

FY2019 FINANCIAL SUMMARY BY FUND

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

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

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

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

