

**FY2019 FINANCIAL SUMMARY BY FUND**

	General Fund *	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Cemetery Trust	TOTAL	% of Total
<b>REVENUES</b>							
Property Taxes	223,057,097					223,057,097	70.0%
Local Receipts	29,703,588					29,703,588	9.3%
State Aid	21,642,592					21,642,592	6.8%
Parking Meter Receipts						0	0.0%
Walnut Hill Cemetery Fund					100,000	100,000	0.0%
State Aid for Libraries						0	0.0%
Golf Receipts			1,772,700			1,772,700	0.6%
Recreation Program Revenue				3,410,415		3,410,415	1.1%
Water and Sewer Receipts		30,225,250				30,225,250	9.5%
Capital Project Surplus						0	0.0%
Free Cash	8,551,363					8,551,363	2.7%
<b>TOTAL FINANCIAL PLAN REVENUE</b>	<b>282,954,640</b>	<b>30,225,250</b>	<b>1,772,700</b>	<b>3,410,415</b>	<b>100,000</b>	<b>318,463,005</b>	
<b>EXPENDITURES **</b>							
General Government	9,423,315					9,423,315	3.0%
Public Safety	39,968,458					39,968,458	12.6%
Public Works	14,760,187	26,366,427			100,000	41,226,614	12.9%
Library	4,023,046					4,023,046	1.3%
Health & Human Services	2,747,296					2,747,296	0.9%
Recreation	1,015,897		1,424,799	3,058,866		5,499,562	1.7%
Schools	108,402,430					108,402,430	34.0%
Personal Services Reserve	715,000					715,000	0.2%
Collective Bargaining (Town)	2,045,789					2,045,789	0.6%
Personnel Benefits **	60,959,487	2,314,113	141,528	348,373		63,763,500	20.0%
Non-Departmental **	4,199,030		65,485	3,176		4,267,691	1.3%
Debt Service	17,119,364	1,544,710	140,888			18,804,962	5.9%
Revenue-Financed CIP (Special Appropriations)	9,079,868					9,079,868	2.9%
Non-Appropriated	8,495,477					8,495,477	2.7%
<b>TOTAL FINANCIAL PLAN EXPENDITURES</b>	<b>282,954,640</b>	<b>30,225,250</b>	<b>1,772,700</b>	<b>3,410,415</b>	<b>100,000</b>	<b>318,463,005</b>	
<b>% OF TOTAL FINANCIAL PLAN</b>	<b>88.9%</b>	<b>9.5%</b>	<b>0.6%</b>	<b>1.1%</b>	<b>0.0%</b>		

\* Includes revenue from Property Taxes, Local Receipts, State Aid, and Free Cash. Instead of being shown in the General Fund, revenue from the "Other Available Funds" category is shown in the fund from which they are transferred to the General Fund.

\*\* For purposes of this analysis, the reimbursements from the enterprise funds and revolving fund are deducted from the General Fund and re-allocated within that particular fund. Accounts with an \*\* had amounts deducted from them in the General Fund.

**FY2019 FINANCIAL PLAN BY CATEGORY OF EXPENDITURE \***

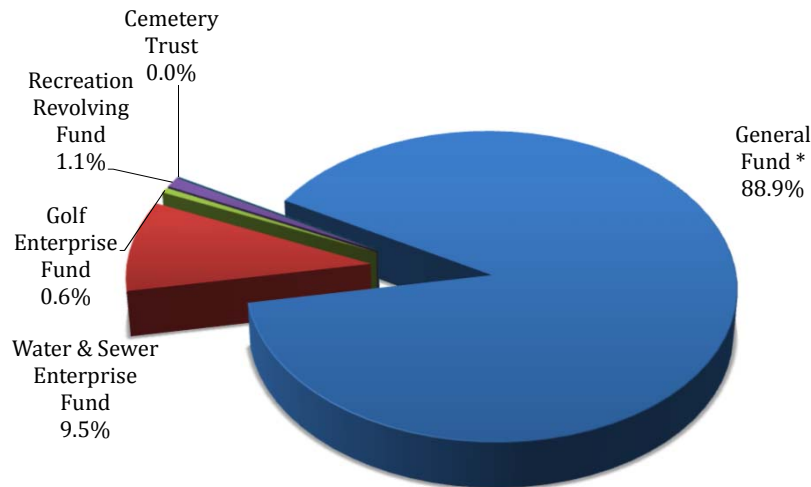
	<b>General Fund **</b>	<b>Water &amp; Sewer Enterprise Fund</b>	<b>Golf Course Enterprise Fund</b>	<b>Recreation Revolving Fund</b>	<b>TOTAL</b>	<b>% OF TOTAL</b>
Personnel	149,806,330	2,721,181	636,150	2,171,852	155,335,513	48.8%
Services	19,258,072	353,798	140,271	464,167	20,216,308	6.3%
Supplies	4,888,914	123,020	326,986	235,368	5,574,288	1.8%
Other ***	1,601,019	10,584	75,785	87,234	1,774,622	0.6%
Utilities	4,658,033	101,865	117,923	93,741	4,971,562	1.6%
Capital Outlay	3,371,117	1,060,800	168,169	9,680	4,609,766	1.4%
Inter-Governmental	20,000	21,695,920			21,715,920	6.8%
Benefits ***	60,959,487	2,314,113	141,528	348,373	63,763,500	20.0%
Reserves	3,796,960	299,260	25,000		4,121,220	1.3%
Debt Service	17,119,364	1,544,710	140,888		18,804,962	5.9%
Rev.-Financed CIP (Special Approp.)	9,079,868				9,079,868	2.9%
Non-Appropriated	8,495,477				8,495,477	2.7%
<b>TOTAL FINANCIAL PLAN</b>	<b>283,054,640</b>	<b>30,225,250</b>	<b>1,772,700</b>	<b>3,410,415</b>	<b>318,463,005</b>	

\* Includes an estimate of the breakout of the School Department's appropriation.

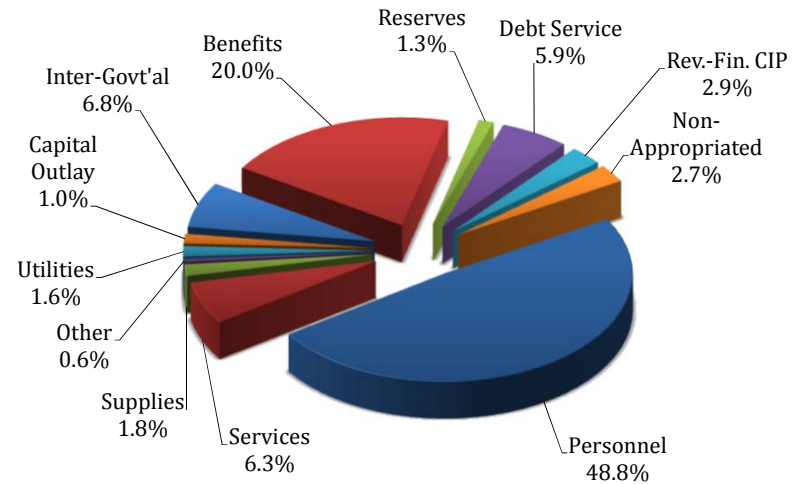
\*\* For purposes of this analysis, the General Fund includes the funds transferred from the Parking Meter Fund and Cemetery Trust.

\*\*\* For purposes of this analysis, the reimbursements from the enterprise funds and revolving fund are deducted from the General Fund and re-allocated within that particular fund. Accounts with an \*\*\* had amounts deducted from them in the General Fund.

