

FY11 AMENDED BUDGET - TABLE 1

		FY08 ACTUAL	FY09 ACTUAL	FY10 BUDGET	FY11 ORIG. BUDGET	PROPOSED AMENDMENTS	FY11 AMENDED BUDGET	\$ \$ CHANGE FROM FY10	% CHANGE FROM FY10
	REVENUES								
	Property Taxes	133,849,950	146,542,184	152,681,998	157,583,115		157,583,115	4,901,118	3.2%
	Local Receipts	24,524,074	22,455,149	20,357,125	19,868,475		19,868,475	(488,650)	-2.4%
	State Aid	18,946,277	17,962,793	16,536,492	13,604,374	192,168	13,796,542	(2,739,950)	-16.6%
	Free Cash	3,814,792	5,954,963	7,053,295	4,590,079		4,590,079	(2,463,216)	-34.9%
	Overlay Surplus	850,000	0	1,505,000	0		0	(1,505,000)	-100.0%
	Other Available Funds	7,753,612	5,986,333	5,915,039	5,059,259		5,059,259	(855,780)	-14.5%
	TOTAL REVENUE	189,738,706	198,901,422	204,048,949	200,705,302	192,168	200,897,470	(3,151,479)	-1.5%
	EXPENDITURES								
	DEPARTMENTAL EXPENDITURES								
	1 . Selectmen	622,009	635,977	600,160	608,603		608,603	8,442	1.4%
	2 . Human Resources	478,335	457,626	512,008	500,174		500,174	(11,834)	-2.3%
	3 . Information Technology	1,362,103	1,386,089	1,412,632	1,392,304		1,392,304	(20,328)	-1.4%
	4 . Finance Department	2,934,091	3,368,994	2,957,457	2,929,901	0	2,929,901	(27,556)	-0.9%
	5 . Legal Services	772,840	749,476	748,648	756,296		756,296	7,648	1.0%
	6 . Advisory Committee	21,940	17,938	19,615	19,783		19,783	168	0.9%
	7 . Town Clerk	525,170	604,410	481,257	600,183		600,183	118,926	24.7%
	8 . Planning and Community Development	644,375	593,156	628,455	652,684		652,684	24,229	3.9%
	9 . Police	13,636,806	14,680,249	14,397,219	14,695,688		14,695,688	298,469	2.1%
	10 . Fire	12,125,596	12,280,892	12,129,414	12,265,426		12,265,426	136,013	1.1%
	11 . Building	6,542,701	6,965,035	6,986,848	6,849,744		6,849,744	(137,104)	-2.0%
(1)	12 . Public Works	13,178,799	13,896,651	12,859,891	12,772,571	0	12,772,571	(87,319)	-0.7%
	<i>a. Administration</i>	868,055	920,805	910,739	752,354		752,354	(158,385)	-17.4%
	<i>b. Engineering/Transportation</i>	849,680	929,115	904,252	945,657		945,657	41,405	4.6%
	<i>c. Highway</i>	4,723,284	4,710,556	4,766,446	4,895,043		4,895,043	128,597	2.7%
	<i>d. Sanitation</i>	2,870,421	2,593,323	2,817,840	2,813,173		2,813,173	(4,667)	-0.2%
	<i>e. Parks and Open Space</i>	2,694,138	3,119,380	3,092,487	2,954,050		2,954,050	(138,436)	-4.5%
	<i>f. Snow and Ice</i>	1,173,221	1,623,472	368,127	412,294		412,294	44,167	12.0%
