

Crosswalk of Changes - Post-Production Brown Book

4/1/2019

Operating Budget Changes - Update Published 3/25/2019

Program	Element	Type	Published	Change	Revised	Notes
1000 - Education	1100 - Lex. Public Schools	Overall	\$ 113,654,817	\$ (101,060)	\$ 113,553,757	For White Book, LPS carried salaries for two new custodians (LPS & Hastings) in their budget. Clerical error to not transfer cost from LPS to Facilities in Brown Book.
2000 - Shared Expenses	2600 - Facilities	Overall	\$ 11,631,286	\$ 101,060	\$ 11,732,346	
Subtotal - Spending Items			\$ 125,286,103	\$ -	\$ 125,286,103	

Capital Budget Changes - motions will be adjusted as necessary

Project	Capital Table	Published	Change	Revised	Notes
Center Streetscape Improvements	Table I, page XI-6	\$ 9,273,880	\$ (168,880)	\$ 9,105,000	Refined based on 75% design.
Athletic Field Complex at Minuteman School	Table I, page XI-6	\$ 3,900,000	\$ (3,900,000)	\$ -	Will be indefinitely postponed for ATM. (Overall project cost was proposed at \$4.9M.)
Total Changes - Capital Budget		\$ 13,173,880	\$ (4,068,880)	\$ 9,105,000	

CPA Budget Changes - motions will be adjusted as necessary

Project	Capital Table	Published	Change	Revised	Notes
State Matching Revenue	N/A	\$ 732,000	\$ (171,000)	\$ 561,000	Reduced projected match from 15% to 11.5%, based on CPC vote on March 12th
Athletic Field Complex at Minuteman School	Table VIII, page XI-16	\$ 1,000,000	\$ (1,000,000)	\$ -	Will be indefinitely postponed for ATM. (Overall project cost was proposed at \$4.9M.)

Other Informational Items -

- Chapter 90 for town roadways. State grant noted in Brown Book for information - reflects 2018 allocation. Appears that 2019 may be higher (by \$1,189).
- MWRA Sewer Assessment for FY2019 was reduced too much in Fall STM, and will be adjusted to correct level at ATM. (Rates were set using correct assessment.) Brown Book reflects current appropriation level, which makes it appear that the MWRA Sewer assessment is growing by 7% instead of the

Section I Budget Overview

Town of Lexington, MA

Summary of Revenues and Expenditures

The summary below shows revenues & expenditures for the Town of Lexington for FY2017-FY2020. It reflects actual results of FY2017 and FY2018, FY2019 estimated revenues and budgeted expenditures submitted to the Department of Revenue for the certification of the FY2019 tax rate, and the budget recommendations of the Town Manager and School Superintendent for FY2020 budget and projected revenues to support those recommendations.

