

FUND ACCOUNTING

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

FUND BALANCE

Fund balance is the difference between assets and liabilities in a governmental fund. It is a key measure of financial health that credit rating agencies carefully review as part of their evaluation of a government's continued creditworthiness. The table below and on the following pages show the Combined Summary of Revenues and Expenditures, on a budgetary basis, for the Town for fiscal years 2012-2016. It shows the beginning and year-end fund balances for the Town's funds.

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

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

FUND BALANCE

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY13

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

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

FUND BALANCE

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY14

	Governmental General Fund	Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Trust Funds	Agency Funds	Total All Funds
Revenues								
Real & Personal Property Taxes, net of refunds	174,869,775							\$ 174,869,775
Motor Vehicle & other Excise Taxes	5,808,435							\$ 5,808,435
Hotel/Motel Tax	1,484,588							\$ 1,484,588
Meals Tax	1,092,031							\$ 1,092,031
Charges for Services	4,617,788	13,821,769	26,328,023	1,104,283		77,093	2,926,993	\$ 48,875,949
Penalties & Interest on Taxes	540,505		80,858					\$ 621,363
PILOT	1,198,180							\$ 1,198,180
Licensees and Permits	4,034,079							\$ 4,034,079
Fines & forfeitures	4,317,013	29,575						\$ 4,346,588
Intergovernmental	16,618,615	11,376,394			631,043	6,167		\$ 28,632,219
Departmental & other	1,427,579	636,117	20,724	131,040	(61,671)	2,977,874	1,017,888	\$ 6,149,551
Contributions		1,681,486				374,782		\$ 2,056,268
Investment Income	233,380	10,212		3,030	136	915,566	1,971	\$ 1,164,295
Total Revenues	\$ 216,241,968	\$ 27,555,553	\$ 26,429,605	\$ 1,238,353	\$ 569,508	\$ 4,351,482	\$ 3,946,852	\$ 280,333,321
Expenditures:								
Current:								
General Government	9,873,847	522,216	24,125,334		1,160,273	826,431		\$ 36,508,101
Public Safety	35,053,798	795,909			4,136,573	30,992	2,829,996	\$ 42,847,268
Education	82,249,488	14,495,635			1,725,922	209,585	983,676	\$ 99,664,306
Public Works	14,965,286	3,494,207			6,936,803	99,710		\$ 25,496,006
CDBG		1,934,420						\$ 1,934,420
Human Services	2,435,879	493,919				38,550		\$ 2,968,348
Leisure Services	4,789,399	2,375,887		1,048,181	190,653	183,160		\$ 8,587,280
Pension benefits	17,407,868					1,903,399		\$ 19,311,267
Fringe Benefits	32,321,245					135,809		\$ 32,457,054
State and county charges	6,196,321							\$ 6,196,321
Debt Service:								\$ -
Principal	7,209,938							\$ 7,209,938
Interest	2,087,932							\$ 2,087,932
Total Expenditures	\$ 214,591,001	\$ 24,112,193	\$ 24,125,334	\$ 1,048,181	\$ 14,150,224	\$ 3,427,636	\$ 3,813,672	\$ 285,268,241
Excess (deficiency) of Revenues over Expenditures	\$ 1,650,967	\$ 3,443,360	\$ 2,304,271	\$ 190,172	\$ (13,580,716)	\$ 923,846	\$ 133,180	\$ (4,934,920)
Other Financing Sources (Uses):								
Proceeds from bonds & notes			99,604	34,861	8,400,000			\$ 8,534,465
Premium from issuance of bonds	627,711							\$ 627,711
Sale of Capital Assets								\$ -
Overlay Transfer								\$ -
Transfers in	6,852,688	192,200			8,581,000	850,728		\$ 16,476,616
Transfers out	(9,386,106)	(4,720,272)	(2,125,747)	(150,416)	(6,253)	(87,822)		\$ (16,476,616)
Total Other Financing Sources (Uses):	\$ (1,905,707)	\$ (4,528,072)	\$ (2,026,143)	\$ (115,555)	\$ 16,974,747	\$ 762,906	\$ -	\$ 9,162,176
Other Adjustments to Fund Balance	\$ -							\$ -
Net Change in Fund Balances	\$ (254,740)	\$ (1,084,712)	\$ 278,128	\$ 74,617	\$ 3,394,031	\$ 1,686,752	\$ 133,180	\$ 4,227,256
Budgetary Fund Balance at Beginning of Year	\$ 22,539,597	\$ 12,589,696	\$ 1,943,929	\$ 268,512	\$ 25,990,484	\$ 23,137,904	\$ (254,551)	\$ 86,215,571
Budgetary Fund Balance at End of Year	\$ 22,284,857	\$ 11,504,984	\$ 2,222,057	\$ 343,129	\$ 29,384,515	\$ 24,824,656	\$ (121,371)	\$ 90,442,827

