

FY2018 FINANCIAL SUMMARY BY FUND

| | General Fund * | Water & Sewer Enterprise Fund | Golf Enterprise Fund | Recreation Revolving Fund | Parking Meter Fund | Cemetery Trust | Capital Project Surplus | TOTAL | % of Total |
|---|--------------------|-------------------------------|----------------------|---------------------------|--------------------|----------------|-------------------------|--------------------|------------|
| REVENUES | | | | | | | | | |
| Property Taxes | 211,298,230 | | | | | | | 211,298,230 | 69.6% |
| Local Receipts | 29,556,650 | | | | | | | 29,556,650 | 9.7% |
| State Aid | 20,273,713 | | | | | | | 20,273,713 | 6.7% |
| Parking Meter Receipts | | | | | | | | 0 | 0.0% |
| Walnut Hill Cemetery Fund | | | | | | 100,000 | | 100,000 | 0.0% |
| State Aid for Libraries | | | | | | | | 0 | 0.0% |
| Golf Receipts | | | 1,647,098 | | | | | 1,647,098 | 0.5% |
| Recreation Program Revenue | | | | 3,108,526 | | | | 3,108,526 | 1.0% |
| Water and Sewer Receipts | | 29,271,308 | | | | | | 29,271,308 | 9.6% |
| Capital Project Surplus | | | | | | | 147,900 | 147,900 | 0.0% |
| Free Cash | 8,354,017 | | | | | | | 8,354,017 | 2.8% |
| TOTAL FINANCIAL PLAN REVENUE | 269,482,610 | 29,271,308 | 1,647,098 | 3,108,526 | 0 | 100,000 | 147,900 | 303,757,442 | |
| EXPENDITURES ** | | | | | | | | | |
| General Government | 9,156,236 | | | | | | | 9,156,236 | 3.0% |
| Public Safety | 39,227,611 | | | | | | | 39,227,611 | 12.9% |
| Public Works | 14,357,331 | 25,027,652 | | | | 100,000 | | 39,484,983 | 13.0% |
| Library | 3,974,583 | | | | | | | 3,974,583 | 1.3% |
| Health & Human Services | 2,690,013 | | | | | | | 2,690,013 | 0.9% |
| Recreation | 1,000,208 | | 1,313,981 | 2,724,756 | | | | 5,038,945 | 1.7% |
| Schools | 104,500,312 | | | | | | | 104,500,312 | 34.4% |
| Personal Services Reserve | 715,000 | | | | | | | 715,000 | 0.2% |
| Collective Bargaining (Town) | 1,500,000 | | | | | | | 1,500,000 | 0.5% |
| Personnel Benefits ** | 58,310,594 | 2,233,725 | 115,020 | 380,594 | | | | 61,039,933 | 20.1% |
| Non-Departmental ** | 3,781,181 | | 64,972 | 3,176 | | | | 3,849,329 | 1.3% |
| Debt Service | 12,322,428 | 2,009,931 | 153,125 | | | | | 14,485,484 | 4.8% |
| Revenue-Financed CIP (Special Appropriations) | 9,577,003 | | | | | | 147,900 | 9,724,903 | 3.2% |
| Non-Appropriated | 8,370,109 | | | | | | | 8,370,109 | 2.8% |
| TOTAL FINANCIAL PLAN EXPENDITURES | 269,482,610 | 29,271,308 | 1,647,098 | 3,108,526 | 0 | 100,000 | 147,900 | 303,757,442 | |
| % OF TOTAL FINANCIAL PLAN | 88.7% | 9.6% | 0.5% | 1.0% | 0.0% | 0.0% | 0.0% | | |

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

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

FY2018 FINANCIAL PLAN BY CATEGORY OF EXPENDITURE *

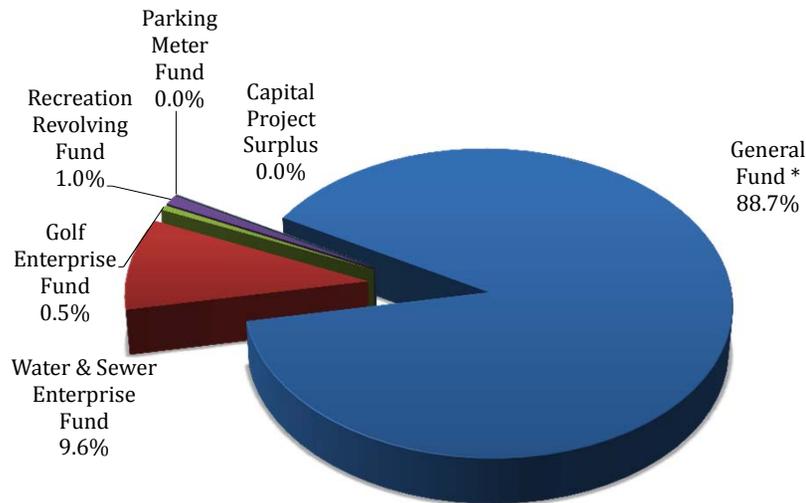
| | General Fund ** | Water & Sewer Enterprise Fund | Golf Course Enterprise Fund | Recreation Revolving Fund | Capital Project Surplus | TOTAL | % OF TOTAL |
|-------------------------------------|------------------------|--|------------------------------------|----------------------------------|--------------------------------|--------------------|-------------------|
| Personnel | 144,934,824 | 2,631,829 | 622,774 | 1,957,753 | | 150,147,180 | 49.4% |
| Services | 18,330,715 | 353,798 | 135,271 | 397,643 | | 19,217,427 | 6.3% |
| Supplies | 4,725,215 | 123,020 | 313,868 | 198,177 | | 5,360,279 | 1.8% |
| Other *** | 1,555,064 | 10,580 | 75,272 | 65,009 | | 1,705,925 | 0.6% |
| Utilities | 4,818,753 | 93,891 | 120,348 | 101,871 | | 5,134,863 | 1.7% |
| Capital Outlay | 3,140,094 | 561,800 | 86,420 | 7,480 | | 3,795,794 | 1.2% |
| Inter-Governmental | 20,000 | 20,962,918 | | | | 20,982,918 | 6.9% |
| Benefits *** | 58,310,594 | 2,233,725 | 115,020 | 380,594 | | 61,039,933 | 20.1% |
| Reserves | 3,477,811 | 289,815 | 25,000 | | | 3,792,626 | 1.2% |
| Debt Service | 12,322,428 | 2,009,931 | 153,125 | | | 14,485,484 | 4.8% |
| Rev.-Financed CIP (Special Approp.) | 9,577,003 | | | | 147,900 | 9,724,903 | 3.2% |
| Non-Appropriated | 8,370,109 | | | | | 8,370,109 | 2.8% |
| TOTAL FINANCIAL PLAN | 269,582,611 | 29,271,307 | 1,647,098 | 3,108,527 | 147,900 | 303,757,442 | |

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

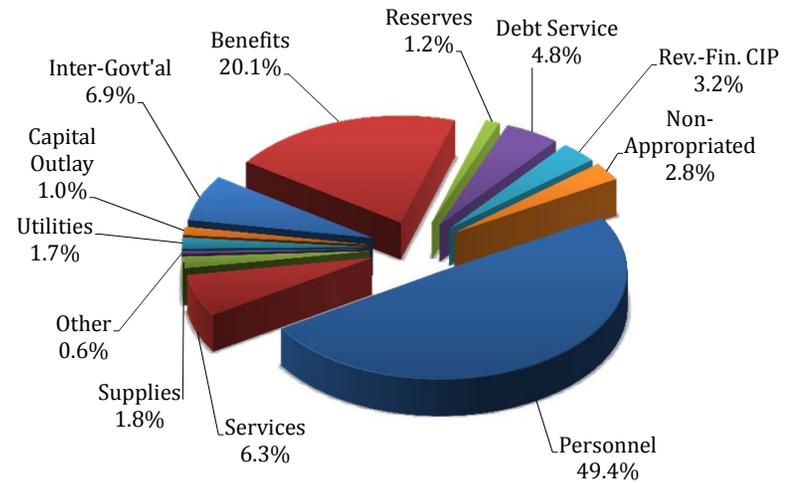
** For purposes of this analysis, the General Fund includes the funds transferred from the Parking Meter Fund and Cemetery Trust.