Revenue Summary	FY2017 Actual	FY2018 Actual	FY2019 Recap	FY2020 Projected
Tax Levy	\$ 161,865,816	\$ 169,332,125	\$ 176,804,577	\$ 183,792,412
State Aid	\$ 13,309,888	\$ 15,737,052	\$ 15,996,335	\$ 16,187,516
Local Receipts	\$ 15,278,227	\$ 16,738,858	\$ 13,612,941	\$ 14,086,885
Local Receipts not shown on Recap	\$ —	\$ —	\$ 115,018	\$ —
Available Funds	\$ 11,995,171	\$ 14,842,963	\$ 14,485,806	\$ 15,473,392
Other Available Funds: Use of Capital Stabilization Fund	\$ 710,000	\$ 324,500	\$ 573,500	\$ —
Revenue Offsets	\$ (1,650,210)	\$ (2,082,568)	\$ (1,983,075)	\$ (2,213,983)
Enterprise Funds (Indirect)	\$ 1,629,135	\$ 1,674,111	\$ 1,646,939	\$ 1,696,348
Total General Fund	\$ 203,138,028	\$ 216,567,040	\$ 221,252,041	\$ 229,022,571
General Fund Expenditure Summary				
Education				
Lexington Public Schools	\$ 95,493,622	\$ 100,393,846	\$ 108,111,445	\$ 113,553,757
Minuteman Regional School	\$ 1,377,449	\$ 1,670,351	\$ 2,126,217	\$ 2,470,131
Subtotal Education	\$ 96,871,071	\$ 102,064,197	\$ 110,237,662	\$ 116,023,888
Municipal Departments	\$ 33,834,256	\$ 35,857,581	\$ 38,282,035	\$ 40,228,516
Shared Expenses				
Benefits & Insurance	\$ 30,376,519	\$ 31,064,740	\$ 35,548,859	\$ 36,512,823
Property Insurance & Solar	\$ 735,512	\$ 1,174,350	\$ 1,429,839	\$ 1,542,304
Debt (within-levy)	\$ 7,037,701	\$ 9,388,135	\$ 10,896,432	\$ 9,853,984
Reserve Fund	\$ —	\$ —	\$ 900,000	\$ 900,000
Facilities	\$ 10,094,176	\$ 10,440,478	\$ 10,733,728	\$ 11,732,346
Subtotal Shared Expenses	\$ 48,243,908	\$ 52,067,703	\$ 59,508,858	\$ 60,541,457
Capital				
Cash Capital (designated)	\$ 5,619,429	\$ 6,421,619	\$ 7,549,138	\$ 7,220,666
Subtotal Capital	\$ 5,619,429	\$ 6,421,619	\$ 7,549,138	\$ 7,220,666
Other				
Other (allocated)	\$ 8,826,530	\$ 10,133,271	\$ 5,674,348	\$ 3,825,339
Other (unallocated)	\$ —	\$ —	\$ —	\$ 1,182,705
Subtotal Other	\$ 8,826,530	\$ 10,133,271	\$ 5,674,348	\$ 5,008,044
Total General Fund	\$ 193,395,194	\$ 206,544,371	\$ 221,252,041	\$ 229,022,571
General Fund Surplus/ (Deficit)	\$ 9,742,834	\$ 10,022,670	\$ —	\$ —

Section I Budget Overview

Town of Lexington, MA

Summary of Revenues and Expenditures (continued)

Other Non-General Fund Expenditures and Exempt Debt Service

Revolving Funds	\$ 3,450,140	\$ 3,689,819	\$ 3,295,513	\$ 3,292,479
Grants	\$ 134,585	\$ 143,951	\$ 146,764	\$ 148,844
CPA	\$ 4,777,089	\$ 7,169,291	\$ 5,747,216	\$ 6,528,047
<i>Subtotal Other Expenses</i>	\$ 8,361,814	\$ 11,003,061	\$ 9,189,493	\$ 9,969,370
Enterprise Funds (Direct)				
Water	\$ 10,661,828	\$ 10,657,112	\$ 10,736,741	\$ 10,883,355
Wastewater (Sewer)	\$ 9,317,350	\$ 9,543,802	\$ 9,892,810	\$ 10,525,382
Recreation and Community Programs	\$ 2,694,347	\$ 2,879,966	\$ 3,112,319	\$ 3,223,259
Cash Capital	\$ 463,000	\$ 2,440,000	\$ 165,000	\$ 1,600,000
<i>Subtotal Enterprise Funds</i>	\$ 23,136,525	\$ 25,520,880	\$ 23,906,870	\$ 26,231,996
Exempt Debt Service				
Municipal	\$ 1,459,125	\$ 1,396,043	\$ 1,456,459	\$ 1,404,536
School	\$ 6,871,060	\$ 6,896,646	\$ 7,903,541	\$ 9,715,105
<i>Subtotal Exempt Debt Service</i>	\$ 8,330,185	\$ 8,292,689	\$ 9,360,000	\$ 11,119,640
Total Other Expenses	\$ 39,828,525	\$ 44,816,630	\$ 42,456,363	\$ 47,321,007