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

FUND BALANCE

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY15

	Governmental General Fund	Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Trust Funds	Agency Funds	Total All Funds
Revenues								
Real & Personal Property Taxes, net of refunds	180,868,177							\$ 180,868,177
Motor Vehicle & other Excise Taxes	6,129,194							\$ 6,129,194
Hotel/Motel Tax	1,585,628							\$ 1,585,628
Meals Tax	1,080,825							\$ 1,080,825
Charges for Services	4,806,112	14,484,793	26,467,125	1,150,833		62,766	2,884,543	\$ 49,856,172
Penalties & Interest on Taxes	547,781		104,730					\$ 652,511
PILLOT	1,317,054							\$ 1,317,054
Licensees and Permits	4,436,016							\$ 4,436,016
Fines & forfeitures	4,086,866	15,275						\$ 4,102,141
Intergovernmental	17,549,007	12,894,481			1,245,634			\$ 31,689,122
Departmental & other	1,430,968	2,223,277	6,274	132,468		1,037,452	1,082,426	\$ 5,912,865
Investment Income	228,602	2,779		914	2,431	314,833	1,736	\$ 551,295
Total Revenues	\$ 224,066,230	\$ 29,620,605	\$ 26,578,129	\$ 1,284,215	\$ 1,248,065	\$ 1,415,051	\$ 3,968,705	\$ 288,181,000
Expenditures:								
Current:								
General Government	9,687,277	1,467,673	24,458,285		1,288,131	2,107,108		\$ 39,008,474
Public Safety	36,016,716	707,543			8,820,046	88,240	2,911,211	\$ 48,543,756
Education	86,674,422	15,864,317			3,046,938	225,865	993,546	\$ 106,805,088
Public Works	16,422,239	4,002,883			6,926,219	24,777		\$ 27,376,118
Human Services	2,575,827	418,488				42,749		\$ 3,037,064
Leisure Services	4,839,431	2,263,716		1,111,062	96,890	222,030		\$ 8,533,129
Pension benefits	17,890,372							\$ 17,890,372
Fringe Benefits	32,742,183					1,934,621		\$ 34,676,804
State and county charges	6,221,857							\$ 6,221,857
Debt Service:								
Principal	7,196,544							\$ 7,196,544
Interest	2,193,256							\$ 2,193,256
Total Expenditures	\$ 222,460,124	\$ 24,724,620	\$ 24,458,285	\$ 1,111,062	\$ 20,178,224	\$ 4,645,390	\$ 3,904,757	\$ 301,482,462
Excess (deficiency) of Revenues over Expenditures	\$ 1,606,106	\$ 4,895,985	\$ 2,119,844	\$ 173,153	\$ (18,930,159)	\$ (3,230,339)	\$ 63,948	\$ (13,301,462)
Other Financing Sources (Uses):								
Proceeds from bonds & notes					5,620,890			\$ 5,620,890
Premium from issuance of bonds	211,939		37,196	14,615				\$ 263,750
Sale of Capital Assets								\$ -
Overlay Transfer								\$ -
Transfers in	6,992,764	42,200			9,415,000	2,491,729		\$ 18,941,693
Transfers out	(9,585,390)	(4,766,489)	(1,973,970)	(163,049)	(89,256)	(42,200)		\$ (16,620,354)
Total Other Financing Sources (Uses):	\$ (2,380,687)	\$ (4,724,289)	\$ (1,936,774)	\$ (148,434)	\$ 14,946,634	\$ 2,449,529	\$ -	\$ 8,205,979
Other Adjustments to Fund Balance	\$ -							\$ -
Net Change in Fund Balances	\$ (774,581)	\$ 171,696	\$ 183,070	\$ 24,719	\$ (3,983,525)	\$ (780,810)	\$ 63,948	\$ (5,095,483)
Budgetary Fund Balance at Beginning of Year	\$ 22,284,859	\$ 11,504,984	\$ 2,222,057	\$ 343,129	\$ 29,384,515	\$ 24,824,656	\$ (121,371)	\$ 90,442,829
Budgetary Fund Balance at End of Year	\$ 21,510,278	\$ 11,676,680	\$ 2,405,127	\$ 367,848	\$ 25,400,990	\$ 24,043,846	\$ (57,423)	\$ 85,347,346

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

FUND BALANCE

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY16

	Governmental General Fund	Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Trust Funds	Agency Funds	Total All Funds
Revenues								
Real & Personal Property Taxes, net of refunds	194,377,798							\$ 194,377,798
Motor Vehicle & other Excise Taxes	6,360,901							\$ 6,360,901
Hotel/Motel Tax	1,587,568							\$ 1,587,568
Meals Tax	1,125,291							\$ 1,125,291
Charges for Services	4,981,404	15,049,512	27,535,076	1,155,629		66,572	4,028,996	\$ 52,817,189
Penalties & Interest on Taxes	501,939		107,198					\$ 609,137
PILOT	1,042,912							\$ 1,042,912
Licensees and Permits	6,098,439							\$ 6,098,439
Fines & forfeitures	4,146,003	11,045						\$ 4,157,048
Intergovernmental	19,053,808	9,966,000			768,475			\$ 29,788,283
Departmental & other	1,635,149	2,753,245	8,202	120,299		2,704,254	1,125,275	\$ 8,346,424
Investment Income	210,123	2,312		754	9,195	515,226	1,609	\$ 739,219
Total Revenues	\$ 241,121,335	\$ 27,782,114	\$ 27,650,476	\$ 1,276,682	\$ 777,670	\$ 3,286,052	\$ 5,155,880	\$ 307,050,209
Expenditures:								
Current:								
General Government	11,047,835	1,030,760	25,356,761		553,490	90,162		\$ 38,079,008
Public Safety	36,522,970	1,039,045			4,710,475	14,525	4,079,570	\$ 46,366,585
Education	95,715,553	16,366,395			6,337,744	267,542	1,132,429	\$ 119,819,663
Public Works	14,870,343	110,491			9,532,338	49,686		\$ 24,562,858
Human Services	2,605,616	1,608,883				34,245		\$ 4,248,744
Leisure Services	4,969,808	2,475,960		1,286,043	753,197	166,821		\$ 9,651,829
Pension benefits	18,724,794							\$ 18,724,794
Fringe Benefits	34,511,939					1,960,254		\$ 36,472,193
State and county charges	6,283,848							\$ 6,283,848
Debt Service:								\$ -
Principal	7,188,044							\$ 7,188,044
Interest	2,082,502							\$ 2,082,502
Total Expenditures	\$ 234,523,252	\$ 22,631,534	\$ 25,356,761	\$ 1,286,043	\$ 21,887,244	\$ 2,583,235	\$ 5,211,999	\$ 313,480,068
Excess (deficiency) of Revenues over Expenditures	\$ 6,598,083	\$ 5,150,580	\$ 2,293,715	\$ (9,361)	\$ (21,109,574)	\$ 702,817	\$ (56,119)	\$ (6,429,859)
Other Financing Sources (Uses):								
Proceeds from bonds & notes					18,735,000			\$ 18,735,000
Premium from issuance of bonds	1,362,097		84,413					\$ 1,446,510
Sale of Capital Assets								\$ -
Overlay Transfer								\$ -
Transfers in	6,896,145	42,200			9,083,000	163,078		\$ 16,184,423
Transfers out	(9,246,078)	(4,729,124)	(1,988,729)	(177,791)	(1,030,501)	(42,200)		\$ (17,214,423)
Total Other Financing Sources (Uses):	\$ (987,836)	\$ (4,686,924)	\$ (1,904,316)	\$ (177,791)	\$ 26,787,499	\$ 120,878	\$ -	\$ 19,151,510
Other Adjustments to Fund Balance	\$ -							\$ -
Net Change in Fund Balances	\$ 5,610,247	\$ 463,656	\$ 389,399	\$ (187,152)	\$ 5,677,925	\$ 823,695	\$ (56,119)	\$ 12,721,651
Budgetary Fund Balance at Beginning of Year	\$ 21,510,276	\$ 11,676,679	\$ 2,405,127	\$ 367,849	\$ 25,400,988	\$ 24,043,848	\$ (57,424)	\$ 85,347,343
Budgetary Fund Balance at End of Year	\$ 27,120,523	\$ 12,140,335	\$ 2,794,526	\$ 180,697	\$ 31,078,913	\$ 24,867,543	\$ (113,543)	\$ 98,068,994