**FY2019 FINANCIAL PLAN BY FUND**



**FY2019 FINANCIAL PLAN BY CATEGORY**

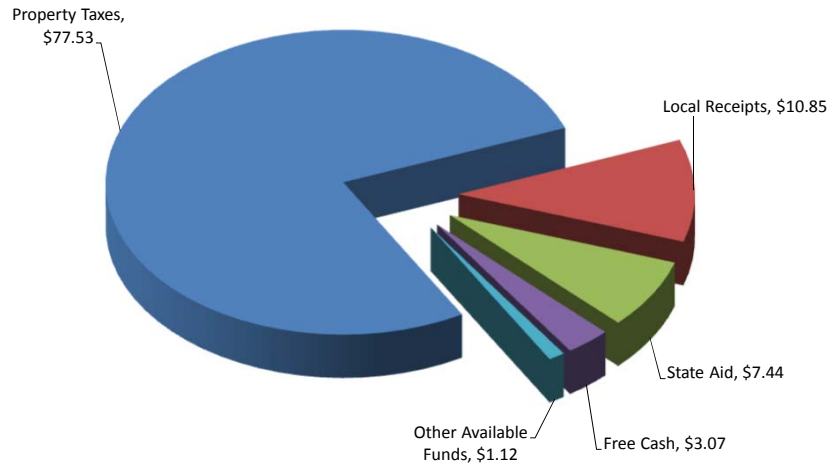


**FY2019 RECOMMENDED GENERAL FUND BUDGET SUMMARY**

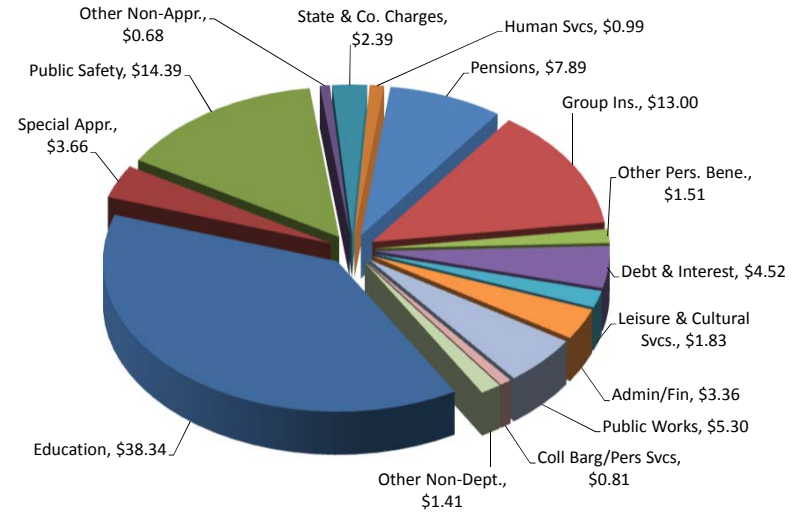
	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	INCREASE/DECREASE	
						\$	%
<b>REVENUE</b>							
Property Tax	182,239,297	195,049,924	204,064,199	211,374,488	223,057,097	11,682,609	5.5%
Local Receipts	25,847,019	29,377,154	28,648,804	29,456,650	29,703,588	246,938	0.8%
State Aid	17,675,450	18,837,306	19,705,394	20,352,973	21,642,592	1,289,619	6.3%
Free Cash	5,084,152	5,016,501	5,311,538	8,354,017	8,551,363	197,346	2.4%
Other Available Funds	9,003,508	6,895,644	7,840,067	3,481,070	2,972,678	(508,392)	-14.6%
<b>TOTAL REVENUE</b>	<b>239,849,426</b>	<b>255,176,529</b>	<b>265,570,002</b>	<b>273,019,198</b>	<b>285,927,319</b>	<b>12,908,120</b>	<b>4.7%</b>
<b>(LESS) NON-APPROPRIATED EXPENSES</b>							
State & County Charges	6,201,541	6,319,715	6,393,642	6,492,524	6,633,122	140,598	2.2%
Tax Abatement Overlay	2,080,721	1,965,726	1,840,899	1,722,221	1,750,000	27,779	1.6%
Deficits & Judgments	25,000	25,000	13,583	25,000	25,000	0	0.0%
Cherry Sheet Offsets	126,443	91,451	89,197	86,983	87,355	372	0.4%
<b>TOTAL NON-APPROPRIATED EXPENSES</b>	<b>8,433,705</b>	<b>8,401,892</b>	<b>8,337,321</b>	<b>8,326,728</b>	<b>8,495,477</b>	<b>168,749</b>	<b>2.0%</b>
<b>AMOUNT AVAILABLE FOR APPROPRIATION</b>				<b>264,692,475</b>	<b>277,431,841</b>	<b>12,739,367</b>	<b>4.8%</b>
<b>APPROPRIATIONS</b>							
Town Departments	68,477,847	68,442,342	71,730,451	73,050,331	74,798,984	1,748,652	2.4%
School Department	82,780,770	95,916,093	101,118,780	104,758,343	108,402,430	3,644,087	3.5%
Non-Departmental Total	60,749,287	63,465,863	69,037,006	77,162,935	85,150,555	7,987,620	10.4%
General Fund Non-Departmental	58,262,334	60,945,219	66,421,939	74,373,527	82,277,877	7,904,349	10.6%
Water & Sewer Enterprise Fund Overhead *	1,973,970	1,988,729	2,057,070	2,233,725	2,314,117	80,392	3.6%
Golf Enterprise Fund Overhead *	163,049	177,791	182,097	179,992	207,013	27,021	15.0%
Recreation Revolving Fund Overhead *	349,934	354,124	375,900	375,690	351,549	(24,141)	-6.4%
<b>OPERATING BUDGET SUBTOTAL</b>	<b>212,007,904</b>	<b>227,824,298</b>	<b>241,886,237</b>	<b>254,971,609</b>	<b>268,351,971</b>	<b>13,380,362</b>	<b>5.2%</b>
Revenue-Financed CIP (Special Appropriations)	9,415,000	10,113,000	8,879,374	9,720,862	9,079,868	(640,994)	-6.6%
<b>TOTAL APPROPRIATIONS</b>	<b>221,422,904</b>	<b>237,937,298</b>	<b>250,765,611</b>	<b>264,692,475</b>	<b>277,431,841</b>	<b>12,739,366</b>	<b>4.8%</b>
<b>BALANCE</b>				<b>0</b>	<b>0</b>	<b>0</b>	

\* These Overhead figures match the Water and Sewer Enterprise Fund Reimbursement, Golf Enterprise Fund Reimbursement, and Recreation Revolving Fund Reimbursement revenue sources found under the "Other Available Funds" revenue category.

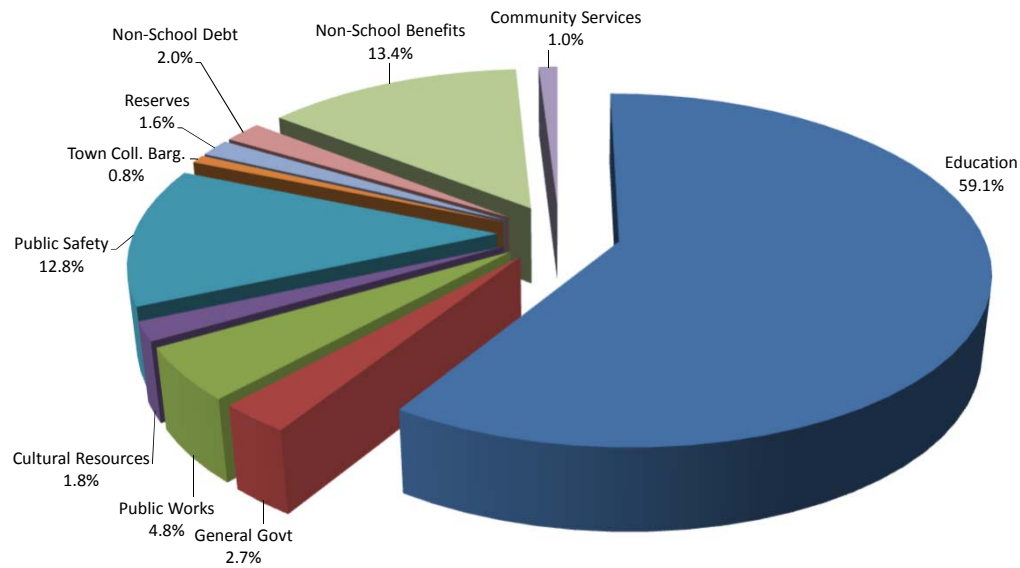
**How Each \$100 Will Be Received**



**How Each \$100 Will Be Spent**



**FULLY ALLOCATED FY2019 GENERAL FUND OPERATING BUDGET**



**FY2019 RECOMMENDED OPERATING BUDGET SUMMARY - TOTALS BY EXPENDITURE CLASSIFICATION**

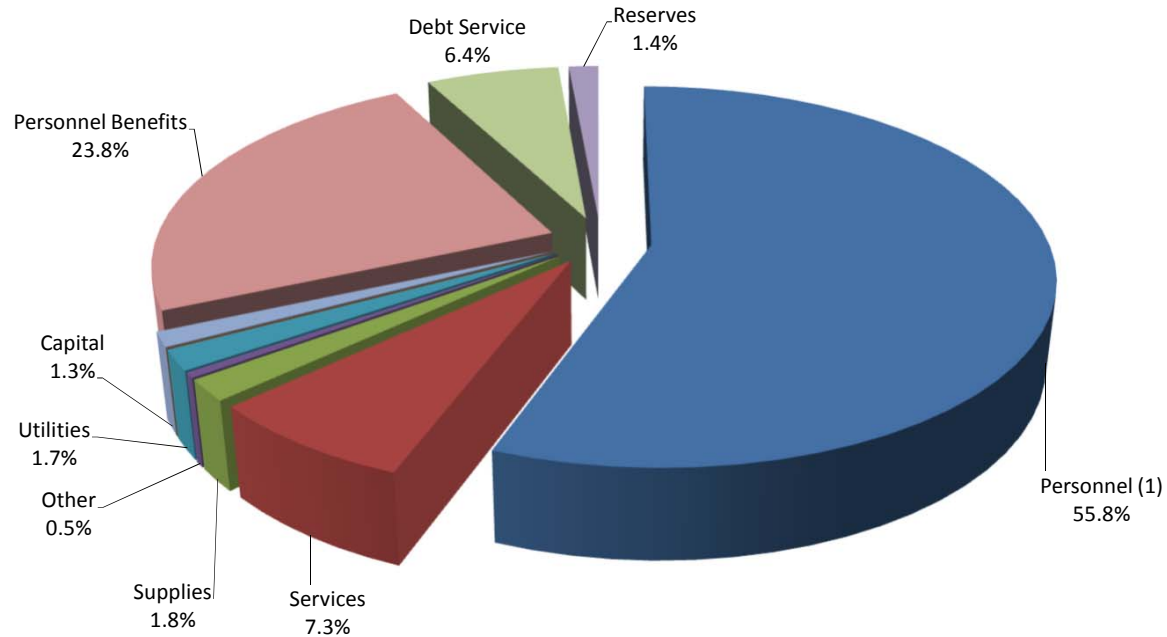
<u>CLASS OF EXPENDITURE</u>	<u>FY2015 ACTUAL</u>	<u>FY2016 ACTUAL</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 BUDGET</u>	<u>FY2019 BUDGET</u>	<u>INCREASE/ DECREASE</u>	<u>% INCREASE/ DECREASE</u>
Personnel (1)	121,057,081	132,917,454	139,383,882	145,367,882	149,786,329	4,418,447	3.0%
Services	17,479,270	18,130,675	20,240,226	19,001,026	19,706,900	705,874	3.7%
Supplies	4,811,326	4,704,206	4,621,674	4,719,993	4,880,914	160,921	3.4%
Other	937,081	1,181,593	1,367,684	1,203,773	1,233,854	30,081	2.5%
Utilities	5,117,633	4,752,138	4,284,239	4,818,754	4,658,032	(160,721)	-3.3%
Intergovernmental	0	0	0	20,000	20,000	0	0.0%
Capital Outlay	2,350,329	2,942,702	3,240,704	3,126,074	3,371,117	245,043	7.8%
Personnel Benefits	49,570,654	53,243,663	54,682,308	60,454,519	63,763,500	3,308,982	5.5%
Debt Service	9,304,647	9,478,591	10,255,515	12,766,192	17,119,364	4,353,172	34.1%
Reserves (2)	972,598	255,421	255,421	3,493,397	3,811,960	318,563	9.1%
<b>TOTAL OPERATING BUDGET</b>	<b>211,600,619</b>	<b>227,606,442</b>	<b>238,331,653</b>	<b>254,971,609</b>	<b>268,351,971</b>	<b>13,380,362</b>	<b>5.2%</b>

(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve.

(2) The FY15-FY17 Actuals do not include the Operating Budget Reserve Fund, as those monies were transferred to departmental budgets for expenditure.