Total Expenses	\$ 233,223,719	\$ 251,361,001	\$ 263,708,404	\$ 276,343,578
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Section I Budget Overview

Program Summary		A	B	C	D	E	F
Element Description	FY2017 Actual	FY2018 Actual	FY2019 Restated	FY2020 Recommended	(D-C)	(E/C)	Change %
Operating Budget - General Fund Expenses							
<u>Program 1000: Education</u>							
1100 Lexington Public Schools	\$ 95,493,622	\$ 100,393,846	\$ 108,111,445	\$ 113,553,757	\$ 5,442,312	5.03 %	
1200 Regional High School	\$ 1,377,449	\$ 1,670,351	\$ 2,126,217	\$ 2,470,131	\$ 343,914	16.17 %	
Total Education	\$ 96,871,071	\$ 102,064,197	\$ 110,237,662	\$ 116,023,888	\$ 5,786,226	5.25 %	
<u>Program 2000: Shared Expenses</u>							
2110 Contributory Retirement	\$ 5,442,774	\$ 5,697,982	\$ 6,005,537	\$ 6,405,537	\$ 400,000	6.66 %	
2120 Non-Contributory Retirement	\$ 14,227	\$ 14,647	\$ 15,070	\$ 15,276	\$ 206	1.37 %	
2130 Employee Benefits (Health/Dental/Life/Medicare)	\$ 24,223,413	\$ 24,557,720	\$ 28,445,872	\$ 29,004,664	\$ 558,792	1.96 %	
2140 Unemployment	\$ 70,551	\$ 181,840	\$ 200,000	\$ 200,000	\$ —	— %	
2150 Workers' Comp. * (MGL Ch. 40:13A&13C, Ch. 41:111F)	\$ 625,554	\$ 612,552	\$ 882,380	\$ 887,346	\$ 4,966	0.56 %	
Subtotal 2100 Benefits	\$ 30,376,519	\$ 31,064,740	\$ 35,548,859	\$ 36,512,823	\$ 963,964	2.71 %	
2210 Property & Liability Insurance	\$ 719,391	\$ 712,531	\$ 769,839	\$ 882,304	\$ 112,465	14.61 %	
2220 Uninsured Losses* (MGL Ch. 40, Sec. 13)	\$ 16,121	\$ 106,561	\$ 250,000	\$ 250,000	\$ —	— %	
Subtotal 2200 Property & Liability Insurance	\$ 735,512	\$ 819,092	\$ 1,019,839	\$ 1,132,304	\$ 112,465	11.03 %	
2310 Solar Producer Payments	\$ —	\$ 355,257	\$ 410,000	\$ 410,000	\$ —	— %	
Subtotal 2300 Solar Producer Payments	\$ —	\$ 355,257	\$ 410,000	\$ 410,000	\$ —	— %	
2410 Payment on Funded Debt	\$ 5,904,330	\$ 7,992,189	\$ 9,087,364	\$ 8,243,590	\$ (843,774)	(9.29) %	
2420 Interest on Funded Debt	\$ 1,039,068	\$ 1,118,402	\$ 1,363,369	\$ 1,261,418	\$ (101,951)	(7.48) %	
2430 Temporary Borrowing	\$ 94,304	\$ 277,544	\$ 445,699	\$ 348,976	\$ (96,723)	(21.70) %	
Subtotal 2400 Debt Services	\$ 7,037,701	\$ 9,388,135	\$ 10,896,432	\$ 9,853,984	\$ (1,042,448)	(9.57) %	
2510 Reserve Fund	\$ —	\$ —	\$ 900,000	\$ 900,000	\$ —	— %	
Subtotal 2500 Reserve Fund	\$ —	\$ —	\$ 900,000	\$ 900,000	\$ —	— %	
2600 Facilities	\$ 10,094,176	\$ 10,440,478	\$ 10,733,728	\$ 11,732,346	\$ 998,618	9.30 %	
Total Shared Expenses	\$ 48,243,908	\$ 52,067,703	\$ 59,508,858	\$ 60,541,457	\$ 1,032,599	1.74 %	
<u>Program 3000: Public Works</u>							
3100-3500 DPW Personal Services	\$ 4,023,665	\$ 4,152,934	\$ 4,156,023	\$ 4,240,700	\$ 84,677	2.04 %	
3100-3500 DPW Expenses	\$ 5,036,876	\$ 5,436,115	\$ 5,963,436	\$ 6,242,090	\$ 278,654	4.67 %	
Total Public Works	\$ 9,060,540	\$ 9,589,049	\$ 10,119,459	\$ 10,482,790	\$ 363,331	3.59 %	