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

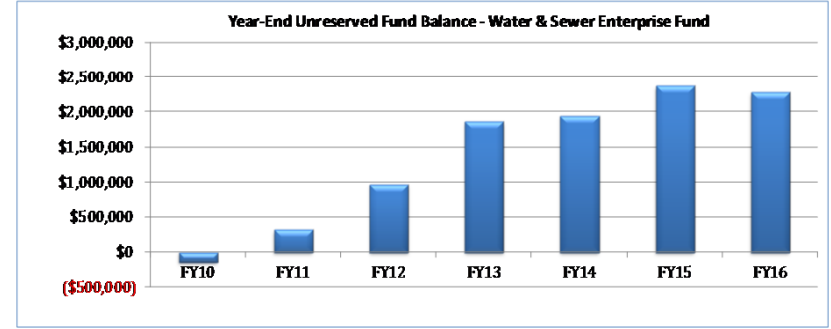
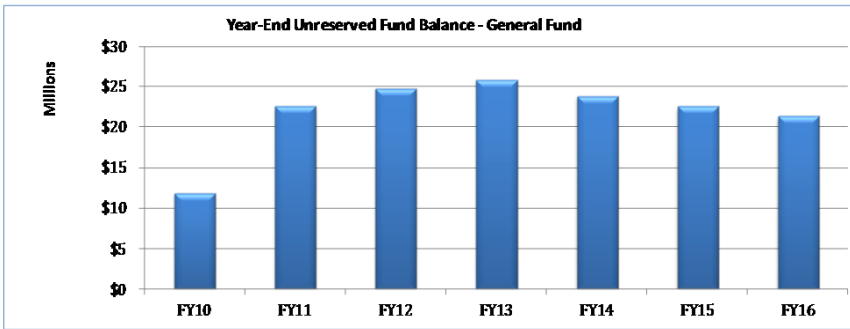
FUND BALANCE - GENERAL FUND

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

	GENERAL FUND						
	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Beginning Unreserved Fund Balance	12,604,133	11,883,429	22,555,076	24,801,047	25,833,833	23,869,182	22,575,235
Net Change in Unreserved Fund Balance ¹	(720,704)	na	2,245,971	1,032,786	(1,964,651)	(1,293,947)	(1,229,353)
Year-End Unreserved Fund Balance	11,883,429	22,555,076	24,801,047	25,833,833	23,869,182	22,575,235	21,345,882

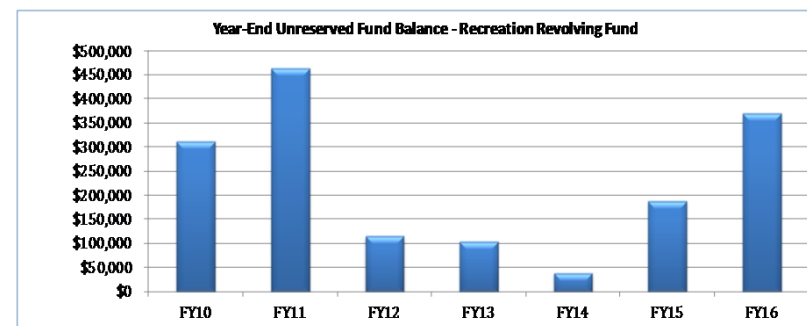
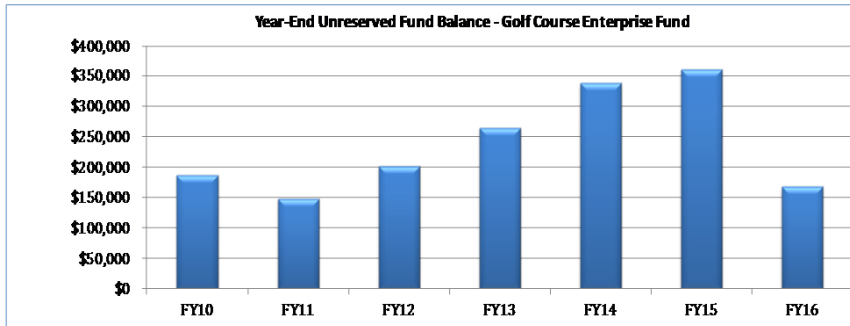
	WATER & SEWER ENTERPRISE FUND (exclusive of bonded capital accounts)						
	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Beginning Unreserved Fund Balance	223,195	(137,879)	322,324	966,046	1,862,276	1,949,529	2,377,367
Net Change in Unreserved Fund Balance	(361,074)	460,203	643,722	896,230	87,253	427,838	(96,957)
Year-End Unreserved Fund Balance	(137,879)	322,324	966,046	1,862,276	1,949,529	2,377,367	2,280,410

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



	GOLF COURSE ENTERPRISE FUND (exclusive of bonded capital accounts)						
	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Beginning Fund Balance	215,613	187,413	148,737	202,811	265,150	338,400	359,800
Net Change in Unreserved Fund Balance	(28,200)	(38,676)	54,074	62,339	73,250	21,400	(191,492)
Year-End Unreserved Fund Balance	187,413	148,737	202,811	265,150	338,400	359,800	168,308

	RECREATION REVOLVING FUND						
	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Beginning Fund Balance	211,415	312,137	464,403	115,871	104,087	40,231	187,623
Net Change in Unreserved Fund Balance	100,722	152,266	(348,532)	(11,784)	(63,856)	147,392	182,200
Year-End Unreserved Fund Balance	312,137	464,403	115,871	104,087	40,231	187,623	369,823



**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

SPECIAL REVENUE FUNDS

Outside of the General Fund, there exist particular revenues that are earmarked for and restricted to expenditure for specified purposes, including receipts reserved for appropriation, revolving funds, trust and agency funds, enterprise funds, special purpose funds, and grants. Generally referred to as Special Revenue Funds, these external funds augment the General Fund to support departmental operations. While some are one-time in nature (e.g., grants), others have annual inflows and outflows (e.g., parking meter receipts, cemetery lot sales). Below is a list of all Town special revenue funds, their FY16 year-end fund balance, fund balance as of January 1, 2017 and a brief description of each fund.

