

Town of Brookline
Advisory Committee Minutes

April 7, 2020

Present Remotely: Vice-Chair Carla Benka, Ben Birnbaum, Harry Bohrs, Clifford Brown, Carol Caro, John Doggett, Dennis Doughty, Harry Friedman, Janet Gelbart, David-Marc Goldstein, Neil Gordon, Susan Granoff, Amy Hummel, Alisa Jonas, Janice Kahn, Steve Kanes, David Lescohier, Carol Levin, Fred Levitan, Pam Lodish, Carlos Ridruejo, Chair Michael Sandman, Lee Selwyn, Kim Smith, Claire Stampfer, Charles Swartz, Paul Warren, Christine Westphal, Neil Wishinsky

Also present: Assistant Town Administrator Justin Casanova-Davis, Finance Director/Treasurer Jeana Franconi, members of the public Jules Milner-Brage, Rebecca Stone, Elliot Doxer, Bob Lepson, Andreas Lui, and various unidentified members of the public.

Announcements: Pursuant to this Board’s Authority under 940 CMR 29.10 (8), all Advisory Committee Members will be participating remotely via telephone or video conferencing due to emergency regulations regarding the Corona virus.

The Chair has reviewed the requirements of the regulations. There is a quorum physically present and all votes taken will be recorded by roll call so all above listed Advisory Committee members will be allowed to vote.

AGENDA

7:30 PM Discussion and vote on \$188,000 Reserve Fund Transfer request from the Select Board’s office related to supplies and services to address the COVID 19 emergency

Michael Sandman shared the memo from Justin Casanova-Davis requesting a 3rd Reserve Fund Transfer to cover additional costs related to COVID-19. The memo details the request and allocation of funds which should suffice for the Town’s needs up to May.

Questions & Comments

Q: What is happening with funds that are not being spent because of partial shutdown? **A:** Reserve Fund Transfers – in contingency fund – good for tracking so we can go to FEMA and request reimbursements. More request for funds from departments than originally anticipated but we are looking at what we can use from existing funds. Department are using their “Supplies” line items for more cleaning supplies, for example and tracking that.

Clarifying Q: If there is a \$20,000 savings somewhere, have you considered using those funds for some of these emergent items? **A:** We definitely are looking at that and taking a deeper dive. Salary savings in our department, energy savings in our utility accounts; we are asking all departments look for at any savings. We don’t have all that information yet.

Q: Are there savings being achieved because of the virus? **A:** We are collecting that information – but not included in this RFT which is fairly conservative. Further requests may take those other funds savings into account and we will utilize them to mitigate further fund requests for COVID19.

Comment: I had asked Mike and Carla to query Andy P on what can we expect for the snow reconciliation and the number is about \$200,000 lowest it has been in a while, but also I think the health and safety of our employees and residents is paramount and encourage Town administration, if in doubt, ask us for more money to keep us safe.

Q: Are needs of schools folded into here somewhere? **A:** I reached out to MaryEllen and School Department and they did not have any request yet. May happen in the future, however.

Q: On the prisoner transport van – do we have one and why are we adding one? **A:** Yes, we have one it is old and has broken down a few times, despite maintenance work is not suitable for handling anyone with the virus. Yes we have fewer prisoners but want to be prepared if they have to incarcerate more or specifically transport anyone who is ill.

Q: What makes the new one virus resistant? How different from old one? **A:** Specific cargo inserts that keep the prisoners separated from each other as well as from the officers. Not prudent to outfit the old van with those, but got a price estimate for the new van with inserts provided.

Q: Do any of these funds reflect the fact that the Schools are being used for other services? **A:** Yes.

Q: Want to make sure this is a necessary item – would have been better to hear from the Police Chief – are we moving people elsewhere – what is the real reason behind it? **A:** Asked Public Safety Business Office and what we heard was that the Police Office Union is worried about the safety of the officers and if any prisoners have the virus, putting other prisoners and officers at risk, if they don't have them separated.

A **MOTION** was made and seconded to approve a Reserve Fund Transfer request \$188,000 into Select Board account to be used for COVID19 purposes.

2) An amendment was made and seconded to approve a Reserve Fund Transfer request for \$128,000 without the van. By a unanimous **VOTE** of 28 in favor, none opposed, and no abstentions the RFT for \$128,000 was approved.

1) A **MOTION** was made and seconded to divide the question. By a **VOTE** of 26 in favor, 1 opposed, and 1 abstention the motion was approved.

A **MOTION** was made and seconded for adding the \$60K for the van back into the RFT.

3) An amendment was made and seconded to TABLE the \$60K for the van until we get more detail from the Police Department. A **MOTION** was made and seconded to divide the question. By a **VOTE** of 26 in favor, 1 opposed, and 1 abstention the motion to TABLE was approved.

7:45 PM Discussion of possible state legislation to provide budgeting flexibility to municipalities

The Advisory Committee reviewed the email from Town Administrator Mel Kleckner regarding staff recommendations related to state legislation regarding budgeting flexibility. Jeana Franconia noted that she recommended all three options.

Questions & Comments

Q: You alluded to a cash flow analysis. Will this effect cash flow and will we have to do some borrowing? **A:** We will not have to do any short term borrowing if we stick to the June 30th deadline. This is unprecedented and the path changes but at this point we will be fine through June 30th.

Q: Confused about dates? **A:** The RE and Personal Property would be due June 1st and motor vehicle and refuse would be deferred to June 30th.

Q: Are we allowing banks to pass on property taxes? **A:** Banks will make their payments in full and will negotiate deferral with their customers, the mortgagee. Banks have said they will promptly make their payments on May 1st. They could choose to defer but these are national companies and just because the State of MA has decided to do it doesn't mean they will.

Some maintenance projects are going forward but for the most part are being deferred and using budgets instead to cover COVID19-related expenses.

As this moves forward hopeful we can loosen the grip on some requirements in order to support our residents through this difficult time. We have to help our residents.

We have to be clear and fair. Right now we stick to what the bill says.

Q: What is the communication plan for the tax extension – recommend voluntary check off? **A:** Once the Select Board adapts the bill we can include it in the daily COVID19 email and put it on the website. But open to other suggestions.

Comment: Consider a reverse 911 message from Mel?

Comment: For those who don't use the website we need to find another way to reach out with this information.

Q: Constrained by State Legislature regarding the date, but we are all grappling with issue of people who have lost income, they will be hit with high interest rates (14%) for not being able to pay tax bills. Perhaps for those people who have lost income, could we make an exception and allow them to charge it on a no interest card? **A:** Vetting process would be hard. The department receives thousands of payments every day from a third party processor so hard to figure out how to do this logistically.

Comment: Difficulty of coming up with a protocol. Anyone is allowed to defer their taxes with awareness they will have penalties and interest but we need to let them defer one month interest free. Maybe down the road put an appeal process in place where people actually show they were unable to pay due to lost wages.

Comment: Remind people any sort of relief in tax payments or interest payments or whatever, is a budget line item and at some point rather than respond to these ideas on a piece meal basis, we have to come up with a dollar amount that the town can afford to support our citizens and then we come up with ideas. Let's not lose sight of our overall ability to support the community if we do it bit by bit. Follow through on suggestions on the bill but keep another list on the side.

8:15 PM Discussion of the impact of Covid-19 on Town revenue for the 4th Quarter of FY 20 and for FY 21

(Summary of Mass Municipal Association of Legislation – see attachment)

(Review of Best and Worst Case Spreadsheet – see attachment; definitions can be found in part 3 of the online budget)

Background: Cliff Brown, Carol Levin, Paul Warren and a group of people who were on BFAC developed an Excel model that makes it possible to estimate Covid-19's impact on the revenue Brookline can expect during the last quarter of FY20 and during FY21. Understanding revenue is key to knowing how much money the Town will have available for its FY21 expenses. Without that information, it's impossible to build an FY21 budget.

Twenty-nine percent of the Town's total revenue comes from sources other than real estate taxes, and some of those sources will be hit hard. For example, we can reasonably expect that meals taxes, hotel occupancy taxes and parking meter and parking ticket receipts will drop precipitously.

The giant unknown is how long the current emergency will last, so the model provides for a best case and a worst case scenario. Cliff gathered input from 10 or 12 reasonably informed people and compiled composite best case and worst case numbers for the expected drop in revenue. These are guesstimates, but they provide a context for thinking about the expense side of the budget.

Discussion:

Federal Government is taking action to provide relief to States, States are taking action to provide relief for the Communities – but nothing solid we can do until we have a better picture of this train wreck.

We can only operate on a best case scenario.

The numbers will be in flux so we should put together a worst case budget and then look at priority add backs. Maybe have an ad hoc committee.

It is possible to come to Town meeting with two budgets – a worst case and best case.

9:00 PM Discussion and possible vote on a resolution asking the School Committee and Select Board to convene a meeting as soon as practical to review options for the FY21 budget

Want to get us on record with the Select Board to say “let's get started!”

Agree – the first step is not just us and the Select Board but the Schools have a difficult situation and what we have to do is get people to sit down and have a conversation about all issues to be considered that are different now than they are in a regular situation. And this should start sooner rather than later and we should get behind this.

Property tax that it is money we are likely to be getting – when, not if – having conversations with everyone, some funds will be coming late and some we will never get and that has to be factored in.

We absolutely need to get the right people into the room – Town School Partnership. Lay out every possible thing and paring it back as more money is found and discovered. We need to make sure we don't overlook things and get everything on the table, then formulate a plan.

It seems we should be starting with the departments and SB telling them to prioritize and come up with cuts. We are in a real crisis situation – wherever we can find money we are going to need it. Departments need to be told right now.

I think we need to give department's a number or range and they have to shoot for that and identify the cuts to meet that goal. Then at some point we can begin to add back as things change.

We have made all of the points we can make, have a motion to get going.

Have HR and Select Board consider what to do if we have a longer downturn and this is a discussion we need to have – layoff, cuts in salaries, etc.

These detailed suggestions have value but we need to step back and give a clear message – 1) we don't want to proceed with FY 21 budget, 2) we want to have the Town School Partnership meeting, 3) we want discretionary spending held up until the meeting, 4) no major capital improvement projects going forward despite perceived time constraints until we understand what we can afford. Then figure out how we go about it.

Recommend that whatever resolution we put forward that we put some time frame on it – that a meeting take place at a certain time and that a time for a revised budget be given. Get specific... no later than x, y, z.

Revised budget may be too much of a refined detail and we are really just taking lots of guesses now.

Advisory presents the budget to Town Meeting so we have to have time to process it. It has to go through steps.

I like the outline with the 4 items we want to include but also notice Mel's memo about end of April deadline for a TSP meeting.

Echo some of the things about capital projects including ones in progress but not close to ending.

Our approach needs to change and this is the time for this change. We don't want to wait until early May.

Can we come up with a budget process that holds things where they are but let us spend less than 1/12 of that amount?

Suggest April 17th as possible deadline for this meeting. Stick with the existing structure of the Town School Partnership. Now is not the time to set up a new structure (task Force).

A **MOTION** was made and seconded for a resolution asking the Select Board to convene a Town School Partnership meeting by April 17 to review options for the FY21 budget and postpone all discretionary spending and capital projects. By a unanimous VOTE of 28 in favor, the resolution is passed.

"Resolved, that the Advisory Committee requests the Select Board to request that the Town Administrator convene a meeting of the Town-School Partnership no later than Friday April 17 to review options for the FY21 budget and postpone all discretionary spending and capital projects."

9:30 PM Other Business

There was a brief discussion of Oak Street, pending and currently scheduled subcommittee hearings and future Advisory Committee meetings, and comments regarding the Advisory Committee's position on the truncated Town Meeting "Lite."

Object that the Advisory Committee has given their blessing to the truncated Town Meeting lite. We need to have a short discussion, it hasn't come up at any of our meetings and we haven't made any statement about it. This will be discussed at our next Advisory Meeting, currently scheduled for April 23rd.

Future known meetings/hearings at this time:

Sustainability Subcommittee's public hearing on Articles 18 and 19 will take place on April 16th

Planning and Regulations subcommittee's public hearing on Articles 9-15 is currently scheduled to take place on April 29th.

The Advisory Committee will hold a public hearing on Articles 3,5,6, and 25 on April 23rd. Also on the 23rd, it will discuss and vote on the Sustainability Subcommittee’s recommendations on Articles 18 and 19 and address any new issues that develop between now and the 23rd.

All schedules are subject to change.

A **MOTION** to adjourn was made, seconded and voted unanimously and the meeting was adjourned at 9:40 pm.

Documents Presented:

- Email from Town Administrator Mel Kleckner Regarding Options to Defer Tax Payments, Extend Applications for Tax Exemptions and Deferrals, and Waiver of Certain Interest and Penalty Charges
- Reserve Fund Transfer Memo from Justin Casanova-Davis, Assistant Town Administrator
- FY 20 Reserve Fund Status
- FY 20 Year-To-Date Budget Reports
- Mass Municipal Association Item “Legislature passes bill re municipal budgeting flexibility”
- Best Worst Case Scenario Budgeting Spreadsheet

ROLL CALL VOTES

| | Attendance | Vote 1 | Vote 2 | Vote 3 | Vote 4 |
|------------------------|-------------------|---------------|---------------|---------------|---------------|
| # Votes Yes | 29 | 26 | 28 | 26 | 28 |
| # Votes No | | 1 | 0 | 1 | 0 |
| # Votes Abstain | | 1 | 0 | 1 | 0 |

| Vote Description: | Divide the RFT Vote | RFT \$128,000 NO VAN | TABLE Vote on \$60K for Van | Resolution |
|--------------------------|---------------------|-------------------------|--------------------------------|------------------|
| | <i>Present</i> | <i>Y, N or A</i> | <i>Y, N or A</i> | <i>Y, N or A</i> |
| Carla Benka | P | Y | Y | Y |
| Ben Birnbaum | P | Y | Y | Y |
| Harry Bohrs | P | Y | Y | Y |
| Cliff Brown | P | A | Y | Y |
| Carol Caro | P | Y | Y | Y |
| John Doggett | P | Y | Y | Y |
| Dennis Doughty | P | Y | Y | Y |
| Harry Friedman | P | Y | Y | Y |
| Janet Gelbart | P | Y | Y | Y |
| David-Marc Goldstein | P | Y | Y | Y |
| Neil Gordon | P | Y | Y | Y |
| Susan Granoff | P | Y | Y | Y |
| Amy Hummel | P | Y | Y | Y |
| Alisa Jonas | P | Y | Y | Y |
| Janice Kahn | P | Y | Y | Y |
| Steve Kanes | P | Y | Y | Y |
| David Lescohier | P | Y | Y | Y |
| Carol Levin | P | Y | Y | Y |
| Fred Levitan | P | Y | Y | Y |
| Pam Lodish | P | Y | Y | Y |

| | | | | | |
|--------------------|---|---|---|---|---|
| Carlos Ridruejo | P | Y | Y | Y | Y |
| Lee Selwyn | P | Y | Y | Y | Y |
| Kim Smith | P | Y | Y | Y | Y |
| Claire Stampfer | P | Y | Y | Y | Y |
| Charles Swartz | P | Y | Y | Y | Y |
| Paul Warren | P | Y | Y | Y | Y |
| Christine Westphal | P | Y | Y | Y | Y |
| Neil Wishinsky | P | N | Y | N | Y |
| Mike Sandman | P | | | | |

OFFICE OF SELECT BOARD

MEMORANDUM

TO: Advisory Committee
FROM: Justin Casanova-Davis, Assistant Town Administrator
RE: **CV19 – 3 Reserve Fund Transfer**
DATE: April 2, 2020

As part of the Town’s coordinating effort to manage the Coronavirus outbreak, more funds are required to pay for additional supplies and services. This request follows the CV19 – 2 request of \$350,000 on March 17th.

The total amount of this reserve fund transfer request is \$188,000, which includes further anticipated departmental expenditures.