Note: The FY17 and FY18 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

**FY19 OPERATING BUDGET BY CLASS OF EXPENDITURE**



**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**BUDGET SUMMARIES: Operating Budget**

**FY2019 RECOMMENDED OPERATING BUDGET SUMMARY**

SERVICE PROGRAMS	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<b>ADMINISTRATION AND FINANCE</b>							
<b>Select Board</b>	<b>685,876</b>	<b>684,191</b>	<b>710,634</b>	<b>714,335</b>	<b>718,814</b>	<b>4,479</b>	<b>0.6%</b>
Personnel	664,865	653,842	683,280	683,950	687,929	3,979	0.6%
Services	9,032	6,995	5,692	6,580	7,080	500	7.6%
Supplies	3,996	3,991	3,885	4,000	4,000	0	0.0%
Other	5,853	17,232	15,694	17,600	17,600	0	0.0%
Capital	2,130	2,130	2,083	2,205	2,205	0	0.0%
<b>Human Resources Department</b>	<b>676,217</b>	<b>728,432</b>	<b>734,670</b>	<b>665,591</b>	<b>673,873</b>	<b>8,282</b>	<b>1.2%</b>
Personnel	295,016	302,781	310,863	308,242	309,024	782	0.3%
Services	356,476	408,165	399,963	305,709	311,809	6,100	2.0%
Supplies	7,714	8,366	7,242	19,000	20,400	1,400	7.4%
Other	15,625	7,538	15,019	31,000	31,000	0	0.0%
Capital	1,385	1,583	1,583	1,640	1,640	0	0.0%
<b>Information Technology Department</b>	<b>1,783,823</b>	<b>1,843,320</b>	<b>1,953,280</b>	<b>1,926,237</b>	<b>1,997,981</b>	<b>71,743</b>	<b>3.7%</b>
Personnel	1,092,177	1,117,714	1,156,733	1,160,965	1,156,208	(4,757)	-0.4%
Services	585,914	643,556	528,113	469,272	545,773	76,501	16.3%
Supplies	33,843	10,263	10,301	10,350	10,350	0	0.0%
Other	31,592	31,082	17,298	17,550	17,550	0	0.0%
Capital	40,296	40,705	240,835	268,100	268,100	0	0.0%
<b>Finance Department</b>	<b>2,869,581</b>	<b>2,985,840</b>	<b>3,174,052</b>	<b>3,431,924</b>	<b>3,170,879</b>	<b>(261,045)</b>	<b>-7.6%</b>
Personnel	2,135,964	2,210,292	2,145,580	2,257,215	2,255,730	(1,485)	-0.1%
Services	652,522	691,091	961,120	1,095,267	816,857	(278,410)	-25.4%
Supplies	40,676	41,696	42,760	48,760	46,960	(1,800)	-3.7%
Other	17,295	18,706	16,392	22,057	25,707	3,650	16.5%
Utilities	1,924	1,332	1,332	1,375	1,375	0	0.0%
Capital	21,199	22,724	6,868	7,250	24,250	17,000	234.5%
<b>Legal Services</b>	<b>889,317</b>	<b>989,752</b>	<b>1,052,847</b>	<b>1,007,686</b>	<b>1,011,329</b>	<b>3,643</b>	<b>0.4%</b>
Personnel	501,367	609,283	644,894	640,177	643,820	3,643	0.6%
Services	283,031	263,929	312,261	250,309	250,309	0	0.0%
Supplies	3,466	3,500	3,499	3,500	3,500	0	0.0%
Other	98,634	111,446	90,615	112,000	112,000	0	0.0%
Capital	2,819	1,594	1,578	1,700	1,700	0	0.0%
<b>Advisory Committee</b>	<b>13,020</b>	<b>13,704</b>	<b>21,196</b>	<b>26,232</b>	<b>26,341</b>	<b>109</b>	<b>0.4%</b>
Personnel	10,314	11,687	18,024	23,092	23,201	109	0.5%
Services	0	0	0	0	0	0	0.0%
Supplies	2,049	1,404	2,559	2,275	2,275	0	0.0%
Other	378	333	333	570	570	0	0.0%
Capital	279	279	279	295	295	0	0.0%
<b>Town Clerk</b>	<b>645,464</b>	<b>613,440</b>	<b>761,507</b>	<b>559,913</b>	<b>788,467</b>	<b>228,554</b>	<b>40.8%</b>
Personnel	546,898	508,778	646,122	461,961	651,815	189,854	41.1%
Services	77,887	88,516	91,392	83,072	110,172	27,100	32.6%
Supplies	11,830	13,564	21,204	11,150	22,750	11,600	104.0%
Other	1,361	1,382	1,605	2,450	2,450	0	0.0%
Capital	7,487	1,200	1,184	1,280	1,280	0	0.0%
<b>Dept. of Planning and Cmty. Development</b>	<b>851,250</b>	<b>874,057</b>	<b>975,267</b>	<b>998,192</b>	<b>1,035,782</b>	<b>37,589</b>	<b>3.8%</b>
Personnel	758,244	843,567	936,301	961,857	973,887	12,029	1.3%
Services	83,568	17,185	24,650	18,633	43,633	25,000	134.2%
Supplies	5,149	8,700	9,449	9,712	9,712	0	0.0%
Other	1,851	1,710	2,047	4,550	4,550	0	0.0%
Capital	2,437	2,895	2,821	3,440	4,000	560	16.3%



**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**BUDGET SUMMARIES: Operating Budget**

**FY2019 RECOMMENDED OPERATING BUDGET SUMMARY**

<b>SERVICE PROGRAMS</b>	<b>FY2015 ACTUAL</b>	<b>FY2016 ACTUAL</b>	<b>FY2017 ACTUAL</b>	<b>FY2018 BUDGET</b>	<b>FY2019 BUDGET</b>	<b>INCREASE/ DECREASE</b>	<b>% INCREASE/ DECREASE</b>
<b><u>ADMINISTRATION AND FINANCE TOTAL</u></b>	<b><u>8,414,546</u></b>	<b><u>8,732,736</u></b>	<b><u>9,383,452</u></b>	<b><u>9,330,109</u></b>	<b><u>9,423,464</u></b>	<b><u>93,355</u></b>	<b><u>1.0%</u></b>
Personnel	6,004,845	6,257,945	6,541,796	6,497,458	6,701,613	204,155	3.1%
Services	2,048,431	2,119,437	2,323,191	2,228,842	2,085,633	(143,210)	-6.4%
Supplies	108,724	91,485	100,901	108,747	119,947	11,200	10.3%
Other	172,589	189,429	159,002	207,777	211,427	3,650	1.8%
Utilities	1,924	1,332	1,332	1,375	1,375	0	0.0%
Capital	78,034	73,109	257,230	285,910	303,470	17,560	6.1%
<b><u>PUBLIC SAFETY</u></b>							
<b><u>Police Department</u></b>	<b><u>16,260,030</u></b>	<b><u>16,732,901</u></b>	<b><u>16,478,636</u></b>	<b><u>16,871,332</u></b>	<b><u>16,730,555</u></b>	<b><u>(140,778)</u></b>	<b><u>-0.8%</u></b>
Personnel	14,653,304	14,958,414	14,907,671	15,288,451	15,078,231	(210,221)	-1.4%
Services	492,675	649,820	556,684	574,743	601,243	26,500	4.6%
Supplies	209,459	241,943	192,767	219,900	259,900	40,000	18.2%
Other	61,045	113,476	89,104	74,000	74,000	0	0.0%
Utilities	378,004	300,325	284,766	281,611	282,373	762	0.3%
Capital	465,540	468,924	447,644	432,627	434,808	2,181	0.5%
<b><u>Fire Department</u></b>	<b><u>12,960,394</u></b>	<b><u>12,961,446</u></b>	<b><u>15,007,729</u></b>	<b><u>15,256,175</u></b>	<b><u>15,377,759</u></b>	<b><u>121,585</u></b>	<b><u>0.8%</u></b>
Personnel	12,233,065	12,267,352	14,312,004	14,574,812	14,504,987	(69,824)	-0.5%
Services	191,026	144,362	214,747	166,240	166,240	0	0.0%
Supplies	115,458	147,997	138,175	167,488	167,488	0	0.0%
Other	17,764	25,269	29,223	31,350	31,350	0	0.0%
Utilities	237,527	202,918	195,196	193,809	185,223	(8,586)	-4.4%
Capital	165,554	173,549	118,384	122,476	322,471	199,995	163.3%
<b><u>Building Department</u></b>	<b><u>7,029,407</u></b>	<b><u>7,321,190</u></b>	<b><u>7,554,334</u></b>	<b><u>7,751,557</u></b>	<b><u>7,860,144</u></b>	<b><u>108,587</u></b>	<b><u>1.4%</u></b>
Personnel	2,178,194	2,266,598	2,386,444	2,495,627	2,550,206	54,578	2.2%
Services	2,111,836	2,325,593	2,707,066	2,361,802	2,588,182	226,380	9.6%
Supplies	22,859	27,427	27,775	29,750	29,750	0	0.0%
Other	5,350	9,992	11,963	10,400	10,400	0	0.0%
Utilities	2,654,568	2,550,579	2,292,145	2,731,607	2,586,236	(145,371)	-5.3%
Capital	56,600	141,000	128,941	122,370	95,370	(27,000)	-22.1%
<b><u>PUBLIC SAFETY TOTAL</u></b>	<b><u>36,249,830</u></b>	<b><u>37,015,537</u></b>	<b><u>39,040,699</u></b>	<b><u>39,879,064</u></b>	<b><u>39,968,459</u></b>	<b><u>89,395</u></b>	<b><u>0.2%</u></b>
Personnel	29,064,563	29,492,364	31,606,119	32,358,891	32,133,424	(225,467)	-0.7%
Services	2,795,538	3,119,775	3,478,497	3,102,785	3,355,665	252,880	8.2%
Supplies	347,776	417,367	358,717	417,138	457,138	40,000	9.6%
Other	84,159	148,737	130,290	115,750	115,750	0	0.0%
Utilities	3,270,099	3,053,822	2,772,107	3,207,027	3,053,832	(153,195)	-4.8%
Capital	687,694	783,473	694,969	677,473	852,649	175,176	25.9%
<b><u>PUBLIC WORKS</u></b>							
<b><u>Department of Public Works</u></b>	<b><u>16,330,565</u></b>	<b><u>14,970,796</u></b>	<b><u>15,497,836</u></b>	<b><u>14,572,047</u></b>	<b><u>14,860,185</u></b>	<b><u>288,138</u></b>	<b><u>2.0%</u></b>
Personnel	8,137,831	8,035,084	8,186,079	8,134,618	8,134,964	345	0.0%
Services	4,322,738	3,543,963	3,827,137	3,336,524	3,582,008	245,484	7.4%
Supplies	1,536,620	1,205,409	1,467,396	960,750	970,750	10,000	1.0%
Other	123,269	68,087	58,793	53,500	53,500	0	0.0%
Utilities	1,297,419	1,134,757	927,502	1,073,453	1,102,000	28,547	2.7%
Intergovernmental	0	0	0	20,000	20,000	0	0.0%
Capital	912,687	983,497	1,030,929	993,202	996,964	3,762	0.4%



