

GROWTH IN THE COST OF GOVERNMENT

January 6, 2015

TAX BILLS — WHERE DOES BROOKLINE RANK?

- ☞ Avg Single-Family Tax Bill is the most common measure of relative tax burden
- ☞ In Brookline, since SF homes comprise just 28% of residential parcels (condos make up 60%), the best measure to use is Avg Residential Tax Bill
- ☞ Based on Avg Residential Tax Bill, Brookline is ranked 35th in the state at \$8,434.
 - In FY05, Brookline ranked 27th at \$6,326

MUNICIPALITY	2015				2005			
	AVG S.F. TAX BILL	RANK	AVG RESI TAX BILL	RANK	AVG S.F. TAX BILL	RANK	AVG RESI TAX BILL	RANK
WESTON	\$18,059	1	\$18,078	1	\$11,767	1	\$12,168	1
SHERBORN	\$14,720	2	\$15,398	2	\$9,889	3	\$10,343	2
LINCOLN	\$14,367	3	\$13,203	6	\$9,730	4	\$9,032	5
DOVER	\$13,715	4	\$14,867	3	\$9,004	6	\$9,821	3
BROOKLINE	\$13,610	5	\$8,434	35	\$10,029	2	\$6,326	27
WELLESLEY	\$13,326	6	\$13,301	5	\$7,564	12	\$7,588	10
CARLISLE	\$13,127	7	\$13,762	4	\$9,224	5	\$9,653	4
CONCORD	\$12,890	8	\$12,613	7	\$8,805	7	\$8,491	6
LEXINGTON	\$12,191	9	\$11,975	8	\$7,248	14	\$7,137	14
WAYLAND	\$12,049	10	\$11,950	9	\$7,904	9	\$7,990	8

Source: DOR databank. 323 of the 351 communities are included in the FY15 data set and 341 are included in the FY05 data set. Brookline's figures assume the taxpayer is eligible for the Residential Exemption.

TAX BILL GROWTH — HOW DO WE COMPARE?

MUNICIPALITY	DATA	FY05	FY15	FY15 vs FY05
ANDOVER	SF AVG TAX BILL	6,009	8,648	43.9%
	AVG RESI TAX BILL	5,882	8,233	40.0%
ARLINGTON	SF AVG TAX BILL	4,542	7,306	60.9%
	AVG RESI TAX BILL	4,633	7,094	53.1%
BELMONT	SF AVG TAX BILL	7,686	10,938	42.3%
	AVG RESI TAX BILL	6,801	9,135	34.3%
BROOKLINE	SF AVG TAX BILL	10,029	13,610	35.7%
	AVG RESI TAX BILL	6,326	8,434	33.3%
CAMBRIDGE	SF AVG TAX BILL	5,792	6,437	11.1%
	AVG RESI TAX BILL	3,968	4,339	9.4%
CONCORD	SF AVG TAX BILL	8,805	12,890	46.4%
	AVG RESI TAX BILL	8,491	12,613	48.5%
DOVER	SF AVG TAX BILL	9,004	13,715	52.3%
	AVG RESI TAX BILL	9,821	14,867	51.4%
FRAMINGHAM	SF AVG TAX BILL	4,129	5,952	44.2%
	AVG RESI TAX BILL	4,081	5,822	42.7%
HINGHAM	SF AVG TAX BILL	5,783	8,679	50.1%
	AVG RESI TAX BILL	5,707	8,808	54.3%
LEXINGTON	SF AVG TAX BILL	7,248	12,191	68.2%
	AVG RESI TAX BILL	7,137	11,975	67.8%
NEEDHAM	SF AVG TAX BILL	5,517	9,240	67.5%
	AVG RESI TAX BILL	5,443	9,106	67.3%
NEWTON	SF AVG TAX BILL	7,047	10,091	43.2%
	AVG RESI TAX BILL	6,633	9,258	39.6%
WAYLAND	SF AVG TAX BILL	7,904	12,049	52.4%
	AVG RESI TAX BILL	7,990	11,950	49.6%
WELLESLEY	SF AVG TAX BILL	7,564	13,326	76.2%
	AVG RESI TAX BILL	7,588	13,301	75.3%
WESTON	SF AVG TAX BILL	11,767	18,059	53.5%
	AVG RESI TAX BILL	12,168	18,078	48.6%
WINCHESTER	SF AVG TAX BILL	7,263	10,588	45.8%
	AVG RESI TAX BILL	6,808	9,666	42.0%
STATEWIDE	SF AVG TAX BILL	3,503	5,162	47.4%
	AVG RESI TAX BILL	3,673	5,346	45.5%

Looking at a set of traditional comparable communities, Brookline's tax bill growth over the past decade is the lowest

Of the 323 communities for which data is available, Brookline's growth in Aug Residential Tax Bill is in the bottom 20%