The list below details the request for funds:

| | |
|-------------------------------------|----------|
| IT Department | |
| 20 Laptops | \$18,000 |
| Building Department | |
| Cleaning Products/Supplies/Services | \$25,000 |
| Police Department | |
| Prisoner Transport Van | \$60,000 |
| Medical/Safety/Cleaning | \$8,000 |

The Police Department is asking for this transport van because the existing transport van has broken down several times and is not equipped to transport people in custody that have contracted the coronavirus (COVID-19). This van will be outfitted with separate cargo inserts for further protection.

| | |
|----------------------------|----------|
| Fire Department & E.O.C. | |
| Fire PPE & Mattresses | \$25,000 |
| Supplies and Services | \$7,000 |
| Health Department | |
| Medical Supplies | \$15,000 |
| DPW | |
| Cleaning Products/Supplies | \$30,000 |

Reserve Fund

| | |
|------------------------|---------------------|
| Original Budget | \$ 2,689,494 |
| Newbury | \$ 100,000 |
| 2 Clark Rd | \$ 166,628 |
| Rink Chill | \$ 65,565 |
| CV-1 | \$ 25,000 |
| CV-2 | \$ 350,000 |
| Remaining: | \$ 1,982,301 |

From: Melvin Kleckner <mkleckner@brooklinema.gov>

Sent: Tuesday, April 7, 2020 11:33 AM

To: Ben Franco <bfranco@brooklinema.gov>; Bernard Greene <bgreene@brooklinema.gov>; Heather A. Hamilton <hhamilton@brooklinema.gov>; Nancy Heller <nheller@brooklinema.gov>; Raul Fernandez <rfernandez@brooklinema.gov>

Cc: Jeana A. Franconi <jfranconi@brooklinema.gov>; Melissa Goff <mgoff@brooklinema.gov>; Rachid Belhocine <rbelhocine@brooklinema.gov>

Subject: Options to Defer Tax Payments, Extend Applications for Tax Exemptions and Deferrals, and Waiver of Certain Interest and Penalty Charges

Late last week, the Governor signed a comprehensive bill to make necessary changes to dates and deadlines for municipal operations. Among these changes were options to Defer Tax Property Tax Payments, Extend Applications for Tax Exemptions and Deferrals, and Waive Certain Interest and Penalty Charges on Delinquent Obligations. Each of these options require a vote of the Select Board. If voted, notice of these changes must be sent to taxpayers by a separate mailing. Please find below the three available options;

A. Local Option to extend the Due Dates of Property Tax Bills

Sections 10(a)(i-iii) include a local option to extend the due dates of property tax bills under G.L. c. 59, §§ 57 and 57C from April 1, 2020 (for semi-annual billing communities with annual preliminary bills) or May 1, 2020 to a date not later than June 1, 2020. This local option applies to semi-annual tax billing communities and quarterly tax billing communities. The local option is exercised by the chief executive officer of a city, town or district. The chief executive officer is a mayor in a city and the board of selectmen in a town unless some other municipal office is designated to be the chief executive officer under the provisions of a local charter. In a district, the chief executive officer is the prudential committee or commissioners.

B. Local Option to Extend the Due Date for Exemption and Deferral Applications

Section 10(a)(iv) includes a local option to extend the due date under G.L. c. 59, § 59 for applications for exemptions from April 1, 2020 to a date not later than June 1, 2020. This due date extension, if exercised, will automatically apply to deferrals under G.L. c. 59, § 5[18A] and [41A], residential exemptions under G.L. c. 59, § 5C and small commercial exemptions under G.L. c. 59, § 5I. This second local option is exercised in the same manner described in Section VII-A of this Bulletin.

C. Local Option to Waive Interest on Certain Payments Made After Due Dates

Section 11 includes a local option to waive interest and other penalty for late payment of any excise, tax, betterment assessment or apportionment thereof, water rate or annual sewer use or other charge added to a tax for any payments with a due date on or after March 10, 2020 where payment is made after its respective due date but before June 30, 2020. This third local option is also exercised in the same manner described in Section VII-A of this Bulletin.

This section allows the waiver of interest and penalties regarding late payments of bills with a due date of March 10, 2020 or after, when such bills are paid late but paid on or before June 30, 2020. This section does not permit waiver of interest and penalties regarding bills with due dates before March 10, 2020 or if the bill is not paid by June 30, 2020.

Also, be advised that Section 11 provides that a city or town shall not terminate an essential service of a resident, including but not limited to, water, trash collection or electricity, for nonpayment of taxes or fees with due dates on or after March 10, 2020 if paid on or before June 30, 2020, if the inability to pay

resulted from circumstances related to the outbreak of COVID-19 or the governor's March 10, 2020 declaration of a state of emergency.

I intend to announce staff's recommendation this evening to adopt each of these options. Although it is not on our Calendar for voting this evening, I expect the Board to be supportive so that we can begin letting people know about this and begin preparing to send out the required notice.

Lisa Portscher

Subject:

FW: Update: Legislature passes bill re municipal budgeting flexibility

Further to the background info I sent out may 30 minutes ago.... Things are moving faster in the State House than usual. See the info below from the Mass. Municipal Assn:



**Legislature Enacts Bill
to Facilitate Municipal
Governance and
Budgeting During
COVID-19 Emergency
Governor to Sign the
Bill Today**

April 3, 2020

Last night, the House and Senate enacted a key bill to assist cities and towns with a broad range of governance and budgeting issues during the COVID-19 emergency. This act has an emergency preamble, and will take effect immediately when signed by the Governor, which is expected today. The MMA worked closely with lawmakers and the Baker-Polito

Administration on these measures, and deeply appreciates the passage of these important provisions.

The Division of Local Services will have a major role in implementing the finance provisions in the bill, and will be issuing a Bulletin to cities and towns with further details within the coming days. DLS has been a key source of information and guidance during the emergency, and MMA appreciates all of their efforts.

Please click here to download the text of the bill:

<https://www.mma.org/wp-content/uploads/2020/04/H4617.pdf>

The following is MMA's summary of the key sections of An Act to Address Challenges Faced by Municipalities and State Authorities Resulting from COVID-19:

- Town Meeting Delay Beyond June 30. Allows Town Meetings to be delayed beyond June 30 if Governor has declared a state of emergency related to public health or safety. (Section 1).
- Recess and Continuance of Town Meeting. Allows the Moderator to recess and continue an already-called Town Meeting during (and until 5 days after) a public health, safety or weather emergency for up to 30 days, renewable for up to 30 days at time during the emergency, but not to a date more than 30 days following the rescission of the state of emergency. If a town does not have a moderator, the Select Board may recess and continue Town Meeting accordingly. A public safety or public health official

designated by the Select Board shall submit a report to the Attorney General providing justification for the recess and continuance. These changes are effective as of March 10, 2020. (Sections 2, 3 and 4).

- Adoption of Temporary Fiscal 2021 Budgets. If Town Meeting is unable to adopt an annual budget by June 30 due to a declared emergency, the Select Board shall notify the Director of Accounts at DLS, and the Director may approve expenditures from any appropriate fund or account of an amount sufficient for the operations of the Town during the month of July of not less than 1/12 of the total budget approved in the most recent fiscal year, pursuant to a plan approved by the Select Board, with such authority continuing for each successive month that the emergency prevents the adoption of a budget by Town Meeting. (Section 5).
- Use of Free Cash and Undesignated Fund Balances. If a Town is delayed from adopting an annual budget due to the COVID-19 emergency, the Director of Accounts may authorize the Town to appropriate (for use in fiscal 2021) from the available undesignated fund balance or free cash certified by DLS as of July 1, 2019, including undesignated fund balances in enterprise funds or special revenue accounts. (Section 6).
- Amortization of Fiscal 2020 Deficits. Allows cities and towns to amortize its fiscal 2020 deficit resulting from the COVID-19 emergency over fiscal years 2021 to 2023, to be funded in

equal or more rapid installments, such amortization to be adopted prior to setting the fiscal 2021 tax rate.

(Section 7).

- Use of Revolving Funds. Allows cities and towns that are unable to adopt their fiscal 2021 annual budget due to the COVID-19 emergency to expend amounts from revolving funds not to exceed the authorized expenditure in fiscal 2020. The legislative body shall vote on the total amount to be expended from each revolving fund when the annual budget is adopted. (Section 8).
- Tolling Required Action on “Chapter” Lands. Suspends the time period that municipalities are required to act, respond, effectuate or exercise an option to purchase Chapter 61 forest land, Chapter 61A agricultural land, or Chapter 61B recreational land until 90 days after the governor’s March 10, 2020 emergency declaration is terminated. (Section 9).
- Option to Delay Property Tax Due Date to June 1. Allows the municipal chief executive to delay the due date for municipal property tax bills to June 1. (Section 10).
- Option to Waive Interest and Penalties for Late Payments. Allows the municipal chief executive to waive the payment of interest and other penalties on late payments that were due after March 10, 2020 and paid before June 30, 2020, for any excise, tax, betterment assessment, water or sewer bill, or other charge added to a tax. (Section 11).
- Non-Termination of Services to

Residents Due to Late Payment. Cities and towns shall not terminate an essential service of a resident, including water, trash collection or electricity, for nonpayment of taxes or fees due on or after March 10, 2020 and paid after the due date but before June 30, 2020, if the nonpayment resulted from a demonstrated inability to pay due to the COVID-19 outbreak or the March 10, 2020 emergency declaration by the governor, provided that the inability to pay shall include a demonstrated financial hardship of a resident, including but not limited to loss of employment, serious illness or death of someone within the home. (Section 11).

- State Income Tax Deadline Delayed. Postpones the deadline for filing Massachusetts state income tax returns and payments from April 15, 2020 to July 15, 2020. (Section 12).
- Sale of Alcohol by Take-Out Restaurants. Allows restaurants licensed to sell alcoholic beverages on-premises may sell sealed containers of alcoholic beverages for off-premises consumption as part of take-out food transactions. (Section 13).
- Facilitating Return to Service by Retirees. Allows state and municipal employees to return to work for the state or a municipality regardless of mandatory retirement ages or a statutory limit on hours worked and earnings received, to help with workforce needs. Those on disability retirement are not eligible. (Section 14).

- Remote Meetings for Shareholder Corporations. Allows public corporations (private shareholder entities) to hold annual or special meetings of shareholders remotely for up to 60 days after the termination of the March 10, 2020 state of emergency. (Section 15).
- Provisions for Nonprofit Corporations. Allows nonprofit entities (incorporated under Chapter 180) to conduct or postpone necessary business and meet remotely for up to 60 days after the termination of the March 10, 2020 state of emergency. (Section 16).
- Tolling Municipal Requirements on Permits and Quasi-Judicial Public Meetings and Hearings (the “constructive approval” issue). Tolls required municipal actions on permits until 45 days after the termination of the COVID-19 emergency, and no permit shall be considered granted, approved or denied, constructively or otherwise due to the failure of a permit granting authority to act within timelines that would otherwise be in effect. This section also clarifies that permit granting authorities may conduct meetings and public hearings remotely during the COVID-19 emergency, consistent with the Governor’s March 12 Executive Order regarding the Open Meeting Law. This section also applies to the conduct of public meetings, public hearings or other actions taken in a quasi-judicial capacity by all local boards and commissions during the emergency declaration by the

governor. (Section 17).

**Please thank your Representatives
and Senators for moving quickly
on this important legislation!**

**The MMA will continue to work
with lawmakers and the
Administration to address the full
range of vital issues, needs and
challenges that communities are
confronting during the COVID-19
public health emergency, and we
thank you for your leadership
during this crisis.**

Michael Sandman
msandman1943@gmail.com
+1/617.513.8908 mobile & text

| | 1 | 2 | 3 |
|-----------------------------------|----|----|----|
| Best Case Revenue Factors | 0% | 0% | 0% |
| Worst Case Revenue Factors | 0% | 0% | 0% |

| | 1 | 2 | 3 |
|-----------------------------------|----|----|----|
| Best Case Expense Factors | 0% | 0% | 0% |
| Worst Case Expense Factors | 0% | 0% | 0% |

| Best Case | FY 21 Budget | Diff. From FY21 Budget | |
|---------------------------|--------------|------------------------|-------------|
| Revenue Before Enterprise | \$ 326,459 | \$ 326,459 | \$ - |
| Expense Before Enterprise | \$ 326,459 | \$ 326,459 | \$ - |
| Net Result | | \$ (0) | \$ - |

| | | | |
|---------------------------|------------|---------------|-------------|
| Worst Case | | | |
| Revenue Before Enterprise | \$ 326,459 | \$ 326,459 | \$ - |
| Expense Before Enterprise | \$ 326,459 | \$ 326,459 | \$ - |
| Net Result | | \$ (0) | \$ - |

| | Volatility Factor | Best Case | |
|--------------------------------|-------------------|------------|-------------|
| | | FY21 | Adjusted 21 |
| Real Estate Tax Revenue | | | |
| Prior Year Base Taxes | 1 | \$ 233,199 | \$ 233,199 |
| Prop 2.5% Growth | 1 | \$ 5,830 | \$ 5,830 |
| New Growth | 1 | \$ 2,500 | \$ 2,500 |
| Override | 1 | \$ - | \$ - |
| Debt Exclusions-existing | 1 | \$ 9,999 | \$ 9,999 |
| Excess Capacity | 1 | \$ - | \$ - |
| | | \$ 251,528 | \$ 251,528 |

Local Receipts

| | | | |
|--------------|---|----------|----------|
| Excise Taxes | 1 | \$ 6,265 | \$ 6,265 |
|--------------|---|----------|----------|

Local Option Taxes

| | | | |
|-----------|---|----------|----------|
| Lodging | 1 | \$ 2,284 | \$ 2,284 |
| Meals | 1 | \$ 1,109 | \$ 1,109 |
| Marijuana | 1 | \$ 1,850 | \$ 1,850 |
| | | \$ 5,243 | \$ 5,243 |

Licenses and Permits

| | | | |
|-----------------|---|--------|--------|
| Liquor | 1 | \$ 295 | \$ 295 |
| Fire Prevention | 1 | \$ 375 | \$ 375 |
| Dogs | 1 | \$ 130 | \$ 130 |
| Food Service | 1 | \$ 95 | \$ 95 |
| Field Use | 1 | \$ 84 | \$ 84 |
| Hackney | 1 | \$ 15 | \$ 15 |

| | | | | | |
|-------------------------------|---|----|-----------|---------------|------------------|
| Marriage | 1 | \$ | 15 | \$ | 15 |
| Common Victualler | 1 | \$ | 75 | \$ | 75 |
| Other | 1 | \$ | 97 | \$ | 97 |
| | | | <u>\$</u> | <u>1,181</u> | <u>\$</u> 1,181 |
| Parking and Court Fines | 1 | \$ | 3,300 | \$ | 3,300 |
| General Government | | | | | |
| Building Permits | 1 | \$ | 2,576 | \$ | 2,576 |
| Collector's Fees | 1 | \$ | 135 | \$ | 135 |
| Benefits Reimbursement | 1 | \$ | 412 | \$ | 412 |
| Antennas | 1 | \$ | 100 | \$ | 100 |
| Clerk's Fees | 1 | \$ | 90 | \$ | 90 |
| Community Imp. And All Other | 1 | \$ | 2,005 | \$ | 2,005 |
| | | | <u>\$</u> | <u>5,318</u> | <u>\$</u> 5,318 |
| Interest Income | | | | | |
| Interest Income | 1 | \$ | 458 | \$ | 458 |
| Delinquent Tax Interest | 1 | \$ | 541 | \$ | 541 |
| | | | <u>\$</u> | <u>999</u> | <u>\$</u> 999 |
| PILOTs | 1 | \$ | 1,531 | \$ | 1,531 |
| Refuse Fees | 1 | \$ | 3,599 | \$ | 3,599 |
| Departmental and Other | | | | | |
| Parking Meters | 1 | \$ | 6,000 | \$ | 6,000 |
| Parking Fees | 1 | \$ | 682 | \$ | 682 |
| Online Parking Surcharge | 1 | \$ | - | \$ | - |
| Medicaid Reimbursement (PSB) | 1 | \$ | 732 | \$ | 732 |
| Detail Surcharges | 1 | \$ | 200 | \$ | 200 |
| Cable TV Franchise | 1 | \$ | 550 | \$ | 550 |
| All Other | 1 | \$ | 275 | \$ | 275 |
| | | | <u>\$</u> | <u>8,439</u> | <u>\$</u> 8,439 |
| State Aid | | | | | |
| General Government | 1 | \$ | 6,997 | \$ | 6,997 |
| School Aid | 1 | \$ | 15,245 | \$ | 15,245 |
| School Construction Aid | 1 | \$ | 434 | \$ | 434 |
| Tax Exemption | 1 | \$ | 30 | \$ | 30 |
| Education Offset | 1 | \$ | 86 | \$ | 86 |
| | | | <u>\$</u> | <u>22,792</u> | <u>\$</u> 22,792 |
| Free Cash (Discuss) | 1 | \$ | 11,792 | \$ | 11,792 |
| Other | | | | | |
| Parking Meter Receipts | 1 | \$ | 1,182 | \$ | 1,182 |
| Cemetary Fund | 1 | \$ | 100 | \$ | 100 |

| | | | | |
|-------------------------------|-----------|----------------|-----------|----------------|
| Golf Ent. Reimburse. | \$ | 214 | \$ | 214 |
| Rec. Enterprise Reimbursement | \$ | 546 | \$ | 546 |
| Water & Sewer Reimb. | \$ | 2,430 | \$ | 2,430 |
| | \$ | 4,472 | \$ | 4,472 |
| Total Revenue | \$ | 326,459 | \$ | 326,459 |
| Enterprises (net) | \$ | 32,296 | \$ | 32,296 |
| Total | \$ | 358,755 | \$ | 358,755 |
| | \$ | 358,755 | | |

Water and Sewer

| | | | | | |
|-------------------------|---|----|--------|----|--------|
| Water and Sewer Charges | 1 | \$ | 29,091 | \$ | 29,091 |
| Late Fees | 1 | \$ | 80 | \$ | 80 |
| Service Fees | 1 | \$ | 115 | \$ | 115 |
| Fire Service Fee | 1 | \$ | 225 | \$ | 225 |
| Misc. | 1 | \$ | 57 | \$ | 57 |
| Sub | | \$ | 29,568 | \$ | 29,568 |
| Gen. Fund Reimb. | | \$ | 2,430 | \$ | 2,430 |
| Net | | \$ | 27,138 | \$ | 27,138 |
| | | | | \$ | 29,568 |
| | | | | \$ | - |