	13 . Library	3,398,242	3,489,100	3,461,307	3,469,227		3,469,227	7,921	0.2%
	14 . Health	1,024,069	1,088,050	1,099,574	1,085,950		1,085,950	(13,623)	-1.2%
	15 . Veterans' Services	203,829	241,303	241,409	242,733		242,733	1,324	0.5%
	16 . Council on Aging	746,900	767,625	759,236	780,187		780,187	20,952	2.8%
	17 . Human Relations	143,236	151,702	101,870	101,870		101,870	0	0.0%
	18 . Recreation	992,864	912,909	970,754	938,533		938,533	(32,221)	-3.3%
(2)	19 . Energy Reserve	0	0	0	0		0	0	-
(2)	20 . Personnel Services Reserve	750,000	750,000	909,674	750,000		750,000	(159,674)	-17.6%
(2)	21 . Collective Bargaining - Town	1,600,000	3,042,804	75,000	475,000		475,000	400,000	533.3%
	<i>Subtotal Town</i>	59,353,905	62,287,183	61,277,427	61,886,857	0	61,886,857	609,430	1.0%
	22 . Schools	62,924,864	68,000,450	68,823,845	71,947,765	95,368	72,043,133	3,219,288	4.7%
	TOTAL DEPARTMENTAL EXPENDITURES	122,278,769	130,287,633	130,101,272	133,834,622	95,368	133,929,990	3,828,718	2.9%
	NON-DEPARTMENTAL EXPENDITURES								
(1)	23 . Employee Benefits	34,564,193	36,103,405	41,064,320	40,603,902	(530,000)	40,073,902	(990,418)	-2.4%
(3)	<i>a. Pensions</i>	11,256,221	11,686,639	13,258,716	13,999,954		13,999,954	741,238	5.6%
	<i>b. Group Health</i>	19,855,771	20,860,382	24,073,604	21,227,416	(530,000)	20,697,416	(3,376,188)	-14.0%
	<i>c. Group Health Enrollment Allocation Reserve</i>	0	0	0	400,000		400,000	400,000	-
(3)	<i>d. Retiree Group Health Trust Fund (OPEB's)</i>	0	0	250,000	1,142,531		1,142,531	892,531	357.0%
	<i>d. Employee Assistance Program (EAP)</i>	24,968	25,282	28,000	28,000		28,000	0	0.0%
	<i>f. Group Life</i>	151,643	150,971	162,000	130,000		130,000	(32,000)	-19.8%
	<i>g. Disability Insurance</i>	12,813	13,460	16,000	16,000		16,000	0	0.0%
(3)	<i>h. Worker's Compensation</i>	1,600,000	1,550,000	1,350,000	1,350,000		1,350,000	0	0.0%
(3)	<i>i. Public Safety IOD Medical Expenses</i>	250,000	300,000	300,000	325,000		325,000	25,000	8.3%
(3)	<i>j. Unemployment Compensation</i>	166,000	166,000	166,000	400,000		400,000	234,000	141.0%
	<i>k. Medical Disabilities</i>	15,718	9,963	30,000	30,000		30,000	0	0.0%
	<i>l. Medicare Coverage</i>	1,231,059	1,340,708	1,430,000	1,555,000		1,555,000	125,000	8.7%
(2)	24 . Reserve Fund	774,834	1,297,947	1,834,186	1,851,956	5,000	1,856,956	22,769	1.2%