**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**BUDGET SUMMARIES: Operating Budget**

**FY2019 RECOMMENDED OPERATING BUDGET SUMMARY**

<b>SERVICE PROGRAMS</b>	<b>FY2015 ACTUAL</b>	<b>FY2016 ACTUAL</b>	<b>FY2017 ACTUAL</b>	<b>FY2018 BUDGET</b>	<b>FY2019 BUDGET</b>	<b>INCREASE/ DECREASE</b>	<b>% INCREASE/ DECREASE</b>
<b>CULTURAL SERVICES</b>							
<b>Library</b>	<b>3,894,348</b>	<b>3,993,161</b>	<b>4,129,662</b>	<b>4,045,570</b>	<b>4,023,046</b>	<b>(22,524)</b>	<b>-0.6%</b>
Personnel	2,731,042	2,916,037	3,042,282	2,947,156	2,924,666	(22,489)	-0.8%
Services	290,689	180,352	185,437	186,559	204,169	17,610	9.4%
Supplies	568,884	566,724	565,364	594,250	605,225	10,975	1.8%
Other	4,103	4,097	1,182	4,700	4,700	0	0.0%
Utilities	280,542	300,824	310,224	286,906	266,492	(20,414)	-7.1%
Capital	19,088	25,128	25,174	26,000	17,794	(8,206)	-31.6%
<b>HUMAN SERVICES</b>							
<b>Health and Human Services Department</b>	<b>1,184,308</b>	<b>1,193,045</b>	<b>1,201,816</b>	<b>1,200,237</b>	<b>1,228,331</b>	<b>28,094</b>	<b>2.3%</b>
Personnel	898,052	926,793	931,698	932,821	941,807	8,986	1.0%
Services	199,245	203,037	199,464	205,490	208,962	3,471	1.7%
Supplies	15,059	15,099	17,353	15,100	15,100	0	0.0%
Other	3,754	4,105	9,518	4,120	4,120	0	0.0%
Utilities	40,479	39,991	40,794	38,686	36,823	(1,863)	-4.8%
Capital	27,720	4,020	2,989	4,020	21,520	17,500	435.3%
<b>Veterans' Services</b>	<b>361,217</b>	<b>326,172</b>	<b>308,507</b>	<b>338,343</b>	<b>338,654</b>	<b>311</b>	<b>0.1%</b>
Personnel	185,677	160,977	157,911	171,260	171,571	311	0.2%
Services	2,527	1,975	2,525	1,988	2,388	400	20.1%
Supplies	611	562	588	650	650	0	0.0%
Other	171,893	162,147	146,973	163,935	163,535	(400)	-0.2%
Capital	510	510	510	510	510	0	0.0%
<b>Council on Aging</b>	<b>855,130</b>	<b>883,926</b>	<b>916,512</b>	<b>929,758</b>	<b>931,532</b>	<b>1,774</b>	<b>0.2%</b>
Personnel	723,008	752,246	777,303	786,418	796,240	9,822	1.2%
Services	38,318	39,031	39,320	43,583	43,583	0	0.0%
Supplies	19,481	21,296	19,432	19,763	19,763	0	0.0%
Other	2,054	2,019	4,066	2,900	4,250	1,350	46.6%
Utilities	67,443	63,719	70,144	71,394	61,996	(9,398)	-13.2%
Capital	4,826	5,614	6,246	5,700	5,700	0	0.0%
<b>Diversity, Inclusion and Community Relations</b>	<b>177,539</b>	<b>202,210</b>	<b>231,634</b>	<b>246,639</b>	<b>248,778</b>	<b>2,139</b>	<b>0.9%</b>
Personnel	168,541	172,994	209,765	216,614	218,753	2,139	1.0%
Services	0	20,000	12,509	20,000	15,000	(5,000)	-
Supplies	8,998	8,682	8,665	9,000	10,500	1,500	16.7%
Other	0	140	300	150	3,650	3,500	2333.3%
Capital	0	394	394	875	875	0	0.0%
<b>HUMAN SERVICES TOTAL</b>	<b>2,578,196</b>	<b>2,605,353</b>	<b>2,658,469</b>	<b>2,714,977</b>	<b>2,747,295</b>	<b>32,318</b>	<b>1.2%</b>
Personnel	1,975,277	2,013,010	2,076,678	2,107,113	2,128,371	21,258	1.0%
Services	240,090	264,043	253,818	271,061	269,932	(1,129)	-0.4%
Supplies	44,150	45,639	46,039	44,513	46,013	1,500	3.4%
Other	177,702	168,412	160,856	171,105	175,555	4,450	2.6%
Utilities	107,921	103,710	110,938	110,080	98,819	(11,261)	-10.2%
Capital	33,056	10,538	10,140	11,105	28,605	17,500	157.6%

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**BUDGET SUMMARIES: Operating Budget**

**FY2019 RECOMMENDED OPERATING BUDGET SUMMARY**

SERVICE PROGRAMS	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<b>LEISURE SERVICES</b>							
<b>Recreation Department</b>	<b>1,022,392</b>	<b>1,124,759</b>	<b>1,020,333</b>	<b>1,009,246</b>	<b>1,015,897</b>	<b>6,651</b>	<b>0.7%</b>
Personnel	714,908	810,788	743,010	743,396	754,445	11,049	1.5%
Services	66,441	22,717	23,008	23,037	23,037	0	0.0%
Supplies	65,683	81,169	68,410	86,480	86,480	0	0.0%
Other	12,220	18,557	12,395	12,400	12,400	0	0.0%
Utilities	159,728	157,693	162,136	139,913	135,515	(4,398)	-3.1%
Capital	3,411	33,835	11,373	4,020	4,020	0	0.0%
Personnel Services Reserve <sup>1</sup>				1,499,317	715,000	(784,317)	-52.3%
Collective Bargaining Reserve <sup>2</sup>					2,045,639	2,045,639	
<b>DEPARTMENTAL SUB-TOTAL</b>	<b>68,489,875</b>	<b>68,442,341</b>	<b>71,730,451</b>	<b>73,050,331</b>	<b>74,798,984</b>	<b>1,748,652</b>	<b>2.4%</b>
<sup>1</sup> The amounts shown for FY15 - FY17 are \$0 because these funds were transferred to departments during the fiscal year.							
<sup>2</sup> FY17 and FY18 is unsettled for Police. FY18 is unsettled for Engineers.							
<b>SCHOOLS <sup>3</sup></b>							
	<b>82,780,770</b>	<b>95,916,093</b>	<b>101,118,780</b>	<b>104,758,343</b>	<b>108,402,430</b>	<b>3,644,087</b>	<b>3.5%</b>
Personnel	72,428,615	83,392,225	87,187,917	91,079,933	94,248,208	3,168,275	3.5%
Services	7,247,489	8,406,389	9,668,432	9,181,351	9,500,730	319,379	3.5%
Supplies	2,139,489	2,296,414	2,014,848	2,508,115	2,595,361	87,246	3.5%
Other	348,819	570,086	830,846	622,641	644,300	21,659	3.5%
Capital	616,358	1,033,123	1,210,889	1,128,364	1,167,615	39,251	3.5%
Reserve <sup>1</sup>	0	217,856	205,848	237,939	246,216	8,277	3.5%
<b>NON-DEPARTMENTAL</b>							
<b>Personnel Benefits</b>	<b>49,570,654</b>	<b>53,243,663</b>	<b>54,682,308</b>	<b>60,454,519</b>	<b>63,763,500</b>	<b>3,308,982</b>	<b>5.5%</b>
Pensions	17,409,988	18,724,804	19,720,540	21,499,185	23,174,765	1,675,580	7.8%
Group Health	24,090,743	26,701,439	26,821,422	30,173,026	31,463,720	1,290,694	4.3%
Health Reimbursement Account (HRA)	55,880	49,550	0	0	0	0	0.0%
Retiree Group Health Trust Fund (OPEB's) <sup>4</sup>	3,514,360	3,499,119	3,774,838	4,480,080	4,570,465	90,385	2.0%
Employee Assistance Program (EAP)	24,900	24,900	24,900	28,000	28,000	0	0.0%
Group Life	137,555	132,265	131,381	145,000	145,000	0	0.0%
Disability Insurance	12,367	11,439	11,076	16,000	46,000	30,000	187.5%
Workers Comp <sup>4</sup>	1,720,000	1,550,000	1,450,000	1,450,000	1,450,000	0	0.0%
Public Safety IOD Medical Expenses <sup>4</sup>	400,000	250,000	250,000	200,000	200,000	0	0.0%
Unemployment Comp <sup>4</sup>	450,000	300,000	300,000	200,000	200,000	0	0.0%
Medical Disabilities	20,543	19,534	19,810	40,000	40,000	0	0.0%
Medicare Payroll Tax	1,734,318	1,980,613	2,178,341	2,223,228	2,445,551	222,323	10.0%
<b>Debt Service</b>	<b>9,304,647</b>	<b>9,478,591</b>	<b>10,255,515</b>	<b>12,766,192</b>	<b>17,119,364</b>	<b>4,353,172</b>	<b>34.1%</b>
Principal	7,209,938	7,183,044	7,859,250	9,031,750	10,469,489	1,437,739	15.9%
Interest	2,083,707	2,135,547	2,381,652	3,574,442	6,452,875	2,878,433	80.5%
Bond Anticipation Notes (BANs)	4,225	100,000	3,250	100,000	137,000	37,000	37.0%
Abatement Interest and Income	6,777	60,000	11,363	60,000	60,000	0	0.0%

<sup>3</sup> The FY17 and FY18 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

<sup>4</sup> The FY14-FY16 Actuals represent amounts transferred into the fund from General Fund revenues, not actual expenditures from the fund.

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**BUDGET SUMMARIES: Operating Budget**

**FY2019 RECOMMENDED OPERATING BUDGET SUMMARY**

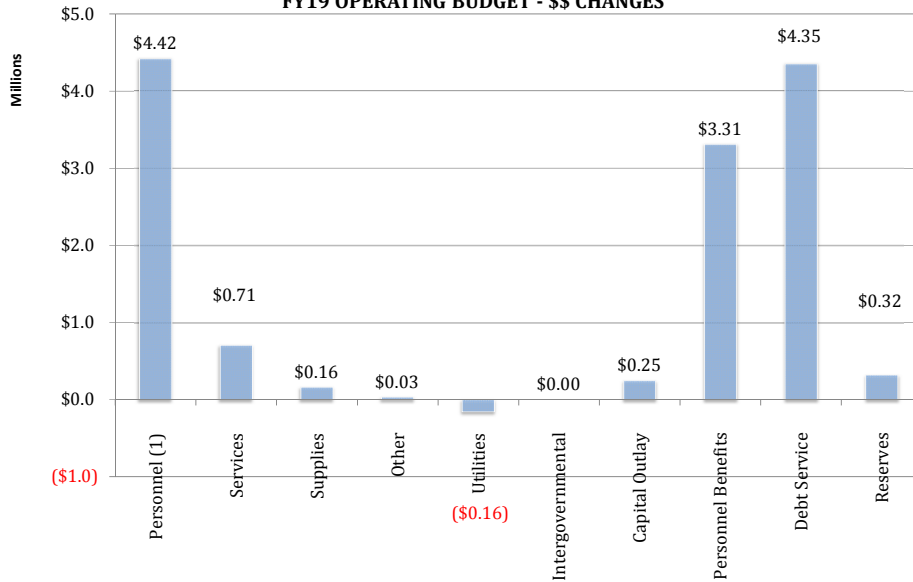
<b>SERVICE PROGRAMS</b>	<b>FY2015 ACTUAL</b>	<b>FY2016 ACTUAL</b>	<b>FY2017 ACTUAL</b>	<b>FY2018 BUDGET</b>	<b>FY2019 BUDGET</b>	<b>INCREASE/ DECREASE</b>	<b>% INCREASE/ DECREASE</b>
<i>NON-DEPARTMENTAL (con't.)</i>							
<b>Unclassified</b>	<b>3,070,300</b>	<b>2,943,807</b>	<b>4,099,184</b>	<b>3,942,225</b>	<b>4,267,691</b>	<b>325,466</b>	<b>8.3%</b>
Reserve Fund <sup>5</sup>	1,615,626	2,200,198	3,348,737	2,460,011	2,548,870	88,860	3.6%
Liability/Catastrophe Fund	154,115	78,969	78,969	203,644	456,762	253,118	124.3%
Stabilization Fund	250,000	0	0	0	0	0	0.0%
Affordable Housing Trust Fund	555,106	163,078	163,078	576,803	545,112	(31,691)	-5.5%
General Insurance	325,017	316,595	316,595	405,972	420,830	14,858	3.7%
Audit & Professional Services	115,649	129,632	129,632	137,000	137,000	0	0.0%
Contingency	13,377	13,374	13,374	15,000	15,000	0	0.0%
Out of State Travel	2,704	1,908	2,039	3,000	3,000	0	0.0%
Printing of Reports / Town Meeting Costs	27,190	27,772	34,479	35,000	35,000	0	0.0%
MMA Dues	11,516	12,281	12,281	12,900	13,222	322	2.5%
Vocational Technical	0	0	0	92,895	92,895	0	0.0%
<i>NON-DEPARTMENTAL TOTAL</i>	63,465,863	63,465,863	69,037,006	77,162,935	85,150,555	7,987,620	10.4%
<b>TOTAL OPERATING BUDGET</b>	<b>214,736,507</b>	<b>227,824,297</b>	<b>241,886,237</b>	<b>254,971,609</b>	<b>268,351,971</b>	<b>13,380,362</b>	<b>5.2%</b>

<sup>5</sup> The amounts shown for FY15 -FY17 are for information purposes only, as these funds are transferred to departments during the fiscal year and accounted for in their expenditure total.