Golf Enterprise Fund

| | | | | | |
|---------------------|---|----|-------|----|-------|
| Greens Fees/Permits | 1 | \$ | 1,033 | \$ | 1,033 |
| Cart Rentals | 1 | \$ | 253 | \$ | 253 |
| Pro Shop | 1 | \$ | 111 | \$ | 111 |
| Concessions | 1 | \$ | 53 | \$ | 53 |
| Golf Clinics | 1 | \$ | 49 | \$ | 49 |
| Other | 1 | \$ | 383 | \$ | 383 |
| Sub | | \$ | 1,882 | \$ | 1,882 |
| Gen. Fund Reimb. | | \$ | 214 | \$ | 214 |
| Net | | \$ | 1,668 | \$ | 1,668 |
| | | | | \$ | 1,882 |
| | | | | \$ | - |

Recreation

| | | | | | |
|------------------------|---|----|-----|----|-----|
| Aquatics | 1 | \$ | 718 | \$ | 718 |
| Eliot | 1 | \$ | 199 | \$ | 199 |
| Environmental Programs | 1 | \$ | 79 | \$ | 79 |
| Ice Skating | 1 | \$ | 213 | \$ | 213 |
| Off-site Trips | 5 | \$ | 44 | \$ | 44 |
| Outdoor Rec | 1 | \$ | 837 | \$ | 837 |

| | | | | | |
|-------------------|---|----|-------|----|-------|
| Outdoor Athletics | 1 | \$ | 306 | \$ | 306 |
| Soule Center | 1 | \$ | 1,353 | \$ | 1,353 |
| Soule Gym | 1 | \$ | 44 | \$ | 44 |
| Tappan | 1 | \$ | 243 | \$ | 243 |
| Misc. | 1 | \$ | - | \$ | - |
| Sub | | \$ | 4,036 | \$ | 4,036 |
| Gen. Fund Reimb. | | \$ | 546 | \$ | 546 |
| Net | | \$ | 3,490 | \$ | 3,490 |
| | | | | \$ | 4,036 |
| | | | | \$ | - |

Expenses

Departmental

| | | | | | |
|-------------------|---|----|--------|----|--------|
| Personnel | 1 | \$ | 58,260 | \$ | 58,260 |
| Services | 1 | \$ | 11,691 | \$ | 11,691 |
| Supplies | 1 | \$ | 2,359 | \$ | 2,359 |
| Other | 1 | \$ | 605 | \$ | 605 |
| Utilities | 1 | \$ | 4,935 | \$ | 4,935 |
| Capital | 1 | \$ | 2,330 | \$ | 2,330 |
| Intergovernmental | 1 | \$ | 20 | \$ | 20 |

Coll. Bargain Town

| | | | | |
|---|----|-------|----|-------|
| 1 | \$ | 1,480 | \$ | 1,480 |
|---|----|-------|----|-------|

Schools

| | | | | |
|---|----|---------|----|---------|
| 1 | \$ | 118,307 | \$ | 118,307 |
|---|----|---------|----|---------|

Coll. Bargain School

| | | | | |
|---|----|-------|----|-------|
| 1 | \$ | 5,054 | \$ | 5,054 |
|---|----|-------|----|-------|

Non-Dept. Benefits

| | | | | | |
|-----------------------|---|----|--------|----|--------|
| Pensions | 1 | \$ | 26,570 | \$ | 26,570 |
| Group Health | 1 | \$ | 32,831 | \$ | 32,831 |
| OPEBs | 1 | \$ | 4,432 | \$ | 4,432 |
| Group Life | 1 | \$ | 145 | \$ | 145 |
| Disability | 1 | \$ | 46 | \$ | 46 |
| Worker's Comp | 1 | \$ | 1,850 | \$ | 1,850 |
| Public Safety IOD Med | 1 | \$ | - | \$ | - |
| Unemployment Comp | 1 | \$ | 200 | \$ | 200 |
| Med. Disabilities | 1 | \$ | 40 | \$ | 40 |
| Medicare | 1 | \$ | 2,785 | \$ | 2,785 |

Non-Dept. General

| | | | | |
|---|----|-------|----|-------|
| 1 | \$ | 4,632 | \$ | 4,632 |
|---|----|-------|----|-------|

Debt Service

| | | | | |
|---|----|--------|----|--------|
| 1 | \$ | 22,392 | \$ | 22,392 |
|---|----|--------|----|--------|

Non-Dept. Reserve Fund

| | | | | | |
|---------------|---|----|-------|----|-------|
| Tax-supported | 1 | \$ | 2,099 | \$ | 2,099 |
|---------------|---|----|-------|----|-------|

| | | | | | |
|-------------------------------|---|----|-------------------|----|-------------------|
| Free Cash Supported | 1 | \$ | 700 | \$ | 700 |
| Special Appropriations | | | | | |
| Tax-supported | 1 | \$ | 4,460 | \$ | 4,460 |
| Free Cash Supported | 1 | \$ | 8,316 | \$ | 8,316 |
| Other | 1 | \$ | 1,182 | \$ | 1,182 |
| Non-Appropriated | | | | | |
| State Assessments | 1 | \$ | 6,796 | \$ | 6,796 |
| Cherry Street Offsets | 1 | \$ | 86 | \$ | 86 |
| Overlay | 1 | \$ | 1,830 | \$ | 1,830 |
| Tax Titles-Judgements | 1 | \$ | 26 | \$ | 26 |
| Total | | | <u>\$ 326,459</u> | | <u>\$ 326,459</u> |
| Net Expense Change | | | | \$ | - |
| Net Combined Change | | | | \$ | - |

| | | |
|----|----|----|
| 4 | 5 | 6 |
| 0% | 0% | 0% |
| 0% | 0% | 0% |

| | | |
|----|----|----|
| 4 | 5 | 6 |
| 0% | 0% | 0% |
| 0% | 0% | 0% |

0.0%

0.0%

0.0%

0.0%

Worst Case

| | FY21 | Adjusted 21 |
|----|-------------|--------------------|
| \$ | 233,199 | \$ 233,199 |
| \$ | 5,830 | \$ 5,830 |
| \$ | 2,500 | \$ 2,500 |
| \$ | - | \$ - |
| \$ | 9,999 | \$ 9,999 |
| \$ | - | \$ - |
| \$ | 251,528 | \$ 251,528 |

\$ 6,265 \$ 6,265

\$ 2,284 \$ 2,284
 \$ 1,109 \$ 1,109
 \$ 1,850 \$ 1,850
 \$ 5,243 \$ 5,243

\$ 295 \$ 295
 \$ 375 \$ 375
 \$ 130 \$ 130
 \$ 95 \$ 95
 \$ 84 \$ 84
 \$ 15 \$ 15

| | | | |
|----|-------|----|-----------|
| \$ | 15 | \$ | 15 |
| \$ | 75 | \$ | 75 |
| \$ | 97 | \$ | <u>97</u> |
| \$ | 1,181 | \$ | 1,181 |

| | | | |
|----|-------|----|-------|
| \$ | 3,300 | \$ | 3,300 |
|----|-------|----|-------|

| | | | |
|----|-------|----|--------------|
| \$ | 2,576 | \$ | 2,576 |
| \$ | 135 | \$ | 135 |
| \$ | 412 | \$ | 412 |
| \$ | 100 | \$ | 100 |
| \$ | 90 | \$ | 90 |
| \$ | 2,005 | \$ | <u>2,005</u> |
| \$ | 5,318 | \$ | 5,318 |

| | | | |
|----|-----|----|------------|
| \$ | 458 | \$ | 458 |
| \$ | 541 | \$ | <u>541</u> |
| \$ | 999 | \$ | 999 |

| | | | |
|----|-------|----|-------|
| \$ | 1,581 | \$ | 1,531 |
|----|-------|----|-------|

| | | | |
|----|-------|----|-------|
| \$ | 3,599 | \$ | 3,599 |
|----|-------|----|-------|

| | | | |
|----|-------|----|------------|
| \$ | 6,000 | \$ | 6,000 |
| \$ | 682 | \$ | 682 |
| \$ | - | \$ | - |
| \$ | 732 | \$ | 732 |
| \$ | 200 | \$ | 200 |
| \$ | 550 | \$ | 550 |
| \$ | 275 | \$ | <u>275</u> |
| \$ | 8,439 | \$ | 8,439 |

| | | | |
|----|--------|----|-----------|
| \$ | 6,997 | \$ | 6,997 |
| \$ | 15,245 | \$ | 15,245 |
| \$ | 434 | \$ | 434 |
| \$ | 30 | \$ | 30 |
| \$ | 86 | \$ | <u>86</u> |
| \$ | 22,792 | \$ | 22,792 |

| | | | |
|----|--------|----|--------|
| \$ | 11,792 | \$ | 11,792 |
|----|--------|----|--------|

| | | | |
|----|-------|----|-------|
| \$ | 1,182 | \$ | 1,182 |
| \$ | 100 | \$ | 100 |

| | |
|-----------------|-----------------|
| \$ 214 | \$ 214 |
| \$ 546 | \$ 546 |
| \$ 2,430 | \$ 2,430 |
| <u>\$ 4,472</u> | <u>\$ 4,472</u> |

| | |
|--------------------------|--------------------------|
| <u>\$ 326,509</u> | <u>\$ 326,459</u> |
|--------------------------|--------------------------|

| | |
|-----------|-----------|
| \$ 32,296 | \$ 32,296 |
|-----------|-----------|

| | |
|--------------------------|--------------------------|
| <u>\$ 358,805</u> | <u>\$ 358,755</u> |
|--------------------------|--------------------------|

| | |
|------------|--|
| \$ 358,755 | |
|------------|--|

| | |
|-----------|-----------|
| \$ 29,091 | \$ 29,091 |
| \$ 80 | \$ 80 |
| \$ 115 | \$ 115 |
| \$ 225 | \$ 225 |
| \$ 57 | \$ 57 |

| | |
|------------------|------------------|
| <u>\$ 29,568</u> | <u>\$ 29,568</u> |
|------------------|------------------|

| | |
|-----------------|-----------------|
| <u>\$ 2,430</u> | <u>\$ 2,430</u> |
|-----------------|-----------------|

| | |
|-------------------------|-------------------------|
| <u><u>\$ 27,138</u></u> | <u><u>\$ 27,138</u></u> |
|-------------------------|-------------------------|

| | |
|-----------|--|
| \$ 29,568 | |
|-----------|--|

| | |
|------|--|
| \$ - | |
|------|--|

| | |
|----------|----------|
| \$ 1,033 | \$ 1,033 |
| \$ 253 | \$ 253 |
| \$ 111 | \$ 111 |
| \$ 53 | \$ 53 |
| \$ 49 | \$ 49 |
| \$ 383 | \$ 383 |

| | |
|-----------------|-----------------|
| <u>\$ 1,882</u> | <u>\$ 1,882</u> |
|-----------------|-----------------|

| | |
|---------------|---------------|
| <u>\$ 214</u> | <u>\$ 214</u> |
|---------------|---------------|

| | |
|------------------------|------------------------|
| <u><u>\$ 1,668</u></u> | <u><u>\$ 1,668</u></u> |
|------------------------|------------------------|

| | |
|----------|--|
| \$ 1,882 | |
|----------|--|

| | |
|------|--|
| \$ - | |
|------|--|

| | |
|--------|--------|
| \$ 718 | \$ 718 |
| \$ 199 | \$ 199 |
| \$ 79 | \$ 79 |
| \$ 213 | \$ 213 |
| \$ 44 | \$ 44 |
| \$ 837 | \$ 837 |

| | |
|-----------------|-----------------|
| \$ 306 | \$ 306 |
| \$ 1,353 | \$ 1,353 |
| \$ 44 | \$ 44 |
| \$ 243 | \$ 243 |
| \$ - | \$ - |
| <u>\$ 4,036</u> | <u>\$ 4,036</u> |
| \$ 546 | \$ 546 |
| <u>\$ 3,490</u> | <u>\$ 3,490</u> |
| | \$ 4,036 |
| | \$ - |

| | |
|-----------|-----------|
| \$ 58,260 | \$ 58,260 |
| \$ 11,691 | \$ 11,691 |
| \$ 2,359 | \$ 2,359 |
| \$ 605 | \$ 605 |
| \$ 4,935 | \$ 4,935 |
| \$ 2,330 | \$ 2,330 |
| \$ 20 | \$ 20 |

\$ 1,480 \$ 1,480

\$ 118,307 \$ 118,307

\$ 5,054 \$ 5,054

| | |
|-----------|-----------|
| \$ 26,570 | \$ 26,570 |
| \$ 32,831 | \$ 32,831 |
| \$ 4,432 | \$ 4,432 |
| \$ 145 | \$ 145 |
| \$ 46 | \$ 46 |
| \$ 1,850 | \$ 1,850 |
| \$ - | \$ - |
| \$ 200 | \$ 200 |
| \$ 40 | \$ 40 |
| \$ 2,785 | \$ 2,785 |

\$ 4,632 \$ 4,632

\$ 22,392 \$ 22,392

\$ 2,099 \$ 2,099

\$ 700 \$ 700

\$ 4,460 \$ 4,460

\$ 8,316 \$ 8,316

\$ 1,182 \$ 1,182

\$ 6,796 \$ 6,796

\$ 86 \$ 86

\$ 1,830 \$ 1,830

\$ 26 \$ 26

\$ 326,459 \$ 326,459

0% \$ -

\$ -

| FY19 | | FY20 | |
|------|---------|------|---------|
| \$ | 210,377 | \$ | 224,813 |
| \$ | 5,259 | \$ | 5,620 |
| \$ | 2,601 | \$ | 2,766 |
| \$ | 6,575 | \$ | - |
| \$ | 3,408 | \$ | 5,700 |
| \$ | (3,730) | \$ | (411) |
| \$ | 224,490 | \$ | 238,488 |

\$ 6,584 \$ 6,400

| | | | |
|----|-------|----|-------|
| \$ | 2,420 | \$ | 2,300 |
| \$ | 1,250 | \$ | 1,229 |
| \$ | 214 | \$ | 1,500 |
| \$ | 3,884 | \$ | 5,029 |

| | | | |
|----|-------|----|-------|
| \$ | 338 | \$ | 295 |
| \$ | 437 | \$ | 375 |
| \$ | 136 | \$ | 130 |
| \$ | 98 | \$ | 95 |
| \$ | 64 | \$ | 84 |
| \$ | 23 | \$ | 15 |
| \$ | 15 | \$ | 15 |
| \$ | 88 | \$ | 75 |
| \$ | 72 | \$ | 97 |
| \$ | 1,271 | \$ | 1,181 |

\$ 3,326 \$ 3,300

| | | | |
|----|-------|----|-------|
| \$ | 4,741 | \$ | 2,550 |
| \$ | 75 | \$ | 391 |
| \$ | 444 | \$ | 412 |
| \$ | 333 | \$ | 95 |
| \$ | 104 | \$ | 90 |
| \$ | 667 | \$ | 1,026 |
| \$ | 6,364 | \$ | 4,564 |

| | | | |
|----|-------|----|-------|
| \$ | 1,317 | \$ | 460 |
| \$ | 792 | \$ | 540 |
| \$ | 2,109 | \$ | 1,000 |

| | | | |
|----|-------|----|-----|
| \$ | 1,029 | \$ | 984 |
|----|-------|----|-----|

| | | | |
|----|-------|----|-------|
| \$ | 3,035 | \$ | 2,900 |
|----|-------|----|-------|

| | | | |
|-------|-------|----|-------|
| \$ | 5,275 | \$ | 5,250 |
| \$ | 684 | \$ | 592 |
| \$ | - | \$ | 104 |
| \$ | 831 | \$ | 634 |
| \$ | 414 | \$ | 200 |
| \$ | 595 | \$ | 600 |
| \$ | 323 | \$ | 275 |
| <hr/> | | | |
| \$ | 8,122 | \$ | 7,655 |

| | | | |
|-------|--------|----|--------|
| \$ | 6,645 | \$ | 6,825 |
| \$ | 14,781 | \$ | 15,009 |
| \$ | 557 | \$ | 435 |
| \$ | 41 | \$ | 29 |
| \$ | 89 | \$ | 89 |
| <hr/> | | | |
| \$ | 22,113 | \$ | 22,387 |

