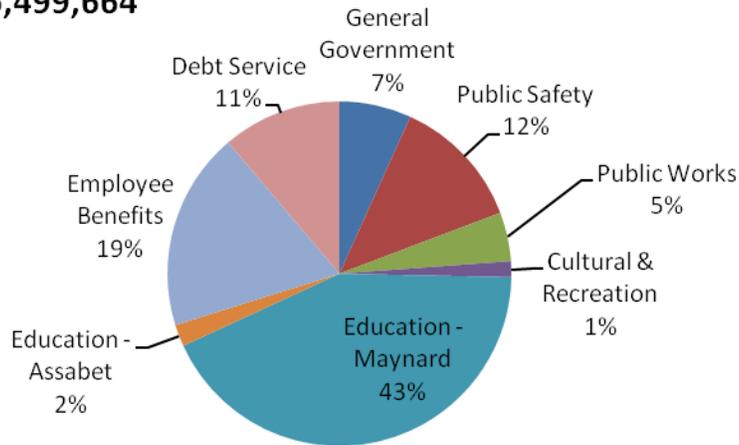


	Town FY18 Total new available revenue	\$1,351,255
Most \$ in FY18		
1	FY18 TA recommended Maynard Schools \$ increase	\$670,247
	TA recommended % of available new revenue	40%
	TA recommended FY17-FY18 % increase	4.0%
2	FY18 TA recommended Employee Benefits (Townwide benefits, including school employees)	\$516,491
	Employee Benefits % of available new revenue	31%
	TA recommended FY17-FY18 % increase	6.9%
3	FY18 TA recommended General Government	\$220,575
	Gen Govt % of available new revenue	13%
	Gen Govt FY17-FY18 % increase	7.0%
4	FY18 TA recommended Public Works	\$167,315
	Public Works % of available new revenue	10%
	TA recommended FY17-FY18 % increase	9.3%
5	FY18 TA recommended Public Safety	\$70,040
	Pub Safety % of available new revenue	4%
	Public Safety FY17-FY18 % increase	1.5%
6	FY18 TA recommended Culture And Recreation	\$16,477
	Cultrure and Rec % of available new revenue	1%
	TA recommended FY17-FY18 % increase	3.1%
	FY18 TA recommended Debt Service	-\$163,704
	Debt Service % of available new revenue	-10%
Went Down	Debt Service FY17-FY18 % increase	-4.3%
	FY18 TA recommended Assabet Regional	-\$146,486
	Assabet Regional% of available new revenue	-9%
Went Down	Assabet FY17-FY18 % increase	-14.1%

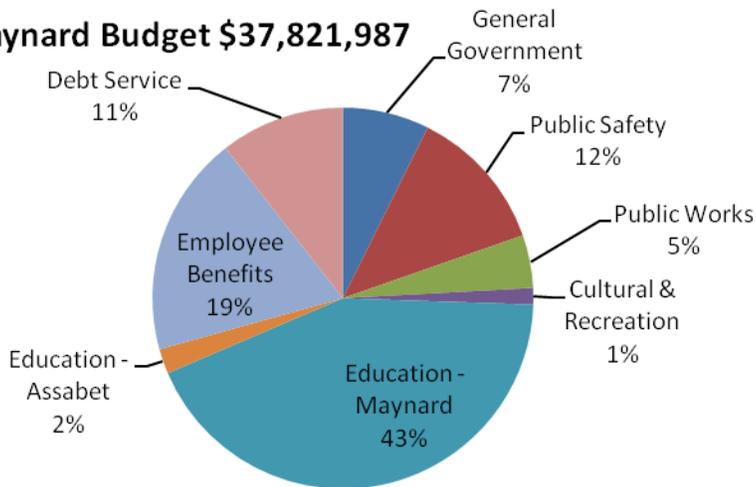
ACCOUNT NAME	FY2016 BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ACTUAL 31-Dec-16	FY2018 BUDGET	Budget FY2018 vs FY2017	% Change FY2018 vs FY2017
SALARIES							
General Government	\$ 1,417,359	\$ 1,412,362	\$ 1,674,730	\$ 679,922	\$ 1,672,929	\$ (1,801)	-0.11%
Public Safety	\$ 4,179,408	\$ 4,198,566	\$ 4,349,873	\$ 2,048,091	\$ 4,416,288	\$ 66,415	1.53%
Public Works (shift 2 facility FTE)	\$ 647,071	\$ 664,364	\$ 658,236	\$ 357,337	\$ 817,251	\$ 159,015	24.16%
Cultural & Recreation	\$ 423,269	\$ 418,170	\$ 428,897	\$ 206,539	\$ 443,398	\$ 14,501	3.38%
Education - Maynard	\$ 13,068,463	\$ 13,058,494	\$ 13,564,863	\$ 5,265,824	\$ 14,137,110	\$ 572,247	4.22%
Education - Assabet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL SALARIES	\$ 19,735,570	\$ 19,751,956	\$ 20,676,599	\$ 8,557,713	\$ 21,486,976	\$ 810,377	3.92%
OTHER EXPENSES							
General Government	\$ 1,336,510	\$ 1,317,870	\$ 1,475,441	\$ 736,671	\$ 1,697,817	\$ 222,376	15.07%
Public Safety	\$ 439,158	\$ 441,142	\$ 438,908	\$ 215,307	\$ 442,533	\$ 3,625	0.83%
Public Works	\$ 1,037,200	\$ 1,240,392	\$ 1,133,000	\$ 453,740	\$ 1,141,300	\$ 8,300	0.73%
Cultural & Recreation	\$ 98,074	\$ 103,120	\$ 102,850	\$ 55,170	\$ 104,826	\$ 1,976	1.92%
Education - Maynard	\$ 3,082,812	\$ 2,999,645	\$ 3,191,300	\$ 1,746,680	\$ 3,289,300	\$ 98,000	3.07%
Education - Assabet	\$ 789,627	\$ 778,154	\$ 1,039,677	\$ 675,948	\$ 893,191	\$ (146,486)	-14.09%
Employee Benefits	\$ 7,037,638	\$ 6,808,893	\$ 7,432,954	\$ 4,597,832	\$ 7,949,445	\$ 516,491	6.95%
Debt Service	\$ 3,965,398	\$ 3,908,318	\$ 3,810,657	\$ 1,001,023	\$ 3,647,253	\$ (163,404)	-4.29%
Reserve Fund	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ -	0.00%
TOTAL OTHER EXPENSES	\$ 18,086,417	\$ 17,597,534	\$ 18,924,787	\$ 9,482,371	\$ 19,465,665	\$ 540,878	2.86%
TOTAL EXPENSES							
General Government	\$ 2,753,869	\$ 2,730,232	\$ 3,150,171	\$ 1,416,593	\$ 3,370,746	\$ 220,575	7.00%
Public Safety	\$ 4,618,566	\$ 4,639,708	\$ 4,788,781	\$ 2,263,398	\$ 4,858,821	\$ 70,040	1.46%
Public Works	\$ 1,684,271	\$ 1,904,756	\$ 1,791,236	\$ 811,077	\$ 1,958,551	\$ 167,315	9.34%
Cultural & Recreation	\$ 521,343	\$ 521,290	\$ 531,747	\$ 261,709	\$ 548,224	\$ 16,477	3.10%
Education - Maynard	\$ 16,151,275	\$ 16,058,139	\$ 16,756,163	\$ 7,012,504	\$ 17,426,410	\$ 670,247	4.00%
Education - Assabet	\$ 789,627	\$ 778,154	\$ 1,039,677	\$ 675,948	\$ 893,191	\$ (146,486)	-14.09%
Employee Benefits	\$ 7,037,638	\$ 6,808,893	\$ 7,432,954	\$ 4,597,832	\$ 7,949,445	\$ 516,491	6.95%
Debt Service	\$ 3,965,398	\$ 3,908,318	\$ 3,810,657	\$ 1,001,023	\$ 3,647,253	\$ (163,404)	-4.29%
Reserve Fund	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ -	0.00%
TOTAL EXPENSES MAYNARD	\$ 37,821,987	\$ 37,349,490	\$ 39,601,386	\$ 18,040,084	\$ 40,952,641	\$ 1,351,255	3.41%
Budget Prior to Reserve Fund Calculation	\$ 37,521,987	\$ 37,349,490	\$ 39,301,386	\$ 18,040,084	\$ 40,652,641	\$ 1,351,255	3.44%
Total Town							
Total Town	\$ 9,578,049	\$ 9,795,986	\$ 10,261,935	\$ 4,752,777	\$ 10,736,342	\$ 474,407	4.62%
Education	\$ 16,940,902	\$ 16,836,293	\$ 17,795,840	\$ 7,688,452	\$ 18,319,601	\$ 523,761	2.94%
Employee Benefits	\$ 7,037,638	\$ 6,808,893	\$ 7,432,954	\$ 4,597,832	\$ 7,949,445	\$ 516,491	6.95%
Debt Service	\$ 3,965,398	\$ 3,908,318	\$ 3,810,657	\$ 1,001,023	\$ 3,647,253	\$ (163,404)	-4.29%
Reserve Fund	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ -	0.00%
	\$ 37,821,987	\$ 37,349,490	\$ 39,601,386	\$ 18,040,084	\$ 40,952,641	\$ 1,351,255	3.41%
Total Town without Reserve Fund							
Total Town without Reserve Fund	\$ 20,581,085	\$ 20,513,197	\$ 21,505,546	\$ 10,351,632	\$ 22,333,040	\$ 827,494	3.85%
Education	\$ 16,940,902	\$ 16,836,293	\$ 17,795,840	\$ 7,688,452	\$ 18,319,601	\$ 523,761	2.94%
Reserve Fund	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ -	0.00%
TOTAL EXPENSES MAYNARD	\$ 37,821,987	\$ 37,349,490	\$ 39,601,386	\$ 18,040,084	\$ 40,952,641	\$ 1,351,255	3.41%

Full year graphs for previous 3 years and proposed FY18 budget

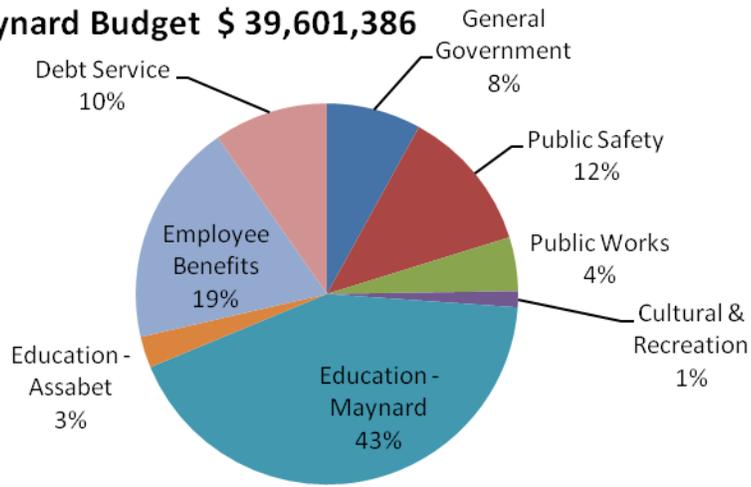
FY15 Maynard Budget
\$ 36,499,664



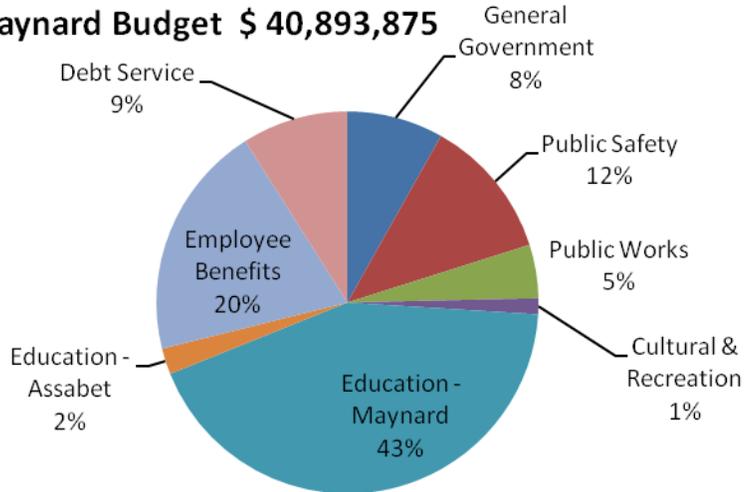
FY16 Maynard Budget \$37,821,987



FY17 Maynard Budget \$ 39,601,386



FY18 Maynard Budget \$ 40,893,875



EXECUTIVE SUMMARY – ALL MAJOR BUDGET CATEGORIES

EXECUTIVE SUMMARY - General Government

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - General Government	\$ 1,331,143	\$ 1,417,359	\$ 1,674,730	\$ 1,672,929	\$ (1,801)	-0.11%
Total Other - General Government	\$ 1,116,385	\$ 1,336,510	\$ 1,475,441	\$ 1,697,817	\$ 222,376	15.07%
Total Expenses - General Government	\$ 2,447,528	\$ 2,753,869	\$ 3,150,171	\$ 3,370,746	\$ 220,575	7.00%

General Government	Budget	Budget \$ Change	Budget % change
FY2015	\$ 2,447,528		
FY2016	\$ 2,753,869	\$ 306,341	13%
FY2017	\$ 3,150,171	\$ 396,302	14%
FY2018	\$ 3,370,746	\$ 220,575	7%
3 year average			11%

Staffing FTE (Full Time Equivalents):

FY 2014	Actual	20.65
FY 2015	Actual	21.15
FY 2016	Actual	21.65
FY 2017	Actual	22.15
FY 2018	Projected	20.15*

* The reduction is the two FTE in Facilities which used to be under General Government but are now in Division of Public Works. The increase in FY17 is the .5 Conservation Agent/Asst. Planner and the FY18 is the 1-hour/day more in COA for Clerk which has no budget impact/increase.