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

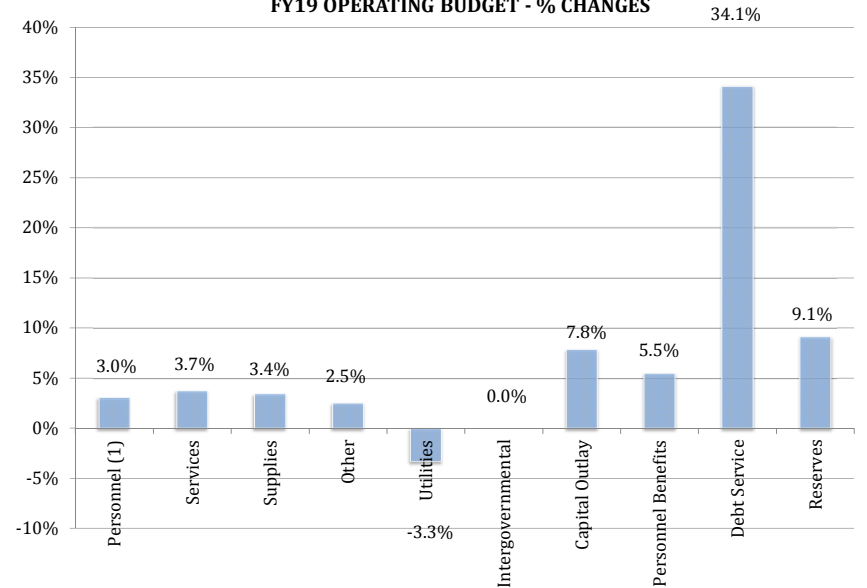
**BUDGET SUMMARIES: Operating Budget**

**FY19 OPERATING BUDGET - \$\$ CHANGES**



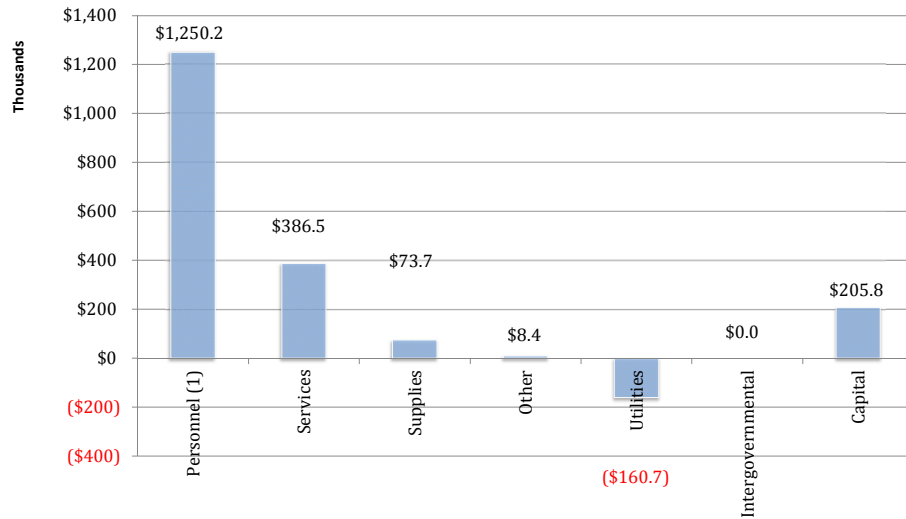
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

**FY19 OPERATING BUDGET - % CHANGES**



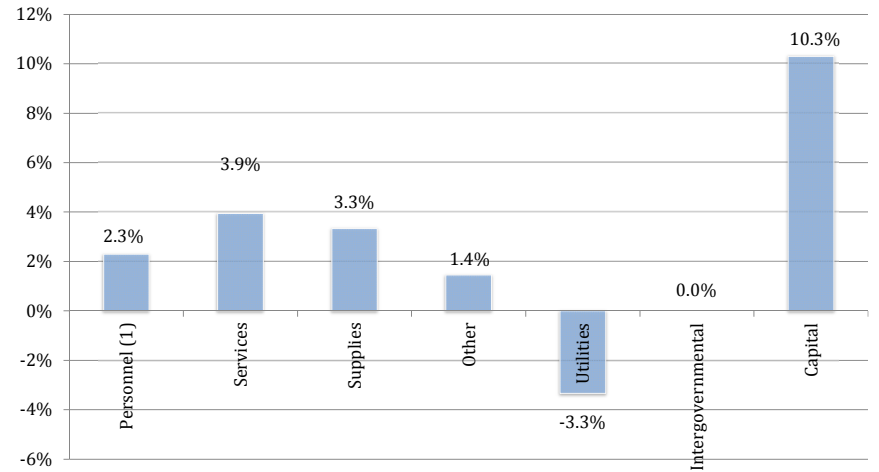
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

**FY19 TOWN DEPARTMENTAL BUDGETS - \$\$ CHANGES**



(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

**FY19 TOWN DEPARTMENTAL BUDGETS - % CHANGES**



(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

**SUMMARY OF FY2019 OPERATING BUDGET CHANGES**

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<b>Select Board</b>	<b>4,479</b> <b>0.6%</b>	
	3,978	Personnel Fixed Costs
	500	Printing Services
<b>Human Resources Department</b>	<b>8,282</b> <b>1.2%</b>	
	782	Personnel Fixed Costs
	(200)	Office Equipment Repair and Maintenance
	7,500	Professional/Technical Services
	(1,200)	Advertising
	200	Office Supplies
	1,200	Data Processing Software
<b>Information Technology Department</b>	<b>71,744</b> <b>3.7%</b>	
	(4,757)	Personnel Fixed Costs
	36,500	Data Processing Software Maintenance
	40,000	Telecommunications
<b>Finance Department</b>	<b>(261,045)</b> <b>-7.6%</b>	
<i>Comptroller</i>	<b>12,453</b> <b>2.0%</b>	
	4,407	Personnel Fixed Costs
	8,046	Computer Software Repair and Maintenance
<i>Purchasing</i>	<b>33,930</b> <b>5.0%</b>	
	2,968	Personnel Fixed Costs
	13,962	Postage
	17,000	Capital
<i>Assessing</i>	<b>3,609</b> <b>0.5%</b>	
	1,609	Personnel Fixed Costs
	2,000	Software Service Contract

**SUMMARY OF FY2019 OPERATING BUDGET CHANGES**

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<i>Treasurer</i>	<b>(311,037)</b> <b>-21.5%</b>	
	(10,469)	Personnel Fixed Costs
	(1,200)	Office Equipment Repair and Maintenance
	40,400	Computer Software Maintenance
	9,157	Copier Lease
	820	Copier Service
	(60,280)	Financial Services
	(13,500)	General Consulting Services
	(500)	Professional/Technical Services
	(13,962)	Printing Services
	250	Advertising Services
	(261,603)	Credit Card Service Charges
	(2,000)	Subscriptions
	(1,800)	Books and Periodicals
	2,500	Education/Training/Conferences
	1,050	Professional Dues and Membership
	100	Fidelity Insurance
<b>Legal Services</b>	<b>3,643</b> <b>0.4%</b>	
	3,643	Personnel Fixed Costs
<b>Advisory Committee</b>	<b>109</b> <b>0.4%</b>	
	109	Personnel Fixed Costs
<b>Town Clerk</b>	<b>228,554</b> <b>40.8%</b>	
	211,854	Personnel Fixed Costs
	(22,000)	Chargeoff to State Grant
	1,700	Motor Vehicle/Equipment Rental
	16,800	Professional/Technical Services
	6,600	Printing Services
	2,000	Advertising Services
	11,600	Meals and Receptions
<b>Dept. of Planning &amp; Cmty. Devel.</b>	<b>37,590</b> <b>3.8%</b>	
	12,029	Personnel Fixed Costs
	25,000	Planning Consultant Services
	560	Capital

SUMMARY OF FY2019 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<b>Police Department</b>	<b>(140,777)</b> <b>-0.8%</b>	
	(210,221)	Personnel Fixed Costs
	3,500	Computer Software R&M
	23,000	Communications Equipment Repair
	40,000	Uniforms and Protective Clothing
	(15,473)	Electricity
	(10,574)	Natural Gas
	26,231	Gasoline
	100	Diesel Fuel
	478	Water and Sewer
	2,181	Capital
<b>Fire Department</b>	<b>121,584</b> <b>0.8%</b>	
	(69,824)	Personnel Fixed Costs
	1,181	Electricity
	(23,178)	Natural Gas
	3,148	Gasoline
	9,387	Diesel Fuel
	876	Water and Sewer
	199,995	Capital



SUMMARY OF FY2019 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<b>Building Department</b>	<b>108,588</b> <b>1.4%</b>	
	54,578	Personnel Fixed Costs
	120,680	Building Repair and Maintenance Town
	94,200	Building Repair and Maintenance Schools
	11,500	Building Cleaning Services
	426	Electricity-Town
	56,584	Electricity-Schools
	(9,520)	Natural Gas-Town
	(219,979)	Natural Gas-Schools
	1,847	Gasoline for Vehicles-Town
	1,847	Gasoline for Vehicles-Schools
	563	Water and Sewer- Town
	22,861	Water and Sewer- School
	(27,000)	Capital
<b>Department of Public Works</b>	<b>288,138</b> <b>2.0%</b>	
	345	Personnel Fixed Costs
	12,000	Motor Vehicle / Equipment Repair
	10,000	Building Cleaning Services
	138,679	Solid Waste Disposal Contract
	7,805	Landscaping Services
	2,000	Financial Services
	75,000	Professional/Technical Services
	10,000	Custodial Supplies
	(41,579)	Electricity
	(13,145)	Natural Gas
	26,017	Gasoline
	51,434	Diesel Fuel
	5,820	Water
	3,762	Capital

