

**FUND ACCOUNTING**

The financial operations of the Town are organized into funds and account groups, each of which is a separate fiscal and accounting entity. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**1. GOVERNMENTAL FUNDS** - most Town functions are financed through what are called governmental funds. There are three types of governmental funds maintained by the Town: the General Fund, Special Revenue Funds, and the Capital Projects Fund.

A. General Fund - this is the major operating fund of the Town and it accounts for the vast majority of Town operations. The General Fund is supported by revenues from real estate and personnel property taxes, state and federal aid, excise taxes, investment income, fines and forfeitures, and fees, fines and charges. Most of the Town's departments, including the Schools, are supported in whole or in part by the General Fund.

B. Special Revenue Funds - these are used to account for those types of revenues that are legally restricted to being spent for a specific purpose (except for expendable trusts or major capital projects). These revenues must be accounted for separately from the General Fund for a variety of reasons. The Town's Special Revenue Funds are grouped into five categories:

1. *Revolving Funds* - these allow the Town to raise revenues from a specific service and use those revenues to support the service. Revolving Funds are established by state statute and may require reauthorization each year at Town Meeting. There are four revolving funds on the Town side that require annual reauthorization: the Recreation Revolving Fund, the Sidewalk Betterment Fund, the Facade Improvement Loan Fund, and the Rental of Town Property Fund. Examples of revolving funds on the School side include the School Lunch Fund, the School Athletics Fund, and the Summer School Fund.

2. *Receipts Reserved for Appropriation* - these are restricted to a specific use but also require appropriation by Town Meeting such as Parking Meter Receipts and the Sale of Town-owned real estate.

3. *School Grants* - these are state and federal grants for School programs including smoking cessation, drug free school programs, community partnership, education technology, health services, Title I, and special education.

4. *Other Intergovernmental Funds* - these are state and federal grants for Town programs, such as community policing, Chapter 90 (road repairs), state elections, Council on Aging programs, and library aid.

5. *Other Special Revenue Funds* - these account for miscellaneous special revenues often including private donations for a specific purpose, such as gifts for Police and Fire equipment, numerous Health Department sponsored programs, and Senior Center programs.

C. Capital Projects Fund - this is used to account for monies used for the acquisition or construction of major capital facilities. It is funded primarily by the receipts of bond proceeds resulting from the Town's issuance of bonds for a specific project. Other funding sources include private donations and grants.

**2. PROPRIETARY FUNDS** - these are used to account for a government's business-type activities. There are two types of proprietary funds - enterprise funds and internal service funds. Both fund types use the same generally accepted accounting principles (GAAP) as similar to businesses in the private sector. Both enterprise and internal service funds recover the full cost of providing services (including capital costs) through fees and charges on those who use their services.

A. Enterprise Funds - these allow for a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. The Town has two enterprise funds: the Water and Sewer Enterprise Fund and the Golf Course Enterprise Fund. Both were established per the provisions of Ch. 44, Sec. 53F1/2.

B. Internal Service Funds - these are an accounting device used to accumulate and allocate costs internally among various functions. The Town uses internal service funds to account for health insurance activities, worker's compensation benefits, and municipal insurance.

**3. FIDUCIARY FUNDS** - these are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. Fiduciary Funds include expendable trusts, non-expendable trusts, and agency funds.

A. Expendable Trusts - these are used to account for monies received by the Town in a trustee capacity where both the principal and earnings of the fund may be expended. Examples include the Town's Stabilization Fund, the BAA Trust Fund, and the Friends of Brookline Health.

B. Non-Expendable Trusts - these are used to account for trusts where the principal must remain intact. Generally, income earned on the non-expendable trust principal may be expended in accordance with the conditions of the trust. Examples include the Cemetery Perpetual Trust, the Ben Alper Tree Trust, and the Abbie Deanne School Trust.

C. Agency Funds - these are used to account for funds that are custodial in nature and do not involve the measurement of operations. An example is the private details fund.

**TOWN OF BROOKLINE  
FY2015 PROGRAM BUDGET**

**FUND BALANCE**

Fund balance is the difference between assets and liabilities in a governmental fund. It is a key measure of financial health that credit rating agencies carefully review as part of their evaluation of a government's continued creditworthiness. The table below and on the following pages show the Combined Summary of Revenues and Expenditures, on a budgetary basis, for the Town for fiscal years 2010-2013. It shows the beginning and year-end fund balances for the Town's funds.

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY10											
	Governmental General Fund	Special Revenue - Recreation Revolving Fund	Other Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Trust & Agency Funds	Private Purpose Trust Funds	Internal Service Funds		Total All Funds
<b>Revenues</b>											
Real & Personal Property Taxes, net of refunds	152,586,904										\$ 152,586,904
Motor Vehicle & other Excise Taxes	4,694,128										\$ 4,694,128
Hotel/Motel Tax	907,474										\$ 907,474
Charges for Services	4,829,006										\$ 4,829,006
Penalties & Interest on Taxes	532,328										\$ 532,328
PILOT	996,834										\$ 996,834
Licenses and Permits	3,183,139										\$ 3,183,139
Fines & forfeitures	4,280,894		9,990								\$ 4,290,884
Intergovernmental	35,130,247		13,597,157								\$ 48,727,404
Departmental & other	849,708	1,810,507	8,689,033	22,983,884	1,059,341	221,637	2,328,279				\$ 37,942,389
Contributions		18,000	1,415,788				251,911	25,049			\$ 1,710,748
Other Revenue			89,212	8,923	70,265				4,449,397		\$ 4,617,797
Investment Income	251,538	230	12,219		3,369		521,811	117,331	1,089,643		\$ 1,996,142
<b>Total Revenues</b>	<b>\$ 208,242,200</b>	<b>\$ 1,828,738</b>	<b>\$ 23,813,399</b>	<b>\$ 22,992,807</b>	<b>\$ 1,132,975</b>	<b>\$ 221,637</b>	<b>\$ 3,102,000</b>	<b>\$ 142,380</b>	<b>\$ 5,539,040</b>		<b>\$ 267,015,176</b>
<b>Expenditures:</b>											
<b>Current:</b>											
General Government	8,798,355		2,413,521			1,043,846	1,000,849		486,711		\$ 13,743,282
Public Safety	32,792,079		660,412			1,515,088	2,283,238				\$ 37,250,816
Education	69,122,066		14,584,526			858,215	227,195				\$ 84,792,002
Public Works	13,162,834		3,341,504	19,384,887		7,292,467	106,584				\$ 43,288,276
CDBG			1,863,757								\$ 1,863,757
Human Services	2,138,109		357,273			820	48,808				\$ 2,545,010
Leisure Services	4,420,589	1,520,141	87,489		913,106	879,093	133,420				\$ 7,953,837
Pension benefits	12,988,555										\$ 12,988,555
Fringe Benefits	28,688,384								1,999,332		\$ 30,687,716
State and county charges	5,559,230										\$ 5,559,230
Debt Service:											\$ -
Principal	8,311,176			1,917,073	148,684						\$ 10,376,934
Interest	2,809,580			487,558	35,799						\$ 3,332,937
<b>Total Expenditures</b>	<b>\$ 188,790,957</b>	<b>\$ 1,520,141</b>	<b>\$ 23,308,481</b>	<b>\$ 21,789,518</b>	<b>\$ 1,097,589</b>	<b>\$ 11,589,529</b>	<b>\$ 3,800,094</b>	<b>\$ -</b>	<b>\$ 2,486,043</b>		<b>\$ 254,382,352</b>
<b>Excess (deficiency) of Revenues over Expenditures</b>	<b>\$ 19,451,243</b>	<b>\$ 308,597</b>	<b>\$ 504,918</b>	<b>\$ 1,203,289</b>	<b>\$ 35,386</b>	<b>(\$ 11,367,892)</b>	<b>(\$ 698,093)</b>	<b>\$ 142,380</b>	<b>\$ 3,052,997</b>		<b>\$ 12,632,824</b>
<b>Other Financing Sources (Uses):</b>											
Proceeds from bonds & notes	10,659,400			2,350,000	125,000						\$ 13,134,400
Premium from issuance of bonds	258,415										\$ 258,415
Premium from issuance of refunding bonds, net of expenses	501,348										\$ 501,348
Sale of Capital Assets	2,015		262,087								\$ 264,102
Payments to current refunding fund	(30,215,210)										\$ -
Overlay Transfer											\$ -
Insurance recovery											\$ -
Transfers in	5,052,659		27,200	225,000							\$ 5,304,859
Transfers out	(225,000)	(210,870)	(2,625,231)	(2,046,264)	(170,294)		(27,200)				\$ (5,304,859)
<b>Total Other Financing Sources (Uses):</b>	<b>\$ (13,966,373)</b>	<b>\$ (210,870)</b>	<b>\$ (2,335,944)</b>	<b>\$ 528,736</b>	<b>\$ (45,294)</b>	<b>\$ -</b>	<b>\$ (27,200)</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ (16,056,945)</b>
<b>Other Adjustments to Fund Balance</b>	<b>\$ -</b>		<b>\$ (62,755)</b>				<b>\$ 1,466,209</b>	<b>\$ (1,466,209)</b>	<b>\$ (0)</b>		<b>\$ (62,755)</b>
<b>Net Change in Fund Balances</b>	<b>\$ 5,484,870</b>	<b>\$ 97,727</b>	<b>(\$ 1,831,026)</b>	<b>\$ 1,732,025</b>	<b>(\$ 9,908)</b>	<b>(\$ 11,367,892)</b>	<b>(\$ 725,293)</b>	<b>\$ 142,380</b>	<b>\$ 3,052,997</b>		<b>\$ (3,424,120)</b>
<b>Fund Balance at Beginning of Year (restated)*</b>	<b>\$ 13,987,495</b>	<b>\$ 214,782</b>	<b>\$ 10,966,108</b>	<b>\$ 915,672</b>	<b>\$ 225,338</b>	<b>\$ 21,215,708</b>	<b>\$ 13,312,708</b>	<b>\$ 4,039,027</b>	<b>\$ 8,360,866</b>		<b>\$ 73,237,704</b>
<b>Fund Balance at End of Year</b>	<b>19,472,365</b>	<b>312,509</b>	<b>9,072,327</b>	<b>2,647,697</b>	<b>215,430</b>	<b>9,847,816</b>	<b>14,053,623</b>	<b>2,715,198</b>	<b>11,413,862</b>		<b>\$ 69,750,828</b>

