

**FY15 BUDGET - TABLE 1**

		<b>FY12 ACTUAL</b>	<b>FY13 ACTUAL</b>	<b>FY14 BUDGET</b>	<b>FY15 BUDGET</b>	<b>\$\$ CHANGE FROM FY14</b>	<b>% CHANGE FROM FY14</b>
	<b>REVENUES</b>						
	Property Taxes	162,674,174	169,029,414	175,783,902	181,848,174	6,064,272	3.4%
	Local Receipts	23,849,795	24,480,797	22,119,366	22,770,225	650,859	2.9%
	State Aid	13,796,975	15,125,059	16,659,162	17,629,357	970,195	5.8%
	Free Cash	5,380,264	5,336,413	7,655,155	5,084,152	(2,571,003)	-33.6%
	Overlay Surplus	400,000	1,750,000	0	1,000,000	1,000,000	-
	Other Available Funds	6,218,966	10,144,344	6,846,435	6,903,508	57,073	0.8%
	<b>TOTAL REVENUE</b>	<b>212,320,174</b>	<b>225,866,027</b>	<b>229,064,019</b>	<b>235,235,416</b>	<b>6,171,396</b>	<b>2.7%</b>
	<b>EXPENDITURES</b>						
	<b>DEPARTMENTAL EXPENDITURES</b>						
	1 . Selectmen	633,913	644,074	666,294	671,197	4,904	0.7%
	2 . Human Resources	503,323	574,019	517,681	523,365	5,683	1.1%
	3 . Information Technology	1,399,122	1,472,035	1,691,246	1,751,863	60,618	3.6%
	4 . Finance Department	2,986,279	2,991,976	2,883,755	2,845,778	(37,977)	-1.3%
	5 . Legal Services	842,311	821,872	815,521	832,893	17,372	2.1%
	6 . Advisory Committee	22,121	14,974	24,156	24,372	216	0.9%
	7 . Town Clerk	577,160	775,342	545,728	627,632	81,904	15.0%
	8 . Planning and Community Development	634,153	620,599	666,449	765,310	98,861	14.8%
	9 . Police	14,947,822	14,954,651	15,211,679	15,312,691	101,012	0.7%
	10 . Fire	12,855,469	12,844,259	12,959,959	13,005,941	45,982	0.4%
	11 . Building	6,823,180	6,854,850	7,080,776	7,024,504	(56,272)	-0.8%
(1)	12 . Public Works	13,283,953	14,480,045	14,051,437	14,066,549	15,112	0.1%
	<i>a. Administration</i>	799,178	823,184	826,817	864,369	37,552	4.5%
	<i>b. Engineering/Transportation</i>	1,096,910	1,105,748	1,240,771	1,262,215	21,445	1.7%
	<i>c. Highway</i>	4,774,773	4,579,656	4,940,010	5,034,219	94,208	1.9%
	<i>d. Sanitation</i>	2,873,192	3,003,721	2,976,972	2,990,830	13,859	0.5%
	<i>e. Parks and Open Space</i>	3,325,274	3,507,459	3,662,776	3,525,824	(136,952)	-3.7%
	<i>f. Snow and Ice</i>	414,627	1,460,278	404,091	389,091	(15,000)	-3.7%
	13 . Library	3,621,074	3,742,982	3,720,993	3,754,728	33,735	0.9%
	14 . Health	1,158,084	1,152,529	1,263,418	1,300,189	36,771	2.9%
	15 . Veterans' Services	273,859	294,085	295,993	321,818	25,825	8.7%
	16 . Council on Aging	770,862	872,570	840,951	840,206	(745)	-0.1%
	17 . Human Relations	108,596	117,064	0	0	0	-
	18 . Recreation	1,003,409	1,016,673	1,050,192	1,006,120	(44,072)	-4.2%
(2)	19 . Personnel Services Reserve	715,000	715,000	715,000	715,000	0	0.0%
(2)	20 . Collective Bargaining - Town	1,175,000	1,775,000	1,314,514	2,321,220	1,006,706	76.6%
	<i>Subtotal Town</i>	62,444,691	64,244,600	66,315,741	67,711,376	1,395,635	2.1%
	21 . Schools	75,387,189	79,079,823	82,780,770	86,827,207	4,046,437	4.9%
	<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>137,831,880</b>	<b>143,324,423</b>	<b>149,096,511</b>	<b>154,538,583</b>	<b>5,442,072</b>	<b>3.7%</b>
	<b>NON-DEPARTMENTAL EXPENDITURES</b>						
(1)	22 . Employee Benefits	41,529,043	45,240,975	50,100,251	50,500,116	399,865	0.8%
(3)	<i>a. Pensions</i>	14,556,225	15,801,983	17,385,688	17,882,573	496,885	2.9%
	<i>b. Group Health</i>	21,546,572	22,865,804	24,618,704	25,136,108	517,405	2.1%
	<i>c. Health Reimbursement Account (HRA)</i>	0	50,876	70,000	70,000	0	0.0%
(3)	<i>d. Retiree Group Health Trust Fund (OPEB's)</i>	1,801,527	2,601,927	3,514,360	3,311,860	(202,500)	-5.8%
	<i>e. Employee Assistance Program (EAP)</i>	25,180	27,400	28,000	28,000	0	0.0%