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

General Government covers these line items in the budget:

114 – Moderator
 122 – Board of Selectmen
 129 – Town Administrator (TA)
 131 – Finance Committee
 135 – Accountant
 141 – Assessor
 145 – Treasurer
 151 – Legal
 155/156 – Data Processing & PEG (Information Technology)
 158 – Tax Title
 161- Town Clerk
 162/163 – Election & Reg.

192 – Public Properties - Facilities Management (FY17 moved under DPW Control. FY18 budget under DPW Director)
 195 – Town Reports Printing
 500 – Office of Municipal Services (OMS) (Health, Building, Planning, Zoning, & Conservation)
 541 – Council on Aging (COA)
 543 – Veterans
 945 – Liability Insurance
 910 – Retirement
930 (New) – Capital Projects
 955 – Town Audit

General Government (cont)

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.

FY18: Detail on three areas with substantial changes, and one new line item

New operating budget line for 930 - Capital Projects

	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Other - Capital Projects	\$ -	\$ -	\$ 22,119	\$ 85,255	\$ 63,136	285.44%
Total Expenses - Capital Projects	\$ -	\$ -	\$ 22,119	\$ 85,255	\$ 63,136	285.44%

Initial operating budget investment and capital projects line item (see explanation in Capital Planning section)

Line 500 - Office of Municipal Services (OMS)

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Municipal Services	\$ 271,833	\$ 238,789	\$ 285,168	\$ 289,233	\$ 4,065	1.43%
Total Other - Municipal Services	\$ 52,200	\$ 41,900	\$ 40,550	\$ 40,300	\$ (250)	-0.62%
Total Expenses - Municipal Services	\$ 324,033	\$ 280,689	\$ 325,718	\$ 329,533	\$ 3,815	1.17%

This line includes the divisions of Inspectional Services, Planning and Conservation. Inspectional Services includes building, gas, plumbing, electrical, weights & measures, and public health/food inspections. Planning and Conservation are instrumental in helping the Town achieve its long-term community and economic goals. In FY17 the part-time Conservation Agent resigned and it was approved to allow Municipal Services to hire a full-time replacement who would also serve as the Assistant Town Planner.

The large developments at 129 Parker Street and Mill & Main campus will impact the OMS in Calendar 2018 and beyond. Two smaller developments on Powdermill Road will add to the Planner Department's full schedules. Some of these impacts may be temporary, but may require additional staff or overtime opportunities in order to meet legal deadlines. Contract staff or permanent staff may be needed to meet these challenges.

OMS Staffing FTE (Full Time Equivalents):

FY 2015	Actual	4.75
FY 2016	Actual	3.875
FY 2017	Actual (YTD and budget variance)	4.2
FY 2018	Projected	4.2

General Government (cont)

Line 155/156 - Data Processing / Information Technology / PEG (Public, Educational, and Governmental Access)

	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - PEG Access	\$ -	\$ -	\$ 154,539	\$ 147,294	\$ (7,245)	-4.69%
Total Other - PEG Access	\$ -	\$ -	\$ 79,340	\$ 227,394	\$ 148,054	186.61%
Total Expenses - PEG Access	\$ -	\$ -	\$ 233,879	\$ 374,688	\$ 140,809	60.21%

- These funds come from municipal cable agreements with Verizon and Comcast). The increased spending in this line item is for WAVM services at the Maynard High School. The contractual arrangement with the cable providers requires the funds be managed by the Town.

Total Salaries - Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Other - Data Processing	\$ 309,005	\$ 316,255	\$ 327,577	\$ 332,131	\$ 4,554	1.39%
Total Expenses - Data Processing	\$ 309,005	\$ 316,255	\$ 327,577	\$ 332,131	\$ 4,554	1.39%

The IT budget provides resources for sub-contracted IT services – helpdesk, desktop support, disaster recovery, back-up, upgrades to hardware and software tools at both the desktop and server level. Covers Police, Fire, Dispatch, Assessors, Accounting, Treasury, COA, Library, and the EMD notification system.

Line 541 - Council on Aging (COA)

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Council on Aging	\$ 79,490	\$ 115,920	\$ 116,671	\$ 111,668	\$ (5,003)	-4.29%
Total Other - Council on Aging	\$ 1,555	\$ 34,350	\$ 39,400	\$ 38,332	\$ (1,068)	-2.71%
Total Expenses - Council on Aging	\$ 81,045	\$ 150,270	\$ 156,071	\$ 150,000	\$ (6,071)	-3.89%

Last year's expected request to hire a part-time social worker and/or outreach coordinator was considered but despite the growth in attendance at the COA, the Director does not feel those positions will be needed in FY18. Instead, COA added one hour per day to the principal clerk's schedule to continue providing the level of service established.

The Director is a Licensed Independent Clinical Social Worker (LICSW) and holds a Master in Social Work, and is qualified to provide some of the services a dedicated staffer would be responsible for. Our contract with Minuteman Services handles the rest. This will continue for the coming year.

The current COA location is undersized for the anticipated growth in the population of users. Within a few years, the Town will need to consider a new location for its needs.

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

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Public Safety	\$ 4,070,546	\$ 4,179,408	\$ 4,349,873	\$ 4,416,288	\$ 66,415	1.53%
Total Other - Public Safety	\$ 446,758	\$ 439,158	\$ 438,908	\$ 442,533	\$ 3,625	0.83%
Total Expenses - Public Safety	\$ 4,517,304	\$ 4,618,566	\$ 4,788,781	\$ 4,858,821	\$ 70,040	1.46%

Public Safety	Budget	Budget \$ Change	Budget % change
FY2015	\$ 4,517,304		
FY2016	\$ 4,618,566	\$ 101,262	2.2%
FY2017	\$ 4,788,781	\$ 170,215	3.7%
FY2018	\$ 4,858,821	\$ 70,040	1.5%
3 year average			2.5%

FY17: 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

EXECUTIVE SUMMARY - Fire/Ambulance

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Fire	\$ 1,807,529	\$ 1,839,538	\$ 1,926,979	\$ 1,991,872	\$ 64,893	3.37%
Total Other - Fire	\$ 157,725	\$ 153,125	\$ 141,075	\$ 137,300	\$ (3,775)	-2.68%
Total Expenses - Fire	\$ 1,965,254	\$ 1,992,663	\$ 2,068,054	\$ 2,129,172	\$ 61,118	2.96%

Fire and Amb	Budget	Budget \$ Change	Budget % change
FY2015	\$ 1,965,254		
FY2016	\$ 1,975,990	\$ 10,736	0.5%
FY2017	\$ 1,992,663	\$ 16,673	0.8%
FY2018	\$ 2,068,054	\$ 75,391	3.8%
3 year average	\$ 2,129,172		1.7%

Staffing FTE (Full Time Equivalents):

FY 2014	Actual	22
FY 2015	Actual	22
FY 2016	Actual	22
FY 2017	Actual	23
FY 2018	Projected	23

FY16: No significant variances in operating budget.

Fire/Ambulance (cont)

FY18: Anticipate major capital need in next few years for:

- New fire station, and if that cannot be accomplished, some high building maintenance costs.
- Apparatus upgrades
- Replace aerial ladder (grant money with town match approved in calendar year 2017).
Temporary shelter for new ladder truck on ATM warrant.

Next few years: Retirements, Fire Academy training for each recruit (\$13 -\$15K per), Deputy Chief to ease inspection workload; have *already seen a spike in requests for inspections, permits and plans review*. This position would oversee fire prevention and conduct a majority of the inspections as well as have operational responsibilities. Once 129 project is built out and occupancy begins, they expect an increase in call volume of a minimum of 9% and possibly as high as 12 or 13%, with the biggest driver of the anticipated increase being the independent living community and the residential properties. If an urgent care center becomes part of the final project, those numbers could increase even higher. FD has begun tracking simultaneous responses and the need for mutual aid.

EXECUTIVE SUMMARY - Police

ACCOUNT NAME	FY2015 BUDGET	FY2016 BUDGET	FY2017 BUDGET	FY2018 BUDGET	Budget FY18 vs FY17	% Change FY18 vs FY17
Total Salaries - Police	\$ 2,080,856	\$ 2,101,451	\$ 2,167,782	\$ 2,168,838	\$ 1,056	0.05%
Total Other - Police	\$ 279,033	\$ 278,033	\$ 293,083	\$ 300,983	\$ 7,900	2.70%
Total Expenses - Police	\$ 2,359,889	\$ 2,379,484	\$ 2,460,865	\$ 2,469,821	\$ 8,956	0.36%

Police	Budget	Budget \$ Change	Budget % change
FY2015	\$ 2,359,889		
FY2016	\$ 2,379,484	\$ 19,595	0.8%
FY2017	\$ 2,460,865	\$ 81,381	3.4%
FY2018	\$ 2,469,821	\$ 8,956	0.4%
3 year average			1.5%

Staffing FTE (Full Time Equivalents):

FY 2014	Actual	21.5
FY 2015	Actual	27.5
FY 2016	Actual	28.5
FY 2017	Actual	28.5
FY 201	Projected	28.5

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)

Police (cont)

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

FY17 proposed budget variances from prior years

Once the Parker Street project is completed and Mill and Main is near capacity, will have a much better sense if additional staffing will be required

FY18 Currently no anticipated staffing increase due to new projects. Portable radios added to capital plan. There are no other major changes and total budget increased 0.32%. Most of the changes are simply a consolidation of costs – such as internet/cellphone/Mobile Data Terminals for cars/GPS costs.

EXECUTIVE SUMMARY - Public Safety – DISPATCH

Public Safety – DISPATCH

Dispatch staffing is included in Police numbers above. There are 4 full-time dispatchers, a working supervisor (covers some shifts) and part-time or per diem dispatchers to cover the 24/7 operation. The department created its first collective bargaining agreement in 2016 and staffing has become more consistent after several promotions to the Police department. In future years, the Dispatch anticipates higher call volumes as large projects come on line. These may require additional staffing during peak hours.

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Dispatch	\$ 182,161	\$ 238,419	\$ 255,112	\$ 255,578	\$ 466	0.18%
Total Other - Dispatch	\$ 10,000	\$ 8,000	\$ 4,750	\$ 4,250	\$ (500)	-10.53%
Total Expenses - Dispatch	\$ 192,161	\$ 246,419	\$ 259,862	\$ 259,828	\$ (34)	-0.01%

Dispatch	Budget	Budget \$ Change	Budget % change
FY2015	\$ 192,161		
FY2016	\$ 246,419	\$ 54,258	28.2%
FY2017	\$ 259,862	\$ 13,443	5.5%
FY2018	\$ 259,828	\$ (34)	0.0%
3 year average			11.2%

EXECUTIVE SUMMARY - Maynard Public Schools

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Education	\$ 12,643,822	\$ 13,068,463	\$ 13,564,863	\$ 14,137,110	\$ 572,247	4.22%
Total Other - Education	\$ 2,857,075	\$ 3,082,812	\$ 3,191,300	\$ 3,289,300	\$ 98,000	3.07%
Total Expenses - Education	\$ 15,500,897	\$ 16,151,275	\$ 16,756,163	\$ 17,426,410	\$ 670,247	4.00%

Maynard Schools	Budget	Budget \$ Change	Budget % change
FY2015	\$ 15,500,897		
FY2016	\$ 16,151,275	\$ 650,378	4.2%
FY2017	\$ 16,756,163	\$ 604,888	3.7%
FY2018	\$ 17,426,410	\$ 670,247	4.0%
3 year average			4.0%

Staffing FTE (Full Time Equivalents):

FY 2015	Actual	233.8
FY 2016	Actual	224.3
FY 2017	Actual	235.3
FY 2018	Projected	227*

Includes 16 custodial/maintenance staff managed by DPW director

*Anticipated reduction of 8.3 FTE due to BOS recommended budget shortfall

School Dept Budget Summary by Function Code, FY18 Requested

ACCOUNT CODE	ACCOUNT DESCRIPTION	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET	FY18 BUDGET	DIFFERENCE FY17-18
1000	DISTRICT LEADERSHIP & ADMINISTRATION	\$738,141	\$825,863	\$935,081	\$989,533	\$54,452
2000	INSTRUCTIONAL SERVICES	\$11,623,956	\$11,892,284	\$12,235,754	\$12,889,313	\$653,559
3000	OTHER SCHOOL SERVICES	\$973,408	\$929,522	\$1,033,957	\$1,253,843	\$219,886
4000	OPERATION AND MAINTENANCE OF PLANT	\$1,436,392	\$1,460,506	\$1,470,271	\$1,518,560	\$48,289
5000	FIXED CHARGES	\$60,000	\$60,000	\$55,000	\$55,000	\$0
6000	COMMUNITY SERVICES	\$2,000	\$100	\$100	\$100	\$0
9000	PROGRAMS WITH OTHER SCHOOL DISTRICTS	\$667,000	\$983,000	\$1,026,000	\$1,096,892	\$70,892
GENERAL FUND TOTAL		\$15,500,897	\$16,151,275	\$16,756,163	\$17,803,241	\$1,047,078

Budget trends indicate a 2.16 % five year average difference between School Committee level service budget requests and town appropriated funds. This less than level service funding coupled with increased costs has resulted in ongoing cost cutting and efficiencies. Over the past five years, the school department has cut costs in the following ways:

Maynard Public Schools (cont)

Services and Fees:

- Increased Bus and Activity Fees
- Increased Choice and other revenue sources to offset one-time costs annually
- Changed school start times to reduce yellow bus costs by approximately \$40,000 per year
- Privatize Food Service Program to reduce Town Health care costs through attrition
- Relocation of Central office from Coolidge building, reduced \$30,000 from school budget annually

Staffing and Programs:

- Reduced Paraprofessional staffing needs through clustering
- Decreased classroom staffing which increased GM class sizes from a range of 17-20 to 20-24
- Decreased classroom staffing which increased MHS class sizes from an average class size of 16 to 19
- Eliminated 1.0 FTE Fowler Health Position
- Eliminated .9 FTE Fowler Guidance Position
- Eliminated .8 FTE's of GM Specialists
- Eliminated Fowler Summer School
- Eliminated 1.0 FTE Special Education Administrator
- Reduced GM and MHS Assistant Principal positions from 1.0 FTE to .5 FTE'S

With an anticipated less than level service appropriation for FY18, the School Committee Budget Subcommittee has recommended the following cost savings and reductions for FY18

Cost savings initiatives

- Change Special Education transportation vendor
- Change copier contract service

Line Item expense reductions

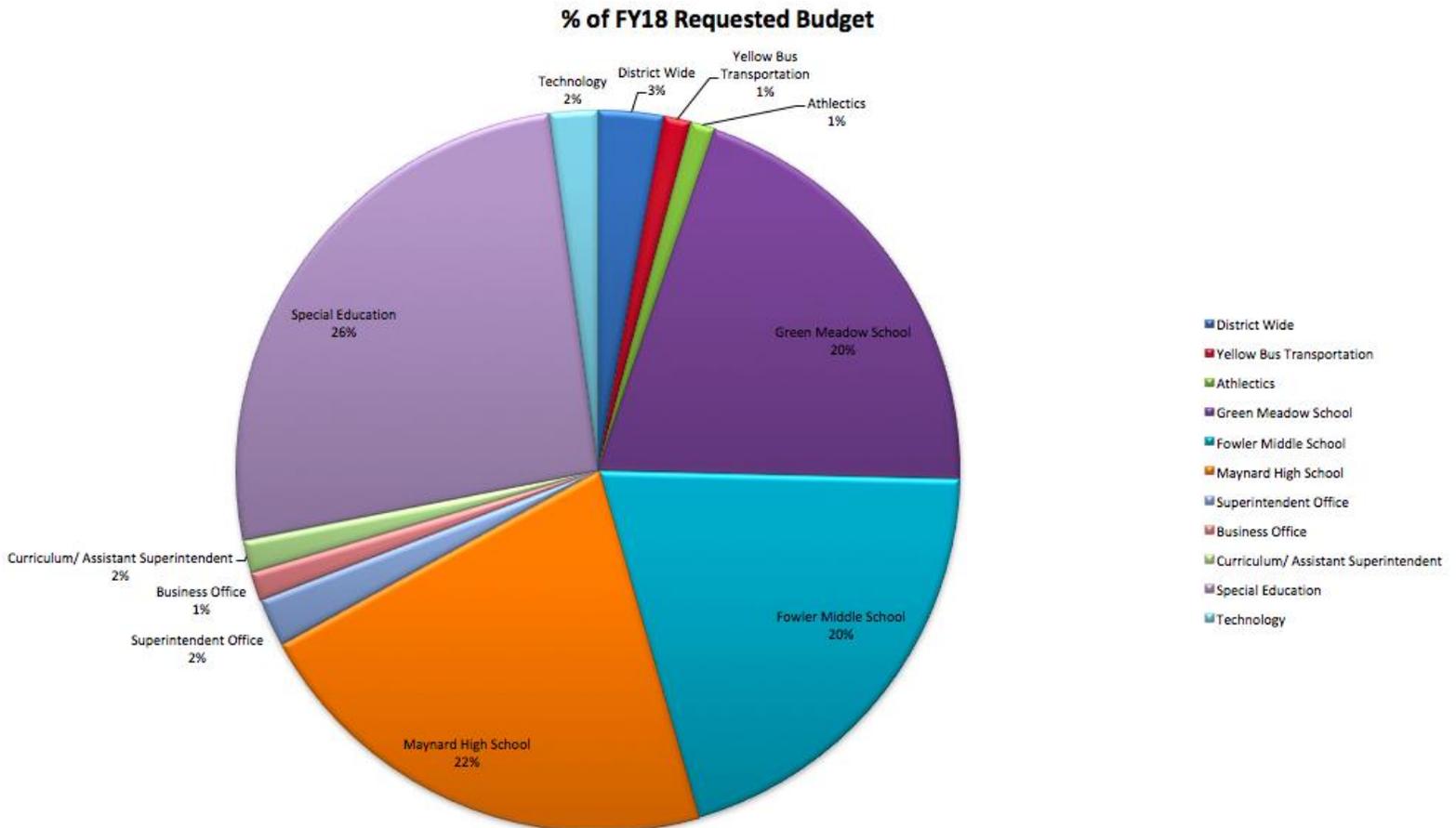
- Eliminate Learning Management System subscription

Staffing reductions

- .5 Special Projects Coordinator
- .5 Elementary Assistant Principal
- 4.0 Building Secretaries
- 2.0 Paraprofessionals
- 1.9 Teaching positions
- 27 Teacher stipend positions
- All recess and lunch monitors
- Town/School Courier
- 3 Assistant coaching positions

Maynard Public Schools (cont)

The following chart illustrates the percent of the FY18 budget by responsibility center



The major driver for education cost increases are increased student enrollment and mandated services for special populations. The average class size in grades Kindergarten through grade eight is 111.5 students per grade as compared to the 92 students per grade average in grades nine through 12. Enrollment projections indicate that Maynard Public Schools will continue to see an increase in local enrollment which will increase needed staffing and likely will cut off school choice revenue. Should reduced funding coupled with rising enrollment continue in subsequent years, residents should expect continued reductions in discretionary educational services.

For a more detailed analysis of cost drivers and trends, please see the FY18 Maynard Public Schools Budget <https://goo.gl/ByFpU9>.

Maynard Public Schools (cont)

School Dept Budget Summary, FY18 Requested

Major Cost Drivers		FY17 Budget	FY18 Proposed	Variance 17-18 Proposed	%
Transportation					
System Transportation		\$162,000	\$172,800	\$10,800	6.7%
OOD Minuteman Transportation*		\$20,000	\$40,000	\$20,000	100.0%
* Doubled because no longer cost share with another district					
SPED Transportation***		\$295,000	\$461,000	\$166,000	56.3%
*** Increase due to legislated assessment model					
Total Transportation		\$477,000	\$673,800	\$196,800	41.3%
Athletics Expenses- NON Salary					
		\$62,750	\$62,750	\$0	0.0%
Utilities					
GMS Nat Gas		\$45,000	\$45,000	\$0	0.0%
Elec		\$60,000	\$60,000	\$0	0.0%
FMS Nat Gas		\$52,000	\$52,000	\$0	0.0%
Elec		\$115,000	\$115,000	\$0	0.0%
MHS Nat Gas		\$55,000	\$55,000	\$0	0.0%
Elec		\$210,000	\$210,000	\$0	0.0%
Total Utilities		\$537,000	\$537,000	\$0	0.0%
SPED					
AFTER WHAT WE RECEIVE FROM CIRCUIT BREAKER - THIS YEAR WE HAVE ABOUT 400,000 IN CB We spent in total 1,322,041			circuitbreaker reimbursement. We are projecting 1.6 in SPED tuitions for		
Tuition		\$950,000	\$1,000,000	\$50,000	5.3%
Total SPED		\$950,000	\$1,000,000	\$50,000	5.3%
Other Expense District Wide		\$1,164,550	\$1,253,682	\$89,132	7.7%
EXPENSE TOTALS LESS TRANSPORTATION AND ATHLETICS		\$2,651,550	\$2,790,682	\$139,132	5.2%
SALARY TOTALS		\$13,564,863	\$14,276,010	\$711,147	5.2%
BUDGET TOTALS		\$16,756,163	\$17,803,242	\$1,047,079	6.25%
BUDGET SUBMISSION					
Salaries		\$14,276,010.00		5.20%	
Transportation		\$673,800.00		41.30%	
Expenses		\$2,790,682.00		5.30%	
Athletic		\$62,750.00		0.00%	
Total		\$17,803,242.00		6.25%	

EXECUTIVE SUMMARY - Assabet Valley Regional Technical HS

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Assabet Valley Assessmer	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Other- Assabet Valley Assessment	\$ 743,110	\$ 789,627	\$ 1,039,677	\$ 893,191	\$ (146,486)	-14.09%
Total Expenses- Assabet Valley Assessme	\$ 743,110	\$ 789,627	\$ 1,039,677	\$ 893,191	\$ (146,486)	-14.09%

Assabet	Budget	Budget \$ Change	Budget % change
FY2015	\$ 743,110		
FY2016	\$ 789,627	\$ 46,517	6.3%
FY2017	\$ 1,039,677	\$ 250,050	31.7%
FY2018	\$ 893,191	\$ (146,486)	-14.1%
3 year average			7.9%

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

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.

FY18

Operating: \$647,439
 Capital: \$245,752
 Total: \$893,191

The FY18 total is a decrease of about 14%.

EXECUTIVE SUMMARY - Public Works (DPW) And Water and Wastewater/Sewer Enterprise Funds

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Public Works	\$ 617,932	\$ 647,071	\$ 658,236	\$ 817,251	\$ 159,015	24.16%
Total Other - Public Works	\$ 1,044,000	\$ 1,037,200	\$ 1,133,000	\$ 1,141,300	\$ 8,300	0.73%
Total Expenses - Public Works	\$ 1,661,932	\$ 1,684,271	\$ 1,791,236	\$ 1,958,551	\$ 167,315	9.34%

DPW	Budget	Budget \$ Change	Budget % change
FY2015	\$ 1,661,932		
FY2016	\$ 1,684,271	\$ 22,339	1.3%
FY2017	\$ 1,791,236	\$ 106,965	6.4%
FY2018	\$ 1,958,551	\$ 167,315	9.3%
3 year average			5.7%

Staffing FTE (Full Time Equivalents):

FY 15 Actual	15
FY16 Actual	16
FY17 Projected	17 (includes moving 2 Facilities Management FTEs from OMS)
FY17 Projected	17

FY15 increase reflects \$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.

FY18: The FY2018 DPW proposed budget includes a 3.27% increase. The FY2018 Facilities proposed budget includes a 1.03% decrease. The increase in the DPW budget is driven by contracted salary increases and for the first year partially funding the Cemetery/Parks/Forestry salaries. No additional staffing or major variances have been proposed for the FY2018 DPW budget.

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Cemetery	\$ 20,000	\$ 5,000	\$ 6,500	\$ 138,100	\$ 131,600	2024.62%
Total Other - Cemetery	\$ 1,300	\$ 29,000	\$ 42,700	\$ 73,200	\$ 30,500	71.43%
Total Expenses - Cemetery	\$ 21,300	\$ 34,000	\$ 49,200	\$ 211,300	\$ 162,100	329.47%

Current operating contracts for the Maynard Waste Water Treatment Plant and Solid Waste Disposal Services will expire on June 30th, 2017. The Department has budgeted for a payment increase in FY2018, but will not know the cost of the new contracts until bids are received.

Public Works (DPW) (cont)

Water and Sewer Enterprise Funds: Expenses and debt

WATER ENTERPRISE FUND

WATER ENTERPRISE FUND	FY2015	FY2016	FY2017	FY2018
SALARIES	\$ 216,000	\$ 213,000	\$ 246,460	\$ 243,360
EXPENSE	\$ 503,300	\$ 507,782	\$ 552,532	\$ 732,282
LONG TERM DEBT - PRINCIPAL	\$ 555,496	\$ 451,741	\$ 461,375	\$ 471,950
LONG TERM DEBT - INTEREST	\$ 115,424	\$ 96,281	\$ 81,155	\$ 61,209
	\$ -	\$ -	\$ -	
TOTAL EXPENSES (BEFORE TRANSFERS)	\$ 1,390,220	\$ 1,268,804	\$ 1,341,522	\$ 1,508,801
WATER ENTERPRISE DEBT	\$ 670,920	\$ 548,022	\$ 542,530	\$ 533,159

WASTEWATER/SEWER ENTERPRISE FUND

Account description	FY2015	FY2015	FY2016	FY2016	FY2017	FY2017	FY2018
WasteWater and Sewer Enterprise Fund	Budget	Actual	Budget	Actual	Budget	Actual	Budget
SALARIES	126,000	114,956	143,000	134,553	165,860	95,371	193,860
EXPENSE	108,955	87,565	220,689	246,497	247,689	177,548	325,189
LONG TERM DEBT - PRINCIPAL	604,129	604,129	612,825	612,264	622,860	624,759	612,392
LONG TERM DEBT - INTEREST	247,774	247,772	235,884	235,065	217,645	211,770	196,926
SHORT TERM DEBT - INTEREST	3,375	-	3,375	-	3,375	-	3,375
WWTP SALARIES	-	140					
WWTP EXPENSE	1,001,000	834,364	1,044,000	993,720	1,094,000	587,903	1,126,000
TOTAL EXPENSES (BEFORE TRANSFERS)	2,091,233	1,888,926	2,259,773	2,222,099	2,351,429	1,697,351	2,457,742

The debt below is captured in enterprise fund under DPW but is referenced in Town debt section and capital planning to yield a full picture of debt the town is working to bring under better control:

Debt, Principal and Interest, Water and Sewer Enterprise Budget

Account description	FY2015	FY2015	FY2016	FY2016	FY2017	FY2017	FY2018
	Budget	Actual	Budget	Actual	Budget	Projected	Budget
WATER ENTERPRISE DEBT	\$ 670,920	\$ 670,919	\$ 548,022	\$ 548,021	\$ 542,530	\$ 545,631	\$ 533,159
WASTEWATER/SEWER DEBT	\$ 851,903	\$ 851,901	\$ 848,709	\$ 847,329	\$ 840,505	\$ 836,529	\$ 809,318
Total Water and Sewer Enterprise debt	\$ 1,522,823	\$ 1,522,820	\$ 1,396,731	\$ 1,395,350	\$ 1,383,035	\$ 1,382,160	\$ 1,342,477

The Finance Committee intends to work with Town Administration during the coming budget season before rates are set again to better understand and communicate planning for Water and Wastewater/Sewer Enterprise Funds as well as indirect cost accounting for Wastewater/Sewer Enterprise Fund.