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

<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY16 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/17</u>	<u>DESCRIPTION</u>
Building	SP19	Local Grant	KEYSPAN ENERGY GRANT	758	758	Funds from KeySpan used for energy conservation projects
Building	SP20	Local Grant	NSTAR GRANT/REBATE	0	29,100	Funds from NStar used for energy conservation projects
Building	SP23	Local Grant	ICLEI TRAVEL SPONSORSHIP GRANT	335	335	Funding for professional development in the Building Dept.
Building	SP25	Revolving Fund (B)	TOWN PROPERTIES REVOLVING FUND	148,565	105,424	Proceeds from rental properties to support maintenance of those facilities
BUILDING SUB-TOTAL				149,658	135,617	
COA	SH01	State Grant	COA SPENDING PLAN FORMULA GRANT	0	(60,950)	Used to support personnel
COA	SH24	Local Grant	SENIOR CENTER GIFT	(616)	1,653	Private Grants to support special projects
COA	SH29	Local Grant	ASIAN ELDER OUTREACH PROGRAM	0	0	Grant for Asian/Russian Outreach
COA	SH31	Local Grant	ARTHRITIS PROGRAMMING	0	0	Community Fund grant for Arthritis programs
COA	SH33	Local Grant	COUNCIL ON AGING GIFT-VAN EXPENSES	173	5,500	Donations to support the Senior Center van
COA	SH35	Federal Grant	SPRINGWELL ALZHEIMER'S RESPITE	87	87	Federal Grant for Respite Workers
COA	SH49	Local Grant	PILOT PROP TAX WORK-OFF FOR RENTERS	939	162	Donation to fund a pilot project of the renters property tax workoff
COA	SH50	State Grant	ENHANCED MOBILITY FOR SENIORS	(6,042)	(4,488)	Funds transit/service improvements for seniors and disabled
COA	TH04	Trust	COUNCIL ON AGING EXPENDABLE FUND	15,821	18,076	Supports the Elderbus
COUNCIL ON AGING SUB-TOTAL				10,362	(39,960)	
Fire	SG19	Revolving Fund (A)	PRIVATE DETAILS	(32,717)	(32,270)	Fire Details account
Fire	SP14	State Grant	SAFE GRANT	10,181	248	For the Student Awareness of Fire Education (SAFE) program
Fire	SP55	Local Grant	FIRE SAFETY/PREVENTION GIFT	3,797	4,557	Local gifts to support fire safety efforts
Fire	SP74	State Grant	MASS DECONTAMINATION UNIT DEPLOYMENT	4,068	4,068	Maintain/replace supplies/equipment for Mass Decontamination Trailer
Fire	SPG2	Federal Grant	FY13 ASSISTANCE TO FIREFIGHTERS	0	0	For training of firefighters to obtain Firefighter 1 and 2 certifications
FIRE SUB-TOTAL				(14,671)	(23,397)	
Health/Human Svcs	SG20	Local Grant	HOLOCAUST MEMORIAL GIFTS	164	164	Supports Holocaust Witness Project
Health/Human Svcs	SG22	Local Grant	MARTIN LUTHER KING DAY	171	171	Supports MLK and Black History programs
Health/Human Svcs	SH03	Local Grant	TUBERCULOSIS GRANT	86,774	62,517	Supports public health nursing
Health/Human Svcs	SH04	Local Grant	ALCOHOLIC BEVERAGE SERVER TRAINING	73	73	Supports training of bartenders
Health/Human Svcs	SH07	Local Grant	ASIAN-AMERICAN HERITAGE PROGRAM	1,782	2,482	Supports Asian-American programs
Health/Human Svcs	SH11	State Grant	SEPTIC MANAGEMENT PROGRAM	4,871	4,871	Supports environmental health projects
Health/Human Svcs	SH12	Local Grant	VIOLENCE PREVENTION	(2,564)	8,613	Supports violence and substance abuse prevention
Health/Human Svcs	SH13	Local Grant	CHILDREN'S INSURANCE	(1,206)	(3,725)	Supports children's health programs
Health/Human Svcs	SH15	Local Grant	ELDER HEALTH	2,424	1,874	Supports elder health programs (with COA)