\$ - \$ - \$ - \$ - \$ -

| | | | |
|----|-------|----|-------|
| \$ | 8,428 | \$ | 9,081 |
|----|-------|----|-------|

| | | | |
|-------|-------|----|-------|
| \$ | 1,900 | \$ | 161 |
| \$ | 100 | \$ | 100 |
| \$ | 207 | \$ | 300 |
| \$ | 351 | \$ | 471 |
| \$ | 2,314 | \$ | 2,318 |
| <hr/> | | | |
| \$ | 4,872 | \$ | 3,350 |

| | | | |
|-----------|----------------|-----------|----------------|
| <u>\$</u> | <u>295,627</u> | <u>\$</u> | <u>306,319</u> |
|-----------|----------------|-----------|----------------|

| | | | |
|----|--------|----|--------|
| \$ | 31,692 | \$ | 31,331 |
|----|--------|----|--------|

| | | | |
|-----------|----------------|-----------|----------------|
| <u>\$</u> | <u>327,319</u> | <u>\$</u> | <u>337,650</u> |
| | | \$ | 335,758 |

| | | | |
|----|--------|----|--------|
| \$ | 29,141 | \$ | 28,087 |
| \$ | 115 | \$ | 80 |
| \$ | 169 | \$ | 115 |
| \$ | 263 | \$ | 225 |
| \$ | 37 | \$ | 57 |

| | | | |
|----|---------------|----|---------------|
| \$ | 29,725 | \$ | 28,564 |
| \$ | 2,314 | \$ | 2,318 |
| \$ | <u>27,411</u> | \$ | <u>26,246</u> |

| | | | |
|----|--------------|----|--------------|
| \$ | 898 | \$ | 1,030 |
| \$ | 198 | \$ | 247 |
| \$ | 99 | \$ | 110 |
| \$ | 52 | \$ | 53 |
| \$ | 49 | \$ | 34 |
| \$ | 299 | \$ | 411 |
| \$ | 1,595 | \$ | 1,885 |
| \$ | 207 | \$ | 300 |
| \$ | <u>1,388</u> | \$ | <u>1,585</u> |

| | | | |
|----|--------------|----|--------------|
| \$ | 665 | \$ | 684 |
| \$ | 210 | \$ | 179 |
| \$ | 76 | \$ | 76 |
| \$ | 203 | \$ | 203 |
| \$ | 39 | \$ | 37 |
| \$ | 675 | \$ | 837 |
| \$ | 289 | \$ | 306 |
| \$ | 914 | \$ | 1,299 |
| \$ | 37 | \$ | 36 |
| \$ | 206 | \$ | 204 |
| \$ | (70) | \$ | 110 |
| \$ | 3,244 | \$ | 3,971 |
| \$ | 351 | \$ | 471 |
| \$ | <u>2,893</u> | \$ | <u>3,500</u> |

| | FY19 | FY20 | Avg. Monthly FY21 | | |
|---------------------------------------|------------|------------|-------------------|------------|----------|
| Factor | | | | | |
| Length of Time | | | | | |
| Additional Months until Stabilization | | | | | |
| FY21 Budget Passed? | | | | | |
| Real Estate Tax Revenue | | | | | |
| Prior Year Base Taxes | \$ 210,377 | \$ 224,813 | | \$ 233,199 | |
| Prop 2.5% Growth | \$ 5,259 | \$ 5,620 | | \$ 5,830 | |
| New Growth | \$ 2,601 | \$ 2,766 | | \$ 2,500 | |
| Override | \$ 6,575 | \$ - | | \$ - | |
| Debt Exclusions-existing | \$ 3,408 | \$ 5,700 | | \$ 9,999 | |
| Excess Capacity | \$ (3,730) | \$ (411) | | \$ - | |
| | | | \$ 238,488 | \$ 19,874 | |
| Local Receipts | | | | | |
| Excise Taxes | | \$ 6,400 | \$ 6,400 | \$ 533 | \$ 6,265 |
| Local Option Taxes | | | | | |
| Lodging | | \$ 2,300 | | | \$ 2,284 |
| Meals | | \$ 1,229 | | | \$ 1,109 |
| Marijuana | | \$ 1,500 | | | \$ 1,850 |
| | | | \$ 5,029 | \$ 419 | |
| Licenses and Permits | | | | | |
| Liquor | | \$ 295 | | | \$ 295 |
| Fire Prevention | | \$ 375 | | | \$ 375 |
| Other | | \$ 511 | | | \$ 511 |
| | | | \$ 1,181 | \$ 98 | |
| | | | | \$ - | |
| Parking and Court Fines | | \$ 3,300 | \$ 3,300 | \$ 275 | \$ 3,300 |
| General Government | | | | | |
| Building Permits | \$ 4,741 | \$ 2,550 | \$ - | | \$ 2,576 |
| Collector's Fees | \$ 75 | \$ 391 | \$ - | | \$ 135 |
| Benefits Reimbursement | \$ 444 | \$ 412 | \$ - | | \$ 412 |
| Antennas | \$ 333 | \$ 95 | \$ - | | \$ 100 |
| Community Imp. And All Other | \$ 798 | \$ 1,111 | \$ - | | \$ 2,095 |
| | | | \$ 4,559 | \$ 380 | |
| Interest Income | \$ 2,109 | \$ 1,000 | \$ 1,000 | \$ 83 | \$ 999 |
| PILOTs | \$ 1,029 | \$ 984 | \$ 984 | \$ 82 | \$ 1,581 |
| Refuse Fees | \$ 3,035 | \$ 2,900 | \$ 2,900 | \$ 242 | \$ 3,599 |
| Departmental and Other | | | | | |

| | | | | |
|-------------------------------|------------|------------|------------|------------|
| Parking Meters | \$ 5,275 | \$ 5,250 | \$ - | \$ 6,000 |
| Parking Fees | \$ 831 | \$ 634 | \$ - | \$ 732 |
| All Other | \$ 2,016 | \$ 1,771 | \$ 7,655 | \$ 638 |
| | | | | \$ 1,706 |
| State Aid | | | | |
| General Government | \$ 6,645 | \$ 6,825 | \$ - | \$ 6,997 |
| School Aid | \$ 14,781 | \$ 15,009 | \$ - | \$ 15,245 |
| School Construction Aid | \$ 557 | \$ 435 | \$ - | \$ 434 |
| Tax Exemption | \$ 41 | \$ 29 | \$ - | \$ 30 |
| Education Offset | \$ 89 | \$ 89 | \$ - | \$ 86 |
| | | | \$ 22,387 | \$ 1,866 |
| Free Cash (Discuss) | \$ 8,428 | \$ 9,081 | \$ 9,081 | \$ 757 |
| | | | | \$ 11,792 |
| Other | | | | |
| Parking Meter Receipts | \$ 1,900 | \$ 161 | \$ - | \$ 1,182 |
| Cemetery Fund | \$ 100 | \$ 100 | \$ - | \$ 100 |
| Golf Ent. Reimburse. | \$ 207 | \$ 300 | \$ - | \$ 214 |
| Rec. Enterprise Reimbursement | \$ 351 | \$ 471 | \$ - | \$ 546 |
| Water & Sewer Reimb. | \$ 2,314 | \$ 2,318 | \$ - | \$ 2,430 |
| | | | \$ 3,350 | \$ 279 |
| Total Revenue | \$ 280,589 | \$ 306,314 | \$ 306,314 | \$ 25,526 |
| | | | \$ 304,425 | \$ 326,458 |
| | | | \$ (1,889) | \$ (50) |
| Enterprises? | | | | \$ (673) |
| | | | | \$ 31,120 |
| | | | | \$ 33,008 |
| | | | | \$ (1,888) |

Avg Monthly

\$ 251,528 \$ 20,961

\$ 6,265 \$ 522

\$ 5,243 \$ 437

\$ 1,181 \$ 98

\$ -

\$ 3,300 \$ 275

\$ -

\$ -

\$ -

\$ -

\$ -

\$ 5,318 \$ 443

\$ 999 \$ 83

\$ 1,581 \$ 132

\$ 3,599 \$ 300

| | | | |
|----|-------|----|-----|
| | \$ | - | |
| | \$ | - | |
| \$ | 8,438 | \$ | 703 |

| | | | |
|----|--------|----|-------|
| | \$ | - | |
| | \$ | - | |
| | \$ | - | |
| | \$ | - | |
| | \$ | - | |
| \$ | 22,792 | \$ | 1,899 |

| | | | |
|----|--------|----|-----|
| \$ | 11,792 | \$ | 983 |
|----|--------|----|-----|

| | | | |
|----|-------|----|-----|
| | \$ | - | |
| | \$ | - | |
| | \$ | - | |
| | \$ | - | |
| | \$ | - | |
| \$ | 4,472 | \$ | 373 |

| | | | |
|----|---------|----|--------|
| \$ | 326,508 | \$ | 27,209 |
|----|---------|----|--------|

| | | | |
|----|--------|----|--------|
| \$ | 32,335 | \$ | 35,874 |
| \$ | 33,008 | \$ | 35,924 |
| \$ | (673) | \$ | (50) |

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| ACCOUNTS FOR: 15K | FINANCE REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---------------------------------|------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| K017 FURN, FIXTURES, EQUIPMENT | | | | | | | | |
| 1516K017 | FY16 FURN, FIXTURES, EQUIP | 193 | 0 | 193 | .00 | .00 | 193.35 | .0% |
| 1517K017 | FY17 FURN, FIXTURES, EQUI | 32 | 0 | 32 | .00 | .00 | 31.64 | .0% |
| 1518K017 | FY18 FURN, FIXTURES, EQUIPME | 67 | 0 | 67 | .00 | .00 | 66.86 | .0% |
| 1519K017 | FY19 FURN, FIXTURES, EQUIPME | 32,338 | 7,876 | 40,214 | 14,567.48 | .00 | 25,646.29 | 36.2% |
| TOTAL FURN, FIXTURES, EQUIPMENT | | 32,629 | 7,876 | 40,506 | 14,567.48 | .00 | 25,938.14 | 36.0% |
| K018 SCHOOL FURNITURE UPGRADES | | | | | | | | |
| 1516K018 | FY16 SCHOOL FURNITURE UPGR | 0 | 16,688 | 16,688 | 16,688.13 | .00 | .00 | 100.0% |
| 1518K018 | FY18 SCHOOL FURNITURE UPGR | 0 | 936 | 936 | 935.89 | .00 | .00 | 100.0% |
| 1519K018 | FY19 SCHOOL FURNITURE UPGR | 0 | 11,814 | 11,814 | .00 | 10,072.78 | 1,741.28 | 85.3% |
| 1520K018 | FY20 SCHOOL FURNITURE UPGR | 110,000 | 0 | 110,000 | 104,567.67 | 4,479.38 | 952.95 | 99.1% |
| TOTAL SCHOOL FURNITURE UPGRADES | | 110,000 | 29,438 | 139,438 | 122,191.69 | 14,552.16 | 2,694.23 | 98.1% |
| TOTAL FINANCE REV FIN CAPITAL | | 142,629 | 37,314 | 179,944 | 136,759.17 | 14,552.16 | 28,632.37 | 84.1% |

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| ACCOUNTS FOR: 17K | PLANNING REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------------------------------------|--------------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| K084 GATEWAY EAST PROJECT | | | | | | | | |
| 1719K084 | FY19 GATEWAY EAST PROJECT | 228,225 | 0 | 228,225 | 228,225.00 | .00 | .41 | 100.0% |
| | TOTAL GATEWAY EAST PROJECT | 228,225 | 0 | 228,225 | 228,225.00 | .00 | .41 | 100.0% |
| K122 RIVERWAY PARK PED AND BKE PATH | | | | | | | | |
| 1714K122 | 14RIVERWAY PARK PED AND BK | 40,000 | 0 | 40,000 | .00 | .00 | 40,000.00 | .0% |
| | TOTAL RIVERWAY PARK PED AND BKE PATH | 40,000 | 0 | 40,000 | .00 | .00 | 40,000.00 | .0% |
| K165 GATEWAY EAST CONSTRUCTION MATC | | | | | | | | |
| 1719K165 | 19GATEWAY EAST CONSTRUCTIO | 250,000 | 0 | 250,000 | .00 | 250,000.00 | .00 | 100.0% |
| | TOTAL GATEWAY EAST CONSTRUCTION MATC | 250,000 | 0 | 250,000 | .00 | 250,000.00 | .00 | 100.0% |
| | TOTAL PLANNING REV FIN CAPITAL | 518,225 | 0 | 518,225 | 228,225.00 | 250,000.00 | 40,000.41 | 92.3% |

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| ACCOUNTS FOR: 19K | INFO | TECH | REV | FINANCED | CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--------------------------------------|------|------|-------------------|----------|---------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| K016 IT HARDWARE-SOFTWARE | | | | | | | | | | | | |
| 1918K016 | FY18 | IT | HARDWARE-SOFTWARE | | | 18,860 | 0 | 18,860 | .00 | 14,234.80 | 4,624.92 | 75.5% |
| TOTAL IT HARDWARE-SOFTWARE | | | | | | 18,860 | 0 | 18,860 | .00 | 14,234.80 | 4,624.92 | 75.5% |
| TOTAL INFO TECH REV FINANCED CAPITAL | | | | | | 18,860 | 0 | 18,860 | .00 | 14,234.80 | 4,624.92 | 75.5% |

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| ACCOUNTS FOR: 21K | POLICE REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------------------------------------|--------------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| K159 CAD SYSTEM UPGRADE | | | | | | | | |
| 2119K159 | FY19 CAD SYSTEM UPGRADE | 6,802 | 38,302 | 45,104 | 15,237.78 | 27,622.00 | 2,244.13 | 95.0% |
| | TOTAL CAD SYSTEM UPGRADE | 6,802 | 38,302 | 45,104 | 15,237.78 | 27,622.00 | 2,244.13 | 95.0% |
| K169 UPGRADE/REPLACE PS RADIO INFRA | | | | | | | | |
| 2120K169 | FY20UPGRADE/REPLACE PS RAD | 900,000 | 0 | 900,000 | .00 | 825,097.63 | 74,902.37 | 91.7% |
| | TOTAL UPGRADE/REPLACE PS RADIO INFRA | 900,000 | 0 | 900,000 | .00 | 825,097.63 | 74,902.37 | 91.7% |
| | TOTAL POLICE REV FIN CAPITAL | 906,802 | 38,302 | 945,104 | 15,237.78 | 852,719.63 | 77,146.50 | 91.8% |

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| ACCOUNTS FOR: 22K | FIRE REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|------------------------------------|------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| <u>K095 PURCHASE FIRE ENGINE</u> | | | | | | | | |
| 2218K095 | FY18 FIRE ENGINE #6 REPLAC | 1,266 | 0 | 1,266 | 840.50 | .00 | 425.70 | 66.4% |
| | TOTAL PURCHASE FIRE ENGINE | 1,266 | 0 | 1,266 | 840.50 | .00 | 425.70 | 66.4% |
| <u>K173 STATION 6 DRAFTING PIT</u> | | | | | | | | |
| 2220K173 | FY20 STATION 6 DRAFTING PI | 50,000 | 0 | 50,000 | .00 | .00 | 50,000.00 | .0% |
| | TOTAL STATION 6 DRAFTING PIT | 50,000 | 0 | 50,000 | .00 | .00 | 50,000.00 | .0% |
| | TOTAL FIRE REV FIN CAPITAL | 51,266 | 0 | 51,266 | 840.50 | .00 | 50,425.70 | 1.6% |

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FOR 2020 99

| ACCOUNTS FOR: 25K | BUILDING REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---|----------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| <u>K002 ENERGY CONSERVATION</u> | | | | | | | | |
| 2519K002 | FY19 ENERGY CONSERVATION | 30,000 | 25,000 | 55,000 | 42,290.45 | .64 | 12,708.91 | 76.9% |
| 2520K002 | FY20 ENERGY CONSERVATION | 185,000 | 0 | 185,000 | 68,932.93 | .00 | 116,067.07 | 37.3% |
| TOTAL ENERGY CONSERVATION | | 215,000 | 25,000 | 240,000 | 111,223.38 | .64 | 128,775.98 | 46.3% |
| <u>K010 ENERGY MANAGEMENT SYSTEMS</u> | | | | | | | | |
| 2519K010 | FY19 ENERGY MANAGEMENT SYS | 2,789 | 9,389 | 12,178 | 4,782.05 | .00 | 7,395.61 | 39.3% |
| 2520K010 | FY20 ENERGY MANAGEMENT SYS | 125,000 | 0 | 125,000 | 58,861.69 | 66,138.31 | .00 | 100.0% |
| TOTAL ENERGY MANAGEMENT SYSTEMS | | 127,789 | 9,389 | 137,178 | 63,643.74 | 66,138.31 | 7,395.61 | 94.6% |
| <u>K022 TOWN-SCH SECURITY-LIFE SAFETY</u> | | | | | | | | |
| 2519K022 | FY19TOWN-SCH SECURITY-LIFE | 57,804 | 2,400 | 60,204 | 56,984.29 | 3,219.91 | .00 | 100.0% |
| 2520K022 | FY20 TOWN-SCH SECURITY-LIF | 260,000 | 0 | 260,000 | 97,683.83 | 161,982.54 | 333.63 | 99.9% |
| TOTAL TOWN-SCH SECURITY-LIFE SAFETY | | 317,804 | 2,400 | 320,204 | 154,668.12 | 165,202.45 | 333.63 | 99.9% |
| <u>K040 PUTTERHAM LIBRARY</u> | | | | | | | | |
| 2519K040 | FY19 PUTTERHAM LIBRARY BAT | 150,000 | 0 | 150,000 | .00 | 9,850.00 | 140,150.00 | 6.6% |
| TOTAL PUTTERHAM LIBRARY | | 150,000 | 0 | 150,000 | .00 | 9,850.00 | 140,150.00 | 6.6% |
| <u>K042 CLASSROOM CAPACITY EXPANSION</u> | | | | | | | | |
| 2516K042 | FY16 CLASSROOM CAPACITY EX | 44,860 | 0 | 44,860 | 43,800.07 | .00 | 1,060.00 | 97.6% |
| 2517K042 | FY17 CLASSROOM CAPACITY EX | 10,402 | 0 | 10,402 | 10,402.05 | .00 | .00 | 100.0% |
| 2518K042 | FY18 CLASSROOM CAPACITY EX | 6,663 | 0 | 6,663 | 6,662.66 | .00 | .00 | 100.0% |
| 2519K042 | FY19 CLASSROOM CAPACITY EX | 93,417 | 740 | 94,157 | 88,876.80 | .00 | 5,280.00 | 94.4% |
| 2520K042 | FY20CLASSROOM CAPACITY EXP | 1,450,000 | 0 | 1,450,000 | 1,337,091.63 | 112,908.37 | .00 | 100.0% |
| TOTAL CLASSROOM CAPACITY EXPANSION | | 1,605,342 | 740 | 1,606,082 | 1,486,833.21 | 112,908.37 | 6,340.00 | 99.6% |