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

FY2018 FINANCIAL PLAN BY FUND



FY2018 FINANCIAL PLAN BY CATEGORY

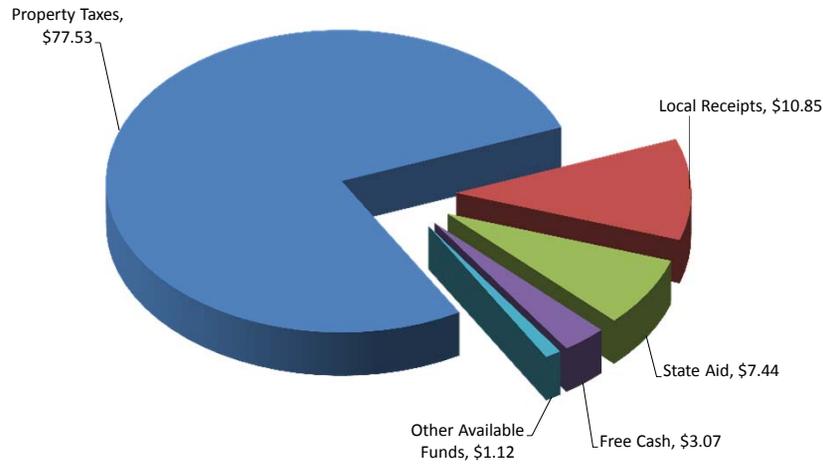


FY2018 RECOMMENDED GENERAL FUND BUDGET SUMMARY

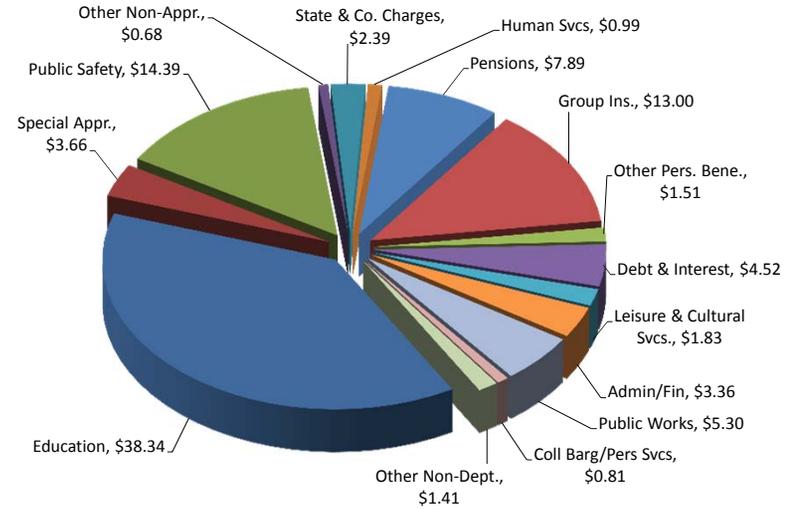
| | FY2014 ACTUAL | FY2015 ACTUAL | FY2016 ACTUAL | FY2017 BUDGET | FY2018 BUDGET | INCREASE/DECREASE | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------|
| | | | | | | \$ | % |
| REVENUE | | | | | | | |
| Property Tax | 175,783,902 | 182,239,297 | 195,049,924 | 204,064,199 | 211,298,230 | 7,234,031 | 3.5% |
| Local Receipts | 25,522,496 | 25,847,019 | 29,377,154 | 23,836,698 | 29,556,650 | 5,719,952 | 24.0% |
| State Aid | 16,633,741 | 17,675,450 | 18,837,306 | 19,657,251 | 20,273,713 | 616,462 | 3.1% |
| Free Cash | 7,655,155 | 5,084,152 | 5,016,501 | 5,311,538 | 8,354,017 | 3,042,479 | 57.3% |
| Other Available Funds | 6,852,688 | 9,003,508 | 6,895,644 | 7,840,067 | 3,045,386 | (4,794,681) | -61.2% |
| TOTAL REVENUE | 232,447,982 | 239,849,426 | 255,176,529 | 260,709,753 | 272,527,996 | 11,818,243 | 4.5% |
| (LESS) NON-APPROPRIATED EXPENSES | | | | | | | |
| State & County Charges | 6,196,321 | 6,201,541 | 6,319,715 | 6,393,642 | 6,508,126 | 114,484 | 1.8% |
| Tax Abatement Overlay | 1,726,503 | 2,080,721 | 1,965,726 | 1,840,902 | 1,750,000 | (90,902) | -4.9% |
| Deficits & Judgments | 3,049 | 25,000 | 25,000 | 25,000 | 25,000 | 0 | 0.0% |
| Cherry Sheet Offsets | 111,026 | 126,443 | 91,451 | 89,197 | 86,983 | (2,214) | -2.5% |
| TOTAL NON-APPROPRIATED EXPENSES | 8,036,899 | 8,433,705 | 8,401,892 | 8,348,741 | 8,370,109 | 21,368 | 0.3% |
| AMOUNT AVAILABLE FOR APPROPRIATION | | | | 252,361,017 | 264,157,887 | 11,796,870 | 4.7% |
| APPROPRIATIONS | | | | | | | |
| Town Departments | 65,964,138 | 68,477,847 | 68,442,342 | 71,523,392 | 72,720,981 | 1,197,590 | 1.7% |
| School Department | 82,780,770 | 82,780,770 | 95,916,093 | 101,118,783 | 104,500,312 | 3,381,529 | 3.3% |
| Non-Departmental Total | 60,329,975 | 60,749,287 | 63,465,863 | 70,839,464 | 77,211,691 | 6,372,227 | 9.0% |
| General Fund Non-Departmental | 57,700,095 | 58,262,334 | 60,945,219 | 68,224,397 | 74,414,203 | 6,189,806 | 9.1% |
| Water & Sewer Enterprise Fund Overhead * | 2,125,747 | 1,973,970 | 1,988,729 | 2,057,070 | 2,233,725 | 176,656 | 8.6% |
| Golf Enterprise Fund Overhead * | 150,416 | 163,049 | 177,791 | 182,097 | 179,992 | (2,105) | -1.2% |
| Recreation Revolving Fund Overhead * | 353,717 | 349,934 | 354,124 | 375,900 | 383,770 | 7,870 | 2.1% |
| OPERATING BUDGET SUBTOTAL | 209,074,883 | 212,007,904 | 227,824,298 | 243,481,636 | 254,432,984 | 10,951,347 | 4.5% |
| Revenue-Financed CIP (Special Appropriations) | 12,933,500 | 8,581,000 | 10,113,000 | 8,879,375 | 9,724,903 | 845,528 | 9.5% |
| TOTAL APPROPRIATIONS | 222,008,383 | 220,588,904 | 237,937,298 | 252,361,017 | 264,157,887 | 11,796,870 | 4.7% |
| BALANCE | | | | 0 | 0 | 0 | |

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

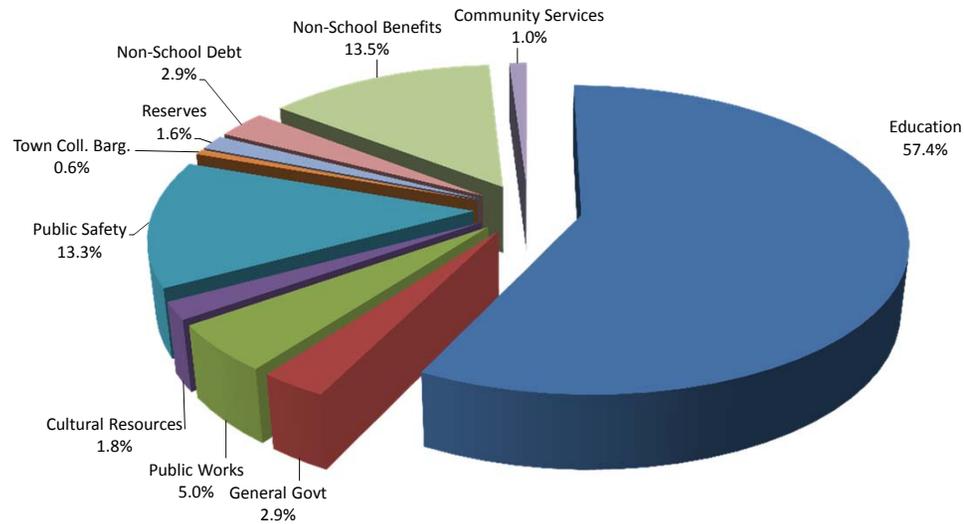
How Each \$100 Will Be Received



How Each \$100 Will Be Spent



FULLY ALLOCATED FY2018 GENERAL FUND OPERATING BUDGET



FY2018 RECOMMENDED OPERATING BUDGET SUMMARY - TOTALS BY EXPENDITURE CLASSIFICATION

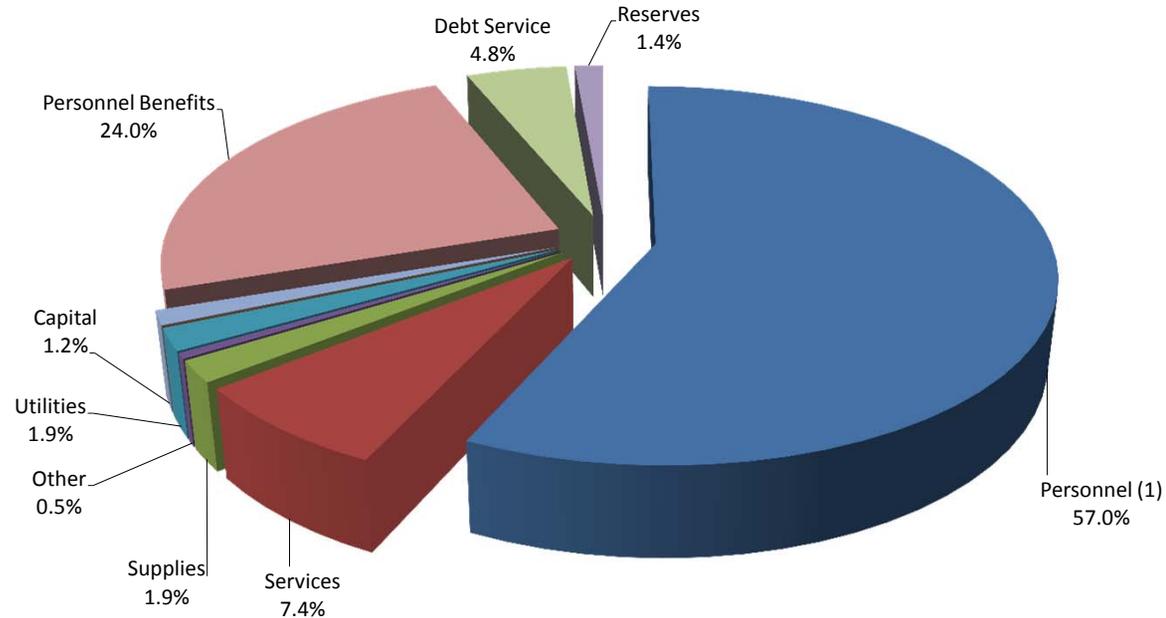
| <u>CLASS OF EXPENDITURE</u> | <u>FY2014 ACTUAL</u> | <u>FY2015 ACTUAL</u> | <u>FY2016 ACTUAL</u> | <u>FY2017 BUDGET</u> | <u>FY2018 BUDGET</u> | <u>INCREASE/ DECREASE</u> | <u>% INCREASE/ DECREASE</u> |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|---------------------------------|
| Personnel (1) | 115,048,089 | 121,057,081 | 132,917,454 | 140,958,638 | 144,914,826 | 3,956,188 | 2.8% |
| Services | 17,707,027 | 17,479,270 | 18,130,675 | 18,319,964 | 18,764,685 | 444,721 | 2.4% |
| Supplies | 4,462,503 | 4,811,326 | 4,704,206 | 4,580,870 | 4,717,215 | 136,345 | 3.0% |
| Other | 823,436 | 937,081 | 1,181,593 | 1,175,726 | 1,202,239 | 26,513 | 2.3% |
| Utilities | 5,201,588 | 5,117,633 | 4,752,138 | 4,846,306 | 4,818,753 | (27,553) | -0.6% |
| Intergovernmental | 20,000 | 0 | 0 | 20,000 | 20,000 | 0 | 0.0% |
| Capital Outlay | 2,202,637 | 2,350,329 | 2,942,702 | 3,092,730 | 3,140,095 | 47,365 | 1.5% |
| Personnel Benefits | 45,240,975 | 49,570,654 | 53,243,663 | 56,848,195 | 61,039,933 | 4,191,738 | 7.4% |
| Debt Service | 9,834,605 | 9,304,647 | 9,478,591 | 10,742,938 | 12,322,428 | 1,579,490 | 14.7% |
| Reserves (2) | 519,415 | 972,598 | 255,421 | 2,896,270 | 3,492,811 | 596,541 | 20.6% |
| TOTAL OPERATING BUDGET | 201,060,273 | 211,600,620 | 227,606,442 | 243,481,638 | 254,432,988 | 10,951,349 | 4.5% |

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

(2) The FY14-FY16 Actuals do not include the Operating Budget Reserve Fund, as those monies were transferred to departmental budgets for expenditure.