EXECUTIVE SUMMARY - CULTURE AND RECREATION (Library, Rec and Maynard Historical Commission)

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Culture & Recreation	\$ 406,111	\$ 423,269	\$ 428,897	\$ 443,398	\$ 14,501	3.38%
Total Other- Culture & Recreation	\$ 129,608	\$ 98,074	\$ 102,850	\$ 104,826	\$ 1,976	1.92%
Total Expenses - Culture & Recreation	\$ 535,719	\$ 521,343	\$ 531,747	\$ 548,224	\$ 16,477	3.10%

Culture and Recreation	Budget	Budget \$ Change	Budget % change
FY2015	\$ 535,719		
FY2016	\$ 521,343	\$ (14,376)	-2.7%
FY2017	\$ 531,747	\$ 10,404	2.0%
FY2018	\$ 548,224	\$ 16,477	3.1%
3 year average			0.8%

Department: **Library**

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Library	\$ 406,111	\$ 423,269	\$ 428,897	\$ 443,398	\$ 14,501	3.38%
Total Other - Library	\$ 59,608	\$ 61,074	\$ 65,850	\$ 67,826	\$ 1,976	3.00%
Total Expenses - Library	\$ 465,719	\$ 484,343	\$ 494,747	\$ 511,224	\$ 16,477	3.33%

Staffing FTE (Full Time Equivalents):

FY 2015	Actual	7.5
FY 2016	Actual	7.5
FY 2017	Actual (YTD)	7.5
FY 2018	Projected	7.5

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.

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).

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 - Debt, Principal and Interest, Operating Budget

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Other - Debt Service	\$ 4,055,488	\$ 3,965,398	\$ 3,810,657	\$ 3,647,253	\$ (163,404)	-4.29%
Total Expenses - Debt Service	\$ 4,055,488	\$ 3,965,398	\$ 3,810,657	\$ 3,647,253	\$ (163,404)	-4.29%

Debt Service	Budget	Budget \$ Change	Budget % change
FY2015	\$ 4,055,488		
FY2016	\$ 3,965,398	\$ (90,090)	-2.2%
FY2017	\$ 3,810,657	\$ (154,741)	-3.9%
FY2018	\$ 3,647,253	\$ (163,404)	-4.3%
3 year average			-3.5%

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

FY18: No new debt added. Reduction is due to lower interest payments from the reduced principal of earlier debt. Below is debt in the enterprise funds (outside of general operating fund budget), See more detail in DPW section.

Debt, Principal and Interest, Water and Sewer Enterprise Budget

Account description	FY2015	FY2015	FY2016	FY2016	FY2017	FY2017	FY2018
	Budget	Actual	Budget	Actual	Budget	Projected	Budget
WATER ENTERPRISE DEBT	\$ 670,920	\$ 670,919	\$ 548,022	\$ 548,021	\$ 542,530	\$ 545,631	\$ 533,159
WASTEWATER/SEWER DEBT	\$ 851,903	\$ 851,901	\$ 848,709	\$ 847,329	\$ 840,505	\$ 836,529	\$ 809,318
Total Water and Sewer Enterprise debt	\$ 1,522,823	\$ 1,522,820	\$ 1,396,731	\$ 1,395,350	\$ 1,383,035	\$ 1,382,160	\$ 1,342,477

EXECUTIVE SUMMARY - Employee Benefits (Pensions and benefits)

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Other- Employee Benefits	\$ 6,737,686	\$ 7,037,638	\$ 7,432,954	\$ 7,949,445	\$ 516,491	6.95%
Total Expenses- Employee Benefits	\$ 6,737,686	\$ 7,037,638	\$ 7,432,954	\$ 7,949,445	\$ 516,491	6.95%

Employee Benefits	Budget	Budget \$ Change	Budget % change
FY2015	\$ 6,737,686		
FY2016	\$ 7,037,638	\$ 299,952	4.5%
FY2017	\$ 7,432,954	\$ 395,316	5.6%
FY2018	\$ 7,949,445	\$ 516,491	6.9%
3 year average			5.7%

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.

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 department actual expenditure for that fiscal year. Unspent funds are returned to the general fund.

Reserve Fund transfer summary:

Year	Date	Department	Purpose	Notes	Amount	Bdgt Bal
FY13		Budget				\$ 300,000
FY13	07/01/12	Pension Contribution	Error in calculation of discount		\$ 10,139	\$ 289,861
FY13	07/10/12	Insurance	Budget didn't include additional amount for Police and Fire dep		\$ 20,000	\$ 269,861
FY13	08/27/12	Town hall renovations	Added cost of fire protection upgrad	Town hall renovations	\$ 9,000	\$ 260,861
FY13	11/08/12	Veteran's benefits	Increase in people applying for bene	Veteran's Benefits	\$ 32,000	\$ 228,861
FY13	01/28/13	Town Accountant Salary a	Costs related to departure of Financ	Town accountant	\$ 35,825	\$ 193,036
FY13	01/28/13	Treasurer/Collector Salary	Position was unfilled when budgeted, budget too small		\$ 4,810	\$ 188,226
FY13	05/28/13	Elections	Senate special elections and under budgeting		\$ 15,675	\$ 172,551
FY13	05/28/13	Fire Salary	New contract costs and sick leave buy back		\$ 50,000	\$ 122,551
				FY13 Total Transferred	\$ 177,449	
FY14		Budget				\$ 300,000
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
				FY14 Total Transferred	\$ 207,163	
FY15		Budget				\$ 300,000
FY15	06/08/15	Dept of Public Works	Police details unbudgeted		\$ 30,592	\$ 269,408
FY15	06/08/15	General Government	Legal litigation		\$ 30,000	\$ 239,408
FY15	06/08/15	Various	Salary increases from newly settled union contracts		\$ 44,615	\$ 194,793
FY15	06/08/15	General Government	Unexpected increase in Veteran's benefits		\$ 16,000	\$ 178,793
FY15	06/30/15	Dept of Public Works	Parking deck repairs		\$ 10,000	\$ 168,793
FY15	06/30/15	Dept of Public Works	Snow and ice		\$ 7,341	\$ 161,452
FY15	06/30/15	General Government	Coolidge school repair		\$ 100,000	\$ 61,452
FY15	06/30/15	General Government	Town hall air conditioning		\$ 46,000	\$ 15,452
				FY15 Total Transferred	\$ 284,548	
FY16		Budget				\$ 300,000
FY16	06/13/16	Property Maintenance	Air conditioning repairs Town Hall		\$ 18,586	\$ 281,414
FY16	06/13/16	DPW Cnstrctn and Maint	Police detail overage		\$ 9,444	\$ 271,970
FY16	06/13/16	Snow and Ice	balance of Snow and Ice deficit		\$ 36,769	\$ 235,201
FY16	06/13/16	Fire	Salary deficits from new contract		\$ 38,621	\$ 196,580
				FY16 Total Transferred	\$ 103,420	

FY17 year to date:

	<u>RESERVE</u>	<u>RESERVE</u>	<u>RESERVE</u>
	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>
<u>YEAR</u>	<u>BUDGETED</u>	<u>USED</u>	<u>BALANCE</u>
2017	\$ 300,000.00	\$ 31,000.00	\$ 269,000.00

Article 7 in the ATM warrant would approve \$300,000 for FY18

FUND BALANCES as of 3/31/17

FUND	Fund Name	Beginning Balance 7/1/2016	Adds	Reductions STM	Reductions	Interest	Ending Balance 3/31/2017
8001	Stabilization - General Fund	\$ 2,003,988.63				\$ 10,092.67	\$ 2,014,081.30
8008	Stabilization Capital - General Fund	\$ 2,342,609.17		\$ (511,567)		\$ 11,699.53	\$ 1,842,741.70
8003	Stabilization - Water Enterprise	\$ 458,862.56				\$ 2,310.93	\$ 461,173.49
8004	Stabilization - Sewer Enterprise	\$ 529,481.31				\$ 2,701.43	\$ 532,182.74
8005	Stabilization - Community Enhancement	\$ 34.22				\$ 0.26	\$ 34.48
8000	Cemetery Perpetual Fund (Expendable)	\$ 286,893.37	\$ -		\$ (91.23)	\$ 2,781.81	\$ 289,583.95
8002	MUN - Conservation Land Fund	\$ 211,526.34				\$ 1,061.15	\$ 212,587.49
8007	OPEB Trust	\$ 937,647.63				\$ 28,545.57	\$ 966,193.20
3017	Ambulance Receipts	\$ 395,596.57	\$ 213,472.41		\$ (295,000)		\$ 314,068.98
8006	Affordable Housing Trust	\$ -					\$ -
	Free Cash - General Fund	\$ 1,326,652.00					\$ 1,326,652.00
	Free Cash - Water Enterprise	\$ 197,978.00					\$ 197,978.00
	Free Cash - Sewer Enterprise	\$ (244,470.00)	\$ 244,470.00				\$ -

From Warrant 4/11/17: **The balances of the Town's Stabilization Funds are as follows:**

General Fund Stabilization \$2,013,016.00

Capital Fund Stabilization \$1,841,497.00

Water Enterprise Fund Stabilization \$ 460,930.00

Sewer Enterprise Fund Stabilization \$ 531,901.00

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

General Fund – Free Cash \$1,326,652.00

Water Enterprise Fund – Retained Earnings \$ 197,978.00

Sewer Enterprise Fund – Retained Earnings \$ -----

EXECUTIVE SUMMARY - FREE CASH FY18 (and Free Cash Explanation)

Recommendation by TA as of 3/21/17

FY17 Snow & Ice Deficit: \$380,000 (approx.)

The FY17 Snow & Ice budget as of the date of this communication is in a deficit of \$293,000.

OPEB Trust: \$200,000

The OPEB Trust was established in FY12 and we have been committed to funding this annually as a wise approach to abate future costs. Our OPEB Trust balance is \$961,474.

Community Master Plan Project - Consultant: \$150,000

Maynard's master plan was last updated in 1991. In order to continue Maynard on its upward trajectory, while ensuring all that makes it a great place to call home is preserved, a master plan update will provide an essential blueprint for future decision-making and guidance.

Capital Planning FY18 General Fund Priorities: \$345,000

Department of Public Works:

Ford F-350 Truck w/ Plow (Truck #1) \$ 45,000

Roadway and Sidewalk Improvements \$300,000

The total of these proposed expenditures would be \$1,075,000 leaving a little more than **\$250,000** balance to be appropriated to other capital needs, capital stabilization, OPEB - or left un-appropriated it would migrate to next year's "free cash" certification.

<http://www.mma.org/got-a-question-try-ask-the-mma-quick-links-287/3580-what-exactly-is-free-cash>

Q: What exactly is "free cash"?

A: According to the DLS, "free cash" is a revenue source that results from the calculation, as of July 1, of a community's remaining, unrestricted funds from operations of the previous fiscal year, based on the balance sheet as of June 30. It typically includes actual receipts in excess of revenue estimates and unspent amounts in departmental budget line-items for the year just ending, plus unexpended free cash from the previous year. Free cash is offset by property tax receivables and certain deficits; as a result, it can be a negative number.

Free cash plays a role in sustaining a strong credit rating, and the DOR encourages the adoption of policies on its use. Under sound financial policies, **a community would strive to generate free cash in an amount equal to 3 percent to 5 percent of its annual budget.** As a non-recurring revenue source, a prudent use of free cash would be to fund one-time expenditures, a capital purpose, or to replenish other reserves, according to the DOR.

Free cash is not available for use until a balance sheet for the prior year is submitted by the accountant, auditor or comptroller and free cash is certified by the Department of Revenue. The use of free cash requires an appropriation approved by the city council on recommendation of the mayor, or the town council or town meeting, but only after it is certified by the DOR.

Free cash is "a necessary component of sound local fiscal management" and "one indicator of fiscal health" that can positively affect bond ratings and reduce borrowing costs, according to the Division of Local Services.

EXECUTIVE SUMMARY - CAPITAL PLANNING STATUS FY18

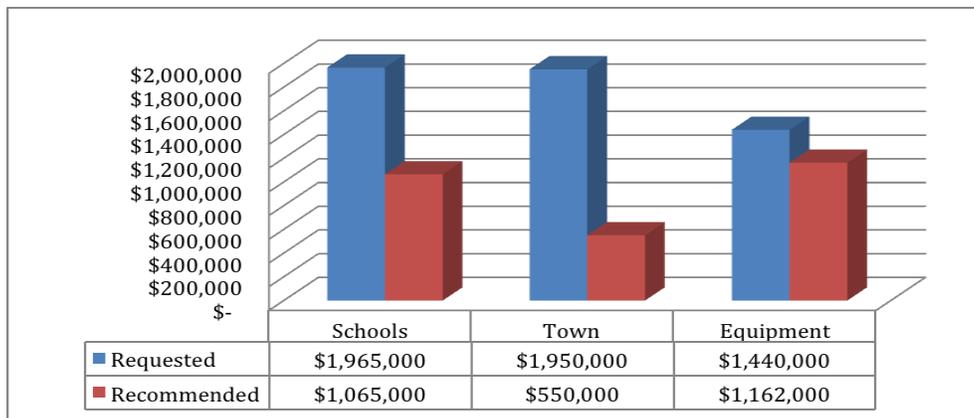
Capital expenditures are:

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

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 can also be 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.

Since 2014, the Town has planned for capital spending by using a group of six employees, representing the capital intensive departments – schools, public works, and public safety, as well as the facilities department which is responsible for capital maintenance, the finance director, and the Assistant Town Administrator who holds an MCPPO designation for public purchasing. This group develops and modifies the capital plan year round and submits recommendations to the Town Administrator for annual spending.