		FY08 ACTUAL	FY09 ACTUAL	FY10 BUDGET	FY11 ORIG. BUDGET	PROPOSED AMENDMENTS	FY11 AMENDED BUDGET	\$ \$ CHANGE FROM FY10	% CHANGE FROM FY10
	25 . Stabilization Fund	0	0	0	0	71,868	71,868	71,868	-
	26 . Liability/Catastrophe Fund	254,629	297,476	1,443,397	437,000	18,500	455,500	(987,897)	-68.4%
	27 . General Insurance	276,146	279,490	286,198	290,000		290,000	3,802	1.3%
	28 . Audit/Professional Services	99,433	86,765	138,987	138,987		138,987	0	0.0%
	29 . Contingency Fund	11,806	13,905	15,000	15,000		15,000	0	0.0%
	30 . Out-of-State Travel	1,979	1,076	3,000	3,000		3,000	0	0.0%
	31 . Printing of Warrants & Reports	14,487	17,143	20,000	20,000		20,000	0	0.0%
	32 . MMA Dues	10,959	11,178	11,820	12,116		12,116	296	2.5%
	Subtotal General	669,439	707,033	3,752,588	2,768,059	95,368	2,863,427	(889,162)	-23.7%
(1)	33 . Borrowing	13,824,443	12,173,327	12,572,215	9,594,781	0	9,594,781	(2,977,434)	-23.7%
	a. Funded Debt - Principal	9,432,797	8,247,516	8,536,243	7,264,649		7,264,649	(1,271,594)	-14.9%
	b. Funded Debt - Interest	4,354,324	3,884,000	3,686,572	2,176,113		2,176,113	(1,510,459)	-41.0%
	c. Bond Anticipation Notes	0	0	289,400	94,019		94,019	(195,381)	-67.5%
	d. Abatement Interest and Refunds	37,322	41,811	60,000	60,000		60,000	0	0.0%
	TOTAL NON-DEPARTMENTAL EXPENDITURES	49,058,075	48,983,765	57,389,123	52,966,741	(434,632)	52,532,109	(4,857,014)	-8.5%
	TOTAL GENERAL APPROPRIATIONS	171,336,844	179,271,398	187,490,396	186,801,364	(339,264)	186,462,100	(1,028,296)	-0.5%
	SPECIAL APPROPRIATIONS								
	34 . Technology Applications (revenue financed)				250,000		250,000	250,000	
	35 . Fire Rescue / Special Operations Truck (revenue financed)				150,000		150,000	150,000	
	36 . Main Library Front Entrance (revenue financed)				50,000		50,000	50,000	
	37 . Street Rehabilitation (revenue financed)				1,740,000		1,740,000	1,740,000	
	38 . Traffic Calming Studies and Improvements (revenue financed)				100,000		100,000	100,000	
	39 . Sidewalk Repair/Reconstruction (revenue financed)				262,000		262,000	262,000	
	40 . Bicycle Access Improvements (revenue financed)				25,000		25,000	25,000	
	41 . Path Reconstruction (revenue financed)				120,000		120,000	120,000	
	42 . Parking Meter System Replacement (revenue financed)				1,400,000		1,400,000	1,400,000	
	43 . Streetlight Repair / Replacement (revenue financed)				50,000		50,000	50,000	
	44 . Newton St. Steel Guardrail Replacement (revenue financed)				35,000		35,000	35,000	
	45 . Lincoln School/Kennard House Parking Area Repair (revenue financed)				250,000		250,000	250,000	
	46 . Playground Equipment, Fields, Fencing (revenue financed)				270,000		270,000	270,000	
	47 . Town/School Grounds Rehab (revenue financed)				130,000		130,000	130,000	
	48 . Tree Removal and Replacement (revenue financed)				155,000		155,000	155,000	
	49 . School Furniture Upgrades (revenue financed)				25,000		25,000	25,000	
	50 . Town/School Asbestos Removal (revenue financed)				55,000		55,000	55,000	
	51 . Town/School ADA Renovations (revenue financed)				55,000		55,000	55,000	
	52 . Town/School Building Security / Life Safety (revenue financed)				100,000		100,000	100,000	
	53 . Town/School Energy Conservation Projects (revenue financed)				100,000		100,000	100,000	
	54 . Town/School Roof Repair / Replacement (revenue financed)				300,000		300,000	300,000	
	55 . Old Lincoln Surface Structural Repairs (revenue financed)				100,000		100,000	100,000	
	56 . Town Hall / Main Library Garage Repair & Driveway Improvements (\$850,000 = revenue financed, \$950,000 = bond)				1,800,000		1,800,000	1,800,000	
	57 . Walnut Hills Cemetery (special revenue fund)				200,000		200,000	200,000	
	58 . Classroom Capacity (revenue financed)					530,000	530,000	530,000	
(4)	TOTAL SPECIAL APPROPRIATIONS	5,928,000	8,575,748	9,260,572	6,572,000	530,000	7,102,000	(2,158,572)	-23.3%
	TOTAL APPROPRIATED EXPENDITURES	177,264,844	187,847,146	196,750,968	193,373,364	190,736	193,564,100	(3,186,868)	-1.6%
	NON-APPROPRIATED EXPENDITURES								
	Cherry Sheet Offsets	120,749	122,866	103,079	102,036		102,036	(1,043)	-1.0%
	State & County Charges	5,410,405	5,493,891	5,550,741	5,554,903	1,432	5,556,335	5,594	0.1%
	Overlay	1,858,148	1,535,026	1,619,162	1,650,000		1,650,000	30,838	1.9%
	Deficits-Judgments-Tax Titles	0	0	25,000	25,000		25,000	0	0.0%
	TOTAL NON-APPROPRIATED EXPEND.	7,389,302	7,151,783	7,297,982	7,331,939	1,432	7,333,371	35,389	0.5%
	TOTAL EXPENDITURES	184,654,147	194,998,929	204,048,949	200,705,303	192,168	200,897,471	(3,151,478)	-1.5%
	SURPLUS/(DEFICIT)	5,084,559	3,902,492	0	0	0	0		

(1) Breakdown provided for informational purposes.

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

		FY08 ACTUAL	FY09 ACTUAL	FY10 BUDGET	FY11 ORIG. BUDGET	PROPOSED AMENDMENTS	FY11 AMENDED BUDGET	\$\$ CHANGE FROM FY10	% CHANGE FROM FY10
--	--	------------------------	------------------------	------------------------	------------------------------	--------------------------------	------------------------------------	----------------------------------	-------------------------------

(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).