

FY16 BUDGET - TABLE 1 May, 2015

		FY13 ACTUAL	FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET	\$\$ CHANGE FROM FY15	% CHANGE FROM FY15
	REVENUES						
	Property Taxes	169,029,414	174,869,775	182,239,297	194,809,198	12,569,901	6.9%
	Local Receipts	24,480,797	25,522,496	22,770,225	23,593,685	823,460	3.6%
	State Aid	15,125,059	16,633,741	17,634,876	18,652,559	1,017,683	5.8%
	Free Cash	5,336,413	7,665,155	5,084,152	5,016,500	(67,652)	-1.3%
	Overlay Surplus	1,750,000	0	1,000,000	0	(1,000,000)	-100.0%
	Other Available Funds	10,144,344	6,852,688	6,903,508	7,925,643	1,022,135	14.8%
	TOTAL REVENUE	225,866,027	231,543,855	235,632,058	249,997,585	14,365,528	6.1%
	EXPENDITURES						
	DEPARTMENTAL EXPENDITURES						
	1 . Selectmen	644,074	670,358	650,023	662,312	12,289	1.9%
	2 . Human Resources	574,019	615,662	528,952	533,746	4,794	0.9%
	3 . Information Technology	1,472,035	1,705,110	1,775,260	1,805,725	30,465	1.7%
	4 . Diversity, Inclusion, and Community Relations	0	0	167,807	175,827	8,019	4.8%
	5 . Finance Department	2,991,976	2,933,343	2,886,893	2,911,236	24,343	0.8%
	<i>a. Comptroller</i>	510,643	536,293	575,876	571,047	(4,829)	-0.8%
	<i>b. Purchasing</i>	847,549	636,616	643,447	662,243	18,796	2.9%
	<i>c. Assessing</i>	639,202	654,772	663,404	664,036	633	0.1%
	<i>d. Treasurer</i>	994,582	1,105,661	1,004,167	1,013,910	9,743	1.0%
	6 . Legal Services	821,872	888,936	821,489	833,934	12,445	1.5%
	7 . Advisory Committee	14,974	13,129	24,797	24,900	103	0.4%
	8 . Town Clerk	775,342	557,591	632,689	611,324	(21,364)	-3.4%
	9 . Planning and Community Development	620,599	757,716	781,940	810,693	28,752	3.7%
	10 . Police	14,954,651	15,258,118	15,292,889	16,536,836	1,243,947	8.1%
	11 . Fire	12,844,259	12,886,490	12,939,265	12,994,548	55,283	0.4%
	12 . Building	6,854,850	7,163,183	7,068,259	7,283,220	214,961	3.0%
(1)	13 . Public Works	14,480,045	15,220,421	14,198,548	14,103,923	(94,625)	-0.7%
	<i>a. Administration</i>	823,184	847,278	878,529	859,718	(18,812)	-2.1%
	<i>b. Engineering/Transportation</i>	1,105,748	1,191,962	1,263,478	1,282,876	19,398	1.5%
	<i>c. Highway</i>	4,579,656	4,644,618	5,096,121	4,805,406	(290,715)	-5.7%
	<i>d. Sanitation</i>	3,003,721	2,988,704	3,004,898	3,091,137	86,239	2.9%
	<i>e. Parks and Open Space</i>	3,507,459	3,552,206	3,564,712	3,567,477	2,765	0.1%
	<i>f. Snow and Ice</i>	1,460,278	1,995,654	390,809	497,309	106,500	27.3%
	14 . Library	3,742,982	3,827,172	3,756,286	3,888,386	132,099	3.5%
	15 . Health and Human Services	1,152,529	1,280,036	1,169,273	1,151,234	(18,039)	-1.5%
	16 . Veterans' Services	294,085	327,315	321,981	329,662	7,682	2.4%
	17 . Council on Aging	872,570	837,172	852,490	875,211	22,721	2.7%
	18 . Human Relations	117,064	0	0	0	0	
	19 . Recreation	1,016,673	1,022,391	1,018,730	1,018,816	85	0.0%
(2)	20 . Personnel Services Reserve	715,000	715,000	715,000	715,000	0	0.0%
(2)	21 . Collective Bargaining - Town	1,775,000	1,900,000	2,358,538	1,850,000	(508,538)	-21.6%
	<i>Subtotal Town</i>	<i>64,244,600</i>	<i>68,579,144</i>	<i>67,734,861</i>	<i>69,116,532</i>	<i>1,381,671</i>	<i>2.0%</i>
	22 . Schools	79,079,823	82,780,770	86,842,577	96,290,380	9,447,803	10.9%
	TOTAL DEPARTMENTAL EXPENDITURES	143,324,423	151,359,914	154,577,438	165,406,912	10,829,475	
	NON-DEPARTMENTAL EXPENDITURES						
(1)	23 . Employee Benefits	45,240,975	49,570,654	50,500,116	53,790,574	3,290,458	6.5%