Capital Planning Future Needs – FY18 Capital requests by the Capital Planning Group and as recommended by the BOS



CAPITAL PLANNING – FUTURE NEEDS (cont)

A detailed list of the recommended projects follows. Sources of funding for the requested and recommended capital spending includes grants and free cash appropriations.

Project Description	Department	FY18	Fund. Amount	Funding Source
Veteran's Memorial Park	DPW	\$ 250,000	\$ 250,000	CDBG
MHS Life Safety/Security Systems	MPS/Facilities	\$ 5,000	\$ 5,000	CF GF Sec
Green Meadow IT	MPS/Facilities	\$ 70,000	\$ 70,000	CF GF Sec + PFG
Green Meadow Playground	MPS/Facilities	\$ 245,000	\$ 245,000	Jan17 STM
1985 Feder Motors - Ladder L-1	Fire	\$ 1,016,000	\$ 750,000	Federal Grant
			\$ 266,000	Jan17 STM Cap. Stab \$
Maynard Golf Course Bathrooms	Facilities	\$ 10,000	\$ 10,000	MGC
Maynard Golf Course Clubhouse	Facilities	\$ 20,000	\$ 20,000	MGC
Maynard Golf Course - Course Imp.	Facilities	\$ 20,000	\$ 20,000	MGC
New Voting Boxes -	Town Clerk	\$ 34,000	\$ 22,000	FY17 appropriation
			\$ 12,000	Request
Green Meadow Roof	MPS/Facilities	\$ 1,500,000	\$ 600,000	MSBA Excel
			\$ 900,000	Cap. Stabilization Request *
Roadway & Sidewalk Rebuilding	DPW	\$ 1,650,000	\$ 250,000	CH. 90
			\$ 500,000	Request
Fowler HVAC	MPS/Facilities	\$ 60,000	\$ 60,000	Request
Fowler Flooring	MPS/Facilities	\$ 85,000	\$ 85,000	Request
2006 Ford F250 #1	DPW	\$ 45,000	\$ 45,000	Request
2003 Ford F250 #30	DPW	\$ 45,000	\$ 45,000	Request
1968 Sicar Snow Blower	DPW	\$ 118,000	\$ 118,000	Request
1986 Fiat Loader	DPW	\$ 182,000	\$ 182,000	Request
		\$ 5,355,000	\$ 1,908,000	Existing Appropriations
			\$ 3,447,000	Unmet need

CAPITAL PLANNING – FUTURE NEEDS (cont)

Request Summary						
Details on dept. tabs	FY2016	FY2017	FY2018	FY2019	FY2020	TOTAL
DPW Equipment	\$ 325,000	\$ 815,000	\$ 175,000	\$ -	\$ 220,000	\$ 1,535,000
DPW Facilities	\$ 36,000	\$ 255,000	\$ 80,000	\$ 520,000	\$ -	\$ 891,000
Roads	\$ 955,000	\$ 2,490,000	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 8,395,000
School Facilities	\$ 192,000	\$ 110,000	\$ -	\$ -	\$ 60,000	\$ 362,000
Town Facilities	\$ 301,000	\$ 55,000	\$ 195,000	\$ -	\$ -	\$ 551,000
Desired Facilities	\$ -	\$ 25,000	\$ 25,000	\$ 1,525,000	\$ 25,000	\$ 1,600,000
Public Safety - Dispatch, Fire, Police	\$ 10,000	\$ 8,111,000	\$ 21,000	\$ 180,000	\$ 750,000	\$ 9,072,000
Maynard Golf Course	\$ 85,800	\$ 79,500	\$ 84,000	\$ 39,000	\$ 39,000	\$ 327,300
Schools	\$ 157,703	\$ 35,000	\$ 150,000	\$ -	\$ -	\$ 342,703
Total	\$ 2,062,503	\$ 11,975,500	\$ 2,380,000	\$ 3,914,000	\$ 2,744,000	\$ 23,076,003
Funding Summary						
	FY2016	FY2017	FY2018	FY2019	FY2020	TOTAL
General Fund						
Non-Excluded Town Debt P&I	\$ (390,074)	\$ (355,340)	\$ (276,240)	\$ (262,490)	\$ (249,340)	\$ (1,533,484)
Year / Year difference available	\$ -	\$ 34,734	\$ 79,100	\$ 13,750	\$ 13,150	\$ (1,284,144)
General Fund Appropriation	\$ -	\$ 150,000	\$ 200,000	\$ 250,000	\$ 300,000	\$ 900,000
ATM Articles	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000
STM Articles	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Cash Capital Budget X 2.5%	\$ -	\$ 868	\$ 5,728	\$ 5,344	\$ 6,579	\$ 18,518
Available as cash for any capital	\$ 825,000	\$ 185,602	\$ 284,828	\$ 269,094	\$ 319,729	\$ 1,884,252

Debt Burden currently

- ~\$3.6 Million (~9% of the annual operating budget currently)
- PLUS ~\$1.9 Million Water and Sewer enterprise fund debt (~3.2% of operating budget currently)
- Currently there is no sustainable or predictable budget mechanism to fund operating capital projects
- Historically we have been heavily reliant on free cash; an unpredictable funding source

Future Capital Funding source proposals

- Use retiring non-excluded debt only for capital needs
- Plan for bonds for large construction or large infrastructure projects, staging them to keep the annual debt service to a ratio of 5-7% of annual operating budget
- Future target is ~ \$2.7 Million total debt service (cash and finance payments)
- Add yearly operating budget line item to fund capital (initiated FY2017 – see below)

	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Other - Capital Projects	\$ -	\$ -	\$ 22,119	\$ 85,255	\$ 63,136	285.44%
Total Expenses - Capital Projects	\$ -	\$ -	\$ 22,119	\$ 85,255	\$ 63,136	285.44%

Debt, Principal and Interest, Water and Sewer Enterprise Budget

	FY2015	FY2015	FY2016	FY2016	FY2017	FY2017	FY2018
Account description	Budget	Actual	Budget	Actual	Budget	Projected	Budget
WATER ENTERPRISE DEBT	\$ 670,920	\$ 670,919	\$ 548,022	\$ 548,021	\$ 542,530	\$ 545,631	\$ 533,159
WASTEWATER/SEWER DEBT	\$ 851,903	\$ 851,901	\$ 848,709	\$ 847,329	\$ 840,505	\$ 836,529	\$ 809,318
Total Water and Sewer Enterprise debt	\$ 1,522,823	\$ 1,522,820	\$ 1,396,731	\$ 1,395,350	\$ 1,383,035	\$ 1,382,160	\$ 1,342,477

EXECUTIVE SUMMARY - REVENUE OUTLOOK FOR FY 18

REV 11	2015	2016	2016	2017	2018
	Budget	Budget	Budget	Budget	Budget
	Original	Original	Revised	REV12	REV11
	Original	Original	Revised	Revised	Revised
REAL ESTATE REVENUES					
Tax Levy	\$ 24,003,355	24,969,301	24,969,301	26,022,310	26,953,501
Proposition 2.5% Increase	600,083	624,233	624,233	650,558	674,321
		-	-	-	-
New Growth	190,000	215,000	428,776	280,633	350,000
	24,793,438	25,808,534	26,022,310	26,953,501	27,977,822
Debt Exclusions	2,582,027	2,528,101	2,542,130	2,461,351	2,385,885
TOTAL TAX REVENUE	27,375,465	28,336,635	28,564,440	29,414,852	30,363,707
Education	4,210,164	4,326,125	4,581,147	4,770,455	4,992,472
General Government	1,491,342	1,491,342	1,524,175	1,596,091	1,644,576
School Construction Reimb. - Fowler School	897,660	897,660	897,660	897,660	897,660
Less: Cherry Sheet Assessments	(467,442)	(413,922)	(520,268)	(568,695)	(667,496)
TOTAL LOCAL AID	6,131,724	6,301,205	6,482,714	6,695,511	6,867,212
TOTAL LOCAL RECEIPTS	\$ 2,303,208	2,450,000	2,428,247	2,413,195	2,500,000
Bond Premium Reimbursement - Police Station	3,606	3,449	3,449	3,299	3,049
Bond Premium Reimbursement- School Boilers	660	631	631	603	556
Bond Premium Reimbursement - High School	29,684	28,624	28,624	27,602	26,225
Bond Premium Reimbursement - High School	21,504	20,549	20,549	19,636	18,542
Bond Premium Reimbursement - High School	22,198	21,285	21,285	20,410	19,394
Water Indirect Costs - Transfer to GF	254,042	257,363	257,363	279,970	307,050
Sewer Indirect Costs - Transfer to GF	472,166	482,246	482,246	514,298	527,218
Ambulance Receipts - Transfer to GF	200,000	200,000	200,000	250,000	250,000
Ambulance Receipts - Transfer to GF (For Capital)	95,000	95,000	95,000	45,000	45,000
Other					
PEG Access - Comcast				116,940	187,344
PEG Access - Verizon				116,939	187,344
TOTAL TRANSFERS FROM OTHER FUNDS	\$ 1,098,860	\$ 1,109,147	\$ 1,109,147	\$ 1,394,697	\$ 1,571,722
Other					
Free Cash					
Overlay Surplus					
TOTAL REVENUE	\$ 36,909,257	\$ 38,196,987	\$ 38,584,548	\$ 39,918,255	\$ 41,302,641
Total new revenue compared to previous year			\$ 1,675,291	\$ 1,333,707	\$ 1,384,386

END OF EXECUTIVE SUMMARY

Budget Owners' Summaries Based on Fincom Request Template

Maynard Finance Committee FY18 Budget Summary Template

Department _____ Budget Owner _____

Brief description of services provided:

Staffing FTE (Full Time Equivalents):

FY 2016	Actual	_____
FY 2017	Actual (YTD and budget variance)	_____
FY 2018	Projected	_____

Please explain any **staffing** or **major FY18 proposed budget variances** from prior years:

Beyond the budget limitations imposed by the TA budget guidance memo for FY17, **describe any budget challenges you anticipate** in meeting your mission statement or services for FY18 and **for the next two to three years.**

Please attach your FY18 budget submission to the Town Administrator

General Government Detail for FY18

Budget Owner Kevin Sweet, Town Administrator

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - General Government	\$ 1,331,143	\$ 1,417,359	\$ 1,674,730	\$ 1,672,929	\$ (1,801)	-0.11%
Total Other - General Government	\$ 1,116,385	\$ 1,336,510	\$ 1,475,441	\$ 1,697,817	\$ 222,376	15.07%
Total Expenses - General Government	\$ 2,447,528	\$ 2,753,869	\$ 3,150,171	\$ 3,370,746	\$ 220,575	7.00%

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.

Staffing FTE (Full Time Equivalents):

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

114 – Moderator	161- Town Clerk
122 – Board of Selectmen	162/163 – Election & Reg.
129 – Town Administrator	192 – Facilities (FY17 moved under DPW Control. FY18 budget under DPW Director)
131 – Finance Committee	195 – Town Reports Printing
135 – Accountant	500 – Municipal Services (Health, Building, Planning, Zoning, & Conservation)
141 – Assessor	541 – Council on Aging
145 – Treasurer	543 – Veterans
151 – Legal	910 – Retirement
155/156 – Data Processing & PEG (Information Technology)	
158 – Tax Title	

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

Many of these departments have no significant increases or warrant significant justification. The specific Department details attached within General Government have further explanations. They also have specific staff numbers; there are no projected staff increases beyond the noted Departments.

General Government Detail for FY18 (cont))

Department: Data Processing / Information Technology / PEG

Budget Owner: ATA - General Government (reports through TA)

Brief description of services provided:

Budget provides resources for sub-contracted IT services – helpdesk, desktop support, disaster recovery, back-up, upgrades to hardware and software tools at both the desktop and server level. Tangential support for phone system.

Provides resources for upgrading equipment – desktops are currently on a three-four year replacement cycle, for instance. Servers last about five-seven years.

This budget provides funding for Town department software maintenance contracts. Including Police, Fire, Dispatch, Assessors, Accounting, Treasury, COA, Library, and the EMD notification system.

Staffing FTE (Full Time Equivalents): *There are no employees in this department. We use an outsourced company to provide direct support.*

Please explain any **major FY18 proposed budget variances** from prior years:

Information Technology is focusing efforts in FY17 and FY18 in two important areas. The first is minimizing security threats. This was mentioned in the Management Letter from our auditors and several aspects of this are low-cost and will be implemented promptly. A second focus is improving our GIS services including the quality and variety of available data and the training the staff have to use the existing tools. Both processes will start with an internal needs assessment which will then define costs. We do not anticipate any major variances for FY18 at this time.

Data Processing / Information Technology / PEG

The Public, Educational, and Governmental (PEG) Access Account is newly set up after Winter Special Town Meeting's successful local option vote authorizing a receipts reserved for appropriation fund. Previously these funds were approved without a need for an appropriation. The funds for this budget are captured on the Revenue side and it balances out. These funds come from our municipal cable agreements with Verizon and Comcast which expire in November 2018. We anticipate negotiating a new contract with each beginning in early FY18. FY19 and beyond PEG spending will be dependent on those new contracts.

Beyond the budget limitations imposed by the TA budget guidance memo for FY18, **describe any budget challenges you anticipate** in meeting your mission statement or services for FY18 and **for the next two to three years.**

We do not anticipate any challenging FY18 budget costs other than costs associated cyber security and GIS needs as mentioned above.

General Government Detail for FY18 (cont)

Department Facilities Division – Public Works

Budget Owner Director of Public Works (reports through TA)

Brief description of services provided:

The Facilities Department is a Division of the DPW that provides maintenance support for all Town buildings, School Department buildings and School Department grounds including 12 municipal facilities, 3 school facilities (542,822 sq. ft. total building space) and 79 acres of grounds. In addition to repair and maintenance, the department oversees energy management, including utility usage and energy reduction programs, capital asset management, facilities planning and construction, and Emergency Management support and logistics.