- 80% of the communities had tax bills rise faster than Brookline

Note: Brookline and Cambridge figures assume the Residential Exemption

COST OF GOVERNMENT

	Avg Resi Tax Bill ¹	Avg Water/ Sewer Bill ²	Refuse Fee	TOTAL	Annual \$ Change	Annual % Change
FY93	\$3,839	\$552	\$200	\$4,591		
FY94	\$3,970	\$588	\$200	\$4,758	\$166	3.6%
FY95	\$4,272	\$606	\$165	\$5,043	\$286	6.0%
FY96	\$4,446	\$646	\$165	\$5,257	\$213	4.2%
FY97	\$4,608	\$684	\$165	\$5,457	\$201	3.8%
FY98	\$4,786	\$762	\$165	\$5,713	\$256	4.7%
FY99	\$4,991	\$798	\$165	\$5,954	\$241	4.2%
FY00	\$5,116	\$840	\$165	\$6,121	\$166	2.8%
FY01	\$5,357	\$864	\$165	\$6,386	\$265	4.3%
FY02	\$5,616	\$900	\$165	\$6,681	\$295	4.6%
FY03	\$5,898	\$984	\$165	\$7,047	\$367	5.5%
FY04	\$6,148	\$1,032	\$165	\$7,345	\$298	4.2%
FY05	\$6,326	\$1,074	\$165	\$7,565	\$220	3.0%
FY06	\$6,520	\$1,116	\$165	\$7,801	\$235	3.1%
FY07	\$6,691	\$1,194	\$165	\$8,050	\$250	3.2%
FY08	\$6,637	\$1,230	\$200	\$8,067	\$17	0.2%
FY09	\$7,183	\$1,260	\$200	\$8,643	\$576	7.1%
FY10	\$7,370	\$1,332	\$200	\$8,902	\$259	3.0%
FY11	\$7,573	\$1,416	\$200	\$9,189	\$287	3.2%
FY12	\$7,788	\$1,421	\$200	\$9,409	\$220	2.4%
FY13	\$8,046	\$1,496	\$200	\$9,742	\$333	3.5%
FY14	\$8,209	\$1,524	\$200	\$9,933	\$191	2.0%
FY15	\$8,434	\$1,541	\$200	\$10,174	\$241	2.4%

SINCE FY93

Avg.	\$254	3.7%
Cumul.	\$5,583	121.6%

SINCE FY06

Avg.	\$261	3.0%
Cumul.	\$2,374	30.4%

¹ Assumes taxpayer receives the Residential Exemption

² Assumes 12,000 cubic feet, or 90,000 gallons. Figures from MWRA.

COST OF GOVERNMENT — HOW HAS IT GROWN VS INFLATION?

IN FY93 DOLLARS

	Avg Resi Tax Bill ¹	Avg Water/ Sewer Bill ²	Refuse Fee	TOTAL
FY93	\$3,839	\$552	\$200	\$4,591
FY94	\$3,877	\$574	\$195	\$4,647
FY95	\$4,065	\$577	\$157	\$4,799
FY96	\$4,122	\$598	\$153	\$4,873
FY97	\$4,172	\$619	\$149	\$4,941
FY98	\$4,267	\$679	\$147	\$5,093
FY99	\$4,360	\$697	\$144	\$5,201
FY00	\$4,321	\$710	\$139	\$5,170
FY01	\$4,371	\$705	\$135	\$5,211
FY02	\$4,521	\$725	\$133	\$5,379
FY03	\$4,626	\$772	\$129	\$5,527
FY04	\$4,623	\$776	\$124	\$5,523
FY05	\$4,639	\$788	\$121	\$5,547
FY06	\$4,549	\$779	\$115	\$5,443
FY07	\$4,566	\$815	\$113	\$5,493
FY08	\$4,314	\$799	\$130	\$5,243
FY09	\$4,723	\$829	\$132	\$5,683
FY10	\$4,766	\$861	\$129	\$5,756
FY11	\$4,738	\$886	\$125	\$5,748
FY12	\$4,802	\$876	\$123	\$5,802
FY13	\$4,889	\$909	\$122	\$5,919
FY14	\$4,895	\$909	\$119	\$5,923
FY15	\$5,065	\$925	\$120	\$6,110