**SUMMARY OF FY2019 OPERATING BUDGET CHANGES**

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<b>Library</b>	<b>(22,524)</b> <b>-0.6%</b>	
	(22,489)	Personnel Fixed Costs
	14,081	Data Processing Software Maintenance
	735	Building Repair and Maintenance
	2,794	Cataloging Services
	10,975	Library Materials
	(10,064)	Electricity
	(6,824)	Natural Gas
	(3,525)	Water
	(8,206)	Capital
<b>Health Department</b>	<b>28,095</b> <b>2.3%</b>	
	8,985	Personnel Fixed Costs
	3,471	Mental Health
	268	Electricity
	(2,385)	Natural Gas
	338	Gasoline
	(84)	Water and Sewer
	17,500	Capital
<b>Veterans' Services</b>	<b>311</b> <b>0.1%</b>	
	311	Personnel Fixed Costs
	400	Copier Lease
	(400)	Veterans' Benefits
<b>Council on Aging</b>	<b>1,774</b> <b>0.2%</b>	
	9,822	Personnel Fixed Costs
	3,000	Office Supplies
	(3,000)	Building Maintenance Supplies
	1,350	Professional Dues and Memberships
	(4,169)	Electricity
	(5,456)	Natural Gas
	227	Water
<b>Dept. of Diversity, Inclusion and Community Relations</b>	<b>2,139</b> <b>0.9%</b>	
	2,139	Personnel Fixed Costs
	(5,000)	Professional/Technical Services
	1,500	Meals and Receptions
	3,100	Education/Training/Conferences
	400	Professional Dues/Memberships

**SUMMARY OF FY2019 OPERATING BUDGET CHANGES**

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<b>Recreation Department</b>	<b>6,651</b> <b>0.7%</b>	
	11,050	Personnel Fixed Costs
	2,828	Electricity
	(10,336)	Natural Gas
	1,545	Gasoline
	715	Diesel
	850	Water
<b>Schools</b>	<b>3,644,087</b> <b>3.5%</b>	
	3,644,087	School Budget
<b>Personnel Benefits</b>	<b>3,308,983</b> <b>5.5%</b>	
	1,675,580	Pensions
	1,290,694	Group Health Insurance
	90,385	Retiree Group Health Trust Fund (OPEB's)
	30,000	Disability Insurance
	222,323	Medicare Payroll Tax
<b>Debt and Interest</b>	<b>4,353,172</b> <b>34.1%</b>	
	1,437,739	Principal
	2,878,433	Interest
	37,000	BAN's

**SUMMARY OF FY2019 OPERATING BUDGET CHANGES**

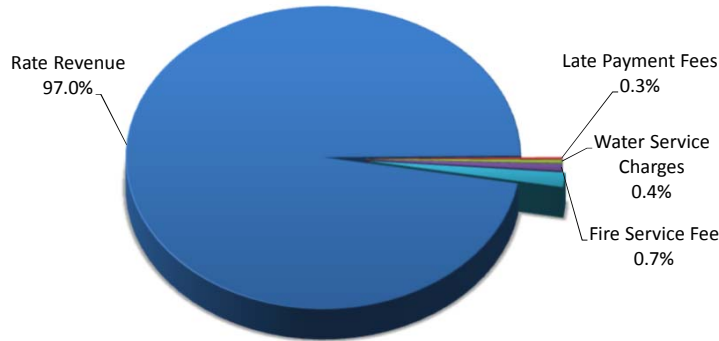
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Unclassified	325,468	
	8.5%	
	88,860	Reserve Fund
	253,118	Liability/Catastrophe Fund
	(31,691)	Affordable Housing Trust Fund
	14,858	General Insurance
	322	MMA Dues
Personnel Reserves	1,261,322	
	(784,317)	Personnel Services Reserve
	2,045,639	Collective Bargaining Reserve
<b>OPERATING BUDGET GRAND TOTAL</b>		
	<b>13,380,362</b>	
	5.2%	

**FY2019 RECOMMENDED WATER & SEWER ENTERPRISE FUND SUMMARY**

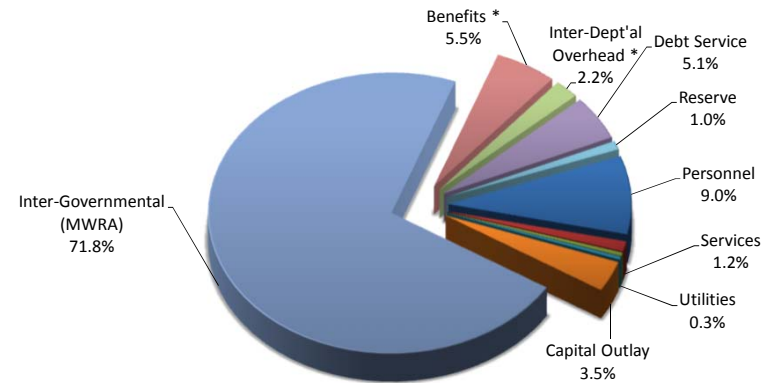
	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	INCREASE/DECREASE	
						\$	%
<b>REVENUE</b>							
Rate Revenue	26,044,743	27,082,847	28,975,487	28,793,808	29,332,750	538,942	1.9%
Late Payment Fees	104,730	107,198	101,805	80,000	80,000	0	0.0%
Water Service Charges	152,983	197,937	233,016	115,500	115,500	0	0.0%
Fire Service Fee	251,250	233,941	251,148	225,000	225,000	0	0.0%
Other	61,620	112,965	28,563	57,000	472,000	415,000	728.1%
<b>TOTAL REVENUE</b>	<b>26,615,326</b>	<b>27,734,888</b>	<b>29,590,019</b>	<b>29,271,307</b>	<b>30,225,250</b>	<b>953,942</b>	<b>3.3%</b>
<b>EXPENDITURES</b>							
Personnel	2,248,600	2,248,600	2,350,819	2,641,375	2,721,180	79,805	3.0%
Services	277,788	345,331	276,490	353,798	353,798	0	0.0%
Supplies	119,441	136,604	119,521	123,020	123,020	0	0.0%
Other	11,235	18,666	22,268	10,580	10,580	0	0.0%
Utilities	158,312	99,289	83,685	93,891	101,865	7,974	8.5%
Capital Outlay	453,692	489,494	942,492	561,800	1,060,800	499,000	88.8%
Inter-Governmental (MWRA)	19,106,437	19,586,057	19,957,951	20,962,918	21,695,920	733,002	3.5%
Benefits *	1,369,601	1,377,900	1,437,480	1,600,756	1,656,422	55,666	3.5%
Inter-Departmental Overhead *	604,369	610,829	619,590	632,969	657,695	24,726	3.9%
Debt Service	2,133,405	2,377,747	2,180,990	2,009,931	1,544,710	(465,221)	-23.1%
Reserve	0	0	0	280,270	299,260	18,990	6.8%
<b>TOTAL EXPENDITURE</b>	<b>26,482,880</b>	<b>27,290,517</b>	<b>27,991,286</b>	<b>29,271,307</b>	<b>30,225,250</b>	<b>953,942</b>	<b>3.3%</b>
<b>BALANCE</b>				<b>0</b>	<b>0</b>	<b>0</b>	

\* These comprise the Intra-Governmental Expense, which is the reimbursement to the General Fund. These amounts are accounted for in the General Fund under the "Other Available Funds" category.

**FY2019 WATER & SEWER ENTERPRISE FUND - REVENUES**



**FY2019 WATER & SEWER ENTERPRISE FUND - EXPENDITURES**



**SUMMARY OF FY2019 WATER & SEWER ENTERPRISE FUND CHANGES**

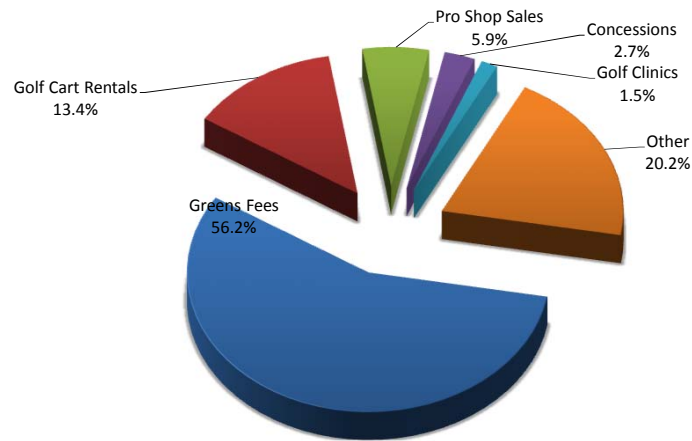
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Water and Sewer Enterprise Fund	<b>953,942</b> 3.3%	
	28,250	Personnel Fixed Costs
	51,554	Collective Bargaining
	(2,186)	Electricity
	(8,745)	Natural Gas
	4,171	Gasoline
	14,734	Diesel
	259,108	MWRA Assessment - Water
	473,894	MWRA Assessment - Sewer
	80,392	Reimbursement to the General Fund
	18,990	Reserve
	(465,221)	Debt Service
	499,000	Capital Outlay
<b>WATER &amp; SEWER ENTERPRISE FUND TOTAL</b>	<b>953,942</b> 3.3%	

**FY2019 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY**

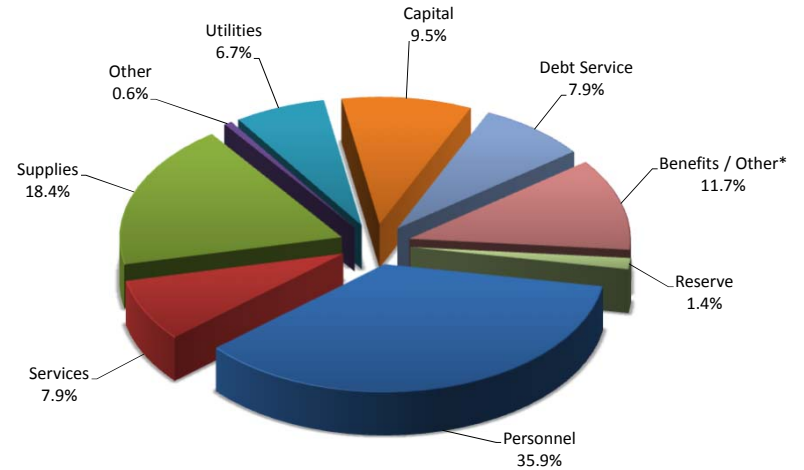
	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	INCREASE/DECREASE	
						\$	%
<b>REVENUE</b>							
Greens Fees	895,051	884,941	883,501	949,462	997,000	47,538	5.0%
Golf Cart Rentals	190,539	200,331	199,738	210,000	238,000	28,000	13.3%
Pro Shop Sales	87,910	73,945	96,204	100,000	105,000	5,000	5.0%
Concessions	44,558	46,353	47,271	49,636	48,700	(936)	-1.9%
Golf Clinics	22,715	28,421	30,868	25,000	26,000	1,000	4.0%
Other	58,057	42,690	203,119	313,000	358,000	45,000	14.4%
<b>TOTAL REVENUE</b>	<b>1,298,830</b>	<b>1,276,681</b>	<b>1,460,701</b>	<b>1,647,098</b>	<b>1,772,700</b>	<b>125,603</b>	<b>7.6%</b>
<b>EXPENDITURES</b>							
Personnel	420,984	463,530	479,848	621,661	636,150	14,489	2.3%
Services	124,865	121,872	123,955	132,271	140,271	8,000	6.0%
Supplies	185,650	159,125	237,525	313,868	326,986	13,118	4.2%
Other	3,009	5,907	7,456	10,300	10,300	0	0.0%
Utilities	108,817	78,163	74,592	120,348	117,923	(2,425)	-2.0%
Capital Outlay	84,580	362,470	70,807	86,420	168,169	81,749	94.6%
Debt Service	186,476	191,355	183,475	153,125	140,888	(12,237)	-8.0%
Benefits / Other*	163,049	177,791	182,097	179,992	207,013	27,021	15.0%
Town Fee (Transfer to Town for general use) *	0	0	0	0	0	0	0%
Reserve	0	0	0	29,113	25,000	(4,113)	-14.1%
<b>TOTAL EXPENDITURE</b>	<b>1,277,431</b>	<b>1,560,212</b>	<b>1,359,756</b>	<b>1,647,098</b>	<b>1,772,700</b>	<b>125,603</b>	<b>7.6%</b>
<b>BALANCE</b>				<b>0</b>	<b>0</b>	<b>0</b>	

\* These comprise the Intra-Governmental Expense, which is the reimbursement to the General Fund. These amounts are accounted for in the General Fund under the "Other Available Funds" category.