FY18 budget details provided by Director of Public Works

Department Office of Municipal Services (OMS)

Budget Owner ATA – General Government (reports through TA)

Brief description of services provided:

Municipal Services includes the divisions of Inspectional Services, Planning and Conservation. Inspectional Services includes building, gas, plumbing, electrical, weights & measures, and public health/food inspections. These inspectors combine to ensure that construction and public health and safety are maintained. Planning and Conservation are instrumental in helping the Town achieve its long-term community and economic goals.

Staffing FTE (Full Time Equivalents):

FY 2015	Actual	4.75
FY 2016	Actual (YTD and budget variance)	3.875
FY 2017	Actual (YTD and budget variance)	4.2
FY 2018	Projected	4.2

There are also four inspectors who work on a contract basis. They are paid from fees collected, not the general fund, and are not Town employees.

In FY17 the part-time Conservation Agent resigned and it was approved to allow Municipal Services to hire a full-time replacement who would also serve as the Assistant Town Planner. With two large and two mid-sized developments coming through Planning and Inspectional Services in FY17 through FY19 we foresee a potential need for even more staffing. This budget is asking for an increase in clerical hours from 48 to 49 per week.

All other increases are contractual.

Beyond the budget limitations imposed by the TA budget guidance memo for FY18, describe any budget challenges you anticipate in meeting your mission statement or services for FY18 and for the next two to three years.

General Government Detail for FY18 (cont)

The large developments at 129 Parker Street and Mill & Main campus will definitely impact the OMS in Calendar 2018 and beyond. Two smaller developments on Powdermill Road will add to the Planner Department's full schedules. Some of these impacts may be temporary, but may require additional staff or overtime opportunities in order to meet legal deadlines. We believe there will be a need for more staff in OMS in the future as federal, state and local laws continue to place regulatory compliance on the town and local businesses. We are prepared to work with either contract staff or permanent staff to meet these challenges. The increased tax revenue from projects such as these may help cover these additional resource costs.

Department: Council on Aging (COA)

Budget Owner: COA Director – General Gov. (reports through ATA)

Brief description of services provided:

The COA provides services and social, educational, recreational, and informational programming to the population in Maynard aged 60 and above. These services include a weekday van service for appointments throughout the region. Fuel assistance and health insurance program counseling as well as initial assessment of personal physical and mental challenges facing the population are the primary outreach services we now provide.

Staffing FTE (Full Time Equivalents):

FY 2015	Actual	1.5 FTE
FY 2016	Actual (YTD and budget variance)	1.75 FTE
FY 2017	Actual (YTD and budget variance)	2.0 FTE
FY 2018	Projected	2.0 FTE

Please add a copy of **FY18 budget submission** to the TA

*See attached.

*Please explain any **major FY18 proposed budget variances** from prior years:*

A year ago we expected to request to hire a part-time social worker and / or outreach coordinator. Despite the growth in attendance at the COA, the Director does not feel those positions will be needed in FY18. Instead, we have added one hour per day to the principal clerk's schedule and that should enable us to continue providing the level of service established.

The Director is a Licensed Independent Clinical Social Worker (LICSW) and holds a Master in Social Work, and is qualified to provide some of the services a dedicated staffer would be responsible for. Our contract with Minuteman Services handles the rest. This will continue to be appropriate for the coming year but will need to be reviewed as the population of seniors and their demand on services increase.

*Beyond the budget limitations imposed by the TA budget guidance memo for FY18, **describe any budget challenges you anticipate** in meeting your mission statement or services for FY18 and for the next two to three years.*

General Government Detail for FY18 (cont)

The population of age 60+ persons in Maynard is expected to grow from about 2300 persons today to more than 3000 in the coming decade. In addition to the population increase from the mid-20th century 'baby boom' these people live longer lives. While this is wonderful to the individuals, it puts pressure on organizations like the COA to provide additional services – van rides, outreach/social work, etc. in addition to the primary mission of social and educational programming.

The current COA location is undersized for the anticipated growth in the population of users. Within a few years, the Town will need to consider a new location for its needs.

Public Safety – Police, Fire and Dispatch

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Public Safety	\$ 4,070,546	\$ 4,179,408	\$ 4,349,873	\$ 4,416,288	\$ 66,415	1.53%
Total Other - Public Safety	\$ 446,758	\$ 439,158	\$ 438,908	\$ 442,533	\$ 3,625	0.83%
Total Expenses - Public Safety	\$ 4,517,304	\$ 4,618,566	\$ 4,788,781	\$ 4,858,821	\$ 70,040	1.46%

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Dispatch	\$ 182,161	\$ 238,419	\$ 255,112	\$ 255,578	\$ 466	0.18%
Total Other - Dispatch	\$ 10,000	\$ 8,000	\$ 4,750	\$ 4,250	\$ (500)	-10.53%
Total Expenses - Dispatch	\$ 192,161	\$ 246,419	\$ 259,862	\$ 259,828	\$ (34)	-0.01%

Fire Department/Ambulance detail for FY18

Budget Owner Anthony Stowers, Fire Chief

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Fire	\$ 1,807,529	\$ 1,839,538	\$ 1,926,979	\$ 1,991,872	\$ 64,893	3.37%
Total Other - Fire	\$ 157,725	\$ 153,125	\$ 141,075	\$ 137,300	\$ (3,775)	-2.68%
Total Expenses - Fire	\$ 1,965,254	\$ 1,992,663	\$ 2,068,054	\$ 2,129,172	\$ 61,118	2.96%

Department: Fire Department Budget Owner: Chief Stowers

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, wildland, 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

Fire Department/Ambulance detail for FY18 (cont)

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.

Staffing FTE (Full Time Equivalents):

FY 2016	Actual	22
FY 2017	Actual (YTD and budget variance)	23
FY 2018	Projected	23

Please explain any **staffing** or **major FY18 proposed budget variances** from prior years:

In August we added another, additional full-time firefighter increasing our FTE to 23. Adding additional staff was done for two reasons and is expected to be a temporary increase in FTE. Since September of 2015, we have had two firefighters join the military. One is in the Coast Guard Reserve, the other the National Guard. In January of 2016, we hired an extra firefighter who was a member of the National Guard. We hired this firefighter in anticipation of prolonged military absence and two firefighters scheduled to attend the Massachusetts Fire Academy's Recruit Program. In March we ended up with a sudden and unanticipated opening, and the extra firefighter filled that void. In August we hired another additional firefighter to fill another extended military absence. This firefighter is also a member of the National Guard, and the intent is to send this firefighter to the recruit academy in that role as the additional firefighter. The reason we hired these two firefighters was to avoid large overtime cost increases. In the first instance, we covered a majority of the anticipated military coverage and incurred no long term overtime costs when the opening occurred. In the second instance, we again covered overtime between August and December, and again our goal will be to send this person to the recruit academy without costing overtime. We anticipate at least one opening this coming year, and the additional firefighter will fill that role, again without a gap in coverage or overtime costs.

At the Annual Town Meeting in 1968, the town voted to adopt Massachusetts General Law 33, Section 59. This law is designed to ensure that military personnel serving their country do not lose their full-time jobs, nor do they lose compensation. Adoption of this law requires the town to compensate all, or a portion of an employee's salary when they are performing military duty, dependent upon what type of duty is required. Because we have gone from having no firefighters in the military in any capacity to having four in just under a year, the impact on our budget has been profound. Keeping the extra full-time firefighter has allowed us to keep the budget in check, and if our plan holds out, this will continue this coming year. It is important to keep staffing levels as consistent as possible and our current model of five, while certainly not ideal, works for the community.

Fire Department/Ambulance detail for FY18 (cont)

Beyond the budget limitations imposed by the TA budget guidance memo for FY17, **describe any budget challenges you anticipate** in meeting your mission statement or services for FY18 and **for the next two to three years.**

We anticipate the project at 129 Parker Street will have a large impact on our mission. As the project develops and the build-out progresses, we will see a large increase in the demand for inspectional service activity. We are already seeing a detrimental impact in inspectional service demands, and this will add to that. We have tried to address this issue with potentially adding a Deputy Fire Chief. This position would oversee fire prevention and conduct a majority of the inspections as well as have operational responsibilities. I do not yet know if the upcoming budget will be able to support this position. We will certainly continue meeting our mission without the position, but it would certainly make accomplishing that less stressful.

Once this project is built out and occupancy begins, we expect to see a steady increase in our call volume. We anticipate an increase in call volume of a minimum of 9% and possibly as high as 12 or 13%. Any potential increase in volume is, of course, dependent upon what ends up being part of the final project, but as it stands now, the biggest driver of the anticipated increase will be the independent living community and the residential properties. If an urgent care center becomes part of the final project, those numbers could increase even higher. We certainly don't anticipate this on day one, or even after the first full year, but as years two and three arrive, we anticipate this new volume. We have begun tracking simultaneous responses and the need for mutual aid. As we see increases in call volume we will study the data to see where our biggest needs are.

Please attach your FY18 budget submission to the Town Administrator

2016 expended	2017 Requested	2017 Adjusted for CBA	2018 without DC	2018 with DC
2,031,284.00	2,014,486.00	2,080,054.00	2,129,172.00	2,223,172.00
		2.4 % increase	2.3% increase	6.88% increase

Police Department Detail for FY18

Budget Owner: Chief Mark Dubois

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Police	\$ 2,080,856	\$ 2,101,451	\$ 2,167,782	\$ 2,168,838	\$ 1,056	0.05%
Total Other - Police	\$ 279,033	\$ 278,033	\$ 293,083	\$ 300,983	\$ 7,900	2.70%
Total Expenses - Police	\$ 2,359,889	\$ 2,379,484	\$ 2,460,865	\$ 2,469,821	\$ 8,956	0.36%

Maynard Finance Committee FYI 8 Budget Summary Template

Department: POLICE Budget Owner: Chief Mark Dubois

Staffing FTE (Full Time Equivalents):

FY 2016	Actual	28.5
FY 2017	Actual (YTD and budget variance)	28.5
FY 2018	Projected	28.5

Please explain any staffing or major FY18 proposed budget variances from prior years:

No variance. Police Department and Communications staff is the same

Beyond the budget limitations imposed by the TA budget guidance memo for FYI7, describe any budget challenges you anticipate in meeting your mission statement or services for FYI8 and for the next two to three years.

I do not anticipate any budget challenges currently. We are waiting to see the impact of 129 Parker Street over the next several years but currently believe any increase of police services there will be absorbed by our current staffing levels. We do need to replace portable radios and have it that indicated in capital requests for next fiscal year.

Maynard Public Schools Detail for FY18

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Education	\$ 12,643,822	\$ 13,068,463	\$ 13,564,863	\$ 14,137,110	\$ 572,247	4.22%
Total Other - Education	\$ 2,857,075	\$ 3,082,812	\$ 3,191,300	\$ 3,289,300	\$ 98,000	3.07%
Total Expenses - Education	\$ 15,500,897	\$ 16,151,275	\$ 16,756,163	\$ 17,426,410	\$ 670,247	4.00%

Maynard Finance Committee FY18 Budget Summary Template

Department: Maynard Public School Department

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

Brief description of services provided:

Maynard Public Schools is a Pre-Kindergarten to 12th grade education system and provides legally required educational programming for students until age 22. The district includes three buildings located on Tiger Drive, including Maynard High School, Fowler School, and Green Meadow School and their related outdoor facilities. In an agreement reached with the Department of Public Works, facilities maintenance is organized under the Director of Public Works, formally as the facilities director, and assistant facilities director. These individuals oversee the 16 custodial, maintenance, and ground staff.

Educational services are provided by over 200 faculty and staff members, from administrators, secretaries, therapeutic staff, and teachers. These staff members provided educational services to the 1439 students and their families. Adopted by the School Committee is 2017, this theory of action drives decision making in the district.

AS we develop a safe, trusting, growth mindset culture focused on caring relationships, feedback, and continuous improvement in education,

THEN we will increase commitment to collaboratively develop students' social and academic skills, creating a balanced environment where students feel safe and are empowered to take academic risks and explore career interests,

WHICH will result in a superior academic experience where students are creative, curious, kind, empathetic, safe, and healthy global citizens.

Maynard Public Schools Detail for FY18 (cont)

Staffing FTE (Full Time Equivalents):

FY 2015	Actual	233.8
FY 2016	Actual	224.3
FY 2017	Actual	235.3 *
FY 2018	Projected	227**

* includes 16 custodial/maintenance staff managed by DPW director

**anticipated reduction of 8.3 FTE due to BOS recommended budget shortfall

Please explain any **staffing** or **major FY18 proposed budget variances** from prior years:

The School department budget is determined by state and local funding. The school committee has attended the following town meetings for local input regarding the FY18 school budget:

- **Town Leadership Quarterly Meetings** (with Board of Selectman Chair, School Committee Chair, Town Administrator, and Superintendent) on 9/13/16
- **The Board of Selectmen & School Committee Joint Meetings** on 10/1/17 & 2/7/17
- **The Town Administrator's Joint Department Budget Meeting** on February 11, 2017
- **The Finance Committee Meeting** on February 27, 2017.

