

CITY OF BROCKTON, MASSACHUSETTS

Budgetary Comparison Schedule – General Fund
Required Supplementary Information

Year Ended June 30, 2014

(Unaudited)

	Budgeted amounts		Actual amounts (budgetary basis)	Variance with final budget positive (negative)
	Original	Final		
Resources (inflows):				
Real and personal property taxes, net	\$ 114,295,344	114,295,344	117,623,416	3,328,072
Motor vehicle and other excise	6,655,000	6,655,000	7,393,772	738,772
Penalties and interest on taxes	1,730,000	1,730,000	2,125,904	395,904
Payments in lieu of taxes	145,000	145,000	232,710	87,710
User charges and other revenue	685,000	685,000	3,963,202	3,278,202
Fees	550,000	550,000	1,845,288	1,295,288
Licenses and permits	1,310,000	1,310,000	2,760,343	1,450,343
Intergovernmental	182,412,946	182,412,946	181,317,388	(1,095,558)
Fines	895,000	895,000	861,399	(33,601)
Investment income	120,000	120,000	127,868	7,868
Transfers in	7,806,606	10,346,416	10,701,756	355,340
Amounts available for appropriation	<u>316,604,896</u>	<u>319,144,706</u>	<u>328,953,046</u>	<u>9,808,340</u>
Charges to appropriations (outflows):				
Current:				
General government	16,194,202	16,194,202	15,905,613	288,589
Public safety	44,696,659	47,581,469	46,540,431	1,041,038
Education	167,275,457	167,275,457	167,250,662	24,795
Public works	7,052,011	7,052,011	7,722,400	(670,389)
Human services	2,559,781	2,559,781	2,308,060	251,721
Culture and recreation	2,214,493	2,214,493	2,086,778	127,715
State and county assessments	7,176,393	7,176,393	7,192,401	(16,008)
Pension and fringe benefits	66,450,022	66,450,022	62,951,394	3,498,628
Court judgment	150,000	150,000	326,353	(176,353)
Capital outlay	776,710	776,710	613,199	163,511
Debt service	12,395,017	12,395,017	12,289,234	105,783
Transfers out	2,755,060	2,755,060	3,174,309	(419,249)
Total charges to appropriations	<u>329,695,805</u>	<u>332,580,615</u>	<u>328,360,834</u>	<u>4,219,781</u>
Excess (deficiency) of resources over charges to appropriations	<u>(13,090,909)</u>	<u>(13,435,909)</u>	<u>\$ 592,212</u>	<u>14,028,121</u>
Other budget items:				
Free cash	13,318,577	13,318,577		
Other available funds	(227,668)	117,332		
Total other budget items	<u>13,090,909</u>	<u>13,435,909</u>		
Net budget	<u>\$ —</u>	<u>—</u>		

See notes to required supplementary information.

See accompanying independent auditors' report.

CITY OF BROCKTON, MASSACHUSETTS

Budgetary Comparison Schedule – General Fund
Required Supplementary Information

June 30, 2013

(Unaudited)

	<u>Budgeted amounts</u>		<u>Actual amounts (budgetary basis)</u>	<u>Variance with final budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Resources (inflows):				
Real and personal property taxes, net	\$ 108,552,613	108,552,613	107,810,164	(742,449)
Motor vehicle and other excise	5,620,000	5,620,000	6,241,961	621,961
Penalties and interest on taxes	1,450,000	1,450,000	1,820,440	370,440
Payments in lieu of taxes	190,000	190,000	151,375	(38,625)
User charges and other revenue	2,802,932	2,802,932	4,046,458	1,243,526
Fees	900,000	900,000	1,789,834	889,834
Licenses and permits	1,025,000	1,025,000	2,189,111	1,164,111
Intergovernmental	169,943,245	169,943,245	171,988,015	2,044,770
Fines	150,000	150,000	941,258	791,258
Investment income	175,000	175,000	129,055	(45,945)
Transfers in	8,654,668	10,106,381	10,337,541	231,160
	<u>299,463,458</u>	<u>300,915,171</u>	<u>307,445,212</u>	<u>6,530,041</u>
Amounts available for appropriation				
Charges to appropriations (outflows):				
Current:				
General government	15,278,557	15,706,002	11,680,002	4,026,000
Public safety	38,561,190	38,783,763	37,221,054	1,562,709
Education	159,487,644	159,487,644	159,406,948	80,696
Public works	6,792,445	8,033,345	7,059,628	973,717
Human services	2,433,224	2,481,174	2,399,715	81,459
Culture and recreation	2,164,279	2,251,629	2,081,718	169,911
State and county assessments	6,061,305	6,061,305	6,706,864	(645,559)
Pension and fringe benefits	67,968,415	66,811,665	66,792,675	18,990
Court judgment	204,100	204,100	284,677	(80,577)
Capital outlay	1,244,768	1,406,468	1,255,801	150,667
Debt service	12,662,769	12,662,769	12,039,801	622,968
Transfers out	914,000	1,334,545	1,731,363	(396,818)
	<u>313,772,696</u>	<u>315,224,409</u>	<u>308,660,246</u>	<u>6,564,163</u>
Total charges to appropriations				
Excess (deficiency) of resources over charges to appropriations	<u>(14,309,238)</u>	<u>(14,309,238)</u>	<u>\$ (1,215,034)</u>	<u>13,094,204</u>
Other budget items:				
Free cash	14,071,332	14,071,332		
Other available funds	<u>237,906</u>	<u>237,906</u>		
Total other budget items	<u>14,309,238</u>	<u>14,309,238</u>		
Net budget	<u>\$ —</u>	<u>—</u>		

See notes to required supplementary information.