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE  
FY2015 PROGRAM BUDGET**

**FUND BALANCE**

**COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY11**

	Governmental General Fund	Special Revenue - Recreation Revolving Fund	Other Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Agency Funds	Private Purpose Trust Funds	Internal Service Funds	Total All Funds
<b>Revenues</b>										
Real & Personal Property Taxes, net of refunds	155,898,463									\$ 155,898,463
Motor Vehicle & other Excise Taxes	5,178,153									\$ 5,178,153
Hotel/Motel Tax	1,244,887									\$ 1,244,887
Charges for Services	4,776,101	2,133,252	3,934,352	24,217,159	1,047,275		2,082,380			\$ 38,190,520
Penalties & Interest on Taxes	498,405									\$ 498,405
PILOT	908,270									\$ 908,270
Licenses and Permits	3,586,851									\$ 3,586,851
Fines & forfeitures	4,274,494									\$ 4,274,494
Intergovernmental	14,225,080		11,524,683	2,366,648		912,112				\$ 29,028,523
Departmental & other	1,238,807		5,154,576					86,405		\$ 6,479,788
Contributions			1,336,952					272,583	4,291,874	\$ 5,901,409
Other Revenue		21,046	222,695	1,776	75,579			104,812	1,200	\$ 427,108
Investment Income	400,352	243	2,709	2,789	516			854,320	1,602,226	\$ 2,863,155
<b>Total Revenues</b>	<b>\$ 192,229,863</b>	<b>\$ 2,154,541</b>	<b>\$ 22,175,967</b>	<b>\$ 26,588,372</b>	<b>\$ 1,123,370</b>	<b>\$ 912,112</b>	<b>\$ 2,082,380</b>	<b>\$ 1,318,121</b>	<b>\$ 5,895,300</b>	<b>\$ 254,480,026</b>
<b>Expenditures:</b>										
Current:										
General Government	8,327,032		678,264			386,950		589,762	563,899	\$ 10,545,907
Public Safety	33,804,706		1,372,172			1,283,723	2,067,880	19,368		\$ 38,547,849
Education	72,095,304		14,702,957			4,525,555		224,091		\$ 91,547,908
Public Works	14,399,923		1,012,784	5,748,977		5,506,807		58,886		\$ 26,727,377
CDBG			1,304,724							\$ 1,304,724
Human Services	2,294,869		353,868					47,711		\$ 2,696,448
Leisure Services	4,444,419	1,745,442	111,301		836,923	435,826		100,662		\$ 7,674,572
Pension benefits	13,977,375									\$ 13,977,375
Fringe Benefits	26,087,430								1,747,089	\$ 27,834,519
State and county charges	5,576,032			16,606,543						\$ 22,182,575
Debt Service:										\$ -
Principal	7,105,400			2,032,851	155,000					\$ 9,293,251
Interest	2,109,205			462,347	34,130					\$ 2,605,682
<b>Total Expenditures</b>	<b>\$ 190,221,695</b>	<b>\$ 1,745,442</b>	<b>\$ 19,536,070</b>	<b>\$ 24,850,718</b>	<b>\$ 1,026,053</b>	<b>\$ 12,138,862</b>	<b>\$ 2,067,880</b>	<b>\$ 1,040,479</b>	<b>\$ 2,310,989</b>	<b>\$ 254,938,188</b>
<b>Excess (deficiency) of Revenues over Expenditures</b>	<b>\$ 2,008,168</b>	<b>\$ 409,099</b>	<b>\$ 2,639,896</b>	<b>\$ 1,737,654</b>	<b>\$ 97,317</b>	<b>\$ (11,226,750)</b>	<b>\$ 14,499</b>	<b>\$ 277,642</b>	<b>\$ 3,584,311</b>	<b>\$ (458,162)</b>
<b>Other Financing Sources (Uses):</b>										
Proceeds from bonds & notes				1,000,000	375,000	11,025,000				\$ 12,400,000
Premium from issuance of bonds										\$ -
Premium from issuance of refunding bonds, net of expenses	14,507									\$ 14,507
Sale of Capital Assets			737,980							\$ 737,980
Payments to current refunding fund										\$ -
Overlay Transfer										\$ -
Insurance recovery			1,139,753					9,144		\$ 1,148,897
Transfers in	4,829,278		27,200			7,102,000		90	251,157	\$ 12,209,725
Transfers out	(7,173,868)	(257,205)	(2,741,555)	(1,797,470)	(191,161)	(21,176)		(27,290)		\$ (12,209,725)
<b>Total Other Financing Sources (Uses):</b>	<b>\$ (2,330,083)</b>	<b>\$ (257,205)</b>	<b>\$ (836,622)</b>	<b>\$ (797,470)</b>	<b>\$ 183,839</b>	<b>\$ 18,105,824</b>	<b>\$ -</b>	<b>\$ (18,056)</b>	<b>\$ 251,157</b>	<b>\$ 14,301,384</b>
<b>Other Adjustments to Fund Balance</b>	<b>\$ -</b>									<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>(\$321,915)</b>	<b>\$151,894</b>	<b>\$1,803,274</b>	<b>\$940,184</b>	<b>\$281,156</b>	<b>\$6,879,074</b>	<b>\$14,499</b>	<b>\$259,586</b>	<b>\$3,835,468</b>	<b>\$ 13,843,222</b>
<b>Budgetary Fund Balance at Beginning of Year</b>	<b>\$19,472,365</b>	<b>\$312,509</b>	<b>\$8,750,664</b>	<b>\$1,619,360</b>	<b>\$215,430</b>	<b>\$14,645,575</b>	<b>(\$540,145)</b>	<b>\$11,910,574</b>	<b>\$11,413,862</b>	<b>\$ 67,800,195</b>
<b>Budgetary Fund Balance at End of Year</b>	<b>19,150,450</b>	<b>464,403</b>	<b>10,553,939</b>	<b>2,559,544</b>	<b>496,586</b>	<b>21,524,650</b>	<b>(525,646)</b>	<b>12,170,160</b>	<b>15,249,331</b>	<b>\$ 81,643,417</b>