**FY2019 GOLF COURSE ENTERPRISE FUND - REVENUES**



**FY2019 GOLF COURSE ENTERPRISE FUND - EXPENDITURES**





**SUMMARY OF FY2019 GOLF COURSE ENTERPRISE FUND CHANGES**

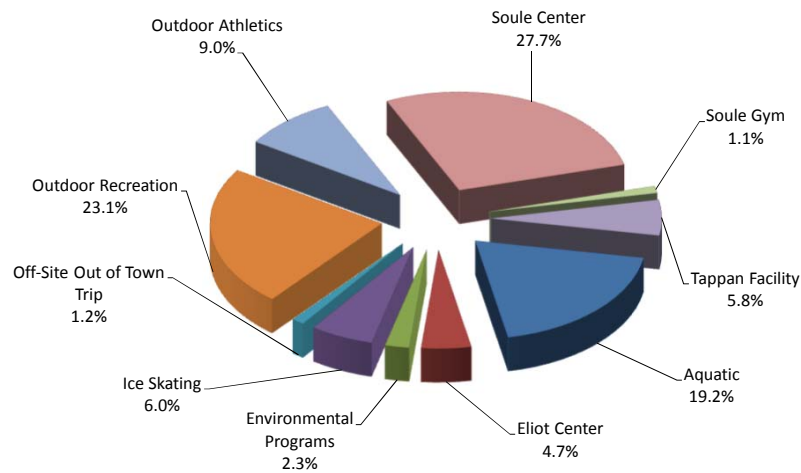
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Golf Enterprise Fund	<b>125,603</b> 7.6%	
	2,128	Personnel Fixed Costs
	12,361	Collective Bargaining
	8,000	Credit Card Service Charges
	4,250	Meals and Receptions
	8,868	Recreation Supplies
	837	Electricity
	(3,262)	Natural Gas
	81,749	Capital Outlay
	27,021	Reimbursement
	(8,500)	Debt Service - Principal
	(3,737)	Debt Service - Interest
	(4,113)	Reserve
<b>GOLF COURSE ENTERPRISE FUND TOTAL</b>	<b>125,602</b> 7.6%	

**FY2019 RECOMMENDED RECREATION REVOLVING FUND SUMMARY**

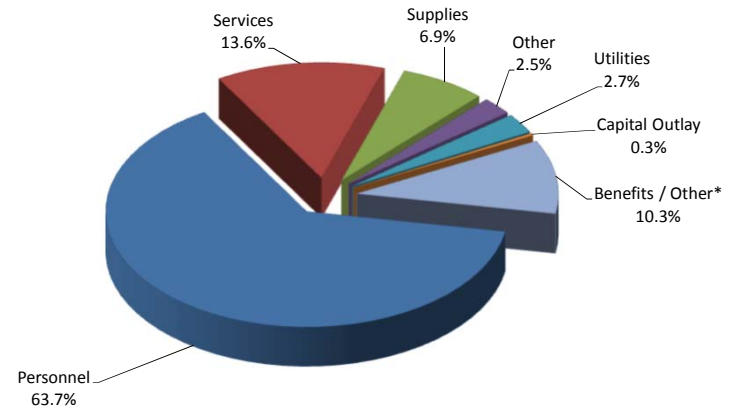
	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	INCREASE/DECREASE	
						\$	%
<b>REVENUE</b>							
Aquatic	513,277	561,411	573,878	617,875	653,834	35,959	5.8%
Eliot Center	127,840	133,225	143,890	133,126	159,383	26,257	19.7%
Environmental Programs	55,700	55,011	76,198	54,493	77,225	22,732	41.7%
Ice Skating	179,649	172,773	179,364	173,596	203,197	29,601	17.1%
Off-Site Out of Town Trip	39,737	42,061	40,335	35,730	39,955	4,225	11.8%
Outdoor Recreation	586,714	599,929	666,156	675,414	787,395	111,981	16.6%
Outdoor Athletics	250,705	303,405	278,410	301,730	305,502	3,772	1.3%
Soule Center	569,932	798,154	895,894	900,492	945,978	45,486	5.1%
Soule Gym	43,892	40,535	42,830	31,430	39,197	7,767	24.7%
Tappan Facility	169,796	173,169	190,798	184,640	198,749	14,109	7.6%
Misc Revenue	(45,166)	(25,391)	(82,472)	0	0	0	-
<b>TOTAL REVENUE</b>	<b>2,492,076</b>	<b>2,854,282</b>	<b>3,005,280</b>	<b>3,108,526</b>	<b>3,410,415</b>	<b>301,889</b>	<b>9.7%</b>
<b>EXPENDITURES</b>							
Personnel	1,605,918	1,664,017	1,693,960	1,965,833	2,171,852	206,019	10.5%
Services	274,502	317,604	348,432	397,643	464,167	66,524	16.7%
Supplies	132,534	164,572	166,286	198,177	235,368	37,191	18.8%
Other	50,746	40,942	50,702	61,833	84,058	22,225	35.9%
Utilities	138,150	101,163	99,144	101,871	93,741	(8,130)	-8.0%
Capital Outlay	2,340	39,564	33,979	7,480	9,680	2,200	29.4%
Benefits / Other*	353,717	354,124	375,900	375,690	351,549	(24,141)	-6.4%
<b>TOTAL EXPENDITURE</b>	<b>2,557,909</b>	<b>2,681,985</b>	<b>2,768,403</b>	<b>3,108,526</b>	<b>3,410,415</b>	<b>301,889</b>	<b>9.7%</b>
<b>BALANCE</b>				<b>0</b>	<b>0</b>	<b>0</b>	

\* This is the Intra-Governmental Expense, which is the reimbursement to the General Fund. It is accounted for in the General Fund under the "Other Available Funds" category.

**FY2019 RECREATION REVOLVING FUND - REVENUES**



**FY2019 RECREATION REVOLVING FUND - EXPENDITURES**



**SUMMARY OF FY2019 RECREATION REVOLVING FUND CHANGES**

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Recreation Revolving Fund	<b>301,889</b> 9.7%	
	163,860	Personnel Fixed Costs
	42,160	Collective Bargaining
	4,437	Building Maintenance
	7,000	Skating Rink Repair and Maintenance
	75	Computer Hardware Rental
	1,000	Software Service Contract
	5,641	Transportation Rentals/Leases
	(405)	Other Rentals / Leases
	2,400	Building Cleaning Service
	1,237	General Consulting Service
	900	Professional/Technical Service
	19,028	Field Trips
	5,416	Printing
	16,045	Recreation Services
	(12,000)	Athletic Event Officials
	4,875	Entertainers/Lecturers
	900	Credit Card Service Charges (E-Commerce)
	10,000	Credit Card Service Charges
	(25)	Laundry Services
	500	Office Supplies
	2,600	Data Processing Software
	15,000	Special Program Supplies
	2,113	Meals and Receptions
	(1,675)	Food Service Supplies
	1,000	Medical Supplies
	17,653	Recreation Supplies
	17,000	Education/Training/Conferences
	5,225	Professional Dues and Membership
	(833)	Electricity
	(7,297)	Natural Gas
	2,200	Capital Outlay
	(24,141)	Reimbursement
<b>RECREATION REVOLVING FUND TOTAL</b>	<b>301,889</b> 9.7%	

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**CAPITAL OUTLAY SUMMARY**

<b>PROGRAM</b>	<b>ITEM REQUESTED</b>	<b>AMOUNT</b>
<b>Select Board</b>	8 Leased PC's / 2 Laptops	2,205
	<b>Select Board Total</b>	<b>2,205</b>
<b>Human Resources Department</b>	7 Leased PC's	1,640
	<b>Human Resources Department Total</b>	<b>1,640</b>
<b>Information Technology Department</b>	18 Leased PC's / Laptops	5,100
	Data Processing Equipment	13,000
	Leased Data Storage Equipment	50,000
	Leased Network Equipment and Software	200,000
	<b>Information Technology Department Total</b>	<b>268,100</b>
<b>Finance Department</b> Comptroller	10 Leased PC's	1,450
	Purchasing	4 Leased PC's / 1 Laptop
		1 Vehicle
Assessors	12 Leased PC's	2,100
Treasurer	12 Leased PC's	2,600
	<b>Finance Department Total</b>	<b>24,250</b>
<b>Legal Services</b>	7 Leased PC's / 1 Laptop	1,700
	<b>Legal Services Total</b>	<b>1,700</b>
<b>Advisory Committee</b>	1 Leased PC	295
	<b>Advisory Committee Total</b>	<b>295</b>
<b>Town Clerk</b>	6 Leased PC's	1,280
	<b>Town Clerk Total</b>	<b>1,280</b>
<b>Planning and Community Development</b>	18 Leased PC's	4,000
	<b>Planning and Community Development Dept. Total</b>	<b>4,000</b>
<b>Police Department</b>	9 Vehicles	330,750
	Communication Equipment	70,000
	Bullet Proof Vests	16,500
	26 Leased Rugged In-Car Laptops	36,144
	46 Leased PC's	20,303
	<b>Police Department Total</b>	<b>473,697</b>
<b>Fire Department</b>	29 Leased PC's / 2 Leased Laptops	6,876
	10 Rugged In-Apparatus Laptops	21,000
	Hose Replacement	25,000
	Rescue Tool Replacement	25,000
	Radios	57,192
	Self-Contained Breathing Apparatus Cylinders	21,220