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

FY18 OPERATING BUDGET BY CLASS OF EXPENDITURE



**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2018 RECOMMENDED OPERATING BUDGET SUMMARY

| SERVICE PROGRAMS | FY2014 ACTUAL | FY2015 ACTUAL | FY2016 ACTUAL | FY2017 BUDGET | FY2018 BUDGET | INCREASE/ DECREASE | % INCREASE/ DECREASE |
|--|------------------|------------------|------------------|------------------|------------------|-----------------------|-------------------------|
| ADMINISTRATION AND FINANCE | | | | | | | |
| Selectmen | 670,358 | 685,876 | 684,191 | 688,622 | 697,169 | 8,547 | 1.2% |
| Personnel | 650,537 | 664,865 | 653,842 | 658,717 | 666,784 | 8,067 | 1.2% |
| Services | 7,917 | 9,032 | 6,995 | 6,100 | 6,580 | 480 | 7.9% |
| Supplies | 3,807 | 3,996 | 3,991 | 4,000 | 4,000 | 0 | 0.0% |
| Other | 6,017 | 5,853 | 17,232 | 17,600 | 17,600 | 0 | 0.0% |
| Capital | 2,080 | 2,130 | 2,130 | 2,205 | 2,205 | 0 | 0.0% |
| Human Resources Department | 615,662 | 676,217 | 728,432 | 548,060 | 686,579 | 138,520 | 25.3% |
| Personnel | 284,408 | 295,016 | 302,781 | 305,711 | 309,230 | 3,520 | 1.2% |
| Services | 309,115 | 356,476 | 408,165 | 200,709 | 325,709 | 125,000 | 62.3% |
| Supplies | 8,827 | 7,714 | 8,366 | 9,000 | 19,000 | 10,000 | 111.1% |
| Other | 11,955 | 15,625 | 7,538 | 31,000 | 31,000 | 0 | 0.0% |
| Capital | 1,357 | 1,385 | 1,583 | 1,640 | 1,640 | 0 | 0.0% |
| Information Technology Department | 1,705,110 | 1,783,823 | 1,843,320 | 1,908,580 | 1,896,399 | (12,181) | -0.6% |
| Personnel | 984,622 | 1,092,177 | 1,117,714 | 1,123,308 | 1,131,127 | 7,819 | 0.7% |
| Services | 613,792 | 585,914 | 643,556 | 516,272 | 469,272 | (47,000) | -9.1% |
| Supplies | 33,408 | 33,843 | 10,263 | 10,350 | 10,350 | 0 | 0.0% |
| Other | 32,550 | 31,592 | 31,082 | 17,550 | 17,550 | 0 | 0.0% |
| Capital | 40,738 | 40,296 | 40,705 | 241,100 | 268,100 | 27,000 | 11.2% |
| Finance Department | 2,933,344 | 2,869,580 | 2,985,840 | 3,216,610 | 3,262,446 | 45,837 | 1.4% |
| Personnel | 2,096,011 | 2,135,964 | 2,210,292 | 2,202,408 | 2,215,168 | 12,761 | 0.6% |
| Services | 732,663 | 652,522 | 691,091 | 933,603 | 967,836 | 34,233 | 3.7% |
| Supplies | 42,823 | 40,676 | 41,696 | 50,310 | 48,760 | (1,550) | -3.1% |
| Other | 17,926 | 17,295 | 18,706 | 20,957 | 22,057 | 1,100 | 5.2% |
| Utilities | 1,965 | 1,924 | 1,332 | 1,332 | 1,375 | 43 | 3.2% |
| Capital | 41,955 | 21,199 | 22,724 | 8,000 | 7,250 | (750) | -9.4% |
| Legal Services | 888,937 | 889,316 | 989,752 | 967,934 | 972,934 | 5,000 | 0.5% |
| Personnel | 512,112 | 501,367 | 609,283 | 619,125 | 625,425 | 6,300 | 1.0% |
| Services | 269,970 | 283,031 | 263,929 | 230,309 | 230,309 | 0 | 0.0% |
| Supplies | 2,788 | 3,466 | 3,500 | 3,500 | 3,500 | 0 | 0.0% |
| Other | 101,066 | 98,634 | 111,446 | 112,000 | 112,000 | 0 | 0.0% |
| Capital | 3,000 | 2,819 | 1,594 | 3,000 | 1,700 | (1,300) | -43.3% |
| Advisory Committee | 13,128 | 13,021 | 13,704 | 25,672 | 25,779 | 107 | 0.4% |
| Personnel | 10,314 | 10,314 | 11,687 | 22,532 | 22,639 | 107 | 0.5% |
| Services | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Supplies | 2,189 | 2,049 | 1,404 | 2,275 | 2,275 | 0 | 0.0% |
| Other | 333 | 378 | 333 | 570 | 570 | 0 | 0.0% |
| Capital | 293 | 279 | 279 | 295 | 295 | 0 | 0.0% |
| Town Clerk | 557,592 | 645,463 | 613,440 | 696,935 | 632,331 | (64,604) | -9.3% |
| Personnel | 474,985 | 546,898 | 508,778 | 568,508 | 524,379 | (44,129) | -7.8% |
| Services | 71,348 | 77,887 | 88,516 | 106,172 | 89,672 | (16,500) | -15.5% |
| Supplies | 8,791 | 11,830 | 13,564 | 18,525 | 14,550 | (3,975) | -21.5% |
| Other | 1,278 | 1,361 | 1,382 | 2,450 | 2,450 | 0 | 0.0% |
| Capital | 1,189 | 7,487 | 1,200 | 1,280 | 1,280 | 0 | 0.0% |
| Dept. of Planning and Cmtv. Development | 757,717 | 851,249 | 874,057 | 958,876 | 982,600 | 23,724 | 2.5% |
| Personnel | 681,397 | 758,244 | 843,567 | 922,221 | 946,265 | 24,044 | 2.6% |
| Services | 63,076 | 83,568 | 17,185 | 19,193 | 18,633 | (560) | -2.9% |
| Supplies | 7,649 | 5,149 | 8,700 | 9,712 | 9,712 | 0 | 0.0% |
| Other | 2,567 | 1,851 | 1,710 | 4,550 | 4,550 | 0 | 0.0% |
| Capital | 3,027 | 2,437 | 2,895 | 3,200 | 3,440 | 240 | 7.5% |

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2018 RECOMMENDED OPERATING BUDGET SUMMARY

| SERVICE PROGRAMS | FY2014 ACTUAL | FY2015 ACTUAL | FY2016 ACTUAL | FY2017 BUDGET | FY2018 BUDGET | INCREASE/ DECREASE | % INCREASE/ DECREASE |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|---------------------------------|
| <u>ADMINISTRATION AND FINANCE TOTAL</u> | <u>8,141,844</u> | <u>8,414,546</u> | <u>8,732,736</u> | <u>9,011,289</u> | <u>9,156,237</u> | <u>144,948</u> | <u>1.6%</u> |
| Personnel | 5,694,386 | 6,004,845 | 6,257,945 | 6,422,530 | 6,441,017 | 18,487 | 0.3% |
| Services | 2,067,881 | 2,048,431 | 2,119,437 | 2,012,358 | 2,108,011 | 95,653 | 4.8% |
| Supplies | 110,280 | 108,724 | 91,485 | 107,672 | 112,147 | 4,475 | 4.2% |
| Other | 173,692 | 172,589 | 189,429 | 206,677 | 207,777 | 1,100 | 0.5% |
| Utilities | 1,965 | 1,924 | 1,332 | 1,332 | 1,375 | 43 | 3.2% |
| Capital | 93,640 | 78,034 | 73,109 | 260,720 | 285,910 | 25,190 | 9.7% |
| <u>PUBLIC SAFETY</u> | | | | | | | |
| <u>Police Department</u> | <u>15,258,119</u> | <u>16,260,029</u> | <u>16,732,901</u> | <u>16,738,565</u> | <u>16,829,005</u> | <u>90,440</u> | <u>0.5%</u> |
| Personnel | 13,794,897 | 14,653,304 | 14,958,414 | 15,164,502 | 15,246,124 | 81,622 | 0.5% |
| Services | 478,162 | 492,675 | 649,820 | 555,403 | 574,743 | 19,340 | 3.5% |
| Supplies | 217,650 | 209,459 | 241,943 | 217,250 | 219,900 | 2,650 | 1.2% |
| Other | 90,412 | 61,045 | 113,476 | 69,000 | 74,000 | 5,000 | 7.2% |
| Utilities | 379,032 | 378,004 | 300,325 | 284,766 | 281,611 | (3,155) | -1.1% |
| Capital | 297,966 | 465,540 | 468,924 | 447,644 | 432,627 | (15,017) | -3.4% |
| <u>Fire Department</u> | <u>12,886,490</u> | <u>12,960,394</u> | <u>12,961,446</u> | <u>14,607,589</u> | <u>14,698,652</u> | <u>91,063</u> | <u>0.6%</u> |
| Personnel | 12,104,081 | 12,233,065 | 12,267,352 | 13,915,968 | 14,000,489 | 84,521 | 0.6% |
| Services | 147,343 | 191,026 | 144,362 | 162,740 | 166,240 | 3,500 | 2.2% |
| Supplies | 133,198 | 115,458 | 147,997 | 167,488 | 167,488 | 0 | 0.0% |
| Other | 27,550 | 17,764 | 25,269 | 31,350 | 31,350 | 0 | 0.0% |
| Utilities | 242,849 | 237,527 | 202,918 | 197,266 | 193,809 | (3,457) | -1.8% |
| Capital | 231,470 | 165,554 | 173,549 | 132,777 | 139,276 | 6,499 | 4.9% |
| <u>Building Department</u> | <u>7,163,183</u> | <u>7,029,407</u> | <u>7,321,190</u> | <u>7,600,286</u> | <u>7,699,955</u> | <u>99,668</u> | <u>1.3%</u> |
| Personnel | 2,080,322 | 2,178,194 | 2,266,598 | 2,402,464 | 2,444,025 | 41,561 | 1.7% |
| Services | 2,213,679 | 2,111,836 | 2,325,593 | 2,308,264 | 2,361,802 | 53,538 | 2.3% |
| Supplies | 22,946 | 22,859 | 27,427 | 32,250 | 29,750 | (2,500) | -7.8% |
| Other | 5,350 | 5,350 | 9,992 | 10,400 | 10,400 | 0 | 0.0% |
| Utilities | 2,777,786 | 2,654,568 | 2,550,579 | 2,717,208 | 2,731,607 | 14,399 | 0.5% |
| Capital | 63,100 | 56,600 | 141,000 | 129,700 | 122,370 | (7,330) | -5.7% |
| <u>PUBLIC SAFETY TOTAL</u> | <u>35,307,791</u> | <u>36,249,830</u> | <u>37,015,537</u> | <u>38,946,441</u> | <u>39,227,611</u> | <u>281,171</u> | <u>0.7%</u> |
| Personnel | 27,979,301 | 29,064,563 | 29,492,364 | 31,482,935 | 31,690,638 | 207,703 | 0.7% |
| Services | 2,839,183 | 2,795,538 | 3,119,775 | 3,026,407 | 3,102,785 | 76,378 | 2.5% |
| Supplies | 373,794 | 347,776 | 417,367 | 416,988 | 417,138 | 150 | 0.0% |
| Other | 123,311 | 84,159 | 148,737 | 110,750 | 115,750 | 5,000 | 4.5% |
| Utilities | 3,399,667 | 3,270,099 | 3,053,822 | 3,199,240 | 3,207,027 | 7,787 | 0.2% |
| Capital | 592,536 | 687,694 | 783,473 | 710,121 | 694,273 | (15,848) | -2.2% |
| <u>PUBLIC WORKS</u> | | | | | | | |
| <u>Department of Public Works</u> | <u>15,220,418</u> | <u>16,330,565</u> | <u>14,970,796</u> | <u>14,387,626</u> | <u>14,457,331</u> | <u>69,705</u> | <u>0.5%</u> |
| Personnel | 7,852,981 | 8,137,831 | 8,035,084 | 7,961,219 | 8,019,903 | 58,683 | 0.7% |
| Services | 3,875,248 | 4,322,738 | 3,543,963 | 3,375,097 | 3,336,524 | (38,573) | -1.1% |
| Supplies | 1,396,738 | 1,536,620 | 1,205,409 | 920,750 | 960,750 | 40,000 | 4.3% |
| Other | 28,913 | 123,269 | 68,087 | 53,500 | 53,500 | 0 | 0.0% |
| Utilities | 1,218,979 | 1,297,419 | 1,134,757 | 1,065,956 | 1,073,453 | 7,497 | 0.7% |
| Intergovernmental | 20,000 | 0 | 0 | 20,000 | 20,000 | 0 | 0.0% |
| Capital | 827,559 | 912,687 | 983,497 | 991,104 | 993,202 | 2,098 | 0.2% |