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE  
FY2015 PROGRAM BUDGET**

**FUND BALANCE**

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY12										
	Governmental General Fund	Special Revenue - Recreation Revolving Fund	Other Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Agency Funds	Private Purpose Trust Funds	Internal Service Funds	Total All Funds
<b>Revenues</b>										
Real & Personal Property Taxes, net of refunds	162,674,174									\$ 162,674,174
Motor Vehicle & other Excise Taxes	4,996,690									\$ 4,996,690
Hotel/Motel Tax	1,364,218									\$ 1,364,218
Meals Tax	1,003,402									\$ 1,003,402
Charges for Services	4,790,393	2,260,096	4,299,259	24,891,352	1,101,751		2,668,904			\$ 40,011,755
Penalties & Interest on Taxes	565,628									\$ 565,628
PILOT	1,022,790									\$ 1,022,790
Licenses and Permits	3,421,805									\$ 3,421,805
Fines & forfeitures	4,333,279									\$ 4,333,279
Intergovernmental	13,714,544		22,729,897			6,119,669				\$ 42,564,110
Departmental & other	1,367,423		6,315,040					94,926		\$ 7,777,389
Contributions			1,022,642					265,255	3,476,004	\$ 4,763,902
Other Revenue		(49,841)	309,420	11,270	88,670			125,004		\$ 484,523
Investment Income	343,841		25,159		2,089			108,103	8,631	\$ 487,823
<b>Total Revenues</b>	<b>\$ 199,598,187</b>	<b>\$ 2,210,256</b>	<b>\$ 34,701,417</b>	<b>\$ 24,902,622</b>	<b>\$ 1,192,510</b>	<b>\$ 6,119,669</b>	<b>\$ 2,668,904</b>	<b>\$ 593,288</b>	<b>\$ 3,484,635</b>	<b>\$ 274,468,087</b>
<b>Expenditures:</b>										
Current:										
General Government	8,188,276		841,679			381,703		741,828	871,407	\$ 11,024,893
Public Safety	34,360,256		828,498			6,106,738	2,543,787	16,124		\$ 43,855,403
Education	75,251,892		14,244,356			15,951,959		236,731		\$ 105,684,939
Public Works	13,218,118		11,360,039	2,988,567		3,393,087		34,990		\$ 30,994,802
CDBG			1,478,145							\$ 1,478,145
Human Services	2,303,134		451,438					43,312		\$ 2,797,884
Leisure Services	4,622,224	2,124,777	122,952		826,043	192,644		125,458		\$ 8,014,098
Pension benefits	14,556,225									\$ 14,556,225
Fringe Benefits	27,116,815								13,968,546	\$ 41,085,361
State and county charges	5,654,190			17,238,307						\$ 22,892,497
Debt Service:										\$ -
Principal	7,931,237			1,919,511	145,000					\$ 9,995,748
Interest	2,119,798			401,731	34,104					\$ 2,555,633
<b>Total Expenditures</b>	<b>\$ 195,322,165</b>	<b>\$ 2,124,777</b>	<b>\$ 29,327,107</b>	<b>\$ 22,548,116</b>	<b>\$ 1,005,146</b>	<b>\$ 26,026,132</b>	<b>\$ 2,543,787</b>	<b>\$ 1,198,444</b>	<b>\$ 14,839,952</b>	<b>\$ 294,935,627</b>
<b>Excess (deficiency) of Revenues over Expenditures</b>	<b>\$ 4,276,022</b>	<b>\$ 85,479</b>	<b>\$ 5,374,311</b>	<b>\$ 2,354,506</b>	<b>\$ 187,364</b>	<b>\$ (19,906,463)</b>	<b>\$ 125,117</b>	<b>\$ (605,155)</b>	<b>\$ (11,355,317)</b>	<b>\$ (20,467,539)</b>
<b>Other Financing Sources (Uses):</b>										
Proceeds from bonds & notes	4,375,500					12,855,100				\$ 17,230,600
Premium from issuance of bonds	630,808			103,604	6,433					\$ 740,845
Premium from issuance of refunding bonds, net of expenses	440,363									\$ 440,363
Sale of Capital Assets	3,668		2,512,020							\$ 2,515,688
Payments to current refunding fund	(4,815,863)									\$ (4,815,863)
Overlay Transfer										\$ -
Insurance recovery			35,299	8,389						\$ 43,688
Transfers in	6,196,316		27,200			7,401,546		355,265	253,092	\$ 14,233,419
Transfers out	(8,009,902)	(295,912)	(3,891,555)	(1,820,366)	(138,852)	(49,631)		(27,201)		\$ (14,233,419)
<b>Total Other Financing Sources (Uses):</b>	<b>\$ (1,179,110)</b>	<b>\$ (295,912)</b>	<b>\$ (1,317,036)</b>	<b>\$ (1,708,373)</b>	<b>\$ (132,419)</b>	<b>\$ 20,207,015</b>	<b>\$ -</b>	<b>\$ 328,064</b>	<b>\$ 253,092</b>	<b>\$ 16,155,321</b>
<b>Other Adjustments to Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ 3,096,912</b>	<b>\$ (210,433)</b>	<b>\$ 4,057,275</b>	<b>\$ 646,133</b>	<b>\$ 54,944</b>	<b>\$ 300,552</b>	<b>\$ 125,117</b>	<b>\$ (277,091)</b>	<b>\$ (11,102,225)</b>	<b>\$ (3,308,817)</b>
<b>Budgetary Fund Balance at Beginning of Year</b>	<b>\$ 19,150,450</b>	<b>\$ 464,403</b>	<b>\$ 12,445,073</b>	<b>\$ 338,605</b>	<b>\$ 149,695</b>	<b>\$ 21,087,392</b>	<b>\$ (525,646)</b>	<b>\$ 12,170,160</b>	<b>\$ 15,249,331</b>	<b>\$ 80,529,463</b>
<b>Budgetary Fund Balance at End of Year</b>	<b>\$ 22,247,362</b>	<b>\$ 253,970</b>	<b>\$ 16,502,348</b>	<b>\$ 984,738</b>	<b>\$ 204,639</b>	<b>\$ 21,387,944</b>	<b>\$ (400,529)</b>	<b>\$ 11,893,068</b>	<b>\$ 4,147,106</b>	<b>\$ 77,220,647</b>