Section I Budget Overview

Town of Lexington, MA

Program Summary		A	B	C	D	E	F
Element Description	FY2017 Actual	FY2018 Actual	FY2019 Restated	FY2020 Recommended	(D-C)	(E/C)	Change %
Program 4000: Public Safety							
4100 Law Enforcement Personal Services	\$ 5,966,676	\$ 6,994,260	\$ 6,320,811	\$ 6,658,382	\$ 337,571	5.34	%
4100 Law Enforcement Expenses	\$ 821,439	\$ 886,547	\$ 925,755	\$ 908,648	\$ (17,107)	(1.85)	%
Subtotal 4100 Law Enforcement	\$ 6,788,115	\$ 7,880,807	\$ 7,246,566	\$ 7,567,030	\$ 320,464	4.42	%
4200 Fire Personal Services	\$ 5,697,659	\$ 6,493,749	\$ 6,353,151	\$ 6,401,415	\$ 48,264	0.76	%
4200 Fire Expenses	\$ 492,484	\$ 485,701	\$ 597,559	\$ 655,357	\$ 57,798	9.67	%
Subtotal 4200 EMS/Fire	\$ 6,190,142	\$ 6,979,450	\$ 6,950,710	\$ 7,056,772	\$ 106,062	1.53	%
Total Public Safety	\$ 12,978,257	\$ 14,860,257	\$ 14,197,276	\$ 14,623,802	\$ 426,526	3.00	%
Program 5000: Culture & Recreation							
5100 Library Personal Services	\$ 2,082,283	\$ 2,040,025	\$ 2,123,309	\$ 2,337,652	\$ 214,343	10.09	%
5100 Library Expenses	\$ 402,721	\$ 431,857	\$ 469,145	\$ 511,297	\$ 42,152	8.98	%
Total Culture & Recreation	\$ 2,485,004	\$ 2,471,882	\$ 2,592,454	\$ 2,848,949	\$ 256,495	9.89	%
Program 6000: Human Services							
6000 Human Services Personal Services	\$ 492,792	\$ 489,831	\$ 656,589	\$ 681,327	\$ 24,738	3.77	%
6000 Human Services Expenses	\$ 573,513	\$ 657,425	\$ 820,906	\$ 777,609	\$ (43,297)	(5.27)	%
Total Human Services	\$ 1,066,305	\$ 1,147,255	\$ 1,477,495	\$ 1,458,936	\$ (18,559)	(1.26)	%
Program 7000: Land Use, Health and Development (LUHD) Department							
7100-7400 LUHD Dept. Personal Services	\$ 1,771,717	\$ 1,807,174	\$ 2,004,038	\$ 2,010,997	\$ 6,959	0.35	%
7100-7400 LUHD Dept. Expenses	\$ 343,505	\$ 417,105	\$ 443,598	\$ 568,147	\$ 124,549	28.08	%
Total Land Use, Health & Development Dept.	\$ 2,115,222	\$ 2,224,279	\$ 2,447,636	\$ 2,579,144	\$ 131,508	5.37	%
Program 8000: General Government							
8110 Selectmen Personal Services	\$ 141,537	\$ 114,672	\$ 111,821	\$ 126,144	\$ 14,323	12.81	%
8110 Selectmen Expenses	\$ 87,631	\$ 96,392	\$ 140,088	\$ 110,588	\$ (29,500)	(21.1)	%
8120 Legal	\$ 329,983	\$ 263,153	\$ 410,000	\$ 410,000	\$ —	—	%
8130 Town Report	\$ 9,970	\$ 10,598	\$ 13,688	\$ 13,688	\$ —	—	%
8140 PEG Access	\$ —	\$ —	\$ 600,902	\$ 614,476	\$ 13,574	2.26	%
Subtotal 8100 Board of Selectmen	\$ 569,120	\$ 484,815	\$ 1,276,499	\$ 1,274,896	\$ (1,603)	(0.13)	%