		<b>FY12 ACTUAL</b>	<b>FY13 ACTUAL</b>	<b>FY14 BUDGET</b>	<b>FY15 BUDGET</b>	<b>\$\$ CHANGE FROM FY14</b>	<b>% CHANGE FROM FY14</b>
	<i>f. Group Life</i>	129,889	132,118	132,500	140,000	7,500	5.7%
	<i>g. Disability Insurance</i>	13,279	13,376	16,000	16,000	0	0.0%
(3)	<i>h. Worker's Compensation</i>	1,250,000	1,200,000	1,720,000	1,450,000	(270,000)	-15.7%
(3)	<i>i. Public Safety IOD Medical Expenses</i>	300,000	560,660	400,000	300,575	(99,425)	-24.9%
(3)	<i>j. Unemployment Compensation</i>	350,000	350,000	450,000	325,000	(125,000)	-27.8%
	<i>k. Medical Disabilities</i>	26,989	18,421	40,000	40,000	0	0.0%
	<i>l. Medicare Coverage</i>	1,529,382	1,618,410	1,725,000	1,800,000	75,000	4.3%
(2)	23 . Reserve Fund	605,103	1,250,621	2,161,799	2,122,336	(39,463)	-1.8%
	24 . Stabilization Fund	253,092	0	250,000	0	(250,000)	-100.0%
	25 . Affordable Housing	355,264	251,363	555,106	170,390	(384,716)	-69.3%
	26 . Liability/Catastrophe Fund	141,959	253,669	154,115	234,839	80,724	52.4%
	27 . General Insurance	248,469	263,478	335,000	371,500	36,500	10.9%
	28 . Audit/Professional Services	129,335	130,000	130,000	130,000	0	0.0%
	29 . Contingency Fund	12,895	14,383	15,000	15,000	0	0.0%
	30 . Out-of-State Travel	1,403	2,374	3,000	3,000	0	0.0%
	31 . Printing of Warrants & Reports	14,219	19,837	25,000	25,000	0	0.0%
	32 . MMA Dues	11,178	11,346	11,686	11,979	293	2.5%
	<i>Subtotal General</i>	<i>1,167,814</i>	<i>946,450</i>	<i>3,640,706</i>	<i>3,084,044</i>	<i>(556,662)</i>	<i>-15.3%</i>
(1)	33 . Borrowing	10,112,066	9,834,605	9,583,111	9,621,757	38,646	0.4%
	<i>a. Funded Debt - Principal</i>	<i>7,955,436</i>	<i>7,428,882</i>	<i>7,207,338</i>	<i>7,246,544</i>	<i>39,206</i>	<i>0.5%</i>
	<i>b. Funded Debt - Interest</i>	<i>2,142,824</i>	<i>2,376,113</i>	<i>2,215,772</i>	<i>2,215,213</i>	<i>(560)</i>	<i>0.0%</i>
	<i>c. Bond Anticipation Notes</i>	<i>0</i>	<i>0</i>	<i>100,000</i>	<i>100,000</i>	<i>0</i>	<i>0.0%</i>
	<i>d. Abatement Interest and Refunds</i>	<i>13,806</i>	<i>29,610</i>	<i>60,000</i>	<i>60,000</i>	<i>0</i>	<i>0.0%</i>
	<b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b>	<b>52,808,923</b>	<b>56,022,030</b>	<b>63,324,067</b>	<b>63,205,920</b>	<b>(118,147)</b>	<b>-0.2%</b>
	<b>TOTAL GENERAL APPROPRIATIONS</b>	<b>190,640,803</b>	<b>199,346,453</b>	<b>212,420,578</b>	<b>217,744,503</b>	<b>5,323,925</b>	<b>2.5%</b>
	<b>SPECIAL APPROPRIATIONS</b>						
	34 . Technology Applications (revenue financed)				270,000		
	35 . Commercial Areas Improvements (revenue financed)				65,000		
	36 . Fire Engine #5 Replacement (revenue financed)				580,000		
	37 . Fire Station Renovations (revenue financed)				325,000		
	38 . Fire Department Fleet Maint. Facility/Training Center - Feasibility Study (revenue financed)				40,000		
	39 . Coolidge Corner Library Feasibility/Concept Study (revenue financed)				50,000		
	40 . Bicycle Access Improvements (revenue financed)				30,000		
	41 . MBTA Traffic Signalization (revenue financed)				50,000		
	42 . Street Rehabilitation (revenue financed)				1,550,000		
	43 . Sidewalk Repair/Reconstruction (revenue financed)				290,000		
	44 . LED Streetlight Conversion (revenue financed)				515,000		
	45 . Pierce Playground - Design (revenue financed)				90,000		
	46 . Playground Equipment, Fields, Fencing (revenue financed)				295,000		
	47 . Town/School Grounds Rehab (revenue financed)				85,000		
	48 . Tree Removal and Replacement (revenue financed)				170,000		
	49 . Walnut Hills Cemetery - roadway work (special revenue fund)				100,000		
	50 . School Furniture Upgrades (revenue financed)				60,000		
	51 . School Technology (revenue financed)				320,000		
	52 . Town/School ADA Renovations (revenue financed)				65,000		
	53 . Town/School Elevator Renovations (revenue financed)				250,000		
	54 . Town/School Energy Conservation Projects (revenue financed)				160,000		