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE  
FY2015 PROGRAM BUDGET**

**FUND BALANCE**

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY13										
	Governmental General Fund	Special Revenue - Recreation Revolving Fund	Other Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Agency Funds	Private Purpose Trust Funds	Internal Service Funds	Total All Funds
<b>Revenues</b>										
Real & Personal Property Taxes, net of refunds	169,029,415									\$ 169,029,415
Motor Vehicle & other Excise Taxes	5,334,089									\$ 5,334,089
Hotel/Motel Tax	1,443,781									\$ 1,443,781
Meals Tax	928,255									
Charges for Services	4,766,177	2,533,576	4,208,193	26,340,857	1,106,991		3,859,196			\$ 42,814,990
Penalties & Interest on Taxes	621,541									\$ 621,541
PILOT	1,174,370									\$ 1,174,370
Licenses and Permits	3,546,094									\$ 3,546,094
Fines & forfeitures	4,275,535									\$ 4,275,535
Intergovernmental	15,405,300		15,513,128			6,608,833				\$ 37,527,261
Departmental & other	1,316,500		6,134,603					73,020		\$ 7,524,123
Contributions			1,216,269					300,264	2,877,981	\$ 4,394,514
Other Revenue		(52,719)	404,525		114,185	75,383		317,867		\$ 859,241
Investment Income	255,765		19,667		3,992		2,413	559,696	7,894	\$ 849,426
<b>Total Revenues</b>	<b>\$ 208,096,822</b>	<b>\$ 2,480,857</b>	<b>\$ 27,496,386</b>	<b>\$ 26,340,857</b>	<b>\$ 1,225,167</b>	<b>\$ 6,684,216</b>	<b>\$ 3,861,609</b>	<b>\$ 1,250,846</b>	<b>\$ 2,885,875</b>	<b>\$ 279,394,381</b>
<b>Expenditures:</b>										
Current:										
General Government	9,030,670		827,297			475,907		199,990	883,574	\$ 11,417,438
Public Safety	34,642,993		837,669			5,458,778	3,715,632	14,362		\$ 44,669,433
Education	78,700,364		14,216,330			8,817,885		277,301		\$ 102,011,880
Public Works	14,361,458		6,180,834	3,145,177		5,232,554		43,751		\$ 28,963,773
CDBG			1,890,327							\$ 1,890,327
Human Services	2,433,878		447,782					46,664		\$ 2,928,324
Leisure Services	4,752,525	2,323,957	24,478		814,759	54,149		137,902		\$ 8,107,770
Pension benefits	15,839,921									\$ 15,839,921
Fringe Benefits	29,704,926								1,058,078	\$ 30,763,004
State and county charges	6,105,553			18,057,800						\$ 24,163,353
Debt Service:										\$ -
Principal	7,404,634			1,993,137	155,000					\$ 9,552,771
Interest	2,353,079			382,267	36,499					\$ 2,771,844
<b>Total Expenditures</b>	<b>\$ 205,330,001</b>	<b>\$ 2,323,957</b>	<b>\$ 24,424,717</b>	<b>\$ 23,578,380</b>	<b>\$ 1,006,258</b>	<b>\$ 20,039,273</b>	<b>\$ 3,715,632</b>	<b>\$ 719,968</b>	<b>\$ 1,941,652</b>	<b>\$ 283,079,837</b>
<b>Excess (deficiency) of Revenues over Expenditures</b>	<b>\$ 2,766,821</b>	<b>\$ 156,900</b>	<b>\$ 3,071,669</b>	<b>\$ 2,762,477</b>	<b>\$ 218,910</b>	<b>\$ (13,355,057)</b>	<b>\$ 145,977</b>	<b>\$ 530,878</b>	<b>\$ 944,224</b>	<b>\$ (3,685,456)</b>
<b>Other Financing Sources (Uses):</b>										
Proceeds from bonds & notes						5,832,810				\$ 5,832,810
Premium from issuance of bonds	454,502			52,340						\$ 506,842
Premium from issuance of refunding bonds, net of expenses										\$ -
Sale of Capital Assets										\$ -
Payments to current refunding fund										\$ -
Overlay Transfer										\$ -
Insurance recovery			65,928	361						\$ 66,289
Transfers in	9,699,735		112,200			12,872,460		251,363		\$ 22,935,758
Transfers out	(12,128,823)	(281,764)	(7,291,555)	(1,855,987)	(155,037)	(747,673)		(47,200)	(427,719)	\$ (22,935,758)
<b>Total Other Financing Sources (Uses):</b>	<b>\$ (1,974,586)</b>	<b>\$ (281,764)</b>	<b>\$ (7,113,427)</b>	<b>\$ (1,803,286)</b>	<b>\$ (155,037)</b>	<b>\$ 17,957,597</b>	<b>\$ -</b>	<b>\$ 204,163</b>	<b>\$ (427,719)</b>	<b>\$ 6,405,941</b>
<b>Other Adjustments to Fund Balance</b>	<b>\$ -</b>									<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ 792,235</b>	<b>\$ (124,864)</b>	<b>\$ (4,041,758)</b>	<b>\$ 959,191</b>	<b>\$ 63,873</b>	<b>\$ 4,602,540</b>	<b>\$ 145,977</b>	<b>\$ 735,041</b>	<b>\$ 516,505</b>	<b>\$ 3,648,739</b>
<b>Budgetary Fund Balance at Beginning of Year</b>	<b>\$ 22,247,362</b>	<b>\$ 253,970</b>	<b>\$ 16,502,348</b>	<b>\$ 984,738</b>	<b>\$ 204,639</b>	<b>\$ 21,387,944</b>	<b>\$ (400,529)</b>	<b>\$ 11,893,068</b>	<b>\$ 4,147,106</b>	<b>\$ 77,220,647</b>
<b>Budgetary Fund Balance at End of Year</b>	<b>\$ 23,039,597</b>	<b>\$ 129,106</b>	<b>\$ 12,460,590</b>	<b>\$ 1,943,929</b>	<b>\$ 268,512</b>	<b>\$ 25,990,484</b>	<b>\$ (254,551)</b>	<b>\$ 12,628,109</b>	<b>\$ 4,663,610</b>	<b>\$ 80,869,387</b>

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE  
FY2015 PROGRAM BUDGET**

**FUND BALANCE**

The table below shows General Fund fund balance histories and projections.

<b>GENERAL FUND</b>				
	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014 (BUDGET)</b>	<b>FY2015 (PROJ.)</b>
<b>Revenues</b>				
Real & Personal Property Taxes, net of refunds	162,674,174	169,029,415	174,057,399	180,148,174
Motor Vehicle & other Excise Taxes	4,996,690	5,334,089	4,950,000	5,150,000
Hotel/Motel Tax	1,364,218	1,443,781	1,250,000	1,350,000
Meals Tax	1,003,402	928,255	900,000	925,000
Charges for Services	4,790,393	4,766,177	4,526,000	4,590,500
Penalties & Interest on Taxes	565,628	621,541	450,000	490,000
PILOT	1,022,790	1,174,370	1,125,000	1,165,000
Licenses and Permits	3,421,805	3,546,094	3,180,975	3,325,975
Fines & forfeitures	4,333,279	4,275,535	4,200,000	4,350,000
Intergovernmental	13,714,544	15,405,300	16,659,162	17,476,916
Departmental & other	1,367,423	1,316,500	1,287,391	1,323,750
Investment Income	343,841	255,765	250,000	250,000
Free Cash (as Certified by DOR)			9,654,859	7,084,861
<b>Total Revenues</b>	<b>\$ 199,598,187</b>	<b>\$ 208,096,822</b>	<b>\$ 222,490,786</b>	<b>\$ 227,630,176</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General Government	8,188,276	9,030,670	11,536,536	11,208,627
Public Safety	34,360,256	34,642,993	35,252,414	35,342,836
Education	75,251,892	78,700,364	82,780,770	86,750,987
Public Works	13,218,118	14,361,458	14,051,437	14,066,549
Human Services	2,303,134	2,433,878	2,400,361	2,462,212
Leisure Services	4,622,224	4,752,525	4,769,417	4,760,848
Pension benefits	14,556,225	15,839,921	17,385,688	17,882,573
Fringe Benefits	27,116,815	29,704,926	32,714,563	33,620,672
Personnel Reserves			2,031,282	2,960,000
State and county charges	5,654,190	6,105,553	6,310,938	6,350,913
<b>Debt Service:</b>				
Principal	7,931,237	7,404,634	7,207,338	7,246,544
Interest	2,119,798	2,353,079	2,315,772	2,315,213
<b>Total Expenditures</b>	<b>\$ 195,322,165</b>	<b>\$ 205,330,001</b>	<b>\$ 218,756,516</b>	<b>\$ 224,967,974</b>
<b>Excess (deficiency) of Revenues over Expenditures</b>	<b>\$ 4,276,022</b>	<b>\$ 2,766,821</b>	<b>\$ 3,734,269</b>	<b>\$ 2,662,200</b>
<b>Other Financing Sources (Uses):</b>				
Proceeds from bonds & notes	4,375,500		-	-
Premium from issuance of bonds	630,808	454,502	-	-
Premium from issuance of refunding bonds, net of expenses	440,363		-	-
Sale of Capital Assets	3,668		-	-
Payments to current refunding fund	(4,815,863)		-	-
Overlay Transfer	-		-	1,000,000
Transfers in	6,196,316	9,699,735	6,846,435	7,753,508
Transfers out	(8,009,902)	(12,128,823)	(8,581,000)	(9,415,000)
<b>Total Other Financing Sources (Uses):</b>	<b>\$ (1,179,110)</b>	<b>\$ (1,974,586)</b>	<b>\$ (1,734,565)</b>	<b>\$ (661,491)</b>
<b>Other Adjustments to Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Change in Fund Balances</b>	<b>\$3,096,912</b>	<b>\$792,235</b>	<b>\$1,999,704</b>	<b>\$2,000,708</b>
<b>Budgetary Fund Balance at Beginning of Year</b>	<b>\$19,150,450</b>	<b>\$22,247,362</b>	<b>\$23,039,597</b>	<b>\$25,039,301</b>
<b>Budgetary Fund Balance at End of Year</b>	<b>\$22,247,362</b>	<b>\$23,039,597</b>	<b>\$25,039,301</b>	<b>\$27,040,009</b>

**TOWN OF BROOKLINE  
FY2015 PROGRAM BUDGET**

**FUND BALANCE - GENERAL FUND**

The following tables show fund balance histories for the General Fund and the three other major funds that support departmental operations.