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

SPECIAL REVENUE FUNDS

<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY16 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/17</u>	<u>DESCRIPTION</u>
Health/Human Svcs	SH16	Federal Grant	MLK SERVICE DAY	100	100	Supports MLK and Black History programs
Health/Human Svcs	SH17	Local Grant	CHILDREN'S INJURY PREVENTION	14,587	6,068	Supports injury prevention programs
Health/Human Svcs	SH19	Local Grant	CLINIC BOOKS	10,705	10,705	Supports dental health programs and outreach
Health/Human Svcs	SH22	Local Grant	CHINESE HEALTH	15,131	15,131	Supports programs targeting Chinese speakers and translation services
Health/Human Svcs	SH23	Local Grant	RUSSIAN AMERICAN FESTIVAL	1,723	1,723	Supports outreach efforts to Russian immigrant community
Health/Human Svcs	SH27	Special Purpose	COMMISSION FOR THE DISABLED	33,319	25,638	From handicapped parking violations to support Commission
Health/Human Svcs	SH37	Local Grant	MEDICAL RESERVE CORPS	10,783	10,447	Supports activities of the Medical Reserve Corps
Health/Human Svcs	SH38	State Grant	EMERGENCY PREPARATION	17,958	16,637	From State DPH for emergency preparation planning
Health/Human Svcs	SH39	Local Grant	DIVERSE THE CURSE GIFT	1,166	1,166	For Hidden Brookline projects
Health/Human Svcs	SH40	Local Grant	WELLNESS IN THE COMMUNITY	24,706	22,156	Supports wellness initiatives including "Brookline On the Move"
Health/Human Svcs	SH41	Local Grant	HEALTH INSURANCE PROJECT	1,500	900	Grant to educate and enroll people in health insurance
Health/Human Svcs	SH47	State Grant	TOBACCO AND ALCOHOL AWARENESS	1,500	9,869	Tobacco control program for Brookline and four other communities
Health/Human Svcs	TH01	Trust	STEPHEN TRAIN EXPENDABLE FUND	5,160	5,105	Supports Health Center expenditures
Health/Human Svcs	TH02	Trust	STEPHEN TRAIN NON-EXPENDABLE FUND	101,117	101,117	Cannot be spent
Health/Human Svcs	TH05	Trust	FRIENDS OF BROOKLINE HEALTH	2,408	2,941	Supports Friends' activities
HEALTH AND HUMAN SERVICES SUB-TOTAL				334,352	306,743	
Human Resources	TI02	Special Purpose	GROUP HEALTH TRUST FUND	720,895	700,504	Fund from when Town was self-insured
Human Resources	TI03	Special Purpose	WORKERS COMPENSATION TRUST FUND	1,491,836	1,920,404	Worker's comp trust fund
Human Resources	TI05	Special Purpose	RETIREE GROUP HEALTH TRUST	N/A	34,294,018	OPEB Trust balance reporting commencing in FY17 per Audit Report
Human Resources	TI06	Special Purpose	UNEMPLOYMENT COMPENSATION TRUST FUND	658,558	478,758	Unemployment trust fund
Human Resources	TI07	Special Purpose	PUBLIC SAFETY INJURED ON DUTY TRUST FUND	972,006	1,147,129	Trust fund for Sec. 100 medical payments for public safety employees
HUMAN RESOURCES SUB-TOTAL				3,843,295	38,540,813	
Library	SL01	State Grant	STATE LIBRARY AID	41,585	19,986	State aid for Library operations
Library	SL14	Local Grant	LIBRARY FOUNDATION GIFT	9,829	9,829	Library Foundation gift for Coolidge Corner Library
Library	SL16	Local Grant	MAIN LIBRARY GIFT	24,650	24,650	Library Trustee and Foundation gift for Main Library landscaping project
Library	SL17	Local Grant	LIBRARY ANNUAL APPEAL	35,139	35,139	Proceeds from Annual Appeal to be spent on library materials
Library	SL29	Special Purpose	LIBRARY DAMAGE RECOVERY	48,404	51,985	Funds recovered to replace/repair lost or damaged library materials
Library	TL01	Trust	A.W. BANCROFT FUND	0	(30)	Restricted to purchase of books on to animals, particularly domestic animals.
Library	TL07	Trust	MARTIN HALL FUND	0	(38)	Restricted to the purchase of books
Library	TL09	Trust	FRANCES HUNT FUND	0	(356)	Restricted to the acquisition/maintenance of books of an educational nature
Library	TL10	Trust	LOUISE HOOPER FUND	0	0	For history and economics books
Library	TL12	Trust	LIBRARY GENERAL CONTRIBUTION FUND	0	(7,657)	Donations, usually "in lieu of flowers", for books or other materials
Library	TL22	Trust	DOROTHY CLEMENS FUND	0	(313)	Restricted to books and other library materials on travel and home repair
Library	TL24	Trust	CHILDREN'S CENTENNIAL FUND	0	(1,090)	For the physical plant and collections of the Children's Department
Library	TL26	Trust	ESTHER KAHN FUND	0	(45)	Restricted to books in American history, biography & autobiography.
Library	TL30	Trust	ANNUAL BOOK PURCHASE FUND	0	0	Restricted to purchase of library materials
Library	TL31	Trust	BENEDICT ALPER BOOK TRUST	0	(618)	Restricted to the purchase of books
Library	TL35	Trust	EDWARD J KINGSBURY FUND	0	(123)	Restricted to the purchase of materials on cinema and the arts
Library	TL36	Trust	GROSS FUND - EXEPNDABLE	0	(14)	Restricted to the purchase of books and audio
Library	TL41	Trust	LIBRARY GALA TRUST FUND	0	0	Proceeds from the annual Gala, to be spent on library materials
Library	TL45	Trust	FRIENDS OF THE LIBRARY	0	(3,938)	Friends group use to pay for materials or services
Library	TL48	Trust	FLAHERTY FUND FOR LIBRARY INNOVATION	0	(2,034)	Betterment of library services at the discretion of the Library Director
LIBRARY SUB-TOTAL				159,607	125,333	