Over the past decade, the cost has averaged growth of approx. 1% above inflation

Over the past 20+ years, it's been approx. 1.3%

SINCE FY93

Avg.	\$69	1.3%
Cumul.	\$1,519	33.1%

SINCE FY06

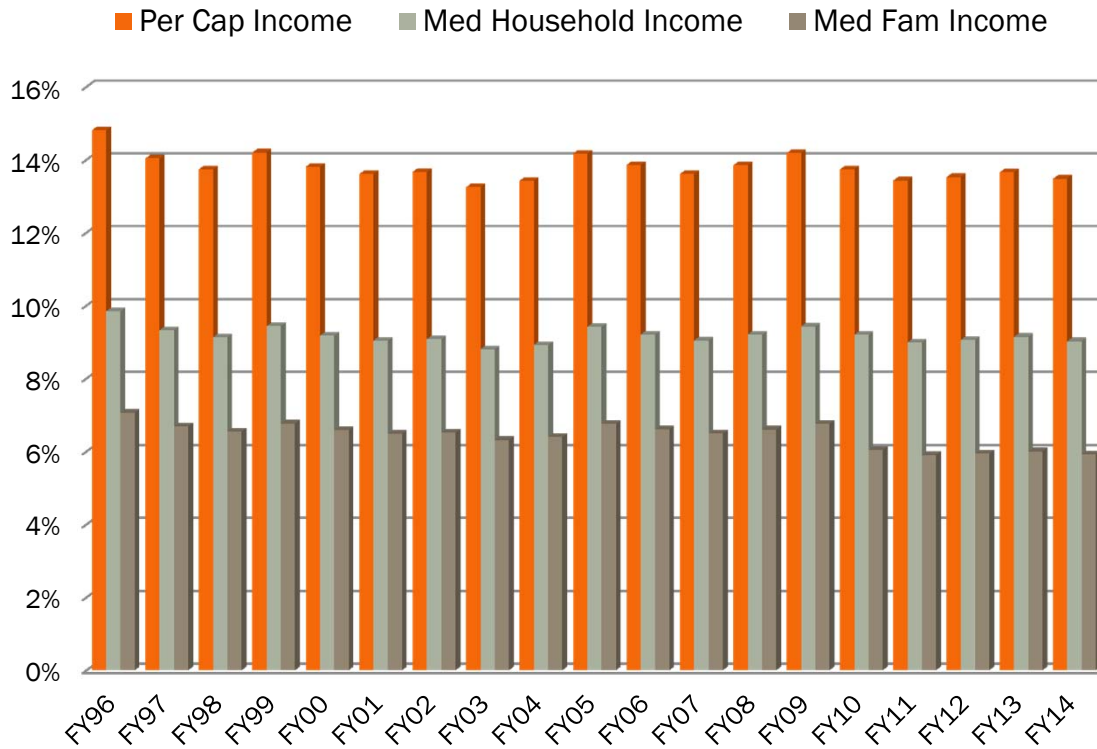
Avg.	\$56	1.0%
Cumul.	\$667	12.3%

¹ Assumes taxpayer receives the Residential Exemption

² Assumes 12,000 cubic feet, or 90,000 gallons. Figures from MWRA.

COST OF GOVERNMENT — HOW HAS IT CHANGED COMPARED WITH INCOME?

Cost of Gov't as a Percentage of:



When measured against income, defined three different ways, the cost of government has remained stable over the past nearly 20 years.

COST OF GOVERNMENT - COMPARABLES

TOTAL COST OF GOVERNMENT

	<u>FY98</u>	<u>FY07</u>	<u>FY15</u>	<u>FY15 vs FY07</u>
Arlington	\$3,978	\$6,020	\$8,435	40.1%
Brookline	\$5,713	\$8,050	\$10,175	26.4%
Belmont	\$5,406	\$8,696	\$11,400	31.1%
Boston	\$2,463	\$4,439	\$5,769	30.0%
Cambridge	\$3,375	\$4,674	\$5,793	24.0%
Framingham	\$3,416	\$5,437	\$7,365	35.5%
Hingham	\$5,253	\$7,687	\$10,858	41.3%
Lexington	\$5,210	\$9,350	\$13,483	44.2%
Medford	\$3,188	\$5,140	\$6,586	28.1%
Needham	\$4,514	\$7,744	\$10,670	37.8%
Newton	\$5,271	\$8,241	\$11,179	35.7%
Wellesley	\$5,428	\$9,935	\$14,758	48.5%
Weymouth	\$2,889	\$4,370	\$5,618	28.6%
Winchester	\$4,981	\$7,973	\$10,445	31.0%

Notes:

(1) Total Cost of Government consists of property taxes, water/sewer fees, and refuse fees.

(2) Assumes taxpayer receives the Residential Exemption.

(3) Assumes 12,000 cubic feet, or 90,000 gallons of water usage. Avg costs calculated by MWRA

Advisory Board.

∞ Last reviewed in 2008 during the 2007-2008 OSC process

∞ Brookline's growth since FY07 is the 2nd lowest in the data set

- Data for some traditional comparable communities is not available due to them not being in the MWRA

CHANGES IN FAMILY INCOME DISTRIBUTION

DISTRIBUTION OF BROOKLINE FAMILY INCOME