		FY13 ACTUAL	FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET	\$\$ CHANGE FROM FY15	% CHANGE FROM FY15
(3)	a. Pensions	15,801,983	17,409,988	17,882,573	18,707,021	824,448	4.6%
	b. Group Health	22,865,804	24,090,743	25,136,108	27,210,434	2,074,326	8.3%
	c. Health Reimbursement Account (HRA)	50,876	55,880	70,000	70,000	0	0.0%
(3)	d. Retiree Group Health Trust Fund (OPEB's)	2,601,927	3,514,360	3,311,860	3,499,119	187,259	5.7%
	e. Employee Assistance Program (EAP)	27,400	24,900	28,000	28,000	0	0.0%
	f. Group Life	132,118	137,555	140,000	145,000	5,000	3.6%
	g. Disability Insurance	13,376	12,367	16,000	16,000	0	0.0%
(3)	h. Worker's Compensation	1,200,000	1,720,000	1,450,000	1,550,000	100,000	6.9%
(3)	i. Public Safety IOD Medical Expenses	560,660	400,000	300,575	250,000	(50,575)	-16.8%
(3)	j. Unemployment Compensation	350,000	450,000	325,000	300,000	(25,000)	-7.7%
	k. Medical Disabilities	18,421	20,543	40,000	40,000	0	0.0%
	l. Medicare Coverage	1,618,410	1,734,318	1,800,000	1,975,000	175,000	9.7%
(2)	24 . Reserve Fund	1,250,621	1,615,626	2,122,336	2,200,198	77,862	3.7%
	25 Stabilization Fund	0	250,000	0	0	0	
	26 Affordable Housing	251,363	555,106	170,390	163,078	(7,312)	-4.3%
	27 . Liability/Catastrophe Fund	253,669	154,115	234,839	78,969	(155,869)	-66.4%
	28 . General Insurance	263,478	325,017	371,500	382,645	11,145	3.0%
	29 . Audit/Professional Services	130,000	115,649	130,000	130,000	0	0.0%
	30 . Contingency Fund	14,383	13,377	15,000	15,000	0	0.0%
	31 . Out-of-State Travel	2,374	2,704	3,000	3,000	0	0.0%
	32 . Printing of Warrants & Reports	19,837	27,190	25,000	35,000	10,000	40.0%
	33 . MMA Dues	11,346	11,516	11,979	12,278	299	2.5%
	Subtotal General	946,450	3,070,300	3,084,044	3,020,168	(63,876)	-2.1%
(1)	34 . Borrowing	9,834,605	9,304,647	9,621,757	9,478,591	(143,166)	-1.5%
	a. Funded Debt - Principal	7,428,882	7,209,938	7,246,544	7,183,044	(63,500)	-0.9%
	b. Funded Debt - Interest	2,376,113	2,083,707	2,215,213	2,135,547	(79,666)	-3.6%
	c. Bond Anticipation Notes	0	4,225	100,000	100,000	0	0.0%
	d. Abatement Interest and Refunds	29,610	6,777	60,000	60,000	0	0.0%
	TOTAL NON-DEPARTMENTAL EXPENDITURES	56,022,030	61,945,601	63,205,920	66,289,333	3,083,416	4.9%
	TOTAL GENERAL APPROPRIATIONS	199,346,453	213,305,515	217,783,358	231,696,246	13,912,894	6.4%
	SPECIAL APPROPRIATIONS						
	35 . Technology Applications (revenue financed)				270,000		
	36 . Dataroom Upgrades (revenue financed)				200,000		
	37 . Town Building Furniture (revenue financed)				25,000		
	38 . Garages - Floor Sealant & Water/Oil Separators (revenue financed)				125,000		
	39 . Strategic Asset Plan (revenue financed)				75,000		
	40 . Centre St. East Parking Lot / Harvard St. Study (revenue financed)				100,000		
	41 . Public Safety Dispatch (CAD) System - Study (revenue financed)				75,000		
	42 . Fire Apparatus Rehab (revenue financed)				300,000		
	43 . Traffic Calming / Safety Improvements (revenue financed (\$31,000))				31,000		
	44 . Bicycle Access Improvements (revenue financed (\$75,000) + Re-Appropriation (\$30,000))				105,000		
	45 . Street Rehabilitation (revenue financed)				1,590,000		
	46 . Sidewalk Repair/Reconstruction (revenue financed)				297,000		
	47 . LED Streetlight Conversion (revenue financed)				220,000		
	48 . Municipal Service Renovations (revenue financed)				650,000		
	49 . Brookline Ave Playground (revenue financed)				890,000		
	50 . Corey Hill Playground - Design (revenue financed)				40,000		