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY16 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/17</u>	<u>DESCRIPTION</u>
Planning	SA03	Escrow	CDBG ESCROW	0	0	Escrow for lead paint abatement program
Planning	SG01	Federal Grant	COMMUNITY DEVEL BLOCK GRANT (CDBG)	(38,552)	(881,605)	CDBG program
Planning	SG02	Federal Grant	HOUSING REHAB LOAN PROGRAM	65,480	38,691	Match for homebuyer assistance for CDBG program
Planning	SG03	Federal Grant	RENTAL REHAB PROGRAM	25,363	25,363	Funding for housing program outreach
Planning	SG15	Federal Grant	HOME PROGRAM	8,145	9,627	HOME Grant
Planning	SG30	Local Grant	TOWN WIDE CELEBRATIONS/PROMOTION	16,865	11,993	Funds for the First Light Festival
Planning	SG36	Revolving Fund (B)	FACADE IMPROVEMENT LOAN PROGRAM	4,114	8,865	Loans to businesses for façade improvements
Planning	SG43	Special Purpose	GATEWAY EAST PROJECT GIFT	21,565	21,565	Payment from 1 Brookline Place
Planning	SG47	Revolving Fund (A)	PLANNING BOARD OUTSIDE CONSULTANTS	3,747	3,761	Funds from prospective developers to be used for Town studies
Planning	SG48	Federal Grant	HOMELESS PREVENTION/RAPID REHOUSING	1,501	1,501	Federal stimulus funds for homeless prevention
Planning	SG51	Federal Grant	ENERGY EFFICIENCY BLOCK GRANT	0	0	Federal stimulus funds for energy efficiency programs
Planning	SG56	Various	HUBWAY REGIONAL BICYCLE SHARING	38,248	48,878	Gifts and grants for the Hubway regional bike share program
Planning	SG59	State Grant	GREEN COMMUNITY GRANT	11,426	11,426	Funds from becoming a Green Community
Planning	SG60	State Grant	SOLARIZE MASS PROGRAM	1,225	1,225	Provides education and outreach efforts for the Solarize Mass program
Planning	SG61	State Grant	DOER SOLAR OWNERS AGENT	781	781	Consultant support for negotiating solar power purchases for Town
Planning	SG62	Revolving Fund (A)	CH. 44, SEC 53G ZBA HANCOCK VILLAGE	1,655	1,656	Peer review consulting services for Comprehensive Permit Application
Planning	SG63	Special Purpose	CHILDREN'S HOSPITAL (2 BROOKLINE PL.)	300,000	0	From developer of 2 Brookline Place for removal of pedestrian overpass
Planning	SG64	State Grant	FY14 MASS HISTORIC SURVEY PLANNING GRANT	(20,000)	(20,000)	Mass Historic grant: survey of 3 areas for possible Nat'l Register designation
Planning	SG65	State Grant	FISHER HILL GATEHOUSE MPPF GRANT	(10,259)	(40,000)	Mass Historic grant: to assist with work on the Gatehouse
Planning	SG66	State Grant	GREEN COMMUNITY GRANT	0	(142,421)	Competitive grant award from the Green Community Program
Planning	SG67	Special Purpose	GATEWAY EAST PROJECT GIFT	0	750,000	Payment from Children's Hospital for work on the Gateway East Project
Planning	TG05	Trust	HOUSING TRUST	3,315,026	3,485,386	For affordable housing projects
PLANNING SUB-TOTAL				3,746,330	3,336,692	
Police	SA07	Special Purpose	PARKING METER FUND	3,773,523	5,751,708	Parking Meter receipts (transferred to General Fund)
Police	SP06	Local Grant	WALK & TALK	11,137	17,564	BHA grant for the Walk & Talk program
Police	SP10	Federal Grant	POLICE VESTS	0	0	Reimbursed 50% on selected body armor
Police	SP82	Federal Grant	URBAN AREAS SECURITY INITIATIVE (UASI)	(63,690)	(37,957)	For regional training and equipment
Police	SP85	State Grant	CLICK IT & TICKET	0	0	For mobilization units and traffic enforcement equipment
Police	SPD9	Federal Grant	UASI/FEMA CRITICAL INFRASTRUCTURE	0	0	Used for security upgrades to the Public Safety Building
Police	SPF1	State Grant	FY12 MASS TRAFFIC SAFETY	(17,458)	(17,548)	Creation of automated reports from the field terminals
Police	SPF3	State Grant	FY14 STATE 911 TRAINING GRANT	4,199	4,199	For enhanced 911 services
Police	SPF7	State Grant	FY13 EDWARD BYRNE JUSTICE ASSISTANCE	(29,516)	0	For technological advancements in Police Department
Police	SPG1	Federal Grant	FY13 SHSP GRANT	0	0	To support the efforts of the CERT Program
Police	SPG4	State Grant	FY15 STATE 911 TRAINING GRANT	(9,738)	(9,738)	For enhanced 911 services
Police	SPG5	Federal Grant	FY15 UNDERAGE ALCOHOL ENFORCEMENT	0	0	For enforcement of underage drinking laws
Police	SPH3	State Grant	DMH CIT JAIL DIVERSION	(35,128)	(11,046)	Funding for Crisis Intervention Teams (CIT) and Jail Diversion Programs
Police	SPH4	State Grant	EDWARD BYRNE JUSTICE ASSISTANCE	(10,541)	0	For technological advancements in Police Department
Police	SPH6	State Grant	FY16 STATE 911 TRAINING	(957)	11,413	For enhanced 911 services
Police	SPJ2	Federal Grant	EOPSS FFY16 TRAFFIC ENFORCEMENT	(4,596)	0	Supports Traffic enforcement
Police	SPJ5	State Grant	FY16 SHANNON GRANT	(9,173)	(7,114)	For anti-gang programs and warrant sweeps
Police	SPJ7	State Grant	FY17 STATE 911 SUPPORT	0	119,490	For enhanced 911 services
Police	TA05	Revolving Fund (A)	PRIVATE DETAILS - POLICE	(608,380)	(441,168)	Police Details account
Police	TP02	Trust	LAW ENFORCEMENT EXPENDABLE FUND	91,630	93,798	Proceeds from drug forfeitures
Police	TP03	Trust	BROOKLINE CITIZEN POLICE ACADEMY	1	1	Supports the Citizen Police Academy
Police	TP04	Trust	PUBLIC SAFETY MEMORIAL TRUST	4,233	4,233	Trust to construct memorial for fallen members in line of duty
POLICE SUB-TOTAL				3,095,546	5,477,835	