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| ACCOUNTS FOR: 25K | BUILDING REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--|--------------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| <u>K046 TOWN HALL/MAIN LIB GARAGE IMPR</u> | | | | | | | | |
| 2517K046 | 2017 TOWN HALL/MAIN LIB GA | 288,200 | 0 | 288,200 | .00 | .00 | 288,200.00 | .0% |
| | TOTAL TOWN HALL/MAIN LIB GARAGE IMPR | 288,200 | 0 | 288,200 | .00 | .00 | 288,200.00 | .0% |
| <u>K050 ADA RENOVATIONS</u> | | | | | | | | |
| 2518K050 | FY18 ADA RENOVATIONS | 2,389 | 0 | 2,389 | 2,388.61 | .00 | .00 | 100.0% |
| 2520K050 | FY20 ADA RENOVATIONS | 80,000 | 0 | 80,000 | 37,358.26 | 40,151.30 | 2,490.44 | 96.9% |
| | TOTAL ADA RENOVATIONS | 82,389 | 0 | 82,389 | 39,746.87 | 40,151.30 | 2,490.44 | 97.0% |
| <u>K098 FIRE STATION RENOVATIONS</u> | | | | | | | | |
| 2514K098 | FY14 FIRE STATION RENOVATI | 0 | 4,837 | 4,837 | 4,836.52 | .00 | .00 | 100.0% |
| 2515K098 | FY 15 FIRE STATION RENOVAT | 0 | 136,193 | 136,193 | 136,193.10 | .00 | .00 | 100.0% |
| 2517K098 | FY 17 FIRE STATION RENOVAT | 65,335 | 481,398 | 546,733 | 494,105.67 | 48,790.94 | 3,836.39 | 99.3% |
| 2518K098 | FY18 FIRE STATION RENOVATI | 260,583 | 2,450 | 263,033 | 21,580.40 | 27,450.00 | 214,002.57 | 18.6% |
| 2519K098 | FY19 FIRE STATION RENOVATI | 385,000 | 0 | 385,000 | .00 | .00 | 385,000.00 | .0% |
| 2520K098 | FY20 FIRE STATION RENOVATI | 600,000 | 0 | 600,000 | .00 | .00 | 600,000.00 | .0% |
| | TOTAL FIRE STATION RENOVATIONS | 1,310,918 | 624,877 | 1,935,796 | 656,715.69 | 76,240.94 | 1,202,838.96 | 37.9% |
| <u>K109 TOWN/SCHOOL BUILDINGS ELEVATOR</u> | | | | | | | | |
| 2514K109 | 14TOWN/SCHOOL BUILDINGS EL | 4,366 | 0 | 4,366 | .00 | .00 | 4,366.47 | .0% |
| 2515K109 | FY15TOWN/SCHOOL BUILDINGS | 51,530 | 46,080 | 97,610 | 46,080.00 | .00 | 51,529.93 | 47.2% |
| 2517K109 | FY17TOWN/SCHOOL BUILDINGS | 18,458 | 0 | 18,458 | .00 | .00 | 18,458.41 | .0% |
| 2518K109 | FY18TOWN/SCHOOL BUILDINGS | 17,239 | 0 | 17,239 | .00 | .00 | 17,238.89 | .0% |
| 2519K109 | FY19TOWN/SCHOOL BUILDINGS | 300,000 | 0 | 300,000 | .00 | .00 | 300,000.00 | .0% |
| | TOTAL TOWN/SCHOOL BUILDINGS ELEVATOR | 391,594 | 46,080 | 437,674 | 46,080.00 | .00 | 391,593.70 | 10.5% |
| <u>K121 GARAGE FLOOR SEALANTS WATER/OI</u> | | | | | | | | |

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| ACCOUNTS FOR: 25K | BUILDING REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------------------------------------|--------------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| 2514K121 | 14 GARAGE FLOOR SEALANTS W | 25,000 | 0 | 25,000 | .00 | .00 | 25,000.00 | .0% |
| 2516K121 | FY16 GARAGE FLOOR SEALANTS | 125,000 | 0 | 125,000 | .00 | .00 | 125,000.00 | .0% |
| | TOTAL GARAGE FLOOR SEALANTS WATER/OI | 150,000 | 0 | 150,000 | .00 | .00 | 150,000.00 | .0% |
| <hr/> | | | | | | | | |
| K123 DEVOTION HOUSE AND PUTTERHAM S | | | | | | | | |
| 2514K123 | 14DEVOTION HOUSE AND PUTTE | 62,000 | 0 | 62,000 | .00 | .00 | 62,000.00 | .0% |
| | TOTAL DEVOTION HOUSE AND PUTTERHAM S | 62,000 | 0 | 62,000 | .00 | .00 | 62,000.00 | .0% |
| <hr/> | | | | | | | | |
| K128 COOLIDGE CORNER LIBRARY | | | | | | | | |
| 2518K128 | FY18 COOLIDGE CORNER LIBRA | 25,807 | 0 | 25,807 | 562.50 | .00 | 25,244.12 | 2.2% |
| | TOTAL COOLIDGE CORNER LIBRARY | 25,807 | 0 | 25,807 | 562.50 | .00 | 25,244.12 | 2.2% |
| <hr/> | | | | | | | | |
| K131 DRISCOLL SCHOOL | | | | | | | | |
| 2518K131 | FY18 DRISCOLL SCHOOL | 36,792 | 82,600 | 119,392 | .00 | 82,600.00 | 36,791.65 | 69.2% |
| | TOTAL DRISCOLL SCHOOL | 36,792 | 82,600 | 119,392 | .00 | 82,600.00 | 36,791.65 | 69.2% |
| <hr/> | | | | | | | | |
| K145 TOWN/SCHOOL TRASH COMPACTORS | | | | | | | | |
| 2519K145 | FY19 TOWN/SCHOOL TRASH COM | 6,580 | 0 | 6,580 | 6,579.86 | .00 | .00 | 100.0% |
| 2520K145 | FY2 TOWN/SCHOOL TRASH COMP | 50,000 | 0 | 50,000 | 31,963.57 | 4,261.27 | 13,775.16 | 72.4% |
| | TOTAL TOWN/SCHOOL TRASH COMPACTORS | 56,580 | 0 | 56,580 | 38,543.43 | 4,261.27 | 13,775.16 | 75.7% |
| <hr/> | | | | | | | | |
| K148 TOWN BUILDING REHAB/UPGRADE | | | | | | | | |
| 2520K148 | FY20 TOWN BUILDING REHAB/U | 55,000 | 0 | 55,000 | 33,719.60 | 21,204.62 | 75.78 | 99.9% |
| | TOTAL TOWN BUILDING REHAB/UPGRADE | 55,000 | 0 | 55,000 | 33,719.60 | 21,204.62 | 75.78 | 99.9% |

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| ACCOUNTS FOR: 25K | FOR: BUILDING REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--|--------------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| <u>K153 SCHOOL BUILDING REHAB/UPGRADE</u> | | | | | | | | |
| 2520K153 | FY20 SCHOOL BUILDING REHAB | 198,000 | 0 | 198,000 | 187,774.22 | 8,421.76 | 1,804.02 | 99.1% |
| | TOTAL SCHOOL BUILDING REHAB/UPGRADE | 198,000 | 0 | 198,000 | 187,774.22 | 8,421.76 | 1,804.02 | 99.1% |
| <u>K154 9TH SCHOOL AT BALDWIN FEAS/SC</u> | | | | | | | | |
| 2518K154 | FY18 9TH SCHOOL AT BALDWIN | 0 | 9,126 | 9,126 | 9,021.42 | 105.00 | .00 | 100.0% |
| 2519K154 | FY19 9TH SCHOOL SCHEMATIC | 212,180 | 285,288 | 497,468 | 313,501.98 | 16,385.00 | 167,581.02 | 66.3% |
| | TOTAL 9TH SCHOOL AT BALDWIN FEAS/SC | 212,180 | 294,414 | 506,594 | 322,523.40 | 16,490.00 | 167,581.02 | 66.9% |
| <u>K158 ZONING BY-LAW REORGANIZATION</u> | | | | | | | | |
| 2519K158 | 2019 ZONING BY-LAW REORGAN | 193,305 | 3,348 | 196,653 | 2,008.50 | 1,339.00 | 193,305.00 | 1.7% |
| | TOTAL ZONING BY-LAW REORGANIZATION | 193,305 | 3,348 | 196,653 | 2,008.50 | 1,339.00 | 193,305.00 | 1.7% |
| <u>K161 HVAC EQUIPMENT</u> | | | | | | | | |
| 2520K161 | FY20 HVAC EQUIPMENT | 150,000 | 0 | 150,000 | 141,265.97 | .00 | 8,734.03 | 94.2% |
| | TOTAL HVAC EQUIPMENT | 150,000 | 0 | 150,000 | 141,265.97 | .00 | 8,734.03 | 94.2% |
| <u>K163 PUBLIC BLDGS FIRE ALARM UPGRAD</u> | | | | | | | | |
| 2519K163 | FY19PUBLIC BLDGS FIRE ALAR | 149,737 | 49,156 | 198,892 | 121,876.51 | 43,430.00 | 33,585.57 | 83.1% |
| | TOTAL PUBLIC BLDGS FIRE ALARM UPGRAD | 149,737 | 49,156 | 198,892 | 121,876.51 | 43,430.00 | 33,585.57 | 83.1% |
| <u>K168 DRISCOLL SCHOOL SCHEMATIC DESI</u> | | | | | | | | |

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| ACCOUNTS FOR: 25K | BUILDING REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|----------------------|--------------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| 2519K168 | DRISCOLL SCHOOL SCHEMATIC | 275,083 | 247,057 | 522,140 | 253,034.80 | .00 | 269,105.54 | 48.5% |
| | TOTAL DRISCOLL SCHOOL SCHEMATIC DESI | 275,083 | 247,057 | 522,140 | 253,034.80 | .00 | 269,105.54 | 48.5% |
| | TOTAL BUILDING REV FIN CAPITAL | 6,053,518 | 1,385,060 | 7,438,579 | 3,660,219.94 | 648,238.66 | 3,130,120.21 | 57.9% |

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| ACCOUNTS FOR: 40K | DPW REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---|----------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| <u>K051 TREE MANAGEMENT</u> | | | | | | | | |
| 4917K051 | FY17 TREE MANAGEMENT | 0 | 252 | 252 | 250.95 | .00 | 1.05 | 99.6% |
| 4918K051 | FY18 TREE REMOVAL & REPLAC | 944 | 4,990 | 5,934 | 3,804.38 | .00 | 2,130.00 | 64.1% |
| 4919K051 | FY19 TREE REMOVAL & REPLAC | 23,788 | 12,167 | 35,955 | 21,062.04 | 14,893.34 | .00 | 100.0% |
| 4920K051 | FY20 TREE REMOVAL & REPLAC | 235,000 | 0 | 235,000 | 50,082.74 | 122,973.43 | 61,943.83 | 73.6% |
| TOTAL TREE MANAGEMENT | | 259,733 | 17,409 | 277,142 | 75,200.11 | 137,866.77 | 64,074.88 | 76.9% |
| <u>K052 BICYCLE ACCESS IMPROVEMENTS</u> | | | | | | | | |
| 4915K052 | FY15 BICYCLE ACCESS IMPROV | 884 | 0 | 884 | .00 | .00 | 884.00 | .0% |
| 4916K052 | FY16 BICYCLE ACCESS IMPROV | 9,500 | 0 | 9,500 | 9,500.38 | .00 | .00 | 100.0% |
| 4917K052 | FY17 BICYCLE ACCESS IMPROV | 480 | 6,632 | 7,112 | 7,112.09 | .00 | .00 | 100.0% |
| 4918K052 | FY18 BICYCLE ACCESS IMPROV | 3,454 | 27,272 | 30,726 | 24,830.54 | 1,624.00 | 4,271.75 | 86.1% |
| 4919K052 | FY19 BICYCLE ACCESS IMPROV | 0 | 25,379 | 25,379 | 25,379.23 | .00 | .00 | 100.0% |
| 4920K052 | FY20 BICYCLE ACCESS IMPROV | 31,000 | 0 | 31,000 | .00 | .00 | 31,000.00 | .0% |
| TOTAL BICYCLE ACCESS IMPROVEMENTS | | 45,318 | 59,284 | 104,602 | 66,822.24 | 1,624.00 | 36,155.75 | 65.4% |
| <u>K054 STREET LIGHTING REPLACEME</u> | | | | | | | | |
| 4916K054 | FY16STREET LIGHTING REPLAC | 32,152 | 0 | 32,152 | .00 | .00 | 32,152.34 | .0% |
| TOTAL STREET LIGHTING REPLACEME | | 32,152 | 0 | 32,152 | .00 | .00 | 32,152.34 | .0% |
| <u>K055 CARLETON STREET FOOTBRIDGE</u> | | | | | | | | |
| 4904K055 | 04 CARLETON STREET FOOTBRI | 51,537 | 28,748 | 80,285 | 27,178.00 | 15,578.40 | 37,528.82 | 53.3% |
| TOTAL CARLETON STREET FOOTBRIDGE | | 51,537 | 28,748 | 80,285 | 27,178.00 | 15,578.40 | 37,528.82 | 53.3% |
| <u>K056 SIDEWALK IMPROVEMENTS</u> | | | | | | | | |

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| ACCOUNTS FOR: 40K | DPW REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------------------------------------|----------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| 4918K056 | FY18 SIDEWALK IMPROVEMENTS | 283,386 | 0 | 283,386 | 245,082.63 | 38,303.61 | .00 | 100.0% |
| 4919K056 | FY19 SIDEWALK IMPROVEMENTS | 111,203 | 50,921 | 162,124 | 29,574.89 | 132,549.11 | .00 | 100.0% |
| 4920K056 | FY20 SIDEWALK IMPROVEMENTS | 328,000 | 0 | 328,000 | 38,025.04 | 190,034.01 | 99,940.95 | 69.5% |
| TOTAL SIDEWALK IMPROVEMENTS | | 722,589 | 50,921 | 773,510 | 312,682.56 | 360,886.73 | 99,940.95 | 87.1% |
| K058 STREET REHABILITATION | | | | | | | | |
| 4912K058 | 12 STREET REHABILITATION | 1,892 | 0 | 1,892 | .00 | .00 | 1,891.79 | .0% |
| 4914K058 | 14 STREET REHABILITATION | 19,561 | 0 | 19,561 | .00 | .00 | 19,560.83 | .0% |
| 4916K058 | FY16 STREET REHABILITATION | 5,500 | 0 | 5,500 | 5,500.00 | .00 | .00 | 100.0% |
| 4917K058 | FY17 STREET REHABILITATION | 100,824 | 6,140 | 106,964 | 51,574.06 | 47,030.00 | 8,359.91 | 92.2% |
| 4918K058 | FY18 STREET REHABILITATION | 85,096 | 105,507 | 190,602 | 69,310.71 | 59,397.35 | 61,894.35 | 67.5% |
| 4919K058 | FY19 STREET REHABILITATION | 1,525,146 | 569,560 | 2,094,706 | 1,080,274.40 | 673,002.59 | 341,429.34 | 83.7% |
| 4920K058 | FY20 STREET REHABILITATION | 2,028,225 | 0 | 2,028,225 | 311,603.02 | 199,286.26 | 1,517,335.72 | 25.2% |
| TOTAL STREET REHABILITATION | | 3,766,243 | 681,207 | 4,447,450 | 1,518,262.19 | 978,716.20 | 1,950,471.94 | 56.1% |
| K065 RIVERWAY PARK IMPROVEMENT | | | | | | | | |
| 4900K065 | 00 RIVERWAY PARK IMPROVEME | 86,369 | 0 | 86,369 | .00 | .00 | 86,368.81 | .0% |
| TOTAL RIVERWAY PARK IMPROVEMENT | | 86,369 | 0 | 86,369 | .00 | .00 | 86,368.81 | .0% |
| K066 PLAYGROUND,FENCE,FIELD, EQUIP | | | | | | | | |
| 4917K066 | FY17 PLAYGROUND,FENCE,FIEL | 0 | 1,991 | 1,991 | 1,990.87 | .00 | .00 | 100.0% |
| 4918K066 | FY18 PLAYGROUND,FENCE,FIEL | 0 | 33,553 | 33,553 | 29,731.49 | 3,821.43 | .00 | 100.0% |
| 4919K066 | FY19 PLAYGROUND,FENCE,FIEL | 25,138 | 115,134 | 140,272 | 85,072.74 | 54,028.82 | 1,170.10 | 99.2% |
| 4920K066 | FY20 PLAYGROUND,FENCE,FIEL | 310,000 | 0 | 310,000 | 92,419.45 | 132,630.05 | 84,950.50 | 72.6% |
| TOTAL PLAYGROUND,FENCE,FIELD, EQUIP | | 335,138 | 150,677 | 485,815 | 209,214.55 | 190,480.30 | 86,120.60 | 82.3% |
| K069 TENNIS/BASKETBALL COURT REHAB | | | | | | | | |
| 4916K069 | FY16 TENNIS/BASKETBALL CT | 193,385 | 0 | 193,385 | .00 | .00 | 193,385.00 | .0% |