See accompanying independent auditors' report.

CITY OF BROCKTON, MASSACHUSETTS

Budgetary Comparison Schedule – General Fund
Required Supplementary Information

June 30, 2012

(Unaudited)

	Budgeted amounts		Actual amounts (budgetary basis)	Variance with final budget positive (negative)
	Original	Final		
Resources (inflows):				
Real and personal property taxes, net	\$ 103,574,374	103,574,374	106,746,331	3,171,957
Motor vehicle and other excise	5,335,000	5,335,000	6,200,707	865,707
Penalties and interest on taxes	1,325,000	1,325,000	1,694,109	369,109
Payments in lieu of taxes	285,000	285,000	188,881	(96,119)
User charges and other revenue	6,317,506	6,317,506	3,989,410	(2,328,096)
Fees	385,000	385,000	1,780,971	1,395,971
Licenses and permits	1,275,000	1,275,000	2,044,967	769,967
Intergovernmental	162,669,580	162,669,580	163,524,900	855,320
Fines	410,000	410,000	808,373	398,373
Investment income	290,000	290,000	209,360	(80,640)
Transfers in	668,716	1,300,588	2,345,670	1,045,082
Amounts available for appropriation	282,535,176	283,167,048	289,533,679	6,366,631
Charges to appropriations (outflows):				
Current:				
General government	14,373,132	14,496,654	12,247,152	2,249,502
Public safety	39,832,601	40,152,951	37,442,406	2,710,545
Education	155,243,153	155,243,153	155,467,626	(224,473)
Public works	7,337,668	6,337,668	5,926,703	410,965
Human services	2,263,188	2,437,188	2,216,982	220,206
Culture and recreation	2,069,988	2,069,988	2,462,149	(392,161)
State and county assessments	6,089,353	6,089,353	6,022,609	66,744
Pension and fringe benefits	55,460,294	55,460,294	55,041,042	419,252
Court judgment	204,100	204,100	94,379	109,721
Capital outlay	50,034	50,034	582,058	(532,024)
Debt service	12,387,738	12,387,738	11,267,156	1,120,582
Transfers out	4,022,836	5,036,836	5,814,784	(777,948)
Total charges to appropriations	299,334,085	299,965,957	294,585,046	5,380,911
Excess (deficiency) of resources over charges to appropriations	(16,798,909)	(16,798,909)	\$ (5,051,367)	11,747,542
Other budget items:				
Free cash	16,948,909	16,948,909		
Other available funds	(150,000)	(150,000)		
Total other budget items	16,798,909	16,798,909		
Net budget	\$ —	—		

See notes to required supplementary information.

See accompanying independent auditors' report.

CITY OF BROCKTON, MASSACHUSETTS

Budgetary Comparison Schedule – General Fund
Required Supplementary Information

June 30, 2011

(Unaudited)

	Budgeted amounts		Actual amounts (budgetary basis)	Variance with final budget positive (negative)
	Original	Final		
Resources (inflows):				
Real and personal property taxes, net	\$ 101,010,317	101,010,317	101,889,931	879,614
Motor vehicle and other excise	5,770,000	5,770,000	5,894,058	124,058
Penalties and interest on taxes	1,460,000	1,460,000	1,399,808	(60,192)
Payments in lieu of taxes	235,000	235,000	191,011	(43,989)
User charges and other revenue	3,310,000	3,310,000	5,881,632	2,571,632
Fees	335,000	335,000	1,220,042	885,042
Licenses and permits	1,075,000	1,075,000	2,138,531	1,063,531
Intergovernmental	151,725,268	151,725,269	151,705,529	(19,740)
Fines	550,000	550,000	431,418	(118,582)
Investment income	250,000	250,000	308,533	58,533
Transfers in	4,858,103	4,858,103	7,385,802	2,527,699
Amounts available for appropriation	<u>270,578,688</u>	<u>270,578,689</u>	<u>278,446,295</u>	<u>7,867,606</u>
Charges to appropriations (outflows):				
Current:				
General government	11,605,842	11,702,842	10,579,402	1,123,440
Public safety	38,786,109	38,786,109	36,653,531	2,132,578
Education	144,295,718	144,595,718	144,184,128	411,590
Public works	7,109,476	7,109,476	8,616,441	(1,506,965)
Human services	2,067,819	2,367,819	2,076,328	291,491
Culture and recreation	1,890,662	1,890,662	1,863,975	26,687
State and county assessments	5,686,037	5,686,037	5,658,876	27,161
Pension and fringe benefits	53,479,153	53,479,153	49,867,516	3,611,637
Court judgment	204,100	204,100	201,903	2,197
Capital outlay	64,729	64,729	64,700	29
Debt service	15,230,960	15,230,960	13,422,228	1,808,732
Transfers out	1,599,423	1,599,423	1,566,426	32,997
Total charges to appropriations	<u>282,020,028</u>	<u>282,717,028</u>	<u>274,755,454</u>	<u>7,961,574</u>
Excess (deficiency) of resources over charges to appropriations	<u>(11,441,340)</u>	<u>(12,138,339)</u>	<u>\$ 3,690,841</u>	<u>15,829,180</u>
Other budget items:				
Free cash	9,656,070	9,656,070		
Other available funds	1,785,270	2,482,269		
Total other budget items	<u>11,441,340</u>	<u>12,138,339</u>		
Net budget	<u>\$ —</u>	<u>—</u>		

See notes to required supplementary information.

See accompanying independent auditors' report.