Section I Budget Overview

Town of Lexington, MA

Program Summary

Element Description	A		B		C		D		E		F
	FY2017 Actual	FY2018 Actual	FY2019 Restated	FY2020 Recommended	Change \$	(D-C)	Change \$	(E/C)	Change %		
8210-8220 Town Manager Personal Services	\$ 593,755	\$ 573,033	\$ 667,408	\$ 691,484	\$ 24,076	\$	\$ 24,076	\$	3.61 %		
8210-8220 Town Manager Expenses	\$ 142,347	\$ 131,829	\$ 233,835	\$ 258,835	\$ 25,000	\$	\$ 25,000	\$	10.69 %		
8230 Salary Transfer Account* (MGL Ch.40, Sec 13D)	\$ 546,757	\$ 171,759	\$ 483,030	\$ 936,981	\$ 453,951	\$	\$ 453,951	\$	93.98 %		
Subtotal 8200 Town Manager	\$ 1,282,859	\$ 876,620	\$ 1,384,273	\$ 1,887,300	\$ 503,027	\$	\$ 503,027	\$	36.34 %		
8310 Financial Committees	\$ 7,134	\$ 6,309	\$ 8,130	\$ 8,130	\$ —	\$	\$ —	\$	— %		
8320 Misc. Boards and Committees	\$ 33,727	\$ 5,067	\$ 11,400	\$ 12,000	\$ 600	\$	\$ 600	\$	5.3 %		
8330 Town Celebrations Committee	\$ 38,883	\$ 10,425	\$ 46,500	\$ 42,281	\$ (4,219)	\$	\$ (4,219)	\$	(9.1) %		
Subtotal 8300 Town Committees	\$ 79,743	\$ 21,801	\$ 66,030	\$ 62,411	\$ (3,619)	\$	\$ (3,619)	\$	(5.5) %		
8400 Finance Personal Services	\$ 1,429,169	\$ 1,360,092	\$ 1,383,830	\$ 1,339,983	\$ (43,847)	\$	\$ (43,847)	\$	(3.17) %		
8400 Finance Expenses	\$ 436,717	\$ 524,829	\$ 504,230	\$ 504,045	\$ (185)	\$	\$ (185)	\$	(0.04) %		
Subtotal 8400 Finance	\$ 1,865,886	\$ 1,884,920	\$ 1,888,060	\$ 1,844,028	\$ (44,032)	\$	\$ (44,032)	\$	(2.33) %		
8500 Town Clerk Personal Services	\$ 357,693	\$ 359,061	\$ 398,200	\$ 388,120	\$ (10,080)	\$	\$ (10,080)	\$	(2.53) %		
8500 Town Clerk Expenses	\$ 98,107	\$ 86,361	\$ 122,800	\$ 126,500	\$ 3,700	\$	\$ 3,700	\$	3.01 %		
Subtotal 8500 Town Clerk	\$ 455,800	\$ 445,422	\$ 521,000	\$ 514,620	\$ (6,380)	\$	\$ (6,380)	\$	(1.22) %		
8600 IT Personal Services	\$ 727,551	\$ 753,945	\$ 847,153	\$ 893,490	\$ 46,337	\$	\$ 46,337	\$	5.47 %		
8600 IT Expenses	\$ 1,147,969	\$ 1,097,335	\$ 1,464,700	\$ 1,758,150	\$ 293,450	\$	\$ 293,450	\$	20.03 %		
Subtotal 8600 IT	\$ 1,875,519	\$ 1,851,280	\$ 2,311,853	\$ 2,651,640	\$ 339,787	\$	\$ 339,787	\$	14.70 %		
Total General Government	\$ 6,128,928	\$ 5,564,859	\$ 7,447,715	\$ 8,234,895	\$ 787,180	\$	\$ 787,180	\$	10.57 %		
Total Municipal	\$ 33,834,256	\$ 35,857,581	\$ 38,282,035	\$ 40,228,516	\$ 1,946,481	\$	\$ 1,946,481	\$	5.08 %		
Operating Department Summary											
Education Operating	\$ 96,871,071	\$ 102,064,197	\$ 110,237,662	\$ 116,023,888	\$ 5,786,226	\$	\$ 5,786,226	\$	5.25 %		
Shared Expenses	\$ 48,243,908	\$ 52,067,703	\$ 59,508,858	\$ 60,541,457	\$ 1,032,599	\$	\$ 1,032,599	\$	1.74 %		
Municipal Operating	\$ 33,834,256	\$ 35,857,581	\$ 38,282,035	\$ 40,228,516	\$ 1,946,481	\$	\$ 1,946,481	\$	5.08 %		
Subtotal	\$ 178,949,235	\$ 189,989,481	\$ 208,028,555	\$ 216,793,861	\$ 8,765,306	\$	\$ 8,765,306	\$	4.21 %		