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| ACCOUNTS FOR: 40K | DPW REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--------------------------------|-------------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| 4920K069 | FY20 TENNIS/BASKETBALL CT | 200,000 | 0 | 200,000 | .00 | .00 | 200,000.00 | .0% |
| | TOTAL TENNIS/BASKETBALL COURT REHAB | 393,385 | 0 | 393,385 | .00 | .00 | 393,385.00 | .0% |
| K070 LARZ ANDERSON PARK | | | | | | | | |
| 4912K070 | 12 LARZ ANDERSON PARK | 39,281 | 0 | 39,281 | .00 | .00 | 39,281.17 | .0% |
| 4914K070 | 14LARZ ANDERSON PARK | 500,350 | 100,632 | 600,982 | 25,641.74 | 112,490.51 | 462,850.00 | 23.0% |
| 4919K070 | FY19 LARZ ANDERSON PARK | 285,000 | 91,279 | 376,279 | 84,473.43 | 6,805.87 | 285,000.00 | 24.3% |
| 4920K070 | FY20 LARZ ANDERSON PARK | 600,000 | 0 | 600,000 | .00 | .00 | 600,000.00 | .0% |
| | TOTAL LARZ ANDERSON PARK | 1,424,631 | 191,912 | 1,616,543 | 110,115.17 | 119,296.38 | 1,387,131.17 | 14.2% |
| K073 TOWN-SCHOOL GROUNDS REHAB | | | | | | | | |
| 4918K073 | FY18 TOWN-SCHOOL GROUNDS R | 0 | 3,473 | 3,473 | 3,472.50 | .00 | .00 | 100.0% |
| 4919K073 | FY19 TOWN-SCHOOL GROUNDS R | 11,607 | 67,304 | 78,911 | 69,370.24 | 9,540.29 | .00 | 100.0% |
| 4920K073 | TOWN-SCHOOL GROUNDS REHAB | 160,000 | 0 | 160,000 | 37,120.14 | 24,547.44 | 98,332.42 | 38.5% |
| | TOTAL TOWN-SCHOOL GROUNDS REHAB | 171,607 | 70,776 | 242,383 | 109,962.88 | 34,087.73 | 98,332.42 | 59.4% |
| K078 MUDDY RIVER REMEDIATION | | | | | | | | |
| 4901K078 | 01 MUDDY RIVER REMEDIATION | 412,495 | 0 | 412,495 | .00 | .00 | 412,494.51 | .0% |
| 4905K078 | 05 MUDDY RIVER REMEDIATION | 905,000 | 0 | 905,000 | .00 | .00 | 905,000.00 | .0% |
| | TOTAL MUDDY RIVER REMEDIATION | 1,317,495 | 0 | 1,317,495 | .00 | .00 | 1,317,494.51 | .0% |
| K083 TRAFFIC CALMING | | | | | | | | |
| 4910K083 | 2010 TRAFFIC CALMING | 1 | 0 | 1 | .00 | .00 | .80 | .0% |
| 4916K083 | FY16 TRAFFIC CALMING | 17,832 | 0 | 17,832 | .00 | .00 | 17,831.95 | .0% |
| 4918K083 | FY18 TRAFFIC CALMING | 720 | 1,926 | 2,646 | .00 | 1,926.00 | 720.00 | 72.8% |
| 4919K083 | FY19 TRAFFIC CALMING | 0 | 1,040 | 1,040 | 400.00 | .00 | 640.00 | 38.5% |
| 4920K083 | FY20 TRAFFIC CALMING | 265,000 | 0 | 265,000 | 721.80 | .00 | 264,278.20 | .3% |
| | TOTAL TRAFFIC CALMING | 283,553 | 2,966 | 286,519 | 1,121.80 | 1,926.00 | 283,470.95 | 1.1% |

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| ACCOUNTS FOR: 40K | DPW REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------------------------------------|--------------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| K088 MOUNTFORT ST TRAFFIC SIGNAL | | | | | | | | |
| 4904K088 | 04 MOUNTFORT ST TRAFFIC SI | 76,438 | 0 | 76,438 | .00 | .00 | 76,437.50 | .0% |
| 4918K088 | 18MOUNTFORT ST/CARLTON ST | 333,663 | 0 | 333,663 | .00 | .00 | 333,663.00 | .0% |
| | TOTAL MOUNTFORT ST TRAFFIC SIGNAL | 410,101 | 0 | 410,101 | .00 | .00 | 410,100.50 | .0% |
| K093 WATER METER REPLACEMENT | | | | | | | | |
| 4919K093 | FY19 WATER METER MTU REPLA | 48,812 | 0 | 48,812 | 48,328.00 | 484.00 | .00 | 100.0% |
| 4920K093 | FY20 WATER METER MTU REPLA | 265,000 | 0 | 265,000 | 138,436.56 | 61,151.44 | 65,412.00 | 75.3% |
| | TOTAL WATER METER REPLACEMENT | 313,812 | 0 | 313,812 | 186,764.56 | 61,635.44 | 65,412.00 | 79.2% |
| K096 PARKING METERS | | | | | | | | |
| 4910K096 | 2010 MULTI-SP PARKING MET | 614 | 0 | 614 | .00 | .00 | 613.56 | .0% |
| 4918K096 | FY18 PARKING METERS | 9,097 | 0 | 9,097 | .00 | .00 | 9,096.76 | .0% |
| 4920K096 | FY20 PARKING METERS | 161,040 | 0 | 161,040 | 160,981.50 | .00 | 58.50 | 100.0% |
| | TOTAL PARKING METERS | 170,750 | 0 | 170,750 | 160,981.50 | .00 | 9,768.82 | 94.3% |
| K097 LANDFILL SETTLEMENTS | | | | | | | | |
| 4910K097 | 2010 COST/SETTLEMENTS NEWT | 130,733 | 8,200 | 138,933 | 5,740.00 | 2,460.00 | 130,733.00 | 5.9% |
| | TOTAL LANDFILL SETTLEMENTS | 130,733 | 8,200 | 138,933 | 5,740.00 | 2,460.00 | 130,733.00 | 5.9% |
| K101 MUNICIPAL SERVICE CENTER REPAI | | | | | | | | |
| 4916K101 | FY16MUNICIPAL SERVICE CENT | 23,940 | 0 | 23,940 | 20,439.00 | 3,500.00 | .66 | 100.0% |
| | TOTAL MUNICIPAL SERVICE CENTER REPAI | 23,940 | 0 | 23,940 | 20,439.00 | 3,500.00 | .66 | 100.0% |
| K102 BILLY WARD PLAYGROUND | | | | | | | | |

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| ACCOUNTS FOR: 40K | FOR: DPW REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------------------------------------|--------------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| 4912K102 | 2012 BILLY WARD PLAYGROUND | 0 | 5,823 | 5,823 | 5,822.92 | .00 | .00 | 100.0% |
| | TOTAL BILLY WARD PLAYGROUND | 0 | 5,823 | 5,823 | 5,822.92 | .00 | .00 | 100.0% |
| K115 OLD BURIAL GROUNDS | | | | | | | | |
| 4913K115 | FY13 OLD BURIAL GROUNDS | 94,377 | 0 | 94,377 | .00 | .00 | 94,377.36 | .0% |
| | TOTAL OLD BURIAL GROUNDS | 94,377 | 0 | 94,377 | .00 | .00 | 94,377.36 | .0% |
| K120 COMFORT STATIONS | | | | | | | | |
| 4914K120 | FY 14 COMFORT STATIONS REH | 0 | 6,977 | 6,977 | 6,560.00 | 416.86 | .00 | 100.0% |
| 4917K120 | FY17 COMFORT STATIONS | 23,647 | 16,353 | 40,000 | .00 | 16,353.14 | 23,646.86 | 40.9% |
| 4920K120 | FY20 COMFORT STATIONS | 350,000 | 0 | 350,000 | .00 | .00 | 350,000.00 | .0% |
| | TOTAL COMFORT STATIONS | 373,647 | 23,330 | 396,977 | 6,560.00 | 16,770.00 | 373,646.86 | 5.9% |
| K124 WOODLAND RD/HAMMOND ST PED CRO | | | | | | | | |
| 4914K124 | 14WOODLAND RD/HAMMOND ST P | 15,600 | 0 | 15,600 | .00 | .00 | 15,600.00 | .0% |
| | TOTAL WOODLAND RD/HAMMOND ST PED CRO | 15,600 | 0 | 15,600 | .00 | .00 | 15,600.00 | .0% |
| K125 BROOKLINE AVENUE PLAYGROUND | | | | | | | | |
| 4916K125 | FY16BROOKLINE AVENUE PLAYG | 86,074 | 1,000 | 87,074 | 3,326.74 | .00 | 83,747.21 | 3.8% |
| | TOTAL BROOKLINE AVENUE PLAYGROUND | 86,074 | 1,000 | 87,074 | 3,326.74 | .00 | 83,747.21 | 3.8% |
| K129 MBTA TRAFFIC SIGNALIZATION | | | | | | | | |
| 4918K129 | FY18 MBTA TRAFFIC SIGNAL P | 50,000 | 0 | 50,000 | 33,760.00 | 40.00 | 16,200.00 | 67.6% |
| | TOTAL MBTA TRAFFIC SIGNALIZATION | 50,000 | 0 | 50,000 | 33,760.00 | 40.00 | 16,200.00 | 67.6% |

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| ACCOUNTS FOR: 40K | DPW REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--|--------------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| <u>K137 EMERSON GARDENS PLAYGOUND</u> | | | | | | | | |
| 4917K137 | FY17 EMERSON GARDENS PLAYG | 10,717 | 8,107 | 18,824 | 5,450.00 | 10,870.13 | 2,503.70 | 86.7% |
| | TOTAL EMERSON GARDENS PLAYGOUND | 10,717 | 8,107 | 18,824 | 5,450.00 | 10,870.13 | 2,503.70 | 86.7% |
| <u>K141 DEAN RD/CHEST HILL AVE TRAF SI</u> | | | | | | | | |
| 4917K141 | FY17DEAN RD/CHEST HILL AVE | 260,000 | 0 | 260,000 | .00 | .00 | 260,000.00 | .0% |
| | TOTAL DEAN RD/CHEST HILL AVE TRAF SI | 260,000 | 0 | 260,000 | .00 | .00 | 260,000.00 | .0% |
| <u>K142 WINTHROP PATH REHABILITATION</u> | | | | | | | | |
| 4917K142 | FY17 WINTHROP PATH REHABIL | 65,000 | 0 | 65,000 | .00 | .00 | 65,000.00 | .0% |
| | TOTAL WINTHROP PATH REHABILITATION | 65,000 | 0 | 65,000 | .00 | .00 | 65,000.00 | .0% |
| <u>K143 BROOKLINE RESERVOIR PARK</u> | | | | | | | | |
| 4917K143 | FY17 BROOKLINE RESERVOIR P | 0 | 19,119 | 19,119 | 17,615.00 | 1,503.97 | .00 | 100.0% |
| | TOTAL BROOKLINE RESERVOIR PARK | 0 | 19,119 | 19,119 | 17,615.00 | 1,503.97 | .00 | 100.0% |
| <u>K144 HARRY DOWNES FIELD & PLGD RENO</u> | | | | | | | | |
| 4917K144 | FY17HARRY DOWNES FIELD & P | 268 | 9,313 | 9,581 | 9,312.97 | .00 | 268.00 | 97.2% |
| | TOTAL HARRY DOWNES FIELD & PLGD RENO | 268 | 9,313 | 9,581 | 9,312.97 | .00 | 268.00 | 97.2% |
| <u>K150 DAVIS PATH FOOTBRIDGE</u> | | | | | | | | |

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| ACCOUNTS FOR: 40K | DPW REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---|-------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| 4918K150 | FY18 DAVIS PATH FOOTBRIDGE | 0 | 40,000 | 40,000 | 30,376.80 | 9,623.20 | .00 | 100.0% |
| | TOTAL DAVIS PATH FOOTBRIDGE | 0 | 40,000 | 40,000 | 30,376.80 | 9,623.20 | .00 | 100.0% |
| <hr/> K151 MURPHY PLAYGROUND <hr/> | | | | | | | | |
| 4918K151 | FY18 MURPHY PLAYGROUND | 65,500 | 0 | 65,500 | .00 | 500.00 | 65,000.00 | .8% |
| | TOTAL MURPHY PLAYGROUND | 65,500 | 0 | 65,500 | .00 | 500.00 | 65,000.00 | .8% |
| <hr/> K152 STORMWATER IMPROVEMENTS <hr/> | | | | | | | | |
| 4918K152 | FY18 STORMWATER IMPROVEMEN | 87,908 | 153,966 | 241,874 | 76,846.32 | 77,120.03 | 87,907.76 | 63.7% |
| | TOTAL STORMWATER IMPROVEMENTS | 87,908 | 153,966 | 241,874 | 76,846.32 | 77,120.03 | 87,907.76 | 63.7% |
| <hr/> K160 CYPRESS PLAYGROUND <hr/> | | | | | | | | |
| 4919K160 | FY19 CYPRESS PLAYGROUND | 221,783 | 0 | 221,783 | -81.93 | 21,100.00 | 200,765.34 | 9.5% |
| | TOTAL CYPRESS PLAYGROUND | 221,783 | 0 | 221,783 | -81.93 | 21,100.00 | 200,765.34 | 9.5% |
| <hr/> K164 NETHERLANDS RD FAC IMP <hr/> | | | | | | | | |
| 4919K164 | FY19 NETHERLANDS RD FAC IM | 126,301 | 10,600 | 136,901 | 13,438.99 | 126,201.19 | -2,738.88 | 102.0% |
| 4920K164 | FY20 NETHERLANDS RD FAC IM | 455,000 | 0 | 455,000 | .00 | 327,012.10 | 127,987.90 | 71.9% |
| | TOTAL NETHERLANDS RD FAC IMP | 581,301 | 10,600 | 591,901 | 13,438.99 | 453,213.29 | 125,249.02 | 78.8% |
| <hr/> K166 BROOKLINE RESERVOIR <hr/> | | | | | | | | |
| 4919K166 | FY19 BROOKLINE RESERVOIR | 0 | 489,074 | 489,074 | 408,707.47 | 80,366.67 | .00 | 100.0% |
| | TOTAL BROOKLINE RESERVOIR | 0 | 489,074 | 489,074 | 408,707.47 | 80,366.67 | .00 | 100.0% |
| <hr/> K167 IMPACT OF TRANSP NETWORK SVS <hr/> | | | | | | | | |

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| ACCOUNTS FOR: 40K | DPW REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---------------------------------|------------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| 4919K167 | IMPACT OF TRANSP NETWORK S | 140,671 | 48,393 | 189,064 | 134,991.92 | 32,021.15 | 22,050.59 | 88.3% |
| 4920K167 | IMPACT OF TRANSP NETWORK S | 0 | 234,757 | 234,757 | 12,266.67 | 46,971.12 | 175,519.21 | 25.2% |
| | TOTAL IMPACT OF TRANSP NETWORK SVS | 140,671 | 283,150 | 423,821 | 147,258.59 | 78,992.27 | 197,569.80 | 53.4% |
| K170 FIRE ALARM CALL BOX SYSTEM | | | | | | | | |
| 4920K170 | FY20 FIRE ALARM CALL BOX S | 1,125,000 | 0 | 1,125,000 | 307,564.00 | 84,183.00 | 733,253.00 | 34.8% |
| | TOTAL FIRE ALARM CALL BOX SYSTEM | 1,125,000 | 0 | 1,125,000 | 307,564.00 | 84,183.00 | 733,253.00 | 34.8% |
| K171 ROBINSON PLAYGROUND | | | | | | | | |
| 4920K171 | FY20 ROBINSON PLAYGROUND | 100,000 | 0 | 100,000 | 15,465.00 | .00 | 84,535.00 | 15.5% |
| | TOTAL ROBINSON PLAYGROUND | 100,000 | 0 | 100,000 | 15,465.00 | .00 | 84,535.00 | 15.5% |
| | TOTAL DPW REV FIN CAPITAL | 13,216,931 | 2,305,583 | 15,522,514 | 3,885,907.43 | 2,742,340.51 | 8,894,266.17 | 42.7% |