**GENERAL FUND**

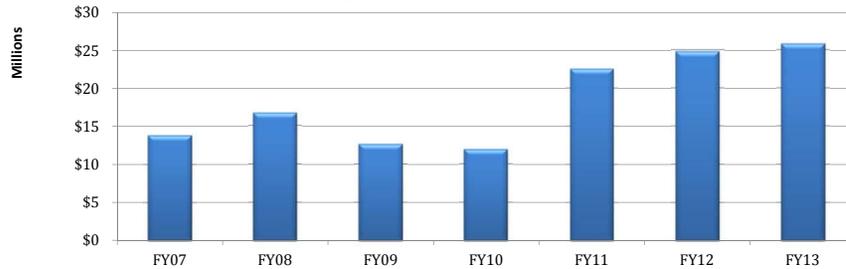
	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>
Beginning Unreserved Fund Balance	12,093,785	13,823,065	16,688,414	12,604,133	11,883,429	22,555,076	24,801,047
Net Change in Unreserved Fund Balance <sup>1</sup>	1,729,280	2,865,349	(4,084,281)	(720,704)	na	2,245,971	1,032,786
Year-End Unreserved Fund Balance	13,823,065	16,688,414	12,604,133	11,883,429	22,555,076	24,801,047	25,833,833

**WATER & SEWER ENTERPRISE FUND (exclusive of bonded capital accounts)**

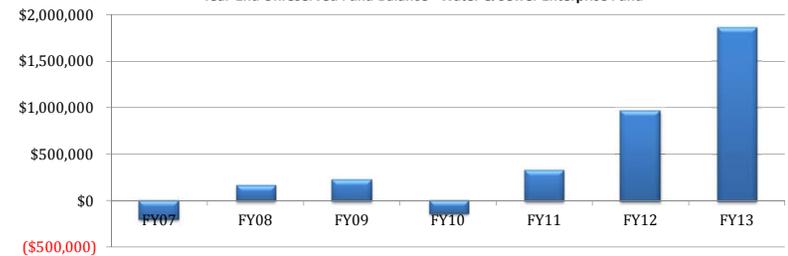
	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>
Beginning Unreserved Fund Balance	(870,421)	(190,622)	161,895	223,195	(137,879)	322,324	966,046
Net Change in Unreserved Fund Balance	679,799	352,517	61,300	(361,074)	460,203	643,722	896,230
Year-End Unreserved Fund Balance	(190,622)	161,895	223,195	(137,879)	322,324	966,046	1,862,276

<sup>1</sup> Under new GASB requirements, fund balance calculation changed starting in FY11. The Year-End Unreserved Fund Balance figures shown from FY11 on are the "Unassigned" Fund Balances per the new GASB requirements.

**Year-End Unreserved Fund Balance - General Fund**



**Year-End Unreserved Fund Balance - Water & Sewer Enterprise Fund**



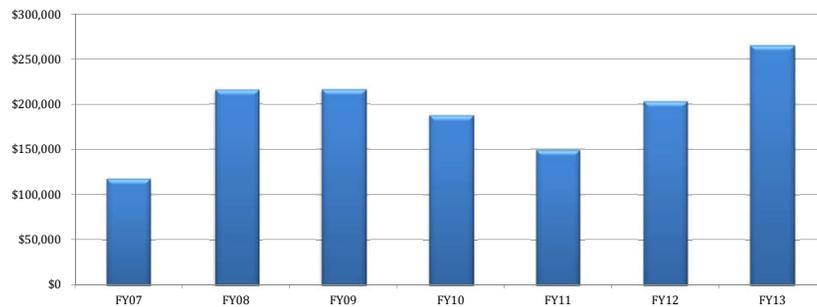
**GOLF COURSE ENTERPRISE FUND (exclusive of bonded capital accounts)**

	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>
Beginning Fund Balance	72,073	116,871	215,334	215,613	187,413	148,737	202,811
Net Change in Unreserved Fund Balance	44,798	98,463	279	(28,200)	(38,676)	54,074	62,339
Year-End Unreserved Fund Balance	116,871	215,334	215,613	187,413	148,737	202,811	265,150

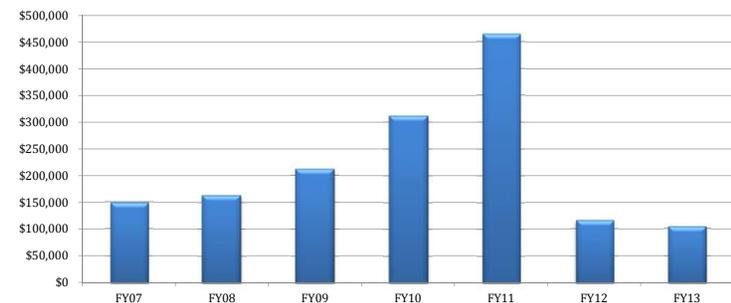
**RECREATION REVOLVING FUND**

	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>
Beginning Fund Balance	135,546	148,400	163,360	211,415	312,137	464,403	115,871
Net Change in Unreserved Fund Balance	12,854	14,960	48,055	100,722	152,266	(348,532)	(11,784)
Year-End Unreserved Fund Balance	148,400	163,360	211,415	312,137	464,403	115,871	104,087

**Year-End Unreserved Fund Balance - Golf Course Enterprise Fund**



**Year-End Unreserved Fund Balance - Recreation Revolving Fund**



**TOWN OF BROOKLINE  
FY2015 PROGRAM BUDGET**

**SPECIAL REVENUE FUNDS**

Outside of the General Fund, there exist particular revenues that are earmarked for and restricted to expenditure for specified purposes, including receipts reserved for appropriation, revolving funds, trust and agency funds, enterprise funds, special purpose funds, and grants. Generally referred to as Special Revenue Funds, these external funds augment the General Fund to support departmental operations. While some are one-time in nature (e.g., grants), others have annual inflows and outflows (e.g., parking meter receipts, cemetery lot sales). Below is a list of all Town special revenue funds, their FY13 year-end fund balance, fund balance as of January 31, 2014, and a brief description of each fund.

\* NOTE: Under "Fund Type", "Revolving Fund (A)" does not, per state law, require appropriation. "Revolving Fund (B)" does require appropriation.

<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY13 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/31/14</u>	<u>DESCRIPTION</u>
Building	SP19	Local Grant	KEYSPAN ENERGY GRANT	5,345	5,700	Funds from KeySpan used for energy conservation projects
Building	SP20	Local Grant	NSTAR GRANT/REBATE	6,010	1,126	Funds from NStar used for energy conservation projects
Building	SP23	Local Grant	ICLEI TRAVEL SPONSORSHIP GRANT	0	335	Funding for professional development in the Building Dept.
Building	SP25	Revolving Fund (B)	TOWN PROPERTIES REVOLVING FUND	131,263	99,298	Proceeds from rental properties to support maintenance of those facilities
<b>BUILDING SUB-TOTAL</b>				<b>142,618</b>	<b>106,459</b>	
COA	SH01	State Grant	COA SPENDING PLAN FORMULA GRANT	0	60,491	Used to support personnel
COA	SH02	Federal Grant	OLDER AMERICANS ACT	537	(264)	Used to provide outreach to Hispanic, Asian and Russian elders
COA	SH24	Local Grant	SENIOR CENTER GIFT	0	12,669	Private Grants to support special projects
COA	SH29	Local Grant	ASIAN ELDER OUTREACH PROGRAM	1,734	534	Grant for Asian/Russian Outreach
COA	SH31	Local Grant	ARTHRITIS PROGRAMMING	175	175	Community Fund grant for Arthritis programs
COA	SH33	Local Grant	COUNCIL ON AGING GIFT-VAN EXPENSES	9,971	8,078	Donations to support the Senior Center van
COA	SH35	Federal Grant	SPRINGWELL ALZHEIMER'S RESPITE	1,287	1,287	Federal Grant for Respite Workers
COA	TH04	Trust	COUNCIL ON AGING EXPENDABLE FUND	6,258	8,789	Supports the Elderbus
<b>COUNCIL ON AGING SUB-TOTAL</b>				<b>19,962</b>	<b>91,759</b>	
Fire	SG19	Revolving Fund (A)	PRIVATE DETAILS	(31,322)	(15,351)	Fire Details account
Fire	SP14	State Grant	SAFE GRANT	5,288	2,889	For the Student Awareness of Fire Education (SAFE) program
Fire	SP55	Local Grant	FIRE SAFETY/PREVENTION GIFT	3,872	3,622	Local gifts to support fire safety efforts
Fire	SP74	State Grant	MASS DECONTAMINATION UNIT DEPLOYMENT	2,068	2,068	Maintain/replace supplies/equipment for Mass Decontamination Trailer
<b>FIRE SUB-TOTAL</b>				<b>(20,094)</b>	<b>(6,772)</b>	
Health/Human Svcs	SG20	Local Grant	HOLOCAUST MEMORIAL GIFTS	11,314	11,314	Supports Holocaust Witness Project
Health/Human Svcs	SG22	Local Grant	MARTIN LUTHER KING DAY	365	365	Supports MLK and Black History programs
Health/Human Svcs	SH03	Local Grant	TUBERCULOSIS GRANT	122,719	131,076	Supports public health nursing
Health/Human Svcs	SH04	Local Grant	ALCOHOLIC BEVERAGE SERVER TRAINING	35,020	35,020	Supports training of bartenders
Health/Human Svcs	SH07	Local Grant	ASIAN-AMERICAN HERITAGE PROGRAM	1,289	1,289	Supports Asian-American programs
Health/Human Svcs	SH11	State Grant	SEPTIC MANAGEMENT PROGRAM	4,871	4,871	Supports environmental health projects
Health/Human Svcs	SH12	Local Grant	VIOLENCE PREVENTION	40,164	40,265	Supports violence and substance abuse prevention
Health/Human Svcs	SH13	Local Grant	CHILDREN'S INSURANCE	22,373	22,373	Supports children's health programs
Health/Human Svcs	SH14	Local Grant	WOMEN'S HEALTH	26,098	20,577	Supports women's health programs
Health/Human Svcs	SH15	Local Grant	ELDER HEALTH	37,114	25,275	Supports elder health programs (with COA)
Health/Human Svcs	SH16	Federal Grant	MLK SERVICE DAY	100	100	Supports MLK and Black History programs