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

SPECIAL REVENUE FUNDS

<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY16 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/17</u>	<u>DESCRIPTION</u>
Police/Fire	SP29	Special Purpose	PUBLIC SAFETY DAMAGE RECOVERY	11,521	20,316	Funds recovered to replace/repair damaged goods
Police/Fire	SP97	Local Grant	SYDA FOUNDATION GIFT	10,376	10,376	Local gift for the Police and Fire Departments
POLICE/FIRE SUB-TOTAL				21,897	30,692	
DPW	EW40	Enterprise Fund	WATER/SEWER ENTERPRISE FUND	2,304,525	7,020,005	See the DPW portion of Sec. IV for a description
DPW	SW01	Special Purpose	CEMETERY LOTS/GRAVES	488,931	560,128	From sale of lots and service fees; for improvements to the cemetery
DPW	SW03	State Grant	CH90 HIGHWAY	0	(1,601,527)	For roadway reconstruction
DPW	SW08	State Grant	CH573:1985 OLMSTED PARK IMPROVEMENTS	14,115	14,115	For improvements to and management of Olmsted Park
DPW	SW16	State Grant	COMPOST BIN	1,970	3,042	For sale/purchase of compost bins
DPW	SW18	State Grant	ALLERTON-OLMSTED PARK	22,715	22,715	Improvements to and management of Allerton Overlook/Olmsted Park
DPW	SW20	Special Purpose	CYPRESS ST PLAYGROUND GIFT	12,625	12,625	Gift from the Cypress Street development for playground improvements
DPW	SW27	State Grant	RIVERWAY HISTORIC LAND PRESERVATION	25,000	25,000	DEM grant for the Riverway
DPW	SW28	Local Grant	HALL'S POND SANCTUARY GIFT (STONEMAN)	25,272	20,301	Gift for improvements to/management of Hall's Pond Nature Sanctuary
DPW	SW29	Special Purpose	DPW DAMAGE RECOVERY	6,775	15,598	Insurance proceeds recovered to replace/repair damaged goods
DPW	SW30	Local Grant	PARK/OPEN SPACE GIFT	39,683	25,559	Gifts/donations for improvements to parks and open spaces
DPW	SW31	State Grant	RESTORATION OF HALL'S POND	22,360	22,360	Grant for improvements to and management of Halls Pond
DPW	SW39	Revolving Fund (B)	SIDEWALK AND WALKWAYS	226,200	229,612	"Betterment Fund" for sidewalk improvements
DPW	SW43	Local Grant	BROOKLINE IN BLOOM PROGRAM	1	0	Local grant money to support the bulb planting program
DPW	SW44	Local Grant	CONRY SQUARE GIFT	2,525	0	Off-site improvement fund for improvements to Conry Square
DPW	SW48	Federal Grant	RECREATIONAL TRAILS GRANT	7,500	7,500	For improvements to conservation trails
DPW	SW52	State Grant	LANDFILL CLOSURE URBAN SELF-HELP	71,329	42,660	For Skyline Park and associated trails
DPW	SW53	Local Grant	IF YOU CAN RIP IT-YOU CAN RECYCLE IT	11,297	10,697	Community Fund grant for recycling education
DPW	SW58	Local Grant	LARZ ANDERSON FILM SERIES	10	10	Grant funding for outdoor films
DPW	SW61	Local Grant	PARKS SUMMER OUTDOOR MOVIE SERIES	20,571	10,639	Grants and donations for outdoor films
DPW	SW62	Special Purpose	1285 BEACON ST MITIGATION	32,518	32,518	From ZBA decision for traffic and streetscape improvements
DPW	SW63	Special Purpose	150 ST PAUL ST MITIGATION	1,771	1,771	From ZBA decision for traffic improvements
DPW	SW64	State Grant	LOST POND SANCTUARY GRANT	9,790	9,790	To improve pathways, access, and use of Lost Pond Nature Sanctuary
DPW	SW67	Local Grant	DEVOTION SCHOOL PLAYGROUND	10,000	10,000	From ZBA decision for playground improvements
DPW	SW68	Local Grant	GREEN DOG PROGRAM	410	410	Local donation to support the Green Dog program
DPW	SW70	State Grant	DCR EMERALD NECKLACE PED/BIKE CROSSING	41,317	29,106	For design development of pedestrian/bike crossings in Emerald Necklace
DPW	SW72	Local Grant	CHESTNUT HILL SQUARE-HEATH ST TRAFFIC	70,708	20,708	From developer of the Chestnut Hill Square project for traffic mitigation
DPW	SW73	Local Grant	CLEVELAND CIRCLE CINEMA DEVELOPMENT	1,541	0	From Cleveland Circle Cinema site developer for transportation consultant
DPW	SW74	State Grant	FISHER HILL RESERVOIR PARK	246,290	107,507	PARC Grant funds for construction
DPW	SW75	Local Grant	SIDEWALK FURNITURE GIFT	412	412	Street furniture donations such as commemorative benches
DPW	SW76	Local Grant	FISHER HILL RESERVOIR GIFT	141,575	101,888	Donations for improvements to Fisher Hill Reservoir Park
DPW	SW77	Special Purpose	BROOKLINE PLACE PEER REVIEW	9,483	0	Engineering Consultant Review of Traffic Plans for Brookline Place
DPW	SW78	State Grant	DCR EMERALD NECKLACE PED/BIKE CROSSING	70,000	17,652	DCR Grant funds for design and construction bid documents
DPW	SW80	Special Purpose	IMPROV.TO DAVIS PATH/BOYLSTON ST PLAYG	141,408	141,408	Hotel Developer funds for improvements to Boylston Plgrd + Davis Path
DPW	SW82	State Grant	DCR RT9 BICYCLE/PED CROSSING	1,637,736	95,914	For improved bike/pedestrian crossing across Route 9 at River Road
DPW	SW83	Special Purpose	BKLN 300 LEGACY DUKAKIS RIVERWAY	56,655	27,014	To support the Dukakis dedication and improvements to Riverway Park
DPW	SW84	Special Purpose	TARGETED SMALL SCALE INITIATIVE	1,600	1,600	Materials/services to support existing municipal waste reduction programs
DPW	SW87	State Grant	MASSDEP RECYCLING GRANT	19,500	19,500	To support DPW recycling programs
DPW	SW88	Special Purpose	EVERSOUCE ENERGY REBATE	91,971	70,421	Rebates from the LED Streetlight conversion
DPW	TW03	Trust	A.W. & F.G. BLAKE EXPENDABLE TREE FUND	5,531	5,539	Purchase, planting, and maintenance of shade trees
DPW	TW04	Trust	A.W. & F.G. BLAKE NON-EXPENDABLE FUND	3,000	3,000	Interest used for the purchase, planting, and maintenance of shade trees
DPW	TW05	Trust	J. BOWDITCH EXPENDABLE TREE FUND	15,941	15,955	Care and planting of trees on the streets of the Town