The current budget reduction required is based on the considerations:

SC Level Service Request (+6.25%)	\$17,803,242
BOS Recommended Budget (+4.0%)	- \$17,426,409
Initial Reduction Required	\$376,832
Additional OOD Expense (SPED)	+275,000
Current Reductions Required	\$651,832

In an effort to receive more constituent input in the layoff recommendation process, the School Committee Budget Subcommittee asked for recommendations from all four union presidents and the Maynard Leadership Team. After careful consideration of impact of these reductions, the Budget Subcommittee has recommended the following reductions to meet the Board of Selectmen recommended budget of \$17,426,409. While the savings initiatives in special education transportation and copier services are efficiencies that likely will not impact services, the remainder of the reductions will result in a loss of services. Some of the reduced services, like the elimination of the It's Learning Software, will have minimal impact on the public's interaction and experience with Maynard Public Schools. Other reductions, like the sharing of an assistant principal, reduced secretarial staffing and reduced custodial staffing, will have a significant impact on the manner with which Maynard Public Schools operates and is able to provide services for families and residents of Maynard. **With these reductions, residents can anticipate a decrease in building maintenance, communication and other educational services.**

Maynard Public Schools Detail for FY18 (cont)

Reductions	Impact
Expense Line Item	
It's Learning Software subscription	Teachers will have to use the free Google Classroom.
Administration Salary Line Item	
Eliminate .5 FTE Special Projects Coordinator	There will be fewer committees providing constituent voice.
Eliminate GM .5 FTE Assist. Principal Position	Fowler Assist. Principal position will be changed to a .5 FTE Fowler AP/.5 FTE GM AP.
Secretary's Salary Line Item	
Eliminate 3.0 FTE Building Secretaries	There will only be one secretary in each building office.
Eliminate 1.0 FTE Central Office Secretary	Reduction of secretarial support for Team Chairs and Director of Pupil Services. Position was added FY15 to improve legal deadlines and preschool financial monitoring.
Paraprofessionals	
Eliminate 1.0 FTE Spanish Immersion Para.	No General Paraprofessionals for Spanish Immersion
Eliminate 1.0 FTE Community Connections Para.	This can be accomplished through program attrition.
Custodians	
Eliminate 2.0 FTE Custodian Positions	Assistant facilities director will reallocate staff as needed.
Teachers	
Eliminate 1.0 FTE Community Connections Special Education Teacher	This will be accomplished through attrition.
Eliminate .5 FTE Librarian at Green Meadow	Fowler Librarian position will be changed to a .5 Fowler/.5 GM.
Reduce 1.0 FTE at Fowler to .6 FTE Music at Fowler	Eliminate small group instrumental instruction during the school day.
Teacher Stipends	
Eliminate GM and Fowler Lead Teachers	Only Lead Teachers at MHS; reduction in distributive leadership and decision making
Eliminate Grade 8 Advisor	No need for this position with 8th grade relocation.
Combine Young Republicans and Democrat club stipends	Clubs will meet together.
Eliminate individual Mentors	Mentor program will be limited to PD with Mentor Coordinators.
Non Union Staff	
Eliminate all recess and lunch monitors	Teachers and Paraprofessionals will cover these duties.
Town/School Courier	No more courier services

Program staff	
1.0 FTE MHS Football Assistant Coach	Reduce to staff similar to other sports
1.0 FTE Fowler Football Assistant Coach	Reduce to staff similar to other sports
1.0 FTE Assistant Track Coach	Eliminate floater position.
Savings initiatives	
Change SPED Transportation Vendor	Contracts signed and completed
Copier Contract Negotiations	Contracts to be decided by the end of the month.

For the School Committee proposed budget and detailed analysis, please see FY18 Maynard Public Schools Budget: <https://goo.gl/ByFpU9>

Beyond the budget limitations imposed by the TA budget guidance memo for FY17, **describe any budget challenges you anticipate** in meeting your mission statement or services for FY18 and **for the next two to three years.**

In addition to the reduced services discussed above, enrollment trends continue to show upward growth in school age children. The average class size in grades Kindergarten through grade eight is 111.5 students per grade as compared to the 92 students per grade average in grades nine through 12. Over the last two years, the School Committee has reduced school choice seats due to increased class size, preserving reasonable class sizes for Maynard students but effectively reducing the future revenue generated by each of those seats. The school department is closely following the proposed building on Route 62 and the approved development at 129 Parker St. While current estimates for these developments are for minimal school age children, when coupled with decreased staffing, the impact of each additional student is exacerbated.

Enrollment Trends/Projection:

School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2015-16	106	111	126	117	111	91	117	108	118	99	98	86	89	1377
2016-17	119	105	109	124	119	110	90	119	107	103	104	98	92	1399
2017-18	119	118	103	108	127	118	109	91	118	93	108	104	105	1421
2018-19	119	118	116	102	110	126	117	110	90	103	98	108	112	1427
2019-20	119	118	116	114	104	109	124	118	109	79	108	98	116	1432
2020-21	119	118	116	114	116	103	108	126	117	95	83	108	105	1428
2021-22	119	118	116	114	116	115	101	109	124	102	100	83	116	1435
2022-23	119	118	116	114	116	115	114	103	108	109	107	100	89	1429
2023-24	119	118	116	114	116	115	114	116	102	94	114	108	107	1453
2024-25	119	118	116	114	116	115	114	116	114	89	99	114	115	1460
2025-26	119	118	116	114	116	115	114	116	114	100	93	99	123	1458
2026-27	119	118	116	114	116	115	114	116	114	100	105	94	106	1447
2027-28	119	118	116	114	116	115	114	116	114	100	105	105	100	1453
2028-29	119	118	116	114	116	115	114	116	114	100	105	105	113	1465

It is important to note that neither the School Committee nor the School Department has complete autonomy in the allocation of financial resources. All services that are legally and contractually required will be maintained, regardless of budget reductions. Unexpected costs in Special Education Services can have a significant impact on the operating budget. For example, between January and March of 2017, the

Maynard Public Schools Detail for FY18 (cont)

district incurred an additional \$275,000 in out of district costs for FY18. While our percentage of students receiving special education services has remained close to 17 percent, the cost of those services fluctuates dramatically based on the needs of each individual student. Additionally, we anticipate seeing an increase in English Learners, for whom we are required to provide specialized instruction. Increases in EL population will require additional staffing to meet the mandated service needs.

For a more detailed analysis of cost drivers and trends, please see the FY18 Maynard Public Schools Budget <https://goo.gl/ByFpU9>.

To provide a balanced budget each year, all non-mandated services will be triaged based on the likely impact of those services on meeting our theory of action. The following chart illustrates the five-year impact of below level service budgets. Should reduced funding continue in subsequent years, residents should expect continued reductions in discretionary educational services.

Budget year	Fixed Cost Estimate	Level Service Budget	Growth Budget	Appropriated increase	Difference- Level Service vs Appropriated
FY14	6.20%	6.25%	6.96 %	4.55 %	1.7%
FY15	8.05%	9.04%	9.91 %	4.86 %	4.18%
FY16	4.47%	5.15%	6.85 %	4.20%	.95%
FY17	3.75%	4.13%	Not Requested	3.75%	.38%
FY18	6.25%	7.59%	Not Requested	4.0%	3.59%
5 YEAR Average	5.744%	6.43%	N/A	4.272%	2.16%

As with other departments in town, much of the annual increased cost to run Maynard Public Schools stems from contractual obligations to employees. As a human resource heavy industry, education requires investment in the people providing the services. The level service request presented to the Town Administrator in February of 2017 would have allowed the Maynard Public Schools to provide the same level of service to residents. With the budget allocation provided by the Board of Selectmen, Maynard Public Schools will not be able to provide all of the educational services provided in the past. Should this trend continue, residents can expect to see a further reduction in non-mandated services.

Maynard Public Schools Detail for FY18 (cont)

Budget Submission to the Town Administrator

Major Cost Drivers		FY17 Budget	FY18 Proposed	Variance 17-18 Proposed	%
Transportation					
System Transportation		\$162,000	\$172,800	\$10,800	6.7%
OOD Minuteman Transportation*		\$20,000	\$40,000	\$20,000	100.0%
* Doubled because no longer cost share with another district					
SPED Transportation***		\$295,000	\$461,000	\$166,000	56.3%
*** Increase due to legislated assessment model					
Total Transportation		\$477,000	\$673,800	\$196,800	41.3%
Athletics Expenses- NON Salary					
		\$62,750	\$62,750	\$0	0.0%
Utilities					
GMS Nat Gas		\$45,000	\$45,000	\$0	0.0%
Elec		\$60,000	\$60,000	\$0	0.0%
FMS Nat Gas		\$52,000	\$52,000	\$0	0.0%
Elec		\$115,000	\$115,000	\$0	0.0%
MHS Nat Gas		\$55,000	\$55,000	\$0	0.0%
Elec		\$210,000	\$210,000	\$0	0.0%
Total Utilities		\$537,000	\$537,000	\$0	0.0%
SPED					
AFTER WHAT WE RECEIVE FROM CIRCUIT BREAKER - THIS YEAR WE HAVE ABOUT 400,000 IN CB We spent in total 1,322,041			circuitbreaker reimbursement. We are projecting 1.6 in SPED tuitions for		
Tuition		\$950,000	\$1,000,000	\$50,000	5.3%
Total SPED		\$950,000	\$1,000,000	\$50,000	5.3%
Other Expense District Wide		\$1,164,550	\$1,253,682	\$89,132	7.7%
EXPENSE TOTALS LESS TRANSPORTATION AND ATHLETICS		\$2,651,550	\$2,790,682	\$139,132	5.2%
SALARY TOTALS		\$13,564,863	\$14,276,010	\$711,147	5.2%
BUDGET TOTALS		\$16,756,163	\$17,803,242	\$1,047,079	6.25%
BUDGET SUBMISSION					
Salaries		\$14,276,010.00		5.20%	
Transportation		\$673,800.00		41.30%	
Expenses		\$2,790,682.00		5.30%	
Athletic		\$62,750.00		0.00%	
Total		\$17,803,242.00		6.25%	

Public Works (DPW) Detail for FY18

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Public Works	\$ 617,932	\$ 647,071	\$ 658,236	\$ 817,251	\$ 159,015	24.16%
Total Other - Public Works	\$ 1,044,000	\$ 1,037,200	\$ 1,133,000	\$ 1,141,300	\$ 8,300	0.73%
Total Expenses - Public Works	\$ 1,661,932	\$ 1,684,271	\$ 1,791,236	\$ 1,958,551	\$ 167,315	9.34%

Department: Department of Public Works Budget Owner: Aaron Miklosko

Brief description of services provided:

The Maynard Department of Public Works (DPW) is responsible for the operation and maintenance of all public infrastructures in the Town of Maynard. The department is comprised of 32 employees across four divisions working together to ensure the Town is provided with the highest level of service possible. The DPW Divisions include Water & Sewer, Highway, Cemetery & Parks and Facilities.

The DPW Highway Division maintains over 53 lane miles of roads, 11 miles of sidewalks, all municipal parking and storm drainage infrastructure. This division is also responsible for fleet maintenance of all Town owned motor vehicles and mechanical equipment.

The DPW Water & Sewer Division is responsible for the treatment and distribution of clean, safe drinking water to the residents of Maynard. This division operates and maintains three water treatment plans, 10 sewer stations and over 100 miles of water distribution and sewer collection lines servicing the Town of Maynard.

The DPW Cemetery & Parks Division is responsible for the maintenance of the Glenwood Cemetery, Memorial Park, Reo Park, Coolidge Park, Carbone Park, Crow Park and Rockland Avenue Soccer Field. This division also maintains grounds and open space Town-wide as well as providing forestry maintenance.

The DPW Facilities Division is the newest division and was recently integrated into the DPW. The Facilities Division is responsible for the maintenance and custodial services of over 540,000sqft of building space across 15 Town and School owned buildings.

In addition to the operations of the four Divisions, the DPW also manages the Town's solid waste and recycling program and the Town's Wastewater Treatment Plant.

PUBLIC WORKS (cont)

Staffing FTE (Full Time Equivalent):

FY 2016	Actual	<u>16</u>
FY 2017	Actual (YTD and budget variance)	<u>15/17 (includes FM)</u>
FY 2018	Projected	<u>17</u>

Public Works (DPW) Detail for FY18 (cont)

Please explain any **staffing** or **major FY18 proposed budget variances** from prior years:

The FY2018 DPW proposed budget includes a 3.27% increase. The FY2018 Facilities proposed budget includes a 1.03% decrease. The increase in the DPW budget is driven by contracted salary increases and for the first year partially funding the Cemetery/Parks/Forestry salaries. No additional staffing or major variances have been proposed for the FY2018 DPW budget.

Beyond the budget limitations imposed by the TA budget guidance memo for FY17, **describe any budget challenges you anticipate** in meeting your mission statement or services for FY18 and **for the next two to three years.**

Aging infrastructure continues to pose a challenge for the Department. A number of buildings, structures and systems are in need of major repair or replacement. Deferred maintenance in some areas may result in emergency repairs which can be costly if not budgeted for. Major items have been noted in the Town's Capital Plan, but additional maintenance, paid for out of the operating budget, is necessary until capital funding can be secured.

The current operating contracts for the Maynard Waste Water Treatment Plant and Solid Waste Disposal Services will expire on June 30th, 2017. The Department has budgeted for a payment increase in FY2018, but will not know the cost of the new contracts until bids are received.

Culture and Recreation Detail for FY18

Department Library
 Budget Owner Steve Weiner

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Culture & Recreation	\$ 406,111	\$ 423,269	\$ 428,897	\$ 443,398	\$ 14,501	3.38%
Total Other- Culture & Recreation	\$ 129,608	\$ 98,074	\$ 102,850	\$ 104,826	\$ 1,976	1.92%
Total Expenses - Culture & Recreation	\$ 535,719	\$ 521,343	\$ 531,747	\$ 548,224	\$ 16,477	3.10%

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

Culture and Recreation FY18

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.