TOWN OF BROOKLINE FY2015 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY13 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/31/14</u>	<u>DESCRIPTION</u>
Health/Human Svcs	SH17	Local Grant	CHILDREN'S INJURY PREVENTION	9,587	9,587	Supports injury prevention programs
Health/Human Svcs	SH19	Local Grant	CLINIC BOOKS	10,705	10,705	Supports dental health programs and outreach
Health/Human Svcs	SH22	Local Grant	CHINESE HEALTH	15,131	15,131	Supports programs targeting Chinese speakers and translation services
Health/Human Svcs	SH23	Local Grant	RUSSIAN AMERICAN FESTIVAL	1,723	1,723	Supports outreach efforts to Russian immigrant community
Health/Human Svcs	SH27	Special Purpose	COMMISSION FOR THE DISABLED	50,704	40,367	From handicapped parking violations to support Commission
Health/Human Svcs	SH28	Local Grant	SKIN CANCER AWARENESS	4,910	4,910	Supports sun safety awareness
Health/Human Svcs	SH36	Federal Grant	DRUG FREE COMMUNITY SUPPORT PROGRAM	(32,534)	(1,065)	Supports B-CASA and school-based violence/substance abuse prevention
Health/Human Svcs	SH37	Local Grant	MEDICAL RESERVE CORPS	0	4,550	Supports activities of the Medical Reserve Corps
Health/Human Svcs	SH38	State Grant	EMERGENCY PREPARATION	11,225	14,421	From State DPH for emergency preparation planning
Health/Human Svcs	SH39	Local Grant	DIVERSE THE CURSE GIFT	1,455	1,455	For Hidden Brookline projects
Health/Human Svcs	SH40	Local Grant	WELLNESS IN THE COMMUNITY	7,564	12,695	Supports wellness initiatives including "Brookline On the Move"
Health/Human Svcs	SH41	Local Grant	HEALTH INSURANCE PROJECT	1,450	1,450	Grant to educate and enroll people in health insurance
Health/Human Svcs	SH47	State Grant	TOBACCO AND ALCOHOL AWARENESS	10,194	23,170	Tobacco control program for Brookline and four other communities
Health/Human Svcs	TH01	Trust	STEPHEN TRAIN EXPENDABLE FUND	13,954	12,041	Supports Health Center expenditures
Health/Human Svcs	TH02	Trust	STEPHEN TRAIN NON-EXPENDABLE FUND	101,117	101,117	Cannot be spent
Health/Human Svcs	TH05	Trust	FRIENDS OF BROOKLINE HEALTH	5,459	5,466	Supports Friends' activities
<b>HEALTH AND HUMAN SERVICES SUB-TOTAL</b>				<b>514,071</b>	<b>550,248</b>	
Human Resources	TI02	Special Purpose	GROUP HEALTH TRUST FUND	773,775	774,719	Fund from when Town was self-insured
Human Resources	TI03	Special Purpose	WORKERS COMPENSATION TRUST FUND	1,140,510	2,202,011	Worker's comp trust fund
Human Resources	TI06	Special Purpose	UNEMPLOYMENT COMPENSATION TRUST FUND	263,572	512,026	Unemployment trust fund
Human Resources	TI07	Special Purpose	PUBLIC SAFETY INJURED ON DUTY TRUST FUND	642,333	975,296	Trust fund for Sec. 100 medical payments for public safety employees
<b>HUMAN RESOURCES SUB-TOTAL</b>				<b>2,820,190</b>	<b>4,464,052</b>	
Library	SL01	State Grant	STATE LIBRARY AID	33,027	67,946	State aid for Library operations
Library	SL14	Local Grant	LIBRARY FOUNDATION GIFT	9,829	9,829	Library Foundation gift for Coolidge Corner Library
Library	SL16	Local Grant	MAIN LIBRARY GIFT	24,650	24,650	Library Trustee and Foundation gift for Main Library landscaping project
Library	SL17	Local Grant	LIBRARY ANNUAL APPEAL	35,139	35,139	Proceeds from Annual Appeal to be spent on library materials
Library	SL29	Special Purpose	LIBRARY DAMAGE RECOVERY	67,463	55,724	Funds recovered to replace/repair lost or damaged library materials
Library	TL01	Trust	A. W. BANCROFT FUND	0	(28)	For the purchase of books
Library	TL02	Trust	C. D. BRADLEE FUND	0	28	Unrestricted, typically used for books
Library	TL04	Trust	JOHN GARDNER FUND	0	(472)	For the purchase of books
Library	TL10	Trust	LOUISE HOOPER FUND	378	336	For history and economics books
Library	TL12	Trust	LIBRARY GENERAL CONTRIBUTION FUND	3,640	(1,037)	Donations, usually "in lieu of flowers", for books or other materials
Library	TL14	Trust	PRESERVATION OF HISTORIC RECORDS	(544)	0	To help preserve the Library's collection
Library	TL22	Trust	DOROTHY CLEMENS FUND	(27)	(2,382)	Restricted to books and other library materials on travel and home repair
Library	TL24	Trust	CHILDREN'S CENTENNIAL FUND	0	(1,048)	For the physical plant and collections of the Children's Department
Library	TL27	Trust	HOESLY-SCHNEIDER LIBRARY FUND	1,838	(935)	Restricted to Children's books, 50% to Coolidge Corner Library
Library	TL28	Trust	MILDRED BENT LIBRARY FUND	4,593	(9,336)	Unrestricted trust fund
Library	TL33	Trust	MARG BREEN DELEON BOOK FUND	0	(33)	For the purchase of books
Library	TL39	Trust	CHILDREN'S FUND	0	(82)	For the purchase of children's materials
Library	TL41	Trust	LIBRARY GALA TRUST FUND	979	(4,272)	Proceeds from the annual Gala, to be spent on library materials
Library	TL43	Trust	DORIS GOLDBLATT FUND	3,908	(4,459)	Restricted for library purposes
Library	TL45	Trust	FRIENDS OF THE LIBRARY	0	(43)	Friends group use to pay for materials or services
<b>LIBRARY SUB-TOTAL</b>				<b>184,873</b>	<b>169,525</b>	