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| ACCOUNTS FOR: 61K | LIBRARY REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--------------------------------|---------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| K140 LIBRARY INTERIOR PAINTING | | | | | | | | |
| 6117K140 | 2017 LIBRARY INTERIOR PAIN | 19,654 | 0 | 19,654 | 5,185.00 | .00 | 14,468.64 | 26.4% |
| | TOTAL LIBRARY INTERIOR PAINTING | 19,654 | 0 | 19,654 | 5,185.00 | .00 | 14,468.64 | 26.4% |
| | TOTAL LIBRARY REV FIN CAPITAL | 19,654 | 0 | 19,654 | 5,185.00 | .00 | 14,468.64 | 26.4% |

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| ACCOUNTS FOR: 63K | RECREATION REV FIN CAPITAL | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---------------------------------|----------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| <hr/> | | | | | | | | |
| K106 EVELYN KIRRANE AQUATIC CTR | | | | | | | | |
| 6316K106 | FY16 EVELYN KIRRANE AQUATI | 18,242 | 0 | 18,242 | .00 | .00 | 18,242.28 | .0% |
| 6319K106 | FY19 EVELYN KIRRANE AQUATI | 186,184 | 0 | 186,184 | .00 | .00 | 186,184.00 | .0% |
| | TOTAL EVELYN KIRRANE AQUATIC CTR | 204,426 | 0 | 204,426 | .00 | .00 | 204,426.28 | .0% |
| <hr/> | | | | | | | | |
| K172 ELIOT REC CTR RENOVATION | | | | | | | | |
| 6320K172 | FY20 ELIOT REC CTR RENOVAT | 50,000 | 0 | 50,000 | 42,780.03 | .00 | 7,219.97 | 85.6% |
| | TOTAL ELIOT REC CTR RENOVATION | 50,000 | 0 | 50,000 | 42,780.03 | .00 | 7,219.97 | 85.6% |
| | TOTAL RECREATION REV FIN CAPITAL | 254,426 | 0 | 254,426 | 42,780.03 | .00 | 211,646.25 | 16.8% |

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| | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| GRAND TOTAL | 21,182,313 | 3,766,259 | 24,948,572 | 7,975,154.85 | 4,522,085.76 | 12,451,331.17 | 50.1% |

** END OF REPORT - Generated by Melissa Goff **

REPORT OPTIONS

| Sequence | Field # | Total | Page Break |
|------------|---------|-------|------------|
| Sequence 1 | 2 | Y | Y |
| Sequence 2 | 1 | Y | N |
| Sequence 3 | 9 | Y | N |
| Sequence 4 | 0 | N | N |

Report title:

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Includes accounts exceeding 0% of budget.

Print totals only: Y

Print Full or Short description: F

Print full GL account: N

Format type: 1

Double space: N

Suppress zero bal accts: Y

Include requisition amount: N

Print Revenues-Version headings: N

Print revenue as credit: Y

Print revenue budgets as zero: N

Include Fund Balance: N

Print journal detail: N

From Yr/Per: 2018/11

To Yr/Per: 2018/11

Include budget entries: Y

Incl encumb/liq entries: Y

Sort by JE # or PO #: J

Detail format option: 1

Include additional JE comments: N

Multiyear view: D

Amounts/totals exceed 999 million dollars: N

Year/Period: 2020/99

Print MTD Version: N

Roll projects to object: N

Carry forward code: 1

Find Criteria

Field Name Field Value

Fund K*
Function
Department
Division
Program
Location
Character Code
Org
Object >499999
Project
Account type
Account status
Rollup Code

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TOWN OF BROOKLINE-livesQL
YEAR-TO-DATE BUDGET REPORT

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REPORT OPTIONS

FOR 2020 09

| ACCOUNTS FOR: 001 GENERAL FUND | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-----------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| 122 SELECTMEN | | | | | | | |
| 51 SALARIES | 706,626 | 80,000 | 786,626 | 514,464.82 | .00 | 272,161.18 | 65.4% |
| 52 OUTSIDE SERVICES | 7,080 | 233 | 7,313 | 5,325.01 | 1,770.17 | 217.80 | 97.0% |
| 53 SUPPLIES | 4,000 | 0 | 4,000 | 2,647.76 | 459.31 | 892.93 | 77.7% |
| 55 OTHER CHARGES | 17,600 | 0 | 17,600 | 17,045.00 | 555.00 | .00 | 100.0% |
| 5A BUDGETTED CAPITAL | 2,205 | 0 | 2,205 | 2,006.04 | .00 | 198.96 | 91.0% |
| TOTAL SELECTMEN | 737,511 | 80,233 | 817,744 | 541,488.63 | 2,784.48 | 273,470.87 | 66.6% |
| 131 ADVISORY COMMITTEE | | | | | | | |
| 51 SALARIES | 23,902 | 0 | 23,902 | 13,232.79 | .00 | 10,669.21 | 55.4% |
| 53 SUPPLIES | 3,275 | 0 | 3,275 | 1,534.98 | 132.00 | 1,608.02 | 50.9% |
| 55 OTHER CHARGES | 570 | 0 | 570 | 345.00 | .00 | 225.00 | 60.5% |
| 5A BUDGETTED CAPITAL | 295 | 0 | 295 | 229.33 | .00 | 65.67 | 77.7% |
| TOTAL ADVISORY COMMITTEE | 28,042 | 0 | 28,042 | 15,342.10 | 132.00 | 12,567.90 | 55.2% |
| 141 LEGAL SERVICES | | | | | | | |
| 51 SALARIES | 771,430 | 476 | 771,906 | 553,594.50 | .00 | 218,311.38 | 71.7% |
| 52 OUTSIDE SERVICES | 251,309 | 1,782 | 253,091 | 119,352.98 | 400.00 | 133,337.58 | 47.3% |
| 53 SUPPLIES | 4,500 | 0 | 4,500 | 2,026.89 | .00 | 2,473.11 | 45.0% |
| 55 OTHER CHARGES | 113,100 | 0 | 113,100 | 75,980.39 | .00 | 37,119.61 | 67.2% |
| 5A BUDGETTED CAPITAL | 1,865 | 0 | 1,865 | 1,724.10 | .00 | 140.90 | 92.4% |
| TOTAL LEGAL SERVICES | 1,142,204 | 2,257 | 1,144,461 | 752,678.86 | 400.00 | 391,382.58 | 65.8% |
| 142 PERSONNEL | | | | | | | |
| 51 SALARIES | 313,646 | 0 | 313,646 | 192,261.26 | 2,686.12 | 118,698.62 | 62.2% |
| 52 OUTSIDE SERVICES | 286,809 | 26,452 | 313,261 | 167,916.09 | 86,330.13 | 59,015.05 | 81.2% |
| 53 SUPPLIES | 20,400 | 0 | 20,400 | 1,358.11 | .00 | 19,041.89 | 6.7% |
| 55 OTHER CHARGES | 31,000 | 1,175 | 32,175 | 5,153.22 | .00 | 27,021.78 | 16.0% |
| 5A BUDGETTED CAPITAL | 1,640 | 4,416 | 6,056 | 5,652.19 | .00 | 403.56 | 93.3% |
| TOTAL PERSONNEL | 653,495 | 32,043 | 685,538 | 372,340.87 | 89,016.25 | 224,180.90 | 67.3% |

FOR 2020 09

| ACCOUNTS FOR: 001 GENERAL FUND | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---------------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| <hr/> 150 FINANCE DEPARTMENT <hr/> | | | | | | | |
| 51 SALARIES | 2,374,880 | 0 | 2,374,880 | 1,728,529.80 | .00 | 646,350.20 | 72.8% |
| 52 OUTSIDE SERVICES | 913,757 | 39,876 | 953,633 | 796,270.48 | 137,747.97 | 19,614.15 | 97.9% |
| 53 SUPPLIES | 46,960 | 13,908 | 60,868 | 30,518.56 | 28,287.61 | 2,061.37 | 96.6% |
| 55 OTHER CHARGES | 29,907 | 160 | 30,067 | 15,824.00 | 2,621.67 | 11,620.91 | 61.3% |
| 56 UTILITIES | 1,375 | 0 | 1,375 | 737.71 | 637.29 | .00 | 100.0% |
| 5A BUDGETTED CAPITAL | 43,430 | 0 | 43,430 | 6,619.49 | 36,000.00 | 810.51 | 98.1% |
| TOTAL FINANCE DEPARTMENT | 3,410,309 | 53,943 | 3,464,252 | 2,578,500.04 | 205,294.54 | 680,457.14 | 80.4% |
| <hr/> 15W FINANCE DEPT SWA <hr/> | | | | | | | |
| 52 OUTSIDE SERVICES | 25,000 | 0 | 25,000 | 8,799.79 | 4,305.00 | 11,895.21 | 52.4% |
| TOTAL FINANCE DEPT SWA | 25,000 | 0 | 25,000 | 8,799.79 | 4,305.00 | 11,895.21 | 52.4% |
| <hr/> 162 TOWN CLERK <hr/> | | | | | | | |
| 51 SALARIES | 546,413 | 0 | 546,413 | 463,580.60 | .00 | 82,832.40 | 84.8% |
| 52 OUTSIDE SERVICES | 94,872 | 6,528 | 101,400 | 37,013.36 | 8,145.13 | 56,241.39 | 44.5% |
| 53 SUPPLIES | 17,750 | 0 | 17,750 | 11,765.92 | 2,604.95 | 3,379.13 | 81.0% |
| 55 OTHER CHARGES | 2,450 | 0 | 2,450 | 175.00 | .00 | 2,275.00 | 7.1% |
| 5A BUDGETTED CAPITAL | 1,280 | 0 | 1,280 | 949.56 | .00 | 330.44 | 74.2% |
| TOTAL TOWN CLERK | 662,765 | 6,528 | 669,293 | 513,484.44 | 10,750.08 | 145,058.36 | 78.3% |
| <hr/> 172 PLANNING <hr/> | | | | | | | |
| 51 SALARIES | 1,106,873 | -50,000 | 1,056,873 | 779,219.62 | .00 | 277,653.38 | 73.7% |
| 52 OUTSIDE SERVICES | 91,034 | 166,502 | 257,536 | 101,949.27 | 8,443.43 | 147,143.00 | 42.9% |
| 53 SUPPLIES | 9,712 | 40 | 9,752 | 5,280.45 | 768.30 | 3,702.75 | 62.0% |
| 55 OTHER CHARGES | 4,550 | 0 | 4,550 | 2,365.47 | 464.77 | 1,719.76 | 62.2% |
| 5A BUDGETTED CAPITAL | 4,100 | 0 | 4,100 | 3,792.04 | .00 | 307.96 | 92.5% |
| TOTAL PLANNING | 1,216,269 | 116,541 | 1,332,810 | 892,606.85 | 9,676.50 | 430,526.85 | 67.7% |
| <hr/> 190 INFORMATION TECH DEPT <hr/> | | | | | | | |

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TOWN OF BROOKLINE-liveSQL
YEAR-TO-DATE BUDGET REPORT

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FOR 2020 09

| ACCOUNTS FOR: 001 GENERAL FUND | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-----------------------------------|--------------------|----------------------|-------------------|---------------|--------------|---------------------|-------------|
| 51 SALARIES | 1,190,574 | 0 | 1,190,574 | 913,299.56 | .00 | 277,274.44 | 76.7% |
| 52 OUTSIDE SERVICES | 545,773 | 55,629 | 601,402 | 492,679.28 | 84,910.11 | 23,812.65 | 96.0% |
| 53 SUPPLIES | 10,350 | 446 | 10,796 | 8,674.42 | 1,326.39 | 795.35 | 92.6% |
| 55 OTHER CHARGES | 17,550 | 10,000 | 27,550 | 26,965.16 | 175.00 | 409.84 | 98.5% |
| 5A BUDGETTED CAPITAL | 268,100 | 0 | 268,100 | 264,161.10 | 3,938.90 | .00 | 100.0% |
| TOTAL INFORMATION TECH DEPT | 2,032,347 | 66,075 | 2,098,422 | 1,705,779.52 | 90,350.40 | 302,292.28 | 85.6% |
| 210 POLICE | | | | | | | |
| 51 SALARIES | 15,074,009 | 270,256 | 15,344,265 | 11,951,875.14 | 3,053.71 | 3,389,336.13 | 77.9% |
| 52 OUTSIDE SERVICES | 719,471 | 56,352 | 775,823 | 580,165.34 | 195,576.10 | 81.29 | 100.0% |
| 53 SUPPLIES | 219,900 | 79,554 | 299,454 | 207,675.05 | 24,277.25 | 67,501.89 | 77.5% |
| 55 OTHER CHARGES | 74,000 | 42,155 | 116,155 | 93,886.42 | 10,233.66 | 12,034.63 | 89.6% |
| 56 UTILITIES | 293,095 | 13,545 | 306,640 | 188,456.95 | 92,953.39 | 25,229.56 | 91.8% |
| 5A BUDGETTED CAPITAL | 556,169 | 24,229 | 580,398 | 47,235.64 | 517,834.90 | 15,327.14 | 97.4% |
| TOTAL POLICE | 16,936,644 | 486,090 | 17,422,734 | 13,069,294.54 | 843,929.01 | 3,509,510.64 | 79.9% |
| 220 FIRE DEPARTMENT | | | | | | | |
| 51 SALARIES | 14,830,270 | 30,895 | 14,861,165 | 11,606,917.42 | .00 | 3,254,247.58 | 78.1% |
| 52 OUTSIDE SERVICES | 166,426 | 50,315 | 216,741 | 136,833.95 | 22,528.54 | 57,378.53 | 73.5% |
| 53 SUPPLIES | 191,952 | 0 | 191,952 | 68,514.91 | 31,749.15 | 91,687.94 | 52.2% |
| 55 OTHER CHARGES | 31,700 | 0 | 31,700 | 15,374.82 | 608.55 | 15,716.63 | 50.4% |
| 56 UTILITIES | 212,912 | 8,633 | 221,545 | 146,307.28 | 75,057.40 | 180.00 | 99.9% |
| 5A BUDGETTED CAPITAL | 270,662 | 30,650 | 301,312 | 225,166.19 | 63,922.00 | 12,224.06 | 95.9% |
| TOTAL FIRE DEPARTMENT | 15,703,922 | 120,493 | 15,824,415 | 12,199,114.57 | 193,865.64 | 3,431,434.74 | 78.3% |
| 250 BUILDING | | | | | | | |
| 51 SALARIES | 2,705,666 | -217,500 | 2,488,166 | 1,820,668.56 | 24.38 | 667,473.06 | 73.2% |
| 52 OUTSIDE SERVICES | 3,205,653 | 429,412 | 3,635,065 | 2,112,425.56 | 908,873.91 | 613,765.23 | 83.1% |
| 53 SUPPLIES | 29,750 | 1,611 | 31,361 | 24,376.37 | 571.06 | 6,413.46 | 79.5% |
| 55 OTHER CHARGES | 13,900 | 314 | 14,214 | 12,042.62 | 1,900.00 | 270.88 | 98.1% |
| 56 UTILITIES | 2,567,943 | 143,333 | 2,711,276 | 1,796,484.95 | 724,594.88 | 190,196.16 | 93.0% |