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**CAPITAL OUTLAY SUMMARY**

<b>PROGRAM</b>	<b>ITEM REQUESTED</b>	<b>AMOUNT</b>
<b>Fire Department (con't.)</b>	Ford F350	32,000
	3 Ford Sedans	79,935
	Ford E250 Van	32,000
	Turnout Gear	22,248
	<b>Fire Department Total</b>	<b>322,471</b>
<b>Building Department</b>	19 Leased PC's	3,870
	Server Memory	5,000
	Chevy 2500HD	30,000
	Toyota Prius	25,000
	Ford Transit	24,000
	Test Equipment	7,500
	<b>Building Department Total</b>	<b>95,370</b>
<b>Department of Public Works Administration</b>	7 Leased PC's	2,205
	Sub-Total Administration	2,205
<b>Engineering/Transportation</b>	17 Leased PC's	5,355
	Sub-Total Engineering / Transportation	5,355
<b>Sanitation</b>	4 Leased PC's	1,260
	Solid Waste Toter lease (Third year of a four-year lease)	61,500
	32 CY Rubbish Packer w/Side Load (Fourth year of a four-year lease)	75,550
	33 CY Rubbish Packer w/Side Load (Fourth year of a four-year lease)	75,550
	11 CY Rubbish Packer (Second year of a three-year lease)	53,795
	Compact 4WD Pickup Truck	35,994
Sub-Total Sanitation	303,649	
<b>Highway</b>	11 Leased PC's	3,465
	35,000 GVW 10 Wheel Dump Truck w/Plow & Sander (Third year of a three-year lease)	105,600
	Street Sweeper (Second year of a three-year-lease)	66,650
	Trackless Municipal Tractor (Second year of a three-year lease)	49,700
	4WD Pickup Truck w/Plow	41,290
	4WD Pickup Truck w/Plow	37,786
	Liquid Brine and Sander Combo Unit (First year of a three-year lease)	32,617
	Sub-Total Highway	337,108
<b>Parks and Open Space</b>	18 Leased PC's/Laptops	5,670
	Aerial Forestry Truck (Fourth year of a four-year lease)	40,000
	8CY Rubbish Packer (Third year of a three-year lease)	38,000
	Backhoe/Loader (Third year of a three-year lease)	32,000
	Backhoe/Loader (Second year of a three-year lease)	34,800
	9 CY Rubbish Packer (Second year of a three-year lease)	39,500
	Toro Groundsman Mower (First year of a three-year lease)	29,183
	1 Ton Dumptruck w/ Plow	63,000

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**CAPITAL OUTLAY SUMMARY**

<b>PROGRAM</b>	<b>ITEM REQUESTED</b>	<b>AMOUNT</b>
Parks and Open Space (con't.)	Compact 4WD Pickup Truck w/ Cap	37,994
	(3) Walker Stander 52" Mowers	28,500
	Sub-Total Parks and Open Space	348,647
<b>Department of Public Works Total</b>		<b>996,964</b>
Library	75 Leased PC's / 2 Leased Laptop	17,794
	<b>Library Total</b>	<b>17,794</b>
Health & Human Svcs Department	17 Leased PC's	4,020
	Ford Fusion	17,500
	<b>Health Department Total</b>	<b>21,520</b>
Veterans' Services	2 Leased PC's	510
	<b>Veterans' Services Total</b>	<b>510</b>
Council on Aging	27 Leased PC's	5,700
	<b>Council on Aging Total</b>	<b>5,700</b>
Diversity, Inclusion & Comm. Relations	3 Leased PC	875
	<b>Diversity, Inclusion &amp; Comm. Relations Total</b>	<b>875</b>
Recreation Department	14 Leased PC's / Laptops	4,020
	<b>Recreation Department Total</b>	<b>4,020</b>
<b>TOTAL GENERAL FUND</b>		<b>2,174,291</b>

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**CAPITAL OUTLAY SUMMARY**

<b>PROGRAM</b>	<b>ITEM REQUESTED</b>	<b>AMOUNT</b>
	<b>ENTERPRISE FUNDS</b>	
<b>Water</b>	10 Leased PC's	2,300
	4WD Backhoe/Loader (Second year of three-year-lease)	42,500
	Chevrolet 2500 Express Cargo Van	25,000
	4WD Pickup Truck w/ Plow	32,000
	Bobcat Skid Steer Loader	40,000
	Construction Materials	75,000
	Water Meters	40,000
	<b>Sub-Total Water Enterprise</b>	<b>256,800</b>
<b>Sewer</b>	58,000 GVW Cab and Chassis (Second year of three-year lease)	135,000
	4WD Backhoe (Second year of three-year-lease)	40,000
	18,000 GVW Cab and Chassis w/ Service	92,000
	Hi-Top CCTV Service Van (First year of a three-year lease)	82,000
	Construction Materials	25,000
	Maintenance Equipment	15,000
	<b>Sub-Total Sewer Enterprise</b>	<b>389,000</b>
	<b>Water and Sewer Enterprise Fund Total</b>	<b>645,800</b>
<b>Golf Course</b>	2 Leased PCs	3,050
	Landscaping Equipment (leased)	83,370
	Golf Course Improvements	81,749
	<b>Golf Course Enterprise Fund Total</b>	<b>168,169</b>
	<b>TOTAL ENTERPRISE FUNDS</b>	<b>813,969</b>
	<b>RECREATION REVOLVING FUND</b>	
<b>Recreation Revolving Fund</b>	Furniture	4,500
	20 Leased PC's / Laptops	5,180
	<b>Recreation Revolving Fund Total</b>	<b>9,680</b>
	<b>TOTAL REVOLVING FUNDS</b>	<b>9,680</b>



**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED**

<u>GENERAL FUND</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
<b>Select Board</b>	<b>6.48</b>	<b>6.48</b>	<b>6.48</b>	<b>6.48</b>	<b>6.48</b>	<b>6.48</b>
<b>Human Resources</b>	<b>5.00</b>	<b>5.98</b>	<b>5.98</b>	<b>5.98</b>	<b>5.98</b>	<b>5.98</b>
<b>Information Technology</b>	<b>11.40</b>	<b>12.40</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>
<b>Finance</b>	<b>29.04</b>	<b>29.16</b>	<b>30.22</b>	<b>30.22</b>	<b>30.22</b>	<b>30.22</b>
<i>Comptroller</i>	5.00	5.00	5.00	5.00	5.00	5.00
<i>Purchasing</i>	5.93	5.93	5.93	5.93	5.93	5.93
<i>Assessor</i>	7.80	7.80	8.29	8.29	8.29	8.29
<i>Treasurer/ Collector</i>	10.31	10.43	11.00	11.00	11.00	11.00
<b>Legal Services</b>	<b>6.53</b>	<b>6.53</b>	<b>6.53</b>	<b>6.53</b>	<b>6.53</b>	<b>6.53</b>
<b>Advisory Committee</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>
<b>Town Clerk</b>	<b>6.00</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>
<b>Planning and Community Development</b>	<b>12.60</b>	<b>12.80</b>	<b>12.80</b>	<b>11.80</b>	<b>11.80</b>	<b>11.80</b>
<b>Police</b>	<b>178.30</b>	<b>178.30</b>	<b>179.30</b>	<b>179.30</b>	<b>179.30</b>	<b>179.30</b>
<b>Fire</b>	<b>161.00</b>	<b>161.00</b>	<b>161.00</b>	<b>160.00</b>	<b>160.00</b>	<b>160.00</b>
<b>Building</b>	<b>33.42</b>	<b>35.42</b>	<b>35.42</b>	<b>36.90</b>	<b>36.90</b>	<b>36.90</b>
<b>Public Works</b>	<b>133.08</b>	<b>133.08</b>	<b>133.38</b>	<b>130.38</b>	<b>130.38</b>	<b>130.38</b>
<i>Administration</i>	8.00	8.00	8.00	8.00	8.00	8.00
<i>Engineering/Transportation</i>	14.00	14.00	14.00	14.00	14.00	14.00
<i>Highway</i>	52.00	52.00	52.00	52.00	52.00	51.00
<i>Sanitation</i>	17.07	17.07	17.07	14.07	14.07	15.07
<i>Parks and Open Space</i>	42.01	42.01	42.31	42.31	42.31	42.31
<b>Library</b>	<b>51.75</b>	<b>51.75</b>	<b>51.75</b>	<b>51.75</b>	<b>51.50</b>	<b>51.50</b>
<b>Health &amp; Human Services</b>	<b>14.62</b>	<b>12.62</b>	<b>12.62</b>	<b>12.62</b>	<b>12.62</b>	<b>12.62</b>
<b>Veterans' Services</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Council on Aging</b>	<b>12.77</b>	<b>12.87</b>	<b>13.04</b>	<b>13.04</b>	<b>13.04</b>	<b>13.04</b>
<b>Diversity, Inclusion and Cmty Relations <sup>1</sup></b>	<b>0.00</b>	<b>2.72</b>	<b>2.72</b>	<b>2.72</b>	<b>2.72</b>	<b>2.72</b>
<b>Recreation</b>	<b>12.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>
<b>GENERAL FUND TOTAL</b>	<b>676.39</b>	<b>680.01</b>	<b>682.14</b>	<b>678.62</b>	<b>678.37</b>	<b>678.37</b>

\* In FY11-FY13, this was the Human Relations/Youth Resources Commission. In FY14, FTEs were accounted for in the Dept. of Health and Human Services.

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED**

<u>NON-GENERAL FUND</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
<b>Water &amp; Sewer Enterprise Fund</b>	<b>41.50</b>	<b>41.50</b>	<b>41.50</b>	<b>41.50</b>	<b>41.50</b>	<b>41.50</b>
<i>Water</i>	36.50	36.50	36.50	36.50	36.50	36.50
<i>Sewer</i>	5.00	5.00	5.00	5.00	5.00	5.00
<b>Recreation Revolving Fund</b>	<b>15.33</b>	<b>15.75</b>	<b>15.75</b>	<b>15.75</b>	<b>15.50</b>	<b>15.75</b>
<b>Golf Enterprise Fund</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Community Development Block Grant</b>	<b>2.40</b>	<b>2.89</b>	<b>2.89</b>	<b>5.20</b>	<b>5.20</b>	<b>5.20</b>
<b>Handicapped Parking Fines Fund</b>	<b>0.32</b>	<b>0.32</b>	<b>0.32</b>	<b>0.32</b>	<b>0.32</b>	<b>0.32</b>
<b>Grants / Gifts</b>	<b>10.16</b>	<b>10.16</b>	<b>9.16</b>	<b>9.59</b>	<b>9.59</b>	<b>9.59</b>
<i>Police</i>	1.00	1.00	0.00	0.00	0.00	0.00
<i>Health Department</i>	6.42	6.42	6.42	6.42	6.42	6.42
<i>Council on Aging</i>	2.74	2.74	2.74	3.17	3.17	3.17
<b>NON-GENERAL FUND TOTAL</b>	<b>72.71</b>	<b>73.62</b>	<b>72.62</b>	<b>75.36</b>	<b>76.11</b>	<b>76.36</b>
<b>ALL TOWN FUNDS TOTAL</b>	<b>749.10</b>	<b>753.63</b>	<b>754.76</b>	<b>753.98</b>	<b>754.48</b>	<b>754.73</b>
<b><u>SCHOOL DEPARTMENT</u></b>						
<b>General Fund</b>	<b>1,030.24</b>	<b>1,061.54</b>	<b>1,163.72</b>	<b>1,211.34</b>	<b>1,245.02</b>	<b>1,244.19</b>
<b>Grant / Revolving Funds</b>	<b>150.24</b>	<b>154.79</b>	<b>161.37</b>	<b>158.28</b>	<b>154.27</b>	<b>155.08</b>
<b>SCHOOL DEPARTMENT TOTAL</b>	<b>1,180.48</b>	<b>1,216.33</b>	<b>1,325.09</b>	<b>1,369.62</b>	<b>1,399.29</b>	<b>1,399.27</b>
<b>ALL FUNDS TOTAL</b>	<b>1,929.58</b>	<b>1,969.96</b>	<b>2,079.85</b>	<b>2,123.60</b>	<b>2,153.77</b>	<b>2,154.00</b>