TOWN OF BROOKLINE FY2015 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
DEPT	FUND	FUND TYPE	FUND NAME	FY13 YEAR- END FUND BALANCE	FUND BALANCE AS OF 1/31/14	DESCRIPTION
Planning	SA03	Escrow	CDBG ESCROW	3,189	3,189	Escrow for lead paint abatement program
Planning	SG01	Federal Grant	COMMUNITY DEVEL BLOCK GRANT (CDBG)	(9,373)	(718,700)	CDBG program
Planning	SG02	Federal Grant	HOUSING REHAB LOAN PROGRAM	2,294	5,446	Match for homebuyer assistance for CDBG program
Planning	SG03	Federal Grant	RENTAL REHAB PROGRAM	25,363	25,363	Funding for housing program outreach
Planning	SG15	Federal Grant	HOME PROGRAM	8,145	17,811	HOME Grant
Planning	SG30	Local Grant	TOWN WIDE CELEBRATIONS/PROMOTION	26,750	28,306	Funds for the First Light Festival
Planning	SG36	Revolving Fund (B)	FACADE IMPROVEMENT LOAN PROGRAM	3,858	10,779	Loans to businesses for façade improvements
Planning	SG43	Special Purpose	GATEWAY EAST PROJECT GIFT	21,565	21,565	Payment from 1 Brookline Place
Planning	SG47	Revolving Fund (A)	PLANNING BOARD OUTSIDE CONSULTANTS	3,576	3,579	Funds from prospective developers to be used for Town studies
Planning	SG48	Federal Grant	HOMELESS PREVENTION/RAPID REHOUSING	1,501	1,501	Federal stimulus funds for homeless prevention
Planning	SG51	Federal Grant	ENERGY EFFICIENCY BLOCK GRANT	169	169	Federal stimulus funds for energy efficiency programs
Planning	SG56	Various	HUBWAY REGIONAL BICYCLE SHARING	6,479	(3,667)	Gifts and grants for the Hubway regional bike share program
Planning	SG59	State Grant	GREEN COMMUNITY GRANT	(12,295)	(32,246)	Funds from becoming a Green Community
Planning	SG60	State Grant	SOLARIZE MASS PROGRAM	1,563	1,169	Provides education and outreach efforts for the Solarize Mass program
Planning	TG05	Trust	HOUSING TRUST	4,928,243	4,676,567	For affordable housing projects
<b>PLANNING SUB-TOTAL</b>				<b>5,011,027</b>	<b>4,040,831</b>	
Police	SA07	Special Purpose	PARKING METER FUND	3,855,362	5,976,269	Parking Meter receipts (transferred to General Fund)
Police	SP06	Local Grant	WALK & TALK	4,171	13,264	BHA grant for the Walk & Talk program
Police	SP10	Federal Grant	POLICE VESTS	25,341	25,341	Reimbursed 50% on selected body armor
Police	SP34	Federal Grant	VIOLENCE AGAINST WOMEN ACT	(16,383)	(12,364)	Funds the Domestic Violence Advocate
Police	SP82	Federal Grant	URBAN AREAS SECURITY INITIATIVE (UASI)	(393)	(37,678)	For regional training and equipment
Police	SP85	State Grant	CLICK IT & TICKET	(1,803)	581	For mobilization units and traffic enforcement equipment
Police	SPC4	State Grant	2010 JOINT NORFOLK JAG PROJECT	(83,345)	13,002	Supports community programs
Police	SPD4	State Grant	EDWARD BYRNE JUSTICE ASSISTANCE	(6,932)	0	For technological advancements in Police Department
Police	SPD9	Federal Grant	UASI/FEMA CRITICAL INFRASTRUCTURE	0	(17,154)	Used for security upgrades to the Public Safety Building
Police	SPE3	State Grant	FY13 911 TRAINING GRANT	(16,577)	(16,577)	For enhanced 911 services
Police	SPE4	State Grant	FY13 911 PSAP GRANT	(6,920)	0	For enhanced 911 services
Police	SPE7	State Grant	FY11 CERT CCP PERFORMANCE	(5,355)	0	CERT Program training, planning and equipment
Police	SPE8	State Grant	FY11 EMERGENCY MGMT PERFORMANCE	(24,999)	1	Supports the Emergency Management Team's equipment
Police	SPE9	State Grant	FY13 SHANNON CSI GRANT	(537)	1,022	For anti-gang programs and warrant sweeps
Police	SPF1	State Grant	FY12 MASS TRAFFIC SAFETY	(11,127)	(26,053)	Creation of automated reports from the field terminals
Police	SPF2	State Grant	FY14 STATE 911 PSAP GRANT	0	131,394	For enhanced 911 services
Police	SPF3	State Grant	FY14 STATE 911 TRAINING GRANT	0	(5,405)	For enhanced 911 services
Police	SPF5	State Grant	FY13 CERT CCP GRANT	0	(872)	CERT Program training, planning and equipment
Police	TA05	Revolving Fund (A)	PRIVATE DETAILS - POLICE	(678,709)	205,652	Police Details account
Police	TP02	Trust	LAW ENFORCEMENT EXPENDABLE FUND	24,704	46,074	Proceeds from drug forfeitures
Police	TP03	Trust	BROOKLINE CITIZEN POLICE ACADEMY	1,248	659	Supports the Citizen Police Academy
Police	TP04	Trust	PUBLIC SAFETY MEMORIAL TRUST	4,228	4,228	Trust to construct memorial for fallen members in line of duty
Police	TP05	Trust	FIREARMS FINGERPRINT IDENTITY	1,300	2,550	Proceeds from civilian fingerprint background checks
<b>POLICE SUB-TOTAL</b>				<b>3,063,274</b>	<b>6,303,934</b>	
Police/Fire	SP29	Special Purpose	PUBLIC SAFETY DAMAGE RECOVERY	33,665	15,016	Funds recovered to replace/repair damaged goods
Police/Fire	SP97	Local Grant	SYDA FOUNDATION GIFT	5,751	5,751	Local gift for the Police and Fire Departments
<b>POLICE/FIRE SUB-TOTAL</b>				<b>39,416</b>	<b>20,767</b>	

TOWN OF BROOKLINE FY2015 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY13 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/31/14</u>	<u>DESCRIPTION</u>
DPW	EW40	Enterprise Fund	WATER/SEWER ENTERPRISE FUND	1,942,929	4,362,189	See the DPW portion of Sec. IV for a description
DPW	SW01	Special Purpose	CEMETERY LOTS/GRAVES	409,284	355,493	From sale of lots and service fees; for improvements to the cemetery
DPW	SW03	State Grant	CH90 HIGHWAY	(184,910)	(1,333,839)	For roadway reconstruction
DPW	SW08	State Grant	CH573:1985 OLMSTED PARK IMPROVEMENTS	14,115	14,115	For improvements to and management of Olmsted Park
DPW	SW16	State Grant	COMPOST BIN	3,806	3,806	For sale/purchase of compost bins
DPW	SW18	State Grant	ALLERTON-OLMSTED PARK	22,715	22,715	Improvements to and management of Allerton Overlook/Olmsted Park
DPW	SW20	Special Purpose	CYPRESS ST PLAYGROUND GIFT	12,625	12,625	Gift from the Cypress Street development for playground improvements
DPW	SW27	State Grant	RIVERWAY HISTORIC LAND PRESERVATION	25,000	25,000	DEM grant for the Riverway
DPW	SW28	Local Grant	HALL'S POND SANCTUARY GIFT (STONEMAN)	25,085	25,111	Gift for improvements to/management of Hall's Pond Nature Sanctuary
DPW	SW29	Special Purpose	DPW DAMAGE RECOVERY	46,440	7,664	Insurance proceeds recovered to replace/repair damaged goods
DPW	SW30	Local Grant	PARK/OPEN SPACE GIFT	11,865	6,116	Gifts/donations for improvements to parks and open spaces
DPW	SW31	State Grant	RESTORATION OF HALL'S POND	22,360	22,360	Grant for improvements to and management of Halls Pond
DPW	SW39	Revolving Fund (B)	SIDEWALK AND WALKWAYS	126,501	160,013	"Betterment Fund" for sidewalk improvements
DPW	SW43	Local Grant	BROOKLINE IN BLOOM PROGRAM	41	41	Local grant money to support the bulb planting program
DPW	SW44	Local Grant	CONRY SQUARE GIFT	2,525	2,525	Off-site improvement fund for improvements to Conry Square
DPW	SW48	Federal Grant	RECREATIONAL TRAILS GRANT	7,500	7,500	For improvements to conservation trails
DPW	SW52	State Grant	LANDFILL CLOSURE URBAN SELF-HELP	83,539	67,039	For Skyline Park and associated trails
DPW	SW53	Local Grant	IF YOU CAN RIP IT-YOU CAN RECYCLE IT	1,679	1,679	Community Fund grant for recycling education
DPW	SW54	MWRA Grant	MWRA CSO CONTROL PROJECT	3,776,720	267,676	Sewer Separation Project in lower Beacon St. area - 100% MWRA Grant
DPW	SW58	Local Grant	LARZ ANDERSON FILM SERIES	10	10	Grant funding for outdoor films
DPW	SW61	Local Grant	PARKS SUMMER OUTDOOR MOVIE SERIES	24,062	21,252	Grants and donations for outdoor films
DPW	SW62	Special Purpose	1285 BEACON ST MITIGATION	32,518	32,518	From ZBA decision for traffic and streetscape improvements
DPW	SW63	Special Purpose	150 ST PAUL ST MITIGATION	1,771	1,771	From ZBA decision for traffic improvements
DPW	SW64	State Grant	LOST POND SANCTUARY GRANT	9,790	9,790	To improve pathways, access, and use of Lost Pond Nature Sanctuary
DPW	SW67	Local Grant	DEVOTION SCHOOL PLAYGROUND	10,000	10,000	From ZBA decision for playground improvements
DPW	SW68	Local Grant	GREEN DOG PROGRAM	410	410	Local donation to support the Green Dog program
DPW	SW70	State Grant	DCR EMERALD NECKLACE PED/BIKE CROSSING	56,787	31,656	For design development of pedestrian/bike crossings in Emerald Necklace
DPW	SW72	Local Grant	CHESTNUT HILL SQUARE-HEATH ST TRAFFIC	50,000	50,000	From developer of the Chestnut Hill Square project for traffic mitigation
DPW	SW73	Local Grant	CLEVELAND CIRCLE CINEMA DEVELOPMENT	1,741	0	From Cleveland Circle Cinema site developer for transportation consultant
DPW	SW75	Local Grant	SIDEWALK FURNITURE GIFT	0	432	Street furniture donations such as commemorative benches
DPW	SW76	Local Grant	FISHER HILL RESERVOIR GIFT	0	47,625	Donations for improvements to Fisher Hill Reservoir Park
DPW	TW03	Trust	A.W. & F.G. BLAKE EXPENDABLE TREE FUND	5,480	5,482	Purchase, planting, and maintenance of shade trees
DPW	TW04	Trust	A.W. & F.G. BLAKE NON-EXPENDABLE FUND	3,000	3,000	Interest used for the purchase, planting, and maintenance of shade trees
DPW	TW05	Trust	J. BOWDITCH EXPENDABLE TREE FUND	15,836	15,839	Care and planting of trees on the streets of the Town
DPW	TW06	Trust	J. BOWDITCH NON-EXPENDABLE TREE	4,500	4,500	Interest used for the care and planting of trees on Town streets
DPW	TW07	Trust	D.B. HOAR MEMORIAL EXPENDABLE FUND	53,116	53,135	Care of D.B Hoar Memorial Land
DPW	TW09	Trust	D.B. HOAR BIRD SANCTUARY EXPEND. FUND	57	57	Care of D.B Hoar Memorial Land
DPW	TW11	Trust	D.B. HOAR TREE EXPENDABLE FUND	225,535	229,674	Planting and caring for trees/other vegetation of the Hoar Sanctuary
DPW	TW13	Trust	J. WARREN EXPENDABLE TREE FUND	6,698	6,700	Planting trees on the streets of the Town
DPW	TW14	Trust	J. WARREN NON-EXPENDABLE TREE FUND	1,000	1,000	Interest used for the planting of trees on the streets of the Town
DPW	TW15	Trust	LONGWOOD MALL TREE EXPENDABLE FUND	33,944	15,766	Specialized care of trees, lawns and parkland on Longwood Mall
DPW	TW17	Trust	AMORY WOODS PARK EXPENDABLE FUND	31,600	31,633	Funds for improvements to Amory Woods
DPW	TW19	Trust	MINOT PARK - ROSE GARDEN EXPEND. FUND	24,684	24,710	For maintenance and management of the Minot Rose Garden
DPW	TW21	Special Purpose	CONSERVATION COMMISSION FUND	25,973	26,000	Purchase of land/other interests in real estate; other conservation purposes
DPW	TW23	Special Purpose	CEMETERY PERPETUAL CARE EXPEND. FUND	126,937	39,018	Maintenance/management/care of the Cemetery grounds
DPW	TW24	Trust	CEMETERY PERPETUAL CARE NON-EXPEND.	1,210,837	1,234,577	Interest generated from fund used by Cemetery Trustees
DPW	TW25	Trust	SPECIAL TREE PLANTING EXPENDABLE FUND	18,164	18,182	Planting of trees
DPW	TW27	Trust	BROOKLINE RESERVOIR TREE EXPEND. FUND	26	26	For trees at the Brookline Reservoir