	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET	FY15 BUDGET	\$\$ CHANGE FROM FY14	% CHANGE FROM FY14
55 . Town/School Bldg Envelope/Fenestration Repairs (revenue financed)				730,000		
56 . Town/School Building Roof Repair/Replacement (revenue financed)				375,000		
57 . Town/School Building Security / Life Safety (revenue financed)				300,000		
58 . Driscoll School Addition - Feasibility/Schematic Design (revenue financed - Overlay Reserve Surplus)				1,000,000		
59 . Classroom Capacity (revenue financed)				1,750,000		
60 . Ladder #2 Replacement (bond)				900,000		
61 . Newton St. Landfill - Rear Landfill Closure (bond)				4,600,000		
62 . Village Square and Riverway Park Bike/Pedestrian Improvements Projects (bond/CDBG Sec. 108)				1,200,000		
<b>(4) TOTAL REVENUE-FINANCED SPECIAL APPROPRIATIONS</b>	<b>7,379,000</b>	<b>12,933,500</b>	<b>8,581,000</b>	<b>9,415,000</b>	<b>834,000</b>	<b>9.7%</b>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>198,019,803</b>	<b>212,279,953</b>	<b>221,001,578</b>	<b>227,159,503</b>	<b>6,157,925</b>	<b>2.8%</b>
<b>NON-APPROPRIATED EXPENDITURES</b>						
Cherry Sheet Offsets	106,839	109,160	111,026	112,059	1,033	0.9%
State & County Charges	5,671,508	6,105,553	6,199,912	6,238,854	38,942	0.6%
Overlay	1,910,493	1,958,780	1,726,503	1,700,000	(26,503)	-1.5%
Deficits-Judgments-Tax Titles	7,374	12,394	25,000	25,000	0	0.0%
<b>TOTAL NON-APPROPRIATED EXPEND.</b>	<b>7,696,214</b>	<b>8,185,887</b>	<b>8,062,441</b>	<b>8,075,913</b>	<b>13,472</b>	<b>0.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>205,716,017</b>	<b>220,465,841</b>	<b>229,064,019</b>	<b>235,235,416</b>	<b>6,171,397</b>	<b>2.7%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>6,604,157</b>	<b>5,400,186</b>	<b>0</b>	<b>0</b>		

(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 #33).