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2018 RECOMMENDED OPERATING BUDGET SUMMARY

| SERVICE PROGRAMS | FY2014 ACTUAL | FY2015 ACTUAL | FY2016 ACTUAL | FY2017 BUDGET | FY2018 BUDGET | INCREASE/ DECREASE | % INCREASE/ DECREASE |
|--|------------------|------------------|------------------|------------------|------------------|-----------------------|-------------------------|
| CULTURAL SERVICES | | | | | | | |
| Library | 3,827,172 | 3,894,348 | 3,993,161 | 3,992,157 | 3,974,583 | (17,575) | -0.4% |
| Personnel | 2,754,771 | 2,731,042 | 2,916,037 | 2,875,837 | 2,876,169 | 332 | 0.0% |
| Services | 180,241 | 290,689 | 180,352 | 185,841 | 186,559 | 718 | 0.4% |
| Supplies | 534,330 | 568,884 | 566,724 | 583,490 | 594,250 | 10,760 | 1.8% |
| Other | 3,938 | 4,103 | 4,097 | 4,700 | 4,700 | 0 | 0.0% |
| Utilities | 332,859 | 280,542 | 300,824 | 316,289 | 286,905 | (29,384) | -9.3% |
| Capital | 21,033 | 19,088 | 25,128 | 26,000 | 26,000 | 0 | 0.0% |
| HUMAN SERVICES | | | | | | | |
| Health and Human Services Department | 1,280,036 | 1,184,308 | 1,193,045 | 1,189,084 | 1,193,754 | 4,670 | 0.4% |
| Personnel | 1,014,554 | 898,052 | 926,793 | 922,905 | 926,337 | 3,432 | 0.4% |
| Services | 196,937 | 199,245 | 203,037 | 202,087 | 205,490 | 3,403 | 1.7% |
| Supplies | 19,669 | 15,059 | 15,099 | 15,100 | 15,100 | 0 | 0.0% |
| Other | 4,564 | 3,754 | 4,105 | 4,120 | 4,120 | 0 | 0.0% |
| Utilities | 40,896 | 40,479 | 39,991 | 40,852 | 38,686 | (2,166) | -5.3% |
| Capital | 3,416 | 27,720 | 4,020 | 4,020 | 4,020 | 0 | 0.0% |
| Veterans' Services | 327,314 | 361,218 | 326,172 | 335,631 | 335,531 | (100) | 0.0% |
| Personnel | 161,773 | 185,677 | 160,977 | 167,998 | 168,448 | 450 | 0.3% |
| Services | 2,527 | 2,527 | 1,975 | 2,538 | 1,988 | (550) | -21.7% |
| Supplies | 629 | 611 | 562 | 650 | 650 | 0 | 0.0% |
| Other | 161,878 | 171,893 | 162,147 | 163,935 | 163,935 | 0 | 0.0% |
| Capital | 508 | 510 | 510 | 510 | 510 | 0 | 0.0% |
| Council on Aging | 837,172 | 855,130 | 883,926 | 912,543 | 917,628 | 5,085 | 0.6% |
| Personnel | 704,826 | 723,008 | 752,246 | 770,125 | 774,288 | 4,163 | 0.5% |
| Services | 34,489 | 38,318 | 39,031 | 44,083 | 43,583 | (500) | -1.1% |
| Supplies | 18,297 | 19,481 | 21,296 | 19,763 | 19,763 | 0 | 0.0% |
| Other | 1,808 | 2,054 | 2,019 | 2,900 | 2,900 | 0 | 0.0% |
| Utilities | 72,650 | 67,443 | 63,719 | 69,472 | 71,394 | 1,922 | 2.8% |
| Capital | 5,101 | 4,826 | 5,614 | 6,200 | 5,700 | (500) | -8.1% |
| Diversity, Inclusion and Community Relations* | 0 | 177,539 | 202,210 | 239,050 | 243,101 | 4,051 | 1.7% |
| Personnel | 0 | 168,541 | 172,994 | 209,027 | 213,076 | 4,049 | 1.9% |
| Services | 0 | 0 | 20,000 | 20,000 | 20,000 | 0 | - |
| Supplies | 0 | 8,998 | 8,682 | 9,000 | 9,000 | 0 | 0.0% |
| Other | 0 | 0 | 140 | 150 | 150 | 0 | 0.0% |
| Capital | 0 | 0 | 394 | 873 | 875 | 2 | 0.2% |
| HUMAN SERVICES TOTAL | 2,444,523 | 2,578,196 | 2,605,353 | 2,676,308 | 2,690,013 | 13,706 | 0.5% |
| Personnel | 1,881,154 | 1,975,277 | 2,013,011 | 2,070,055 | 2,082,149 | 12,094 | 0.6% |
| Services | 233,953 | 240,090 | 264,043 | 268,708 | 271,061 | 2,353 | 0.9% |
| Supplies | 38,595 | 44,150 | 45,639 | 44,513 | 44,513 | 0 | 0.0% |
| Other | 168,250 | 177,702 | 168,411 | 171,105 | 171,105 | 0 | 0.0% |
| Utilities | 113,546 | 107,921 | 103,710 | 110,324 | 110,080 | (244) | -0.2% |
| Capital | 9,025 | 33,056 | 10,538 | 11,603 | 11,105 | (498) | -4.3% |

* In FY13, this was the Human Relations/Youth Resources Commission. Actual FY14 expenditures are accounted for in the Dept. of Health and Human Services.

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2018 RECOMMENDED OPERATING BUDGET SUMMARY

| SERVICE PROGRAMS | FY2014 ACTUAL | FY2015 ACTUAL | FY2016 ACTUAL | FY2017 BUDGET | FY2018 BUDGET | INCREASE/ DECREASE | % INCREASE/ DECREASE |
|--|-------------------|-------------------|-------------------|--------------------|--------------------|-----------------------|-------------------------|
| LEISURE SERVICES | | | | | | | |
| Recreation Department | 1,016,674 | 1,022,391 | 1,124,759 | 1,011,042 | 1,000,208 | (10,834) | -1.1% |
| Personnel | 723,472 | 714,908 | 810,788 | 731,940 | 734,358 | 2,418 | 0.3% |
| Services | 72,817 | 66,441 | 22,717 | 23,037 | 23,037 | 0 | 0.0% |
| Supplies | 67,755 | 65,683 | 81,169 | 86,480 | 86,480 | 0 | 0.0% |
| Other | 11,954 | 12,220 | 18,557 | 12,400 | 12,400 | 0 | 0.0% |
| Utilities | 134,572 | 159,728 | 157,693 | 153,165 | 139,913 | (13,252) | -8.7% |
| Capital | 6,102 | 3,411 | 33,835 | 4,020 | 4,020 | 0 | 0.0% |
| Personnel Services Reserve ¹ | | | | 1,148,529 | 715,000 | (433,529) | -37.7% |
| FY16 + FY17 Collective Bargaining Reserve ² | | | | 350,000 | 350,000 | 0 | |
| FY18 Collective Bargaining Reserve | | | | | 1,150,000 | 1,150,000 | |
| DEPARTMENTAL SUB-TOTAL | 65,958,421 | 68,489,874 | 68,442,342 | 71,523,392 | 72,720,981 | 1,197,590 | 1.7% |
| ¹ The amounts shown for FY14 - FY16 are \$0 because these funds were transferred to departments during the fiscal year. | | | | | | | |
| ² FY16 is unsettled for School Traffic Supervisors and Teamsters. FY17 is unsettled for these two groups and Police. | | | | | | | |
| SCHOOLS ³ | | | | | | | |
| | 79,079,823 | 82,780,770 | 95,916,093 | 101,118,783 | 104,500,312 | 3,381,529 | 3.3% |
| Personnel | 68,162,026 | 72,428,615 | 83,392,225 | 87,915,594 | 90,855,593 | 2,939,999 | 3.3% |
| Services | 8,024,389 | 7,247,489 | 8,406,389 | 8,862,369 | 9,158,737 | 296,368 | 3.3% |
| Supplies | 1,941,010 | 2,139,489 | 2,296,414 | 2,420,977 | 2,501,937 | 80,960 | 3.3% |
| Other | 299,657 | 348,819 | 570,086 | 601,009 | 621,107 | 20,098 | 3.3% |
| Capital | 652,741 | 616,358 | 1,033,123 | 1,089,162 | 1,125,584 | 36,423 | 3.3% |
| Reserve ¹ | 0 | 0 | 217,856 | 229,673 | 237,353 | 7,681 | 3.3% |
| NON-DEPARTMENTAL | | | | | | | |
| Personnel Benefits | 45,240,975 | 49,570,654 | 53,243,663 | 56,848,195 | 61,039,933 | 4,191,738 | 7.4% |
| Pensions | 15,801,983 | 17,409,988 | 18,724,804 | 19,718,677 | 21,499,185 | 1,780,508 | 9.0% |
| Group Health | 22,865,804 | 24,090,743 | 26,701,439 | 29,042,056 | 30,758,441 | 1,716,385 | 5.9% |
| Health Reimbursement Account (HRA) | 50,876 | 55,880 | 49,550 | 0 | 0 | 0 | 0.0% |
| Retiree Group Health Trust Fund (OPEB's) ⁴ | 2,601,927 | 3,514,360 | 3,499,119 | 3,774,838 | 4,480,080 | 705,242 | 18.7% |
| Employee Assistance Program (EAP) | 27,400 | 24,900 | 24,900 | 28,000 | 28,000 | 0 | 0.0% |
| Group Life | 132,118 | 137,555 | 132,265 | 145,000 | 145,000 | 0 | 0.0% |
| Disability Insurance | 13,376 | 12,367 | 11,439 | 16,000 | 16,000 | 0 | 0.0% |
| Workers Comp ⁴ | 1,200,000 | 1,720,000 | 1,550,000 | 1,450,000 | 1,450,000 | 0 | 0.0% |
| Public Safety IOD Medical Expenses ⁴ | 560,660 | 400,000 | 250,000 | 250,000 | 200,000 | (50,000) | -20.0% |
| Unemployment Comp ⁴ | 350,000 | 450,000 | 300,000 | 300,000 | 200,000 | (100,000) | -33.3% |
| Medical Disabilities | 18,421 | 20,543 | 19,534 | 40,000 | 40,000 | 0 | 0.0% |
| Medicare Payroll Tax | 1,618,410 | 1,734,318 | 1,980,613 | 2,083,625 | 2,223,228 | 139,603 | 6.7% |
| Debt Service | 9,834,605 | 9,304,647 | 9,478,591 | 10,742,938 | 12,322,428 | 1,579,490 | 14.7% |
| Principal | 7,428,882 | 7,209,938 | 7,183,044 | 7,923,973 | 8,412,237 | 488,264 | 6.2% |
| Interest | 2,376,113 | 2,083,707 | 2,135,547 | 2,658,965 | 3,750,191 | 1,091,226 | 41.0% |
| Bond Anticipation Notes (BANs) | 0 | 4,225 | 100,000 | 100,000 | 100,000 | 0 | 0.0% |
| Abatement Interest and Income | 29,610 | 6,777 | 60,000 | 60,000 | 60,000 | 0 | 0.0% |

