

**City of Boston Expenditure Comparison
Fiscal 2015-2017**

DEPARTMENT	FY15 Actual	FY16 Budget*	FY17 April	% of Total Expenditures	Variance FY16-FY17	%	% of Variance
1 Schools	\$974,925,124	\$1,013,500,000	\$1,027,000,000	34.6%	\$13,500,000	1.3%	11.8%
2 Police	337,310,896	332,544,970	356,341,193	12.0%	23,796,223	7.2%	20.7%
3 Fire	211,234,480	213,722,812	220,990,371	7.4%	7,267,559	3.4%	6.3%
4 Public Works	120,631,530	104,553,708	105,003,675	3.5%	449,967	0.4%	0.4%
Top 4 Departments	\$1,644,102,030	\$1,664,321,490	\$1,709,335,238	57.5%	\$45,013,748	2.7%	39.2%
5 State Assessments	\$211,663,169	\$234,517,065	\$246,823,094	8.3%	\$12,306,029	5.2%	10.7%
6 Health Insurance	180,006,658	195,756,613	206,208,108	6.9%	10,451,495	5.3%	9.1%
7 Pensions	169,624,584	184,548,695	189,875,430	6.4%	5,326,735	2.9%	4.6%
8 Debt Service	148,006,831	164,469,983	177,853,570	6.0%	13,383,587	8.1%	11.7%
Top 4 Accounts	\$709,301,243	\$779,292,356	\$820,760,202	27.6%	\$41,467,846	5.3%	36.1%
Top 8 Subtotal	\$2,353,403,273	\$2,443,613,846	\$2,530,095,440	85.1%	\$86,481,594	3.5%	75.3%
All Other Accounts	\$419,655,926	\$413,484,127	\$441,782,983	14.9%	\$28,298,856	6.8%	24.7%
GRAND TOTAL	\$2,773,059,199	\$2,857,097,973	\$2,971,878,423	100.0%	\$114,780,450	4.0%	100.0%

* FY16 Tax Rate Budget with supplemental appropriations

Source: City of Boston Financial Statements & Budgets
Prepared by: Boston Municipal Research Bureau