TOWN OF BROOKLINE FY2015 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
DEPT	FUND	FUND TYPE	FUND NAME	FY13 YEAR- END FUND BALANCE	FUND BALANCE AS OF 1/31/14	DESCRIPTION
DPW	TW29	Trust	BEN ALPER TREE EXPENDABLE FUND	13,585	13,669	Planting of trees
DPW	TW30	Trust	BEN ALPER TREE NON-EXPENDABLE FUND	146,567	146,652	Interest used for the planting of trees in Brookline
DPW	TW31	Trust	TANYA STARZENSKI TREE-LANDSCAPING	386	386	Planting of trees
<b>PUBLIC WORKS SUB-TOTAL</b>				<b>8,484,833</b>	<b>6,105,298</b>	
Recreation	E700	Enterprise Fund	GOLF COURSE ENTERPRISE FUND	268,512	449,085	See the Recreation portion of Sec. IV for a description
Recreation	SL04	Revolving Fund (B)	RECREATION REVOLVING FUND	129,106	(53,226)	See the Recreation portion of Sec. IV for a description
Recreation	SL20	Local Grant	BROOKLINE DAY	39,430	35,184	Funds the Recreation Department's annual "Brookline Day"
Recreation	TR01	Trust	ROBSON YOUTH SOCCER EXP FUND	61	65	Used for sports equipment purchases and signage
Recreation	TR02	Local Grant	BAA REC EXPENDABLE TRUST	248,618	213,894	Annual payment from the BAA for the Boston Marathon
Recreation	TR03	Trust	LYNCH RECREATION EXPENDABLE FUND	344	344	Used for playground equipment
Recreation	TR04	Trust	BROOKLINE RECREATION BOOSTER CLUB	12,599	6,800	Donations used for expenses for various Recreation programs
Recreation	TR05	Trust	KIRRANE SPECIAL NEEDS EXPENDABLE FUND	4	4	Special Olympics team equipment and supplies
Recreation	TR07	Trust	CHILDREN'S CAMP EXPENDABLE FUND	17	17	Scholarships for Recreation programs
Recreation	TR08	Trust	JM NOE EXPENDABLE TRUST	6,542	1,599	Sports equipment for basketball program and maintenance of facility
Recreation	TR09	Trust	GRIGGS PARK GARDEN GIFT	106	106	Improvements to the Solomon Memorial Garden at Griggs Park
Recreation	TR10	Trust	AFTER THE PROM PARTY	26,078	26,139	Donations to support the After the Prom Party
<b>RECREATION SUB-TOTAL</b>				<b>731,417</b>	<b>680,011</b>	
Selectmen	SG04	State Grant	ARTS COUNCIL	25,039	19,098	Local arts grants
Selectmen	SG25	Special Purpose	RCN / COMCAST GIFT ACCOUNT	513,866	434,356	Payments for PEG/Access facilities/other cable purposes
Selectmen	SG27	Local Grant	ARTS MATCHING GRANT	2,251	451	Covers administrative expenses of Arts Commission
Selectmen	SG53	Special Purpose	STORM DAMAGE RECOVERY (MARCH, 2010)	49,591	0	Insurance proceeds from March, 2010 flood damage
Selectmen	SG54	Local Grant	NSTAR COMMUNITY OUTREACH GRANT	8,127	8,127	Grant to promote energy conservation awareness
Selectmen	SG55	Special Purpose	PIONEER INSTITUTE AWARD (MUNI REPORT)	3,000	2,260	Award from the Pioneer Institute's Municipal Report contest
Selectmen	SG58	Local Grant	POET LAUREATE OF BROOKLINE PROGRAM	1	1	Supports Brookline's Poet Laureate program
Selectmen	TG02	Special Purpose	STABILIZATION FUND	5,846,185	6,110,424	General stabilization fund as allowed for under MGL, Ch. 40, Sec. 5B
Selectmen	TG03	Trust	PENNY SAVINGS FUND	6,814	6,818	Residue from old (1948) fund related to children's savings fund
Selectmen	TG04	Trust	COMMISSION FOR WOMEN	655	655	Donations to support the Commission for Women
Selectmen	TI04	Special Purpose	LIABILITY INSURANCE TRUST FUND	1,843,420	1,873,821	Funded from Free Cash and spent with Advisory Committee approval
<b>SELECTMEN SUB-TOTAL</b>				<b>8,298,949</b>	<b>8,456,011</b>	
Town Clerk	SG05	State Grant	ELECTION HOURS REIMBURSEMENT	7,495	4,381	State grant for state election costs
<b>TOWN CLERK SUB-TOTAL</b>				<b>7,495</b>	<b>4,381</b>	
Veterans	SG21	Local Grant	TOWN CELEBRATIONS FUND	7,500	7,500	Flag Day and Adopt-A-Pole donations
<b>VETERANS SUB-TOTAL</b>				<b>7,500</b>	<b>7,500</b>	
<b>GRAND TOTAL</b>				<b>29,305,531</b>	<b>30,994,004</b>	