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 for FY18

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Other - Debt Service	\$ 4,055,488	\$ 3,965,398	\$ 3,810,657	\$ 3,647,253	\$ (163,404)	-4.29%
Total Expenses - Debt Service	\$ 4,055,488	\$ 3,965,398	\$ 3,810,657	\$ 3,647,253	\$ (163,404)	-4.29%

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 for FY18

ACCOUNT NAME	FY2015	FY2016	FY2017	FY2018	Budget	% Change
	BUDGET	BUDGET	BUDGET	BUDGET	FY18 vs FY17	FY18 vs FY17
Total Salaries - Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Other- Employee Benefits	\$ 6,737,686	\$ 7,037,638	\$ 7,432,954	\$ 7,949,445	\$ 516,491	6.95%
Total Expenses- Employee Benefits	\$ 6,737,686	\$ 7,037,638	\$ 7,432,954	\$ 7,949,445	\$ 516,491	6.95%

Employee Benefits (Pensions and benefits)

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 FY18

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

APPENDIX

LOCAL (town) RECEIPTS SUMMARY - as of April, 2017

	2015	2015	FY2016	FY2016	FY2017	FY2017	FY2017	FY2018
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
	REV_06	JUN 2015	Revised	JUN 2016		Per	FEB 2017	REV02
LOCAL RECEIPTS	Revised				Per ATM	Tax Recap		
Motor Vehicle Excise	\$ 1,050,000	\$ 1,158,353	\$ 1,130,247	\$ 1,201,120	\$ 1,145,000	\$ 1,150,000	\$ 223,828	\$ 1,150,000
Other excise - Meals	110,000	96,509	100,000	103,436	103,000	103,000	52,431	103,000
Other excise - Urban Development	80,000	121,487	120,000	-	-	-	-	-
Penalties & Interest on Taxes & Excise	200,000	210,151	127,000	93,435	94,000	94,000	64,711	94,000
Payments in Lieu of Taxes	50,000	124,949	50,000	53,309	53,000	53,000	-	53,000
Charges for Services - Solid Waste Fees	260,000	315,012	302,000	315,411	315,000	315,000	210,015	315,000
Other Charges for Services			-	-	-	-	-	-
Fees	120,000	97,761	100,000	99,381	99,000	99,000	78,279	100,000
Rentals	35,000	48,444	50,000	49,146	50,000	50,000	49,205	50,000
Dept Revenue- Cemeteries	27,000	31,400	30,000	22,800	23,000	23,000	22,000	23,000
Other Department Revenue	10,000	9,856	10,000	10,826	11,000	11,000	7,316	11,000
Licenses & Permits	190,000	256,023	257,000	469,309	356,000	470,000	262,684	436,000
Fines & Forfeits	75,000	77,666	80,000	93,954	94,000	94,000	47,692	94,000
Investment Income	18,000	18,059	19,000	20,224	20,000	20,000	12,068	21,000
Medicaid Reimbursement	50,000	52,723	53,000	50,215	50,195	50,195	22,710	50,000
TOTAL RECURRING REVENUE	2,275,000	2,618,393	2,428,247	2,582,566	2,413,195	2,532,195	1,052,939	2,500,000
Miscellaneous Recurring - Medicaid								
Miscellaneous Non -Recurring	28,208	172,474		355,089			121,029	
Medicaid Reimbursement								
Misc Non Recurring - LRTA Revenue		9,144						
TOTAL NON RECURRING REVENUE	28,208	181,618		355,089	-	-	121,029	-
TOTAL LOCAL RECEIPTS	2,303,208	2,800,011	2,428,247	2,937,655	2,413,195	2,532,195	1,173,968	2,500,000
Liability Insurance Refund		2,810		3,450				
Miscellaneous Revenue		444		373			4,373	
Treasurer - Premium on Bonds		24,366					23	
Insurance Reimbursement				166,216			4,199	
Medicaid Reimbursement				-				
Other excise - Urban Development							27,997	
Proceeds from Auction		27,834						
Retiree Drug Subsidy Program		79,846		86,517				
Sterling Mgt Golf Course								
Nstr energy Rebate								
MEMA Reimbursement							433	
FEMA Reimbursement				98,533			74,004	
Tailings, Unclaimed Property		7,055						
Non Budgeted Transfers		30,119						
Proceeds - Legal Settlement							10,000	
Other Revenue								
Ban Proceeds								
TOTAL NON RECURRING REVENUE	-	172,474		355,089	-	-	121,029	#

	PER FINAL FY2017 TAX RECAP	PER FINAL FY2017 ESTIMATE	FEB 2017 FY2017 ACTUAL	VARIANCE TO TAX RECAP	% TO TAX RECAP
LOCAL RECEIPTS					
MOTOR VEHICLE	\$ 1,150,000	\$ 1,145,000	\$ 223,828	\$ (926,172)	19.46%
OTHER EXCISE - MEALS	\$ 103,000	\$ 103,000	\$ 52,431	\$ (50,569)	50.90%
OTHER EXCISE - URBAN DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	0.00%
PENALTIES AND INTEREST ON TAXES	\$ 94,000	\$ 94,000	\$ 64,711	\$ (29,289)	68.84%
PAYMENT IN LIEU OF TAXES	\$ 53,000	\$ 53,000	\$ -	\$ (53,000)	0.00%
CHARGES FOR SERVICES - SOLID WASTE FEES	\$ 315,000	\$ 315,000	\$ 210,015	\$ (104,985)	66.67%
FEES	\$ 99,000	\$ 99,000	\$ 78,279	\$ (20,721)	79.07%
RENTALS	\$ 50,000	\$ 50,000	\$ 49,205	\$ (795)	98.41%
DEPT REVENUE - CEMETERIES	\$ 23,000	\$ 23,000	\$ 22,000	\$ (1,000)	95.65%
OTHER DEPARTMENT REVENUE	\$ 11,000	\$ 11,000	\$ 7,316	\$ (3,684)	66.51%
LICENSES AND PERMITS	\$ 470,000	\$ 356,000	\$ 262,684	\$ (207,316)	55.89%
FINES AND FORFEITS	\$ 94,000	\$ 94,000	\$ 47,692	\$ (46,308)	50.74%
INVESTMENT INCOME	\$ 20,000	\$ 20,000	\$ 12,068	\$ (7,932)	60.34%
MEDICAID REIMBURSEMENT	\$ 50,195	\$ 50,195	\$ 22,710	\$ (27,485)	45.24%
TOTAL RECURRING REVENUE	\$ 2,532,195	\$ 2,413,195	\$ 1,052,939	\$ (1,479,256)	41.58%
MEMA REIMBURSEMENT	\$ -	\$ -	\$ 433	\$ 433	0.00%
PROCEEDS - LEGAL SETTLEMENT	\$ -	\$ -	\$ 10,000	\$ 10,000	0.00%
FEMA REIMBURSEMENT	\$ -	\$ -	\$ 74,004	\$ 74,004	0.00%
OTHER EXCISE - URBAN DEVELOPMENT	\$ -	\$ -	\$ 27,997	\$ 27,997	0.00%
LIABILITY INSURANCE REFUND	\$ -	\$ -	\$ 4,199	\$ 4,199	0.00%
NON BUDGETED TRANSFERS	\$ -	\$ -	\$ -	\$ -	0.00%
TREASURER - PREMIUM ON BONDS	\$ -	\$ -	\$ 23	\$ 23	0.00%
MISCELLANEOUS REVENUE/OTHER REVENUE	\$ -	\$ -	\$ 4,373	\$ 4,373	0.00%
INSURANCE REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL NON RECURRING REVENUE	\$ -	\$ -	\$ 121,029	\$ 121,029	0.00%
TOTAL LOCAL RECEIPTS	\$ 2,532,195	\$ 2,413,195	\$ 1,173,968	\$ (1,358,227)	46.36%
STATE RECEIPTS					
SCHOOL AID - CHAPTER 70	\$ 4,733,058	\$ 4,733,058	\$ 3,155,372	\$ (1,577,686)	66.67%
CHARTER TUITION ASSESSMENT REIMBURS	\$ 37,397	\$ 37,397	\$ 45,396	\$ 7,999	121.39%
UNRESTRICTED GOVERNMENT AID	\$ 1,510,550	\$ 1,510,550	\$ 1,007,033	\$ (503,517)	66.67%
VETERANS BENEFITS	\$ 50,027	\$ 50,027	\$ 36,996	\$ (13,031)	73.95%
OTHER STATE REVENUE	\$ -	\$ -	\$ -	\$ -	0.00%
SCHOOL CONSTRUCTION	\$ 897,660	\$ 897,660	\$ 897,660	\$ -	100.00%
EXEMPTIONS- VETS, ELDERLY, ETC	\$ 35,014	\$ 35,014	\$ 10,374	\$ (24,640)	29.63%
TOTAL GROSS LOCAL AID	\$ 7,263,706	\$ 7,263,706	\$ 5,152,831	\$ (2,110,875)	70.94%
CHERRY SHEET ASSESSMENTS					
SCHOOL CHOICE SENDING TUITION	\$ 66,572	\$ 66,572	\$ 40,784	\$ (25,788)	61.26%
CHARTER SCHOOL SENDING TUITION	\$ 403,365	\$ 403,365	\$ 204,189	\$ (199,176)	50.62%
REGIONAL TRANSIT	\$ 77,239	\$ 77,239	\$ 51,495	\$ (25,744)	66.67%
RMV NON-RENEWAL SURCHARGE	\$ 13,240	\$ 13,240	\$ 7,828	\$ (5,412)	59.12%
METROPOLITAN AREA PLANNING COUNCIL	\$ 5,259	\$ 5,259	\$ 3,507	\$ (1,752)	66.69%
AIR POLLUTION DISTRICTS	\$ 3,020	\$ 3,020	\$ 2,016	\$ (1,004)	66.75%
SPECIAL EDUCATION	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL ASSESSMENTS	\$ 568,695	\$ 568,695	\$ 309,819	\$ (258,876)	54.48%
LOCAL AID NET OF ASSESSMENTS	\$ 6,695,011	\$ 6,695,011	\$ 4,843,012	\$ (1,851,999)	72.34%
TOTAL LOCAL RECEIPTS AND LOCAL AID	\$ 9,227,206	\$ 9,108,206	\$ 6,016,980	\$ (3,210,226)	65.21%
CHERRY SHEET OFFSETS					
SCHOOL LUNCH (3000)	\$ -	\$ -	\$ 3,677	\$ 3,677	0.00%
PUBLIC LIBRARIES (2015)	\$ 14,141	\$ 14,141	\$ 7,138	\$ (7,003)	50.48%
SCHOOL CHOICE (3027)	\$ 287,398	\$ 287,398	\$ 196,814	\$ (90,584)	68.48%
TOTAL CHERRY SHEET OFFSETS	\$ 301,539	\$ 301,539	\$ 207,629	\$ (93,910)	68.86%

Free Cash Analysis

			Free Cash				Free Cash	Uses of			Free cash
			Beginning	Adds/	Certified		Per ATM/STM	Free Cash	Ending		As a % of
			Balance	Deletes	Free Cash		To Fund Budget	Per ATM/STM	Balance	Budget	Oper. Budget
FY1999	7/1/98	6/30/99	#REF!	\$ -	\$ 1,929,289				\$ -		
FY2000	7/1/99	6/30/00	\$ -	\$ -	\$ 746,998				\$ -	\$ -	#DIV/0!
FY2001	7/1/00	6/30/01	\$ -	\$ -	\$ (64,645)	N			\$ (64,645)	\$ -	#DIV/0!
FY2002	7/1/01	6/30/02	\$ (64,645)	\$ 1,014,165	\$ 949,520			\$ -	\$ 949,520	\$ -	#DIV/0!
FY2003	7/1/02	6/30/03	\$ 949,520	\$ (752,245)	\$ 197,275			\$ (166,000)	\$ 31,275	\$ -	#DIV/0!
FY2004	7/1/03	6/30/04	\$ 31,275	\$ 183,181	\$ 214,456			\$ (214,456)	\$ -	\$ -	#DIV/0!
FY2005	7/1/04	6/30/05	\$ -	\$ (79,283)	\$ (79,283)	N			\$ (79,283)	\$ -	#DIV/0!
FY2006	7/1/05	6/30/06	\$ (79,283)	\$ 381,407	\$ 302,124			\$ (302,124)	\$ -	\$ -	#DIV/0!
FY2007	7/1/06	6/30/07	\$ -	\$ 518,043	\$ 518,043			\$ (518,007)	\$ 36	\$ -	#DIV/0!
FY2008	7/1/07	6/30/08	\$ 36	\$ (36)	\$ -				\$ -	\$ -	#DIV/0!
FY2009	7/1/08	6/30/09	\$ -	\$ 778,671	\$ 778,671			\$ (681,200)	\$ 97,471	\$ -	#DIV/0!
FY2010	7/1/09	6/30/10	\$ 97,471	\$ (823,441)	\$ (725,970)	N			\$ (725,970)	\$ -	#DIV/0!
FY2011	7/1/10	6/30/11	\$ (725,970)	\$ 1,311,162	\$ 585,192			\$ (581,894)	\$ 3,298	\$ -	#DIV/0!
FY2012	7/1/11	6/30/12	\$ 3,298	\$ 2,907,528	\$ 2,910,826			\$ (2,910,826)	\$ -	\$ 31,563,895	9.22%
FY2013	7/1/12	6/30/13	\$ -	\$ 1,693,596	\$ 1,693,596			\$ (1,693,596)	\$ -	\$ 33,867,645	5.00%
FY2014	7/1/13	6/30/14	\$ 1,855,554		\$ 1,855,554			\$ (1,855,554)	\$ -	\$ 35,261,825	5.26%
FY2015	7/1/14	6/30/15			\$ 1,969,727			\$ (1,969,727)	\$ -	\$ 36,534,257	5.39%
FY2016	7/1/15	6/30/16			\$ 1,326,652			\$ -	\$ 1,326,652	\$ 37,821,987	3.51%
FY2017	7/1/16	6/30/17								\$ 39,502,532	0.00%

Maynard Public Schools Budget Line Item Breakdown- FY15-FY18 (see Schools website)