Section I Budget Overview

Town of Lexington, MA

Program Summary

Element Description	A		B		C		D		E		F
	FY2017 Actual		FY2018 Actual		FY2019 Restated		FY2020 Recommended		(D-C) Change \$	(E/C) Change %	
Capital											
Capital Requests (Cash-GF)	\$ 2,905,265	\$	3,683,979	\$	4,750,245	\$	4,400,000	\$	(350,245)	(7.37)	%
Building Envelope & Systems Set-Aside	\$ 187,329	\$	194,713	\$	198,893	\$	203,865	\$	4,972	2.5	%
Streets Set-Aside	\$ 2,526,835	\$	2,542,927	\$	2,600,000	\$	2,616,801	\$	16,801	0.65	%
Total Capital	\$ 5,619,429	\$	6,421,619	\$	7,549,138	\$	7,220,666	\$	(328,472)	(4.35)	%
Other											
Unallocated	\$ —	\$	—	\$	—	\$	1,182,705	\$	1,182,705	—	%
Set-Aside for Unanticipated Current FY Needs	\$ —	\$	—	\$	—	\$	200,000	\$	200,000	—	%
General Fund Support for Community Center Program (Transfer to Article 5, ATM)	\$ 253,007	\$	220,152	\$	214,292	\$	208,859	\$	(5,433)	(2.54)	%
Allocated to Capital Stabilization Fund	\$ 6,991,205	\$	7,690,398	\$	3,560,335	\$	1,536,759	\$	(2,023,576)	(56.8)	%
Senior Service Program	\$ 30,000	\$	30,000	\$	—	\$	—	\$	—	—	%
Getting to Net Zero	\$ 40,000	\$	40,000	\$	40,000	\$	—	\$	(40,000)	(100.0)	%
Comprehensive Plan Development	\$ —	\$	302,000	\$	—	\$	—	\$	—	—	%
OPEB Trust Fund**	\$ 1,512,318	\$	1,829,721	\$	1,829,721	\$	1,879,721	\$	50,000	2.7	%
Warrant Articles	\$ —	\$	21,000	\$	30,000	\$	—	\$	(30,000)	(100.0)	%
Total Other Articles	\$ 8,826,530	\$	10,133,271	\$	5,674,348	\$	5,008,044	\$	(666,304)	(11.7)	%
General Fund Total	\$ 193,395,194	\$	206,544,371	\$	221,252,041	\$	229,022,571	\$	7,770,530	3.51	%

Line-Items marked with an asterisk () will be presented at Town Meeting as Continuing Balance accounts.