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

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

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

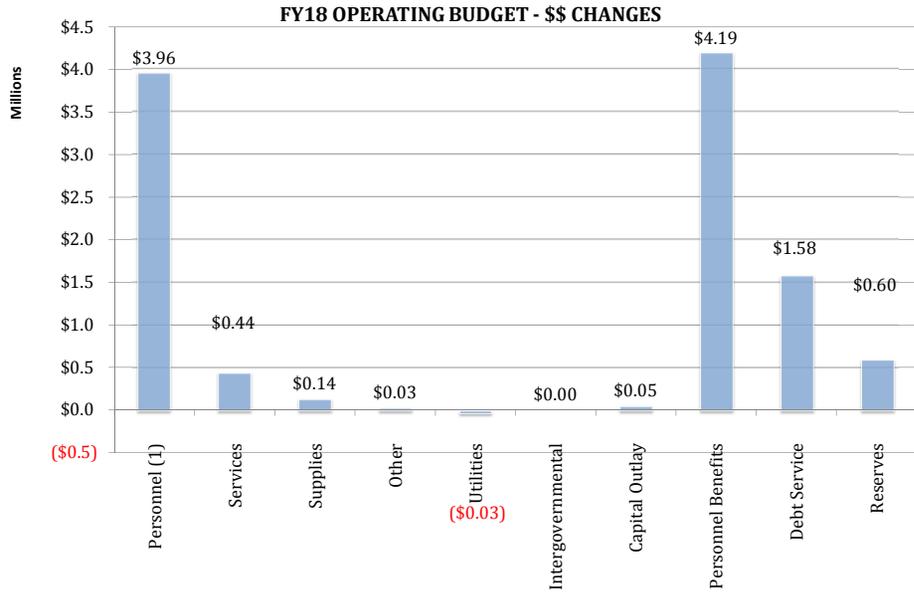
FY2018 RECOMMENDED OPERATING BUDGET SUMMARY

| SERVICE PROGRAMS | FY2014 ACTUAL | FY2015 ACTUAL | FY2016 ACTUAL | FY2017 BUDGET | FY2018 BUDGET | INCREASE/ DECREASE | % INCREASE/ DECREASE |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|---------------------------------|
| NON-DEPARTMENTAL (con't.) | | | | | | | |
| Unclassified | 946,450 | 1,454,674 | 743,609 | 3,248,330 | 3,849,329 | 600,999 | 18.5% |
| Reserve Fund ⁵ | 1,250,621 | 1,615,626 | 2,200,198 | 2,348,737 | 2,460,011 | 111,274 | 4.7% |
| Liability/Catastrophe Fund | 253,669 | 154,115 | 78,969 | 144,322 | 203,644 | 59,322 | 41.1% |
| Stabilization Fund | 0 | 250,000 | 0 | 0 | 0 | 0 | 0.0% |
| Affordable Housing Trust Fund | 251,363 | 555,106 | 163,078 | 158,539 | 576,803 | 418,264 | 263.8% |
| General Insurance | 263,478 | 325,017 | 316,595 | 394,148 | 405,972 | 11,824 | 3.0% |
| Audit & Professional Services | 130,000 | 115,649 | 129,632 | 137,000 | 137,000 | 0 | 0.0% |
| Contingency | 14,383 | 13,377 | 13,374 | 15,000 | 15,000 | 0 | 0.0% |
| Out of State Travel | 2,374 | 2,704 | 1,908 | 3,000 | 3,000 | 0 | 0.0% |
| Printing of Reports / Town Meeting Costs | 19,837 | 27,190 | 27,772 | 35,000 | 35,000 | 0 | 0.0% |
| MMA Dues | 11,346 | 11,516 | 12,281 | 12,585 | 12,900 | 315 | 2.5% |
| NON-DEPARTMENTAL TOTAL | 56,022,030 | 60,329,975 | 63,465,863 | 70,839,464 | 77,211,691 | 6,372,227 | 9.0% |
| TOTAL OPERATING BUDGET | 201,060,274 | 211,600,619 | 227,824,298 | 243,481,638 | 254,432,986 | 10,951,347 | 4.5% |

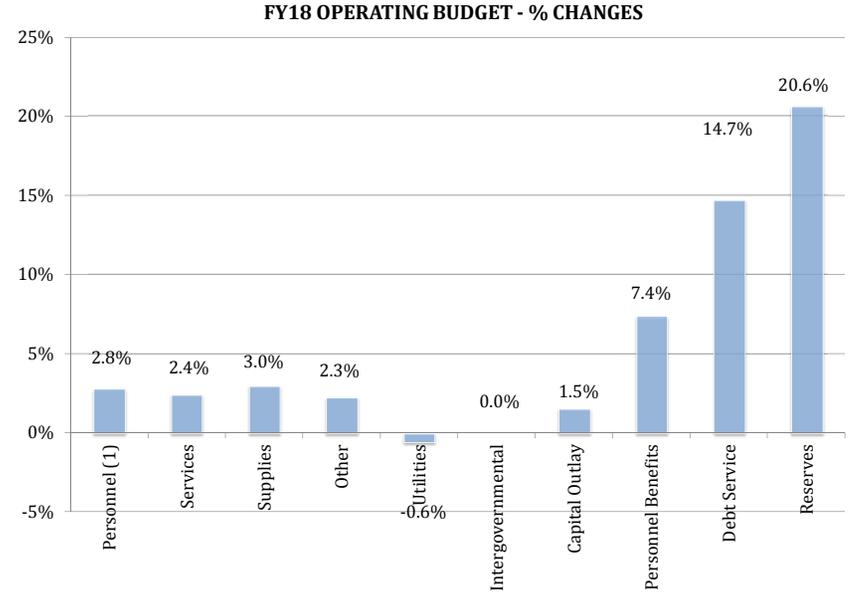
⁵ The amounts shown for FY14 -FY16 are for information purposes only, as these funds are transferred to departments during the fiscal year and accounted for in their expenditure total.

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

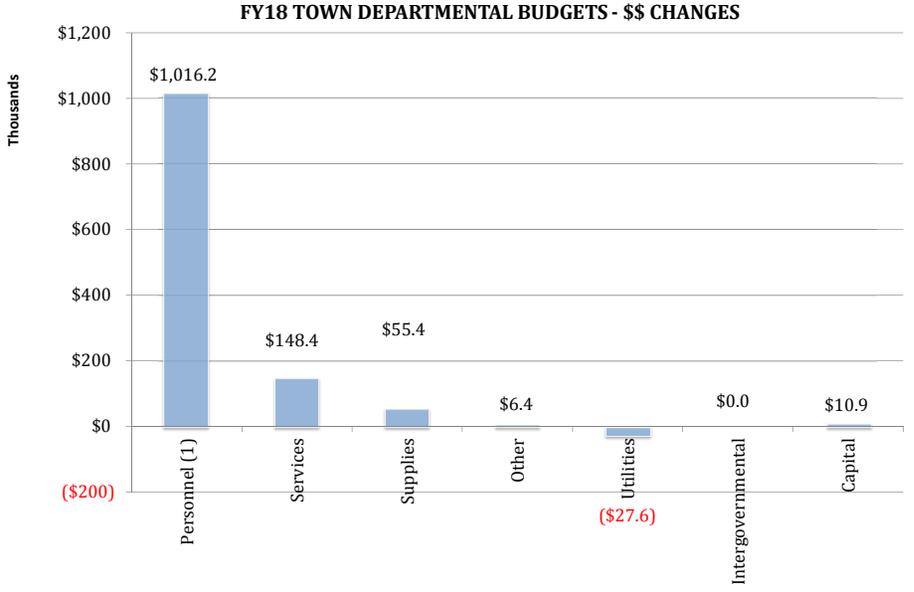
BUDGET SUMMARIES: Operating Budget



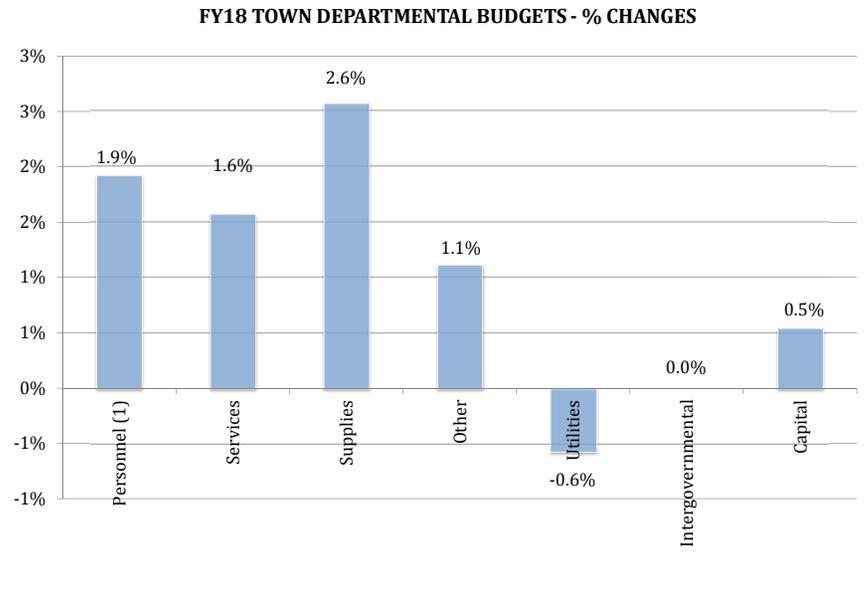
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve



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



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



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

SUMMARY OF FY2018 OPERATING BUDGET CHANGES

| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|--|---------------------------------|--|
| Selectmen | 8,547 1.2% | |
| | 8,067 | Personnel Fixed Costs |
| | 480 | Wireless Communications |
| Human Resources Department | 113,519 25.3% | |
| | 3,519 | Personnel Fixed Costs |
| | 100,000 | Legal Services |
| | 10,000 | Data Processing Software |
| Information Technology Department | (12,181) -0.6% | |
| | 7,819 | Personnel Fixed Costs |
| | (27,000) | Data Processing Software Maintenance |
| | (20,000) | Telecom |
| | 27,000 | Capital |
| Finance Department | 45,838 1.4% | |
| <i>Comptroller</i> | 8,530 1.4% | |
| | 2,283 | Personnel Fixed Costs |
| | 6,717 | Computer Software Repair and Maintenance |
| | 80 | Professional Technical Services |
| | (1,300) | Office Supplies |
| | (200) | Interstate Travel |
| | 1,300 | Education/Training/Conferences |
| | (350) | Capital |
| <i>Purchasing</i> | 4,327 0.7% | |
| | 4,327 | Personnel Fixed Costs |
| <i>Assessing</i> | 928 0.1% | |
| | 2,078 | Personnel Fixed Costs |
| | 3,000 | Appraisals |
| | (500) | Wireless Services |
| | (3,000) | Subscriptions |
| | (250) | Office Supplies |
| | (400) | Capital |

SUMMARY OF FY2018 OPERATING BUDGET CHANGES

| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|---|----------------------------|---------------------------------|
| <i>Treasurer</i> | 32,052 2.5% | |
| | 4,116 | Personnel Fixed Costs |
| | 27,936 | Credit Card Service Charges |
| Legal Services | 5,000 0.5% | |
| | 6,300 | Personnel Fixed Costs |
| | (1,300) | Capital |
| Advisory Committee | 107 0.4% | |
| | 107 | Personnel Fixed Costs |
| Town Clerk | (64,604) -9.3% | |
| | (66,129) | Personnel Fixed Costs |
| | 22,000 | Chargeoff to State Grant |
| | (2,200) | Motor Vehicle/Equipment Rental |
| | (12,300) | Professional/Technical Services |
| | (2,000) | Advertising Services |
| | (3,975) | Meals and Receptions |
| Dept. of Planning & Cmty. Devel. | 23,725 2.5% | |
| | 24,043 | Personnel Fixed Costs |
| | (560) | Subscriptions |
| | 240 | Capital |

SUMMARY OF FY2018 OPERATING BUDGET CHANGES

| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|--------------------------|------------------------------|--|
| Police Department | 90,441 0.5% | |
| | 81,622 | Personnel Fixed Costs |
| | 2,300 | Data Processing Equipment Repair and Maintenance |
| | 5,000 | Professional Technical Services |
| | 10,000 | Wireless |
| | 2,040 | Online Transaction Convenience Fees |
| | 2,650 | Books and Periodicals |
| | 5,000 | Education/Training/Conferences |
| | (1,775) | Electricity |
| | 719 | Natural Gas |
| | (2,804) | Gasoline |
| | (250) | Diesel Fuel |
| | 955 | Water and Sewer |
| | (15,017) | Capital |
| Fire Department | 91,063 0.6% | |
| | 84,521 | Personnel Fixed Costs |
| | 3,500 | Data Processing Software Maintenance |
| | (9,192) | Electricity |
| | 2,102 | Natural Gas |
| | 197 | Gasoline |
| | 475 | Diesel Fuel |
| | 2,961 | Water and Sewer |
| | 6,499 | Capital |