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TOWN OF BROOKLINE-liveSQL
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FOR 2020 09

| ACCOUNTS FOR: 001 GENERAL FUND | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-----------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| 5A BUDGETTED CAPITAL | 83,370 | 0 | 83,370 | 68,364.50 | .00 | 15,005.50 | 82.0% |
| TOTAL BUILDING | 8,606,282 | 357,169 | 8,963,451 | 5,834,362.56 | 1,635,964.23 | 1,493,124.29 | 83.3% |
| <hr/> | | | | | | | |
| 400 PUBLIC WORKS | | | | | | | |
| 51 SALARIES | 5,926,325 | -37,262 | 5,889,063 | 4,451,641.53 | .00 | 1,437,421.47 | 75.6% |
| 52 OUTSIDE SERVICES | 3,201,104 | 305,962 | 3,507,066 | 1,993,519.98 | 1,360,814.71 | 152,731.25 | 95.6% |
| 53 SUPPLIES | 602,524 | 50,071 | 652,595 | 540,611.72 | 96,011.98 | 15,971.37 | 97.6% |
| 55 OTHER CHARGES | 39,900 | 553 | 40,453 | 23,205.95 | 2,355.56 | 14,890.99 | 63.2% |
| 56 UTILITIES | 730,456 | 22 | 730,478 | 515,791.42 | 214,628.81 | 58.00 | 100.0% |
| 5A BUDGETTED CAPITAL | 533,489 | 94,000 | 627,489 | 379,646.47 | 208,251.05 | 39,591.48 | 93.7% |
| TOTAL PUBLIC WORKS | 11,033,798 | 413,346 | 11,447,144 | 7,904,417.07 | 1,882,062.11 | 1,660,664.56 | 85.5% |
| <hr/> | | | | | | | |
| 423 SNOW & ICE | | | | | | | |
| 51 SALARIES | 102,785 | 0 | 102,785 | 234,286.73 | .00 | -131,501.73 | 227.9% |
| 52 OUTSIDE SERVICES | 134,185 | 10,600 | 144,785 | 194,369.77 | 124,861.50 | -174,446.27 | 220.5% |
| 53 SUPPLIES | 163,268 | 0 | 163,268 | 295,840.56 | 67,625.04 | -200,197.60 | 222.6% |
| 55 OTHER CHARGES | 2,000 | 0 | 2,000 | 850.00 | .00 | 1,150.00 | 42.5% |
| 5A BUDGETTED CAPITAL | 180,517 | 0 | 180,517 | 178,163.26 | .00 | 2,353.74 | 98.7% |
| TOTAL SNOW & ICE | 582,755 | 10,600 | 593,355 | 903,510.32 | 192,486.54 | -502,641.86 | 184.7% |
| <hr/> | | | | | | | |
| 460 PARKS, CEMETERY | | | | | | | |
| 51 SALARIES | 2,411,700 | 2,375 | 2,414,075 | 1,720,822.62 | .00 | 693,252.38 | 71.3% |
| 52 OUTSIDE SERVICES | 717,772 | 217,428 | 935,200 | 506,799.48 | 290,047.91 | 138,352.87 | 85.2% |
| 53 SUPPLIES | 204,958 | 39,918 | 244,876 | 118,945.43 | 66,731.41 | 59,199.24 | 75.8% |
| 54 INTERGOVERNMENTAL | 20,000 | -20,000 | 0 | .00 | .00 | .00 | .0% |
| 55 OTHER CHARGES | 11,600 | 1,000 | 12,600 | 7,453.31 | 380.00 | 4,766.69 | 62.2% |
| 56 UTILITIES | 344,603 | 0 | 344,603 | 222,649.98 | 37,775.06 | 84,177.96 | 75.6% |
| 5A BUDGETTED CAPITAL | 347,494 | 86,250 | 433,744 | 190,074.09 | 212,394.12 | 31,275.79 | 92.8% |
| TOTAL PARKS, CEMETERY | 4,058,127 | 326,971 | 4,385,098 | 2,766,744.91 | 607,328.50 | 1,011,024.93 | 76.9% |
| <hr/> | | | | | | | |
| 510 HEALTH DEPARTMENT | | | | | | | |

FOR 2020 09

| ACCOUNTS FOR: 001 GENERAL FUND | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---------------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| 51 SALARIES | 955,220 | 146,262 | 1,101,482 | 717,162.42 | .00 | 384,319.58 | 65.1% |
| 52 OUTSIDE SERVICES | 217,902 | 7,296 | 225,198 | 157,667.68 | 48,986.79 | 18,543.76 | 91.8% |
| 53 SUPPLIES | 15,100 | 14,642 | 29,742 | 15,361.48 | 4,381.97 | 9,998.16 | 66.4% |
| 55 OTHER CHARGES | 4,120 | 0 | 4,120 | 3,022.76 | .00 | 1,097.24 | 73.4% |
| 56 UTILITIES | 39,515 | 1,458 | 40,973 | 31,913.83 | 8,759.26 | 300.00 | 99.3% |
| 5A BUDGETTED CAPITAL | 4,185 | 0 | 4,185 | 4,004.87 | .00 | 180.13 | 95.7% |
| TOTAL HEALTH DEPARTMENT | 1,236,042 | 169,658 | 1,405,700 | 929,133.04 | 62,128.02 | 414,438.87 | 70.5% |
| <hr/> | | | | | | | |
| 520 DIVERSITY, INCLUSION & COMM REL | | | | | | | |
| 51 SALARIES | 226,017 | 0 | 226,017 | 181,854.23 | .00 | 44,162.77 | 80.5% |
| 52 OUTSIDE SERVICES | 35,600 | -3,954 | 31,646 | 4,465.43 | 2,935.06 | 24,246.00 | 23.4% |
| 53 SUPPLIES | 10,500 | 1,000 | 11,500 | 5,157.92 | 17.76 | 6,324.32 | 45.0% |
| 55 OTHER CHARGES | 3,650 | 3,000 | 6,650 | 1,455.77 | .00 | 5,194.23 | 21.9% |
| 5A BUDGETTED CAPITAL | 875 | 0 | 875 | 467.63 | .00 | 407.37 | 53.4% |
| TOTAL DIVERSITY, INCLUSION & COMM REL | 276,642 | 46 | 276,688 | 193,400.98 | 2,952.82 | 80,334.69 | 71.0% |
| <hr/> | | | | | | | |
| 541 COUNCIL ON AGING | | | | | | | |
| 51 SALARIES | 842,458 | 0 | 842,458 | 611,477.89 | .00 | 230,980.11 | 72.6% |
| 52 OUTSIDE SERVICES | 43,583 | 49 | 43,632 | 31,823.87 | 8,350.19 | 3,458.41 | 92.1% |
| 53 SUPPLIES | 19,763 | 0 | 19,763 | 14,773.15 | 1,214.98 | 3,774.87 | 80.9% |
| 55 OTHER CHARGES | 4,250 | 0 | 4,250 | 1,382.60 | 1,177.40 | 1,690.00 | 60.2% |
| 56 UTILITIES | 61,601 | 4,494 | 66,095 | 43,017.36 | 21,702.67 | 1,375.00 | 97.9% |
| 5A BUDGETTED CAPITAL | 5,700 | 0 | 5,700 | 5,391.15 | .00 | 308.85 | 94.6% |
| TOTAL COUNCIL ON AGING | 977,355 | 4,544 | 981,899 | 707,866.02 | 32,445.24 | 241,587.24 | 75.4% |
| <hr/> | | | | | | | |
| 543 VETERANS' SERVICES | | | | | | | |
| 51 SALARIES | 175,502 | 0 | 175,502 | 118,377.70 | .00 | 57,124.30 | 67.5% |
| 52 OUTSIDE SERVICES | 2,388 | 0 | 2,388 | 1,288.00 | .00 | 1,100.00 | 53.9% |
| 53 SUPPLIES | 650 | 82 | 732 | 227.52 | 71.94 | 432.17 | 40.9% |
| 55 OTHER CHARGES | 163,535 | 3 | 163,538 | 74,337.15 | 3,708.91 | 85,492.34 | 47.7% |
| 5A BUDGETTED CAPITAL | 510 | 0 | 510 | 458.66 | .00 | 51.34 | 89.9% |
| TOTAL VETERANS' SERVICES | 342,585 | 85 | 342,670 | 194,689.03 | 3,780.85 | 144,200.15 | 57.9% |

FOR 2020 09

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|------------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| <hr/> | | | | | | | |
| 610 LIBRARY | | | | | | | |
| 51 SALARIES | 3,113,564 | 0 | 3,113,564 | 2,362,771.18 | .00 | 750,792.82 | 75.9% |
| 52 OUTSIDE SERVICES | 226,075 | 1,028 | 227,103 | 174,503.11 | 11,952.68 | 40,647.21 | 82.1% |
| 53 SUPPLIES | 610,764 | 1,103 | 611,867 | 488,872.41 | 11,364.30 | 111,629.95 | 81.8% |
| 55 OTHER CHARGES | 4,700 | 0 | 4,700 | 1,874.82 | .00 | 2,825.18 | 39.9% |
| 56 UTILITIES | 267,884 | 0 | 267,884 | 183,330.70 | 63,620.05 | 20,933.25 | 92.2% |
| 5A BUDGETTED CAPITAL | 43,124 | 0 | 43,124 | 39,585.14 | .00 | 3,538.86 | 91.8% |
| TOTAL LIBRARY | 4,266,111 | 2,131 | 4,268,242 | 3,250,937.36 | 86,937.03 | 930,367.27 | 78.2% |
| <hr/> | | | | | | | |
| 630 RECREATION | | | | | | | |
| 51 SALARIES | 841,770 | 0 | 841,770 | 582,101.37 | .00 | 259,668.63 | 69.2% |
| 52 OUTSIDE SERVICES | 23,037 | 695 | 23,732 | 22,641.00 | 1,072.28 | 18.99 | 99.9% |
| 53 SUPPLIES | 86,480 | 40 | 86,520 | 51,977.58 | 31,027.64 | 3,514.98 | 95.9% |
| 55 OTHER CHARGES | 12,400 | 20 | 12,420 | 11,560.14 | 853.05 | 7.21 | 99.9% |
| 56 UTILITIES | 153,276 | 1,102 | 154,378 | 132,673.24 | 15,141.00 | 6,564.06 | 95.7% |
| 5A BUDGETTED CAPITAL | 4,020 | 0 | 4,020 | 2,775.31 | .00 | 1,244.69 | 69.0% |
| TOTAL RECREATION | 1,120,983 | 1,858 | 1,122,841 | 803,728.64 | 48,093.97 | 271,018.56 | 75.9% |
| <hr/> | | | | | | | |
| 710 BOND MATURITY | | | | | | | |
| 58 DEBT SERVICE | 11,952,053 | 0 | 11,952,053 | 9,628,360.00 | .00 | 2,323,693.00 | 80.6% |
| TOTAL BOND MATURITY | 11,952,053 | 0 | 11,952,053 | 9,628,360.00 | .00 | 2,323,693.00 | 80.6% |
| <hr/> | | | | | | | |
| 711 INTEREST ON BONDS | | | | | | | |
| 58 DEBT SERVICE | 6,856,426 | -140,217 | 6,716,209 | 6,266,923.52 | .00 | 449,285.48 | 93.3% |
| TOTAL INTEREST ON BONDS | 6,856,426 | -140,217 | 6,716,209 | 6,266,923.52 | .00 | 449,285.48 | 93.3% |
| <hr/> | | | | | | | |
| 720 BOND ANTICIPATION NOTE INTERST | | | | | | | |

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TOWN OF BROOKLINE-liveSQL
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FOR 2020 09

| ACCOUNTS FOR: 001 GENERAL FUND | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--------------------------------------|--------------------|----------------------|-------------------|---------------|--------------|---------------------|-------------|
| 58 DEBT SERVICE | 100,000 | 0 | 100,000 | 140,216.67 | .00 | -40,216.67 | 140.2% |
| TOTAL BOND ANTICIPATION NOTE INTERST | 100,000 | 0 | 100,000 | 140,216.67 | .00 | -40,216.67 | 140.2% |
| <hr/> | | | | | | | |
| 730 INTEREST ON REFUNDED TAXES | | | | | | | |
| 55 OTHER CHARGES | 60,000 | 0 | 60,000 | 32,615.32 | .00 | 27,384.68 | 54.4% |
| TOTAL INTEREST ON REFUNDED TAXES | 60,000 | 0 | 60,000 | 32,615.32 | .00 | 27,384.68 | 54.4% |
| <hr/> | | | | | | | |
| 820 STATE ASSESSMENTS | | | | | | | |
| 54 INTERGOVERNMENTAL | 418,219 | 533 | 418,752 | 248,438.00 | .00 | 170,314.00 | 59.3% |
| TOTAL STATE ASSESSMENTS | 418,219 | 533 | 418,752 | 248,438.00 | .00 | 170,314.00 | 59.3% |
| <hr/> | | | | | | | |
| 830 COUNTY ASSESSMENTS | | | | | | | |
| 54 INTERGOVERNMENTAL | 1,042,646 | 0 | 1,042,646 | 521,322.94 | .00 | 521,323.06 | 50.0% |
| TOTAL COUNTY ASSESSMENTS | 1,042,646 | 0 | 1,042,646 | 521,322.94 | .00 | 521,323.06 | 50.0% |
| <hr/> | | | | | | | |
| 840 OTHER ASSESSMENTS | | | | | | | |
| 54 INTERGOVERNMENTAL | 5,364,833 | 0 | 5,364,833 | 3,129,497.00 | .00 | 2,235,336.00 | 58.3% |
| TOTAL OTHER ASSESSMENTS | 5,364,833 | 0 | 5,364,833 | 3,129,497.00 | .00 | 2,235,336.00 | 58.3% |
| <hr/> | | | | | | | |
| 910 PERSONNEL BENEFITS | | | | | | | |
| 51 SALARIES | 755,000 | 0 | 755,000 | 69,372.15 | .00 | 685,627.85 | 9.2% |
| 52 OUTSIDE SERVICES | 0 | 0 | 0 | 3,000.00 | .00 | -3,000.00 | 100.0% |
| 55 OTHER CHARGES | 5,159,494 | -707,193 | 4,452,301 | .00 | .00 | 4,452,301.00 | .0% |
| 57 FRINGE BENEFITS | 64,016,697 | 131,930 | 64,148,627 | 53,136,100.19 | 219,120.28 | 10,793,406.53 | 83.2% |

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TOWN OF BROOKLINE-liveSQL
YEAR-TO-DATE BUDGET REPORT

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FOR 2020 09

| ACCOUNTS FOR: 001 GENERAL FUND | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-----------------------------------|--------------------|----------------------|-------------------|----------------|--------------|---------------------|-------------|
| 59 INTERFUND TRANS OUT | 2,250,000 | 0 | 2,250,000 | 2,250,000.00 | .00 | .00 | 100.0% |
| TOTAL PERSONNEL BENEFITS | 72,181,191 | -575,263 | 71,605,928 | 55,458,472.34 | 219,120.28 | 15,928,335.38 | 77.8% |
| <hr/> | | | | | | | |
| 988 UNCLASSIFIED | | | | | | | |
| 51 SALARIES | 40,000 | 0 | 40,000 | 26,911.70 | .00 | 13,088.30 | 67.3% |
| 52 OUTSIDE SERVICES | 149,000 | 78,000 | 227,000 | 118,382.47 | 87,855.20 | 20,762.33 | 90.9% |
| 53 SUPPLIES | 8,000 | 0 | 8,000 | 772.65 | .00 | 7,227.35 | 9.7% |
| 55 OTHER CHARGES | 539,505 | 363,109 | 902,614 | 597,265.59 | 286,545.05 | 18,803.81 | 97.9% |
| 59 INTERFUND TRANS OUT | 589,700 | 0 | 589,700 | 589,700.00 | .00 | .00 | 100.0% |
| TOTAL UNCLASSIFIED | 1,326,205 | 441,109 | 1,767,314 | 1,333,032.41 | 374,400.25 | 59,881.79 | 96.6% |
| <hr/> | | | | | | | |
| 999 TRANSFERS | | | | | | | |
| 59 INTERFUND TRANS OUT | 9,717,000 | 0 | 9,717,000 | 9,717,000.00 | .00 | .00 | 100.0% |
| TOTAL TRANSFERS | 9,717,000 | 0 | 9,717,000 | 9,717,000.00 | .00 | .00 | 100.0% |
| TOTAL GENERAL FUND | 184,067,761 | 1,976,774 | 186,044,535 | 142,614,098.34 | 6,598,203.74 | 36,832,232.89 | 80.2% |

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TOWN OF BROOKLINE-livesQL
YEAR-TO-DATE BUDGET REPORT

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glytddbud

FOR 2020 09

| | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------------|--------------------|----------------------|-------------------|----------------|--------------|---------------------|-------------|
| GRAND TOTAL | 184,067,761 | 1,976,774 | 186,044,535 | 142,614,098.34 | 6,598,203.74 | 36,832,232.89 | 80.2% |

** END OF REPORT - Generated by Melissa Goff **

REPORT OPTIONS

| | Field # | Total | Page Break |
|------------|---------|-------|------------|
| Sequence 1 | 1 | Y | Y |
| Sequence 2 | 3 | Y | N |
| Sequence 3 | 10 | Y | N |
| Sequence 4 | 0 | N | N |

Report title:
YEAR-TO-DATE BUDGET REPORT

Includes accounts exceeding 0% of budget.

Print totals only: Y

Print Full or Short description: F

Print full GL account: N

Format type: 1

Double space: N

Suppress zero bal accts: Y

Include requisition amount: N

Print Revenues-Version headings: N

Print revenue as credit: Y

Print revenue budgets as zero: N

Include Fund Balance: N

Print journal detail: N

From Yr/Per: 2018/11

To Yr/Per: 2018/11

Include budget entries: Y

Incl encumb/liq entries: Y

Sort by JE # or PO #: J

Detail format option: 1

Include additional JE comments: N

Multiyear view: D

Amounts/totals exceed 999 million dollars: N

Year/Period: 2020/ 9

Print MTD Version: N

Roll projects to object: N

Carry forward code: 1

Find Criteria

| Field Name | Field Value |
|----------------|-------------|
| Fund | 001 |
| Function | <>300 |
| Department | |
| Division | |
| Program | |
| Location | |
| Character Code | |
| Org | |
| Object | 5* |
| Project | |
| Account type | |
| Account status | |
| Rollup Code | |

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TOWN OF BROOKLINE-livesQL
YEAR-TO-DATE BUDGET REPORT

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REPORT OPTIONS