	FY13 ACTUAL	FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET	\$\$ CHANGE FROM FY15	% CHANGE FROM FY15
51 . Emerson Garden Playground - Design (revenue financed)				60,000		
52 . Brookline Reservoir Gatehouse Roof (revenue financed)				250,000		
53 . Tennis Courts / Basketball Courts (revenue financed)				230,000		
54 . Playground Equipment, Fields, Fencing (revenue financed)				300,000		
55 . Town/School Grounds Rehab (revenue financed)				90,000		
56 . Tree Removal and Replacement (revenue financed)				225,000		
57 . Walnut Hills Cemetery - roadway work (special revenue fund)				50,000		
58 . Swimming Pool - Showers/Pool Repointing (revenue financed)				675,000		
59 . School Furniture Upgrades (revenue financed)				70,000		
60 . School Technology (revenue financed)				80,000		
61 . Town/School ADA Renovations (revenue financed)				70,000		
62 . Town/School Elevator Renovations (revenue financed)				275,000		
63 . Town/School Energy Conservation Projects (revenue financed)				165,000		
64 . Town/School Energy Management Systems (revenue financed)				185,000		
65 . Town/School Building Security / Life Safety (revenue financed)				195,000		
66 . Classroom Capacity (revenue financed (\$1,250,000) + Re-Appropriation (\$1,000,000))				2,250,000		
67 . Pierce Playground (bond)				980,000		
68 . Wastewater System Improvements (enterprise fund bond)				3,000,000		
69 . Golf Course Improvements (enterprise fund bond)				1,000,000		
70 . Town/School Bldg Envelope/Fenestration Repairs (bond)				1,550,000		
71 . Town/School Building Roof Repair/Replacement (bond)				1,200,000		
72 . Old Lincoln School Modifications (bond)				1,000,000		
73 . Devotion School Renovation (bond, MSBA)				118,400,000		
(4) TOTAL REVENUE-FINANCED SPECIAL APPROPRIATIONS	12,933,500	8,581,000	9,415,000	10,113,000	698,000	7.4%
TOTAL APPROPRIATED EXPENDITURES	212,279,953	221,886,515	227,198,358	241,809,246	14,610,888	6.4%
NON-APPROPRIATED EXPENDITURES						
Cherry Sheet Offsets	109,160	111,026	126,443	90,324		
State & County Charges	6,105,553	6,196,321	6,201,536	6,323,012		
Overlay	1,958,780	1,726,503	2,080,721	1,750,000		
Deficits-Judgments-Tax Titles	12,394	3,049	25,000	25,000		
TOTAL NON-APPROPRIATED EXPEND.	8,185,887	8,036,899	8,433,700	8,188,336	(245,364)	-2.9%
TOTAL EXPENDITURES	220,465,841	229,923,414	235,632,058	249,997,582	14,365,524	6.1%
SURPLUS/(DEFICIT)	5,400,186	1,620,440	0	0		

(1) Breakdown provided for informational purposes.

(2) Figures provided for informational purposes. Funds were transferred to departmental budgets for expenditure.

(3) Funds are transferred to trust funds for expenditure.

(4) Amounts appropriated. Bonded appropriations are not included in the total amount, as the debt and interest costs associated with them are funded in the Borrowing category (item #34).