SUMMARY OF FY2018 OPERATING BUDGET CHANGES

| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|-----------------------------------|------------------------------|---|
| Building Department | 99,668 1.3% | |
| | 41,561 | Personnel Fixed Costs |
| | 20,176 | Building Repair and Maintenance Town |
| | 33,362 | Building Repair and Maintenance Schools |
| | (2,500) | Books and Periodicals |
| | 9,503 | Electricity-Town |
| | (29,524) | Electricity-Schools |
| | 950 | Natural Gas-Town |
| | 42,319 | Natural Gas-Schools |
| | 99 | Gasoline for Vehicles-Town |
| | 99 | Gasoline for Vehicles-Schools |
| | 521 | Water and Sewer- Town |
| | (9,568) | Water and Sewer- School |
| | (7,330) | Capital |
| Department of Public Works | 69,704 0.5% | |
| | 58,682 | Personnel Fixed Costs |
| | 7,627 | Landscaping Services |
| | (40,000) | General Consulting |
| | (6,200) | Printing Services |
| | 40,000 | Motor Vehicle Supplies |
| | (10,041) | Electricity |
| | 2,102 | Natural Gas |
| | (2,430) | Gasoline |
| | 12,380 | Diesel Fuel |
| | 5,486 | Water |
| | 2,098 | Capital |

SUMMARY OF FY2018 OPERATING BUDGET CHANGES

| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|--|------------------------------|---|
| Library | 7,425 -0.4% | |
| | 15,331 | Personnel Fixed Costs |
| | 718 | Building Repair and Maintenance |
| | 10,760 | Library Materials |
| | (9,125) | Electricity |
| | (10,726) | Natural Gas |
| | 467 | Water |
| Health Department | 4,670 0.4% | |
| | 3,433 | Personnel Fixed Costs |
| | 3,403 | Mental Health |
| | (2,990) | Electricity |
| | 546 | Natural Gas |
| | 12 | Gasoline |
| | 266 | Water and Sewer |
| Veterans' Services | (100) 0.0% | |
| | 450 | Personnel Fixed Costs |
| | (550) | Wireless Communications |
| Council on Aging | 5,085 0.6% | |
| | 4,163 | Personnel Fixed Costs |
| | (500) | Office Equipment Repair and Maintenance |
| | 1,766 | Electricity |
| | 188 | Natural Gas |
| | (32) | Water |
| | (500) | Capital |
| Dept. of Diversity, Inclusion and Community Relations | 4,051 1.7% | |
| | 4,049 | Personnel Fixed Costs |
| | 2 | Capital |

SUMMARY OF FY2018 OPERATING BUDGET CHANGES

| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|------------------------------|----------------------------------|--|
| Recreation Department | (10,834) -1.1% | |
| | 2,418 | Personnel Fixed Costs |
| | (15,365) | Electricity |
| | 296 | Gasoline |
| | (56) | Diesel |
| | 1,873 | Water and Sewer |
| Schools | 3,381,529 3.3% | |
| | 3,381,529 | School Budget |
| Personnel Benefits | 4,191,739 7.4% | |
| | 1,780,508 | Pensions |
| | 1,716,385 | Group Health Insurance |
| | 705,242 | Retiree Group Health Trust Fund (OPEB's) |
| | (50,000) | Public Safety Injured On Duty |
| | (100,000) | Unemployment Compensation |
| | 139,603 | Medicare Payroll Tax |
| Debt and Interest | 1,579,490 14.7% | |
| | 488,264 | Principal |
| | 1,091,226 | Interest |

SUMMARY OF FY2018 OPERATING BUDGET CHANGES

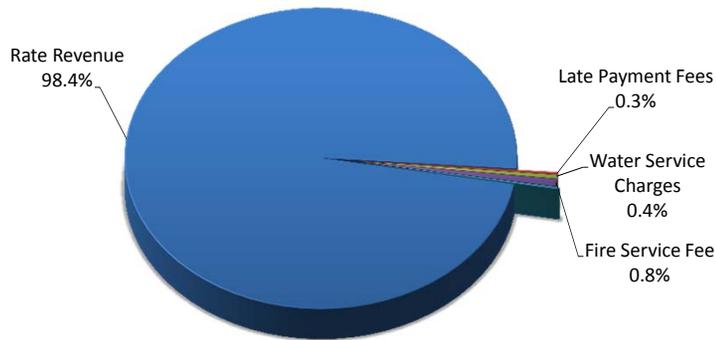
| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|-------------------------------------|----------------------------|-------------------------------|
| Unclassified | 601,000 18.5% | |
| | 111,274 | Reserve Fund |
| | 59,322 | Liability/Catastrophe Fund |
| | 418,264 | Affordable Housing Trust Fund |
| | 11,824 | General Insurance |
| | 315 | MMA Dues |
| Personnel Reserves | 716,471 | |
| | (783,529) | Personnel Services Reserve |
| | 1,500,000 | Collective Bargaining Reserve |
| OPERATING BUDGET GRAND TOTAL | 10,951,344 4.5% | |

FY2018 RECOMMENDED WATER & SEWER ENTERPRISE FUND SUMMARY

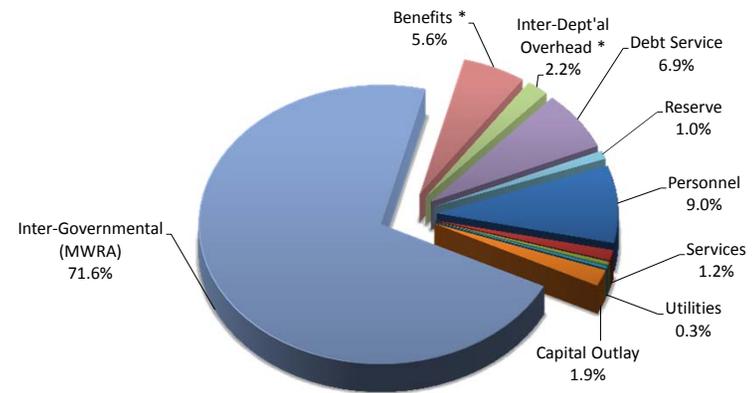
| | FY2014 ACTUAL | FY2015 ACTUAL | FY2016 ACTUAL | FY2017 BUDGET | FY2018 BUDGET | INCREASE/DECREASE | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| | | | | | | \$ | % |
| REVENUE | | | | | | | |
| Rate Revenue | 25,910,938 | 26,044,743 | 27,082,847 | 28,058,259 | 28,793,808 | 735,549 | 2.6% |
| Late Payment Fees | 80,858 | 104,730 | 107,198 | 80,000 | 80,000 | 0 | 0.0% |
| Water Service Charges | 165,159 | 152,983 | 197,937 | 115,500 | 115,500 | 0 | 0.0% |
| Fire Service Fee | 237,974 | 251,250 | 233,941 | 225,000 | 225,000 | 0 | 0.0% |
| Other | 134,278 | 61,620 | 112,965 | 506,500 | 57,000 | (449,500) | -88.7% |
| TOTAL REVENUE | 26,529,207 | 26,615,326 | 27,734,888 | 28,985,259 | 29,271,308 | 286,049 | 1.0% |
| EXPENDITURES | | | | | | | |
| Personnel | 2,249,429 | 2,248,600 | 2,248,600 | 2,573,918 | 2,631,830 | 57,912 | 2.2% |
| Services | 255,228 | 277,788 | 345,331 | 353,798 | 353,798 | 0 | 0.0% |
| Supplies | 97,917 | 119,441 | 136,604 | 123,020 | 123,020 | 0 | 0.0% |
| Other | 12,945 | 11,235 | 18,666 | 10,580 | 10,580 | 0 | 0.0% |
| Utilities | 139,957 | 158,312 | 99,289 | 92,054 | 93,891 | 1,837 | 2.0% |
| Capital Outlay | 379,288 | 453,692 | 489,494 | 946,800 | 561,800 | (385,000) | -40.7% |
| Inter-Governmental (MWRA) | 18,597,920 | 19,106,437 | 19,586,057 | 20,254,703 | 20,962,918 | 708,215 | 3.5% |
| Benefits * | 1,563,015 | 1,411,238 | 1,425,997 | 1,494,338 | 1,652,403 | 158,065 | 10.6% |
| Inter-Departmental Overhead * | 562,732 | 562,732 | 562,732 | 562,732 | 581,322 | 18,590 | 3.3% |
| Debt Service | 2,365,461 | 2,133,405 | 2,377,747 | 2,289,891 | 2,009,931 | (279,960) | -12.2% |
| Reserve | 0 | 0 | 0 | 283,426 | 289,815 | 6,389 | 2.3% |
| TOTAL EXPENDITURE | 26,223,893 | 26,482,880 | 27,290,516 | 28,985,259 | 29,271,308 | 286,049 | 1.0% |
| BALANCE | | | | 0 | 0 | 0 | |

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

FY2018 WATER & SEWER ENTERPRISE FUND - REVENUES



FY2018 WATER & SEWER ENTERPRISE FUND - EXPENDITURES



SUMMARY OF FY2018 WATER & SEWER ENTERPRISE FUND CHANGES

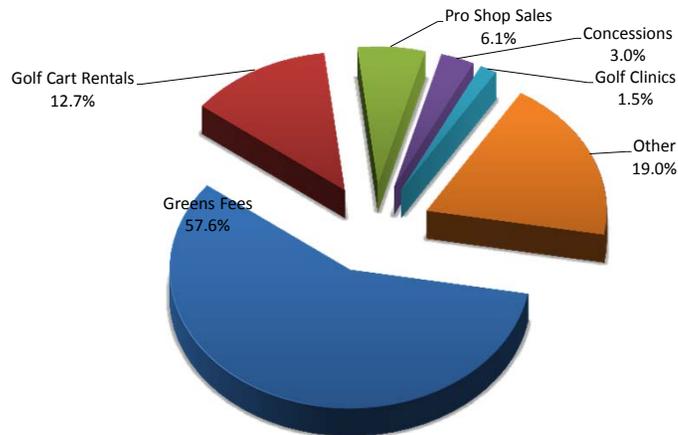
| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|--|----------------------------|-----------------------------------|
| Water and Sewer Enterprise Fund | 286,049 1.2% | |
| | 8,226 | Personnel Fixed Costs |
| | 49,686 | Collective Bargaining |
| | 292 | Electricity |
| | 1,399 | Natural Gas |
| | (658) | Gasoline |
| | 804 | Diesel |
| | 250,346 | MWRA Assessment - Water |
| | 457,869 | MWRA Assessment - Sewer |
| | 176,656 | Reimbursement to the General Fund |
| | 6,389 | Reserve |
| | (279,960) | Debt Service |
| | (385,000) | Capital Outlay |
| WATER & SEWER ENTERPRISE FUND TOTAL | 286,048 1.0% | |