**Reflects the OPEB funding from General Fund sources; additional amounts will be appropriated from the Water and Wastewater Enterprise funds, as detailed in those budget sections.

Section I Budget Overview

Town of Lexington, MA

Program Summary

Element Description	A		B		C		D		E		F
	FY2017 Actual	FY2018 Actual	FY2019 Restated	FY2020 Recommended	(D-C)	Change \$	(E/C)	Change %			
Enterprise Funds											
3600 Water Enterprise	\$ 10,661,828	\$ 10,657,112	\$ 10,736,741	\$ 10,883,355	\$ 146,614	1.4	%				
3700 Sewer Enterprise	\$ 9,317,350	\$ 9,543,802	\$ 9,892,810	\$ 10,525,382	\$ 632,573	6.4	%				
5200 Recreation Enterprise	\$ 2,694,347	\$ 2,879,966	\$ 3,112,319	\$ 3,223,259	\$ 110,940	3.6	%				
Cash Capital - Enterprise	\$ 463,000	\$ 2,440,000	\$ 165,000	\$ 1,600,000	\$ 1,435,000	869.7	%				
Total Enterprise Funds (Oper. Exp. ONLY)	\$ 23,136,525	\$ 25,520,880	\$ 23,906,870	\$ 26,231,996	\$ 2,325,126	9.73	%				
Revolving Funds											
1100 School Bus Transportation	\$ 1,048,300	\$ 1,149,283	\$ 1,150,000	\$ 1,150,000	\$ —	—	%				
2600 Building Rental Revolving Fund	\$ 456,073	\$ 478,447	\$ 530,839	\$ 544,916	\$ 14,077	2.7	%				
3100 Regional Cache - Hartwell Avenue	\$ 2,134	\$ 7,841	\$ 10,000	\$ 20,000	\$ 10,000	100.0	%				
3320 Tree (DPW-Forestry)	\$ 41,151	\$ 24,500	\$ 45,000	\$ 45,000	\$ —	—	%				
3330 Burial Container (DPW-Cemetery)	\$ 37,280	\$ 33,410	\$ 50,000	\$ 50,000	\$ —	—	%				
3420 Compost Operations (DPW-Rec.)	\$ 543,547	\$ 778,246	\$ 793,449	\$ 773,710	\$ (19,739)	(2.5)	%				
3420 MHHP Operations	\$ 170,164	\$ 149,999	\$ 190,000	\$ 220,000	\$ 30,000	15.8	%				
6120 Senior Services	\$ 44,963	\$ 85,885	\$ 75,000	\$ 75,000	\$ —	—	%				
7110 Residential Engineering Review	\$ —	\$ —	\$ —	\$ 57,600	\$ 57,600	—	%				
7140 Health Programs	\$ 13,947	\$ 14,564	\$ 45,000	\$ 45,000	\$ —	—	%				
7320 Tourism/ Liberty Ride	\$ 199,153	\$ 196,973	\$ 206,816	\$ 210,000	\$ 3,184	1.5	%				
7340 Visitors Center	\$ 209,518	\$ 200,323	\$ 199,409	\$ 101,253	\$ (98,156)	(49.2)	%				
8140 PEG Access	\$ 683,911	\$ 570,347	\$ —	\$ —	\$ —	—	%				
Total Revolving Funds	\$ 3,450,140	\$ 3,689,819	\$ 3,295,513	\$ 3,292,479	\$ (3,034)	(0.09)	%				
Community Preservation Act (CPA)											
CPA Cash Capital	\$ 1,337,368	\$ 4,628,293	\$ 3,377,000	\$ 3,283,367	\$ (93,633)	(2.77)	%				
CPA Debt Service	\$ 3,289,721	\$ 2,390,998	\$ 2,220,216	\$ 3,094,680	\$ 874,464	39.4	%				
CPA Other (Projects & Admin.)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ —	—	%				
Total CPA	\$ 4,777,089	\$ 7,169,291	\$ 5,747,216	\$ 6,528,047	\$ 780,831	13.6	%				
Grants											
Grants & Subsidies (MBTA & Elder Affairs)	\$ 134,585	\$ 143,951	\$ 146,764	\$ 148,844	\$ 2,080	1.42	%				
Total Grants	\$ 134,585	\$ 143,951	\$ 146,764	\$ 148,844	\$ 2,080	1.42	%				