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
DEPT	FUND	FUND TYPE	FUND NAME	FY16 YEAR- END FUND BALANCE	FUND BALANCE AS OF 1/1/17	DESCRIPTION
DPW	TW06	Trust	J. BOWDITCH NON-EXPENDABLE TREE	4,500	4,500	Interest used for the care and planting of trees on Town streets
DPW	TW07	Trust	D.B. HOAR MEMORIAL EXPENDABLE FUND	50,149	29,289	Care of D.B Hoar Memorial Land
DPW	TW09	Trust	D.B. HOAR BIRD SANCTUARY EXPEND. FUND	94	94	Care of D.B Hoar Memorial Land
DPW	TW11	Trust	D.B. HOAR TREE EXPENDABLE FUND	238,820	241,763	Planting and caring for trees/other vegetation of the Hoar Sanctuary
DPW	TW13	Trust	J. WARREN EXPENDABLE TREE FUND	6,728	6,732	Planting trees on the streets of the Town
DPW	TW14	Trust	J. WARREN NON-EXPENDABLE TREE FUND	1,000	1,000	Interest used for the planting of trees on the streets of the Town
DPW	TW15	Trust	LONGWOOD MALL TREE EXPENDABLE FUND	15,035	9,782	Specialized care of trees, lawns and parkland on Longwood Mall
DPW	TW17	Trust	AMORY WOODS PARK EXPENDABLE FUND	31,850	26,885	Funds for improvements to Amory Woods
DPW	TW19	Trust	MINOT PARK - ROSE GARDEN EXPEND. FUND	24,494	23,520	For maintenance and management of the Minot Rose Garden
DPW	TW21	Special Purpose	CONSERVATION COMMISSION FUND	26,163	26,190	Purchase of land/other interests in real estate; other conservation purposes
DPW	TW23	Special Purpose	CEMETERY PERPETUAL CARE EXPEND. FUND	128,875	88,341	Maintenance/management/care of the Cemetery grounds
DPW	TW24	Trust	CEMETERY PERPETUAL CARE NON-EXPEND.	1,503,239	1,522,979	Interest generated from fund used by Cemetery Trustees
DPW	TW25	Trust	SPECIAL TREE PLANTING EXPENDABLE FUND	18,303	18,322	Planting of trees
DPW	TW27	Trust	BROOKLINE RESERVOIR TREE EXPEND. FUND	27	0	For trees at the Brookline Reservoir
DPW	TW29	Trust	BEN ALPER TREE EXPENDABLE FUND	14,176	14,259	Planting of trees
DPW	TW30	Trust	BEN ALPER TREE NON-EXPENDABLE FUND	147,153	147,237	Interest used for the planting of trees in Brookline
DPW	TW31	Trust	TANYA STARZENSKI TREE-LANDSCAPING	0	0	Planting of trees
PUBLIC WORKS SUB-TOTAL				8,123,167	9,314,045	
Recreation	E700	Enterprise Fund	GOLF COURSE ENTERPRISE FUND	180,696	143,379	See the Recreation portion of Sec. IV for a description
Recreation	SL04	Revolving Fund (B)	RECREATION REVOLVING FUND	389,712	209,135	See the Recreation portion of Sec. IV for a description
Recreation	SL20	Local Grant	BROOKLINE DAY	52,083	69,544	Funds the Recreation Department's annual "Brookline Day"
Recreation	TR01	Trust	ROBSON YOUTH SOCCER EXP FUND	0	0	Used for sports equipment purchases and signage
Recreation	TR02	Local Grant	BAA REC EXPENDABLE TRUST	239,103	207,329	Annual payment from the BAA for the Boston Marathon
Recreation	TR03	Trust	LYNCH RECREATION EXPENDABLE FUND	345	345	Used for playground equipment
Recreation	TR04	Trust	BROOKLINE RECREATION BOOSTER CLUB	21,440	18,667	Donations used for expenses for various Recreation programs
Recreation	TR05	Trust	KIRRANE SPECIAL NEEDS EXPENDABLE FUND	0	0	Special Olympics team equipment and supplies
Recreation	TR07	Trust	CHILDREN'S CAMP EXPENDABLE FUND	17	17	Scholarships for Recreation programs
Recreation	TR08	Trust	JM NOE EXPENDABLE TRUST	1,619	1,620	Sports equipment for basketball program and maintenance of facility
Recreation	TR09	Trust	GRIGGS PARK GARDEN GIFT	0	0	Improvements to the Solomon Memorial Garden at Griggs Park
Recreation	TR10	Trust	AFTER THE PROM PARTY	1,205	1,208	Donations to support the After the Prom Party
RECREATION SUB-TOTAL				886,220	651,244	
Selectmen	SG04	State Grant	ARTS COUNCIL	21,667	20,465	Local arts grants
Selectmen	SG25	Special Purpose	RCN / COMCAST GIFT ACCOUNT	277,282	358,432	Payments for PEG/Access facilities/other cable purposes
Selectmen	SG27	Local Grant	ARTS MATCHING GRANT	2,251	(1,349)	Covers administrative expenses of Arts Commission
Selectmen	SG45	Special Purpose	SALE OF TOWN-OWNED LAND	80,000	80,000	Proceeds from the sale of Town-owned land
Selectmen	SG54	Local Grant	NSTAR COMMUNITY OUTREACH GRANT	5,137	5,137	Grant to promote energy conservation awareness
Selectmen	SG55	Special Purpose	PIONEER INSTITUTE AWARD (MUNI REPORT)	2,325	2,325	Award from the Pioneer Institute's Municipal Report contest
Selectmen	SG58	Local Grant	POET LAUREATE OF BROOKLINE PROGRAM	1,006	509	Supports Brookline's Poet Laureate program
Selectmen	TG02	Special Purpose	STABILIZATION FUND	6,204,334	6,228,701	General stabilization fund as allowed for under MGL, Ch. 40, Sec. 5B
Selectmen	TG03	Trust	PENNY SAVINGS FUND	0	0	Residue from old (1948) fund related to children's savings fund
Selectmen	TG04	Trust	COMMISSION FOR WOMEN	12	12	Donations to support the Commission for Women
Selectmen	TI04	Special Purpose	LIABILITY INSURANCE TRUST FUND	2,202,685	2,253,714	Funded from Free Cash and spent with Advisory Committee approval
SELECTMEN SUB-TOTAL				8,796,699	8,947,946	

**TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET**

SPECIAL REVENUE FUNDS

<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY16 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/17</u>	<u>DESCRIPTION</u>
Town Clerk	SG05	State Grant	ELECTION HOURS REIMBURSEMENT	27,174	52,370	State grant for state election costs
TOWN CLERK SUB-TOTAL				27,174	52,370	
Veterans	SG21	Local Grant	TOWN CELEBRATIONS FUND	164	164	Flag Day and Adopt-A-Pole donations
VETERANS SUB-TOTAL				164	164	
GRAND TOTAL				29,179,800	66,856,137	