FY2018 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY

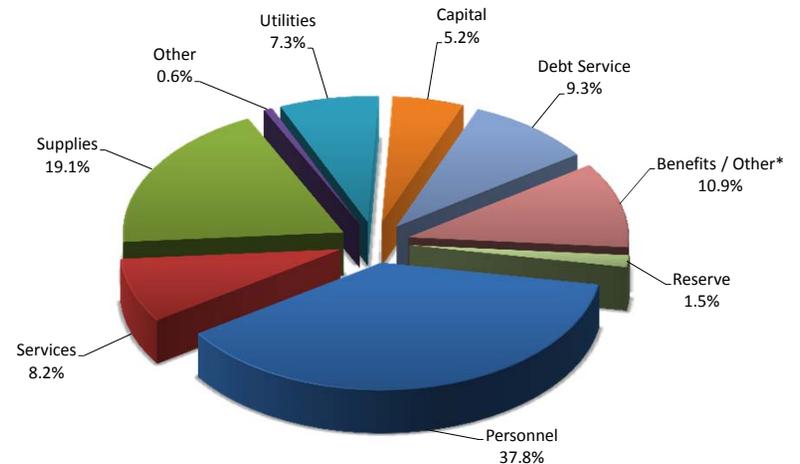
| | FY2014 ACTUAL | FY2015 ACTUAL | FY2016 ACTUAL | FY2017 BUDGET | FY2018 BUDGET | INCREASE/DECREASE | |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|-------------|
| | | | | | | \$ | % |
| REVENUE | | | | | | | |
| Greens Fees | 878,323 | 895,051 | 884,941 | 1,027,431 | 949,462 | (77,969) | -7.6% |
| Golf Cart Rentals | 178,476 | 190,539 | 200,331 | 194,661 | 210,000 | 15,339 | 7.9% |
| Pro Shop Sales | 87,936 | 87,910 | 73,945 | 100,000 | 100,000 | 0 | 0.0% |
| Concessions | 43,260 | 44,558 | 46,353 | 48,190 | 49,636 | 1,446 | 3.0% |
| Golf Clinics | 20,854 | 22,715 | 28,421 | 25,000 | 25,000 | 0 | 0.0% |
| Other | 64,365 | 58,057 | 42,690 | 127,549 | 313,000 | 185,451 | 145.4% |
| TOTAL REVENUE | 1,273,214 | 1,298,830 | 1,276,681 | 1,522,831 | 1,647,098 | 124,267 | 8.2% |
| EXPENDITURES | | | | | | | |
| Personnel | 400,039 | 420,984 | 463,530 | 525,188 | 622,774 | 97,586 | 18.6% |
| Services | 114,288 | 124,865 | 121,872 | 123,648 | 135,271 | 11,623 | 9.4% |
| Supplies | 174,352 | 185,650 | 159,125 | 223,250 | 313,868 | 90,618 | 40.6% |
| Other | 5,716 | 3,009 | 5,907 | 8,100 | 10,300 | 2,200 | 27.2% |
| Utilities | 90,685 | 108,817 | 78,163 | 109,880 | 120,348 | 10,468 | 9.5% |
| Capital Outlay | 84,656 | 84,580 | 362,470 | 86,420 | 86,420 | 0 | 0.0% |
| Debt Service | 179,374 | 186,476 | 191,355 | 228,125 | 153,125 | (75,000) | -32.9% |
| Benefits / Other* | 150,416 | 163,049 | 177,791 | 182,097 | 179,992 | (2,105) | -1.2% |
| Town Fee (Transfer to Town for general use) * | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Reserve | 0 | 0 | 0 | 36,123 | 25,000 | (11,123) | -30.8% |
| TOTAL EXPENDITURE | 1,199,524 | 1,277,430 | 1,560,213 | 1,522,831 | 1,647,098 | 124,267 | 8.2% |
| BALANCE | | | | 0 | 0 | 0 | |

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

FY2018 GOLF COURSE ENTERPRISE FUND - REVENUES



FY2018 GOLF COURSE ENTERPRISE FUND - EXPENDITURES



SUMMARY OF FY2018 GOLF COURSE ENTERPRISE FUND CHANGES

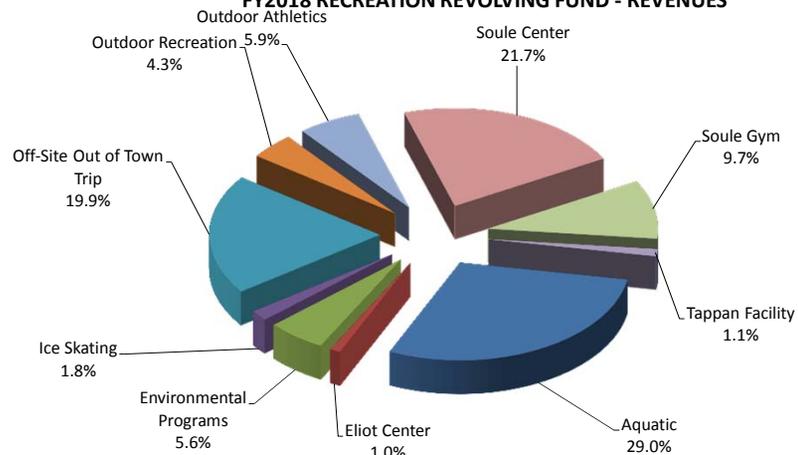
| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|--|----------------------------|--------------------------------|
| Golf Enterprise Fund | 124,267 8.2% | |
| | 86,556 | Personnel Fixed Costs |
| | 11,030 | Collective Bargaining |
| | 1,300 | Software Service Contract |
| | 4,773 | Other Equipment Rental/Lease |
| | 1,250 | Printing Services |
| | 4,300 | Credit Card Service Charges |
| | 12,486 | Pro Shop Supplies |
| | 19,000 | Equipment Maintenance Supplies |
| | 4,500 | Custodial Supplies |
| | 38,000 | Agricultural Supplies |
| | 16,632 | Recreation Supplies |
| | 2,200 | Professional Dues/Memberships |
| | 2,447 | Electricity |
| | 1,401 | Natural Gas |
| | 6,620 | Water and Sewer |
| | (2,105) | Reimbursement |
| | (70,000) | Debt Service - Principal |
| | (5,000) | Debt Service - Interest |
| | (11,123) | Reserve |
| GOLF COURSE ENTERPRISE FUND TOTAL | 124,267 8.2% | |

FY2018 RECOMMENDED RECREATION REVOLVING FUND SUMMARY

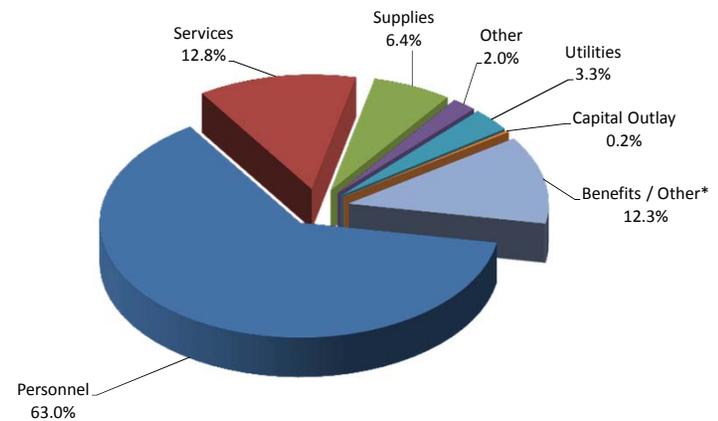
| | FY2014 ACTUAL | FY2015 ACTUAL | FY2016 ACTUAL | FY2017 BUDGET | FY2018 BUDGET | INCREASE/DECREASE | |
|---------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------|
| | | | | | | \$ | % |
| REVENUE | | | | | | | |
| Aquatic | 524,847 | 513,277 | 565,001 | 857,611 | 900,932 | 43,321 | 5.1% |
| Eliot Center | 149,791 | 127,840 | 131,878 | 70,996 | 31,430 | (39,566) | -55.7% |
| Environmental Programs | 49,334 | 55,700 | 60,525 | 161,768 | 173,596 | 11,828 | 7.3% |
| Ice Skating | 153,113 | 179,649 | 168,536 | 54,163 | 54,493 | 330 | 0.6% |
| Off-Site Out of Town Trip | 0 | 39,737 | 39,778 | 577,765 | 617,875 | 40,110 | 6.9% |
| Outdoor Recreation | 535,072 | 586,714 | 647,992 | 114,500 | 133,126 | 18,626 | 16.3% |
| Outdoor Athletics | 213,514 | 250,705 | 259,786 | 182,148 | 184,640 | 2,492 | 1.4% |
| Soule Center | 453,534 | 569,932 | 658,041 | 630,024 | 675,414 | 45,390 | 7.2% |
| Soule Gym | 39,482 | 43,892 | 40,004 | 288,767 | 301,290 | 12,523 | 4.3% |
| Tappan Facility | 141,410 | 169,796 | 161,389 | 46,900 | 35,730 | (11,170) | -23.8% |
| Misc Revenue | (49,841) | (45,166) | (70,370) | 0 | 0 | 0 | - |
| TOTAL REVENUE | 2,210,256 | 2,492,076 | 2,662,560 | 2,984,642 | 3,108,526 | 123,884 | 4.2% |
| EXPENDITURES | | | | | | | |
| Personnel | 1,565,833 | 1,605,918 | 1,664,017 | 1,845,569 | 1,957,753 | 112,183 | 6.1% |
| Services | 311,550 | 274,502 | 317,604 | 380,105 | 397,643 | 17,538 | 4.6% |
| Supplies | 156,957 | 132,534 | 164,572 | 224,074 | 198,177 | (25,897) | -11.6% |
| Other | 45,411 | 50,746 | 40,942 | 42,842 | 61,833 | 18,991 | 44.3% |
| Utilities | 130,748 | 138,150 | 101,163 | 108,172 | 101,871 | (6,301) | -5.8% |
| Capital Outlay | 3,331 | 2,340 | 39,564 | 7,980 | 7,480 | (500) | -6.3% |
| Benefits / Other* | 281,764 | 353,717 | 354,124 | 375,900 | 383,770 | 7,870 | 2.1% |
| TOTAL EXPENDITURE | 2,495,595 | 2,557,907 | 2,681,986 | 2,984,642 | 3,108,526 | 123,884 | 4.2% |
| BALANCE | | | | 0 | 0 | 0 | |

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

FY2018 RECREATION REVOLVING FUND - REVENUES



FY2018 RECREATION REVOLVING FUND - EXPENDITURES



SUMMARY OF FY2018 RECREATION REVOLVING FUND CHANGES

| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|--|----------------------------|--|
| Recreation Revolving Fund | 123,884 4.2% | |
| | 74,650 | Personnel Fixed Costs |
| | 37,096 | Collective Bargaining |
| | 373 | Building Maintenance |
| | 2,000 | Transporation Rentals/Leases |
| | 7,695 | Other Rental/Leases |
| | 708 | Building Cleaning Service |
| | 250 | General Consulting Service |
| | 4,668 | Field Trips |
| | 350 | Printing |
| | 4,965 | Recreation Services |
| | 460 | Athletic Event Officials |
| | (1,130) | Entertainers/Lecturers |
| | (5,533) | Credit Card Service Charges (E-Commerce) |
| | 2,732 | Credit Card Service Charges |
| | 500 | Office Supplies |
| | 5,824 | Special Program Supplies |
| | (5,856) | Meals and Receptions |
| | (158) | Food Service Supplies |
| | 1,000 | Medical Supplies |
| | (27,207) | Recreation Supplies |
| | 18,100 | Education/Training/Conferences |
| | 891 | Professional Dues/Memberships |
| | (6,874) | Electricity |
| | 573 | Natural Gas |
| | (500) | Capital |
| | 7,870 | Reimbursement to General Fund |
| RECREATION REVOLVING FUND TOTAL | 123,444 4.2% | |

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

| PROGRAM | ITEM REQUESTED | AMOUNT |
|---|---|----------------|
| Selectmen | 8 Leased PC's / 2 Laptops | 2,205 |
| | Selectmen Total | 2,205 |
| Human Resources Department | 7 Leased PC's | 1,640 |
| | Human Resources Department Total | 1,640 |
| Information Technology Department | 18 Leased PC's / Laptops | 5,100 |
| | Data Processing Equipment | 13,000 |
| | Leased Data Storage Equipment | 50,000 |
| | Leased Network Equipment and Software | 200,000 |
| | Information Technology Department Total | 268,100 |
| Finance Department | Comptroller | |
| | 10 Leased PC's | 1,450 |
| | Purchasing | |
| | 4 Leased PC's / 1 Laptop | 1,100 |
| | Assessors | |
| | 12 Leased PC's | 2,100 |
| | Treasurer | |
| | Finance Department Total | 7,250 |
| Legal Services | 7 Leased PC's / 1 Laptop | 1,700 |
| | Legal Services Total | 1,700 |
| Advisory Committee | 1 Leased PC | 295 |
| | Advisory Committee Total | 295 |
| Town Clerk | 6 Leased PC's | 1,280 |
| | Town Clerk Total | 1,280 |
| Planning and Community Development | 16 Leased PC's | 3,440 |
| | Planning and Community Development Dept. Total | 3,440 |
| Police Department | 2 Motorcycles | 26,000 |
| | 9 Vehicles | 315,180 |
| | Communication Equipment | 15,000 |
| | Bullet Proof Vests | 9,000 |
| | Office Equipment | 11,000 |
| | 26 Leased Rugged In-Car Laptops | 36,144 |
| | 46 Leased PC's | 20,303 |
| | Police Department Total | 432,627 |
| Fire Department | 29 Leased PC's / 2 Leased Laptops | 6,876 |
| | 10 Rugged In-Apparatus Laptops | 21,000 |
| | Mobile Radio | 7,000 |
| | Hose Replacement | 8,000 |
| | Rescue Tool Replacement | 4,000 |