Section I Budget Overview

Town of Lexington, MA

Program Summary		A	B	C	D	E	F
Element Description	FY2017 Actual	FY2018 Actual	FY2019 Restated	FY2020 Recommended	(D-C) Change \$	(E-C) Change \$	(F/C) Change %
Exempt Debt (Net of Capital Stabilization Fund Mitigation)							
Municipal	\$ 1,459,125	\$ 1,396,043	\$ 1,456,459	\$ 1,404,536	\$ (51,923)	\$ (51,923)	(3.57) %
School	\$ 6,871,060	\$ 6,896,646	\$ 7,903,541	\$ 9,715,105	\$ 1,811,564	\$ 1,811,564	22.9 %
Total Exempt Debt	\$ 8,330,185	\$ 8,292,689	\$ 9,360,000	\$ 11,119,640	\$ 1,759,641	\$ 1,759,641	18.80 %
Non-General Fund Total	\$ 39,828,525	\$ 44,816,630	\$ 42,456,363	\$ 47,321,007	\$ 4,864,644	\$ 4,864,644	11.5 %
Combined Budget Total	\$ 233,223,719	\$ 251,361,001	\$ 263,708,404	\$ 276,343,578	\$ 12,635,174	\$ 12,635,174	4.8 %
Reconciliation							
Education	\$ 96,871,071	\$ 102,064,197	\$ 110,237,662	\$ 116,023,888	\$ 5,786,226	\$ 5,786,226	5.2 %
Shared Expenses	\$ 48,243,908	\$ 52,067,703	\$ 59,508,858	\$ 60,541,457	\$ 1,032,599	\$ 1,032,599	1.7 %
Municipal	\$ 33,834,256	\$ 35,857,581	\$ 38,282,035	\$ 40,228,516	\$ 1,946,481	\$ 1,946,481	5.1 %
Capital	\$ 5,619,429	\$ 6,421,619	\$ 7,549,138	\$ 7,220,666	\$ (328,472)	\$ (328,472)	(4.4) %
Other	\$ 8,826,530	\$ 10,133,271	\$ 5,674,348	\$ 5,008,044	\$ (666,304)	\$ (666,304)	(11.7) %
Enterprise	\$ 23,136,525	\$ 25,520,880	\$ 23,906,870	\$ 26,231,996	\$ 2,325,126	\$ 2,325,126	9.7 %
Revolving Funds & Grants	\$ 3,584,725	\$ 3,833,770	\$ 3,442,277	\$ 3,441,323	\$ (954)	\$ (954)	— %
CPA	\$ 4,777,089	\$ 7,169,291	\$ 5,747,216	\$ 6,528,047	\$ 780,831	\$ 780,831	13.6 %
Exempt Debt	\$ 8,330,185	\$ 8,292,689	\$ 9,360,000	\$ 11,119,640	\$ 1,759,641	\$ 1,759,641	18.8 %
Totals	\$ 233,223,719	\$ 251,361,001	\$ 263,708,404	\$ 276,343,578	\$ 12,635,174	\$ 12,635,174	4.8 %