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

| PROGRAM | ITEM REQUESTED | AMOUNT |
|-----------------------------------|--|----------------|
| Fire Department (con't.) | Turnout Gear | 92,400 |
| | Fire Department Total | 139,276 |
| Building Department | 19 Leased PC's | 3,870 |
| | Ford Fusion | 27,500 |
| | Ford Truck | 25,000 |
| | Toyota Prius | 23,000 |
| | Document Storage | 10,000 |
| | Public Displays | 2,000 |
| | Test Equipment | 7,500 |
| | Blueprint Storage | 13,500 |
| | Scissor Lift | 10,000 |
| | Building Department Total | 122,370 |
| Department of Public Works | | |
| Administration | 7 Leased PC's | 2,205 |
| | Sub-Total Administration | 2,205 |
| Engineering/Transportation | 17 Leased PC's | 5,355 |
| | Sub-Total Engineering / Transportation | 5,355 |
| Sanitation | 4 Leased PC's | 1,260 |
| | Solid Waste Toter lease (Third year of a four-year lease) | 61,500 |
| | Big Belly lease (Third year of a four-year lease) | 80,602 |
| | 32 CY Rubbish Packer w/Side Load (Second year of a three-year lease) | 75,550 |
| | 32 CY Rubbish Packer w/Side Load (Second year of a three-year lease) | 75,550 |
| | 11 CY Rubbish Packer | 53,795 |
| | Sub-Total Sanitation | 348,257 |
| Highway | 11 Leased PC's | 3,465 |
| | Loader Mounted Snow Thrower (Third year of a three-year lease) | 42,000 |
| | Loader Mounted Snow Thrower (Third year of a three-year lease) | 46,000 |
| | 35,000 GVW 10 Wheel Dump Truck w/Plow & Sander (Second year of a three-year lease) | 105,600 |
| | 4WD Pickup Truck w/Plow | 38,500 |
| | Street Sweeper (First year of a three-year-lease) | 66,650 |
| | Trackless Municipal Tractor | 49,700 |
| | Misc Small Equipment | 8,000 |
| | Sub-Total Highway | 359,915 |
| Parks and Open Space | 18 Leased PC's/Laptops | 5,670 |
| | Ice Resurfacer (Third year of a three-year lease) | 33,500 |
| | Aerial Forestry Truck (Third year of a four-year lease) | 40,000 |
| | 8CY Rubbish Packer (Second year of a three-year lease) | 38,000 |
| | Backhoe/Loader (Second year of a three-year lease) | 32,000 |
| | 4WD Pickup Truck W/Plow | 42,000 |
| | Backhoe/Loader (First year of a three-year lease) | 34,800 |

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

| PROGRAM | ITEM REQUESTED | AMOUNT |
|---|---|------------------|
| Parks and Open Space (con't.) | 9 CY Rubbish Packer | 39,500 |
| | Misc Small Equipment | 12,000 |
| | Sub-Total Parks and Open Space | 277,470 |
| Department of Public Works Total | | 993,202 |
| Library | 147 Leased PC's / 1 Leased Laptop | 26,000 |
| | Library Total | 26,000 |
| Health & Human Svcs Department | 17 Leased PC's | 4,020 |
| | Health Department Total | 4,020 |
| Veterans' Services | 2 Leased PC's | 510 |
| | Veterans' Services Total | 510 |
| Council on Aging | 27 Leased PC's | 5,700 |
| | Council on Aging Total | 5,700 |
| Diversity, Inclusion & Comm. Relations | 3 Leased PC | 875 |
| | Diversity, Inclusion & Comm. Relations Total | 875 |
| Recreation Department | 14 Leased PC's / Laptops | 4,020 |
| | Recreation Department Total | 4,020 |
| TOTAL GENERAL FUND | | 1,946,410 |

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

| PROGRAM | ITEM REQUESTED | AMOUNT |
|--|--|----------------|
| | ENTERPRISE FUNDS | |
| Water | 10 Leased PC's | 2,300 |
| | 40,000 GVW Cab & Chasis w/ Dump Body and Plow (Third year of three-year-lease) | 45,000 |
| | 4WD Backhoe/Loader (Second year of three-year-lease) | 42,500 |
| | Compact Service Van w/ Tool Cabinets | 21,000 |
| | 4WD Pickup Truck w/ Plow | 33,000 |
| | Mobile Hydration Station | 52,000 |
| | Vivax-Metrotech Correlux C-3 Pro Kit | 28,000 |
| | Tapping Machines | 35,000 |
| | Construction Materials | 75,000 |
| | Water Meters | 25,000 |
| | Sub-Total Water Enterprise | 358,800 |
| Sewer | 58,000 GVW Cab and Chassis (First year of three-year-lease) | 126,000 |
| | 4WD Backhoe (First year of three-year-lease) | 37,000 |
| | Construction Materials | 25,000 |
| | Maintenance Equipment | 15,000 |
| | Sub-Total Sewer Enterprise | 203,000 |
| Water and Sewer Enterprise Fund Total | | 561,800 |
| Golf Course | 2 Leased PCs | 3,050 |
| | Landscaping Equipment (leased) | 83,370 |
| | Golf Course Enterprise Fund Total | 86,420 |
| TOTAL ENTERPRISE FUNDS | | 648,220 |
| | RECREATION REVOLVING FUND | |
| Recreation Revolving Fund | Furniture | 3,500 |
| | 15 Leased PC's / Laptops | 2,980 |
| | Recreation Revolving Fund Total | 6,480 |
| TOTAL REVOLVING FUNDS | | 6,480 |

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

| <u>GENERAL FUND</u> | <u>FY13</u> | <u>FY14</u> | <u>FY15</u> | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Selectmen | 6.48 | 6.48 | 6.48 | 6.48 | 6.48 | 6.48 |
| Human Resources | 5.00 | 5.00 | 5.98 | 5.98 | 5.98 | 5.98 |
| Information Technology | 11.40 | 11.40 | 12.40 | 12.00 | 12.00 | 12.00 |
| Finance | 29.04 | 29.04 | 29.16 | 30.22 | 30.22 | 30.22 |
| <i>Comptroller</i> | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| <i>Purchasing</i> | 5.93 | 5.93 | 5.93 | 5.93 | 5.93 | 5.93 |
| <i>Assessor</i> | 7.80 | 7.80 | 7.80 | 8.29 | 8.29 | 8.29 |
| <i>Treasurer/ Collector</i> | 10.31 | 10.31 | 10.43 | 11.00 | 11.00 | 11.00 |
| Legal Services | 6.53 | 6.53 | 6.53 | 6.53 | 6.53 | 6.53 |
| Advisory Committee | 0.35 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| Town Clerk | 6.00 | 6.00 | 5.50 | 5.50 | 5.50 | 5.50 |
| Planning and Community Development | 12.60 | 12.60 | 12.80 | 12.80 | 11.80 | 11.80 |
| Police | 178.30 | 178.30 | 178.30 | 179.30 | 179.30 | 179.30 |
| Fire | 161.00 | 161.00 | 161.00 | 161.00 | 160.00 | 160.00 |
| Building | 32.93 | 33.42 | 35.42 | 35.42 | 36.90 | 36.90 |
| Public Works | 132.58 | 133.08 | 133.08 | 133.38 | 130.38 | 130.38 |
| <i>Administration</i> | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| <i>Engineering/Transportation</i> | 13.50 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| <i>Highway</i> | 52.00 | 52.00 | 52.00 | 52.00 | 52.00 | 52.00 |
| <i>Sanitation</i> | 17.07 | 17.07 | 17.07 | 17.07 | 14.07 | 14.07 |
| <i>Parks and Open Space</i> | 42.01 | 42.01 | 42.01 | 42.31 | 42.31 | 42.31 |
| Library | 51.75 | 51.75 | 51.75 | 51.75 | 51.75 | 51.50 |
| Health & Human Services | 12.83 | 14.62 | 12.62 | 12.62 | 12.62 | 12.62 |
| Veterans' Services | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Council on Aging | 12.60 | 12.77 | 12.87 | 13.04 | 13.04 | 13.04 |
| Diversity, Inclusion and Cmty Relations ¹ | 1.00 | 0.00 | 2.72 | 2.72 | 2.72 | 2.72 |
| Recreation | 12.00 | 12.00 | 11.00 | 11.00 | 11.00 | 11.00 |
| GENERAL FUND TOTAL | 674.39 | 676.39 | 680.01 | 682.14 | 678.62 | 678.37 |

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

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

| <u>NON-GENERAL FUND</u> | <u>FY13</u> | <u>FY14</u> | <u>FY15</u> | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Water & Sewer Enterprise Fund | 41.50 | 41.50 | 41.50 | 41.50 | 41.50 | 41.50 |
| <i>Water</i> | <i>36.50</i> | <i>36.50</i> | <i>36.50</i> | <i>36.50</i> | <i>36.50</i> | <i>36.50</i> |
| <i>Sewer</i> | <i>5.00</i> | <i>5.00</i> | <i>5.00</i> | <i>5.00</i> | <i>5.00</i> | <i>5.00</i> |
| Recreation Revolving Fund | 13.53 | 15.33 | 15.75 | 15.75 | 15.75 | 15.50 |
| Golf Enterprise Fund | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 4.00 |
| Community Development Block Grant | 2.40 | 2.40 | 2.89 | 2.89 | 5.20 | 5.20 |
| Handicapped Parking Fines Fund | 0.32 | 0.32 | 0.32 | 0.32 | 0.32 | 0.32 |
| Grants / Gifts | 10.16 | 10.16 | 10.16 | 9.16 | 9.59 | 9.59 |
| <i>Police</i> | <i>1.00</i> | <i>1.00</i> | <i>1.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> |
| <i>Health Department</i> | <i>6.42</i> | <i>6.42</i> | <i>6.42</i> | <i>6.42</i> | <i>6.42</i> | <i>6.42</i> |
| <i>Council on Aging</i> | <i>2.74</i> | <i>2.74</i> | <i>2.74</i> | <i>2.74</i> | <i>3.17</i> | <i>3.17</i> |
| NON-GENERAL FUND TOTAL | 70.91 | 72.71 | 73.62 | 72.62 | 75.36 | 76.11 |
| ALL TOWN FUNDS TOTAL | 745.30 | 749.10 | 753.63 | 754.76 | 753.98 | 754.48 |
| <u>SCHOOL DEPARTMENT</u> | | | | | | |
| General Fund | 1,017.35 | 1,030.24 | 1,061.54 | 1,162.92 | 1,211.34 | 1,244.19 |
| Grant / Revolving Funds | 151.47 | 150.24 | 154.79 | 161.37 | 161.37 | 161.37 |
| SCHOOL DEPARTMENT TOTAL | 1,168.82 | 1,180.48 | 1,216.33 | 1,324.29 | 1,372.71 | 1,405.56 |
| ALL FUNDS TOTAL | 1,914.12 | 1,929.58 | 1,969.96 | 2,079.05 | 2,126.69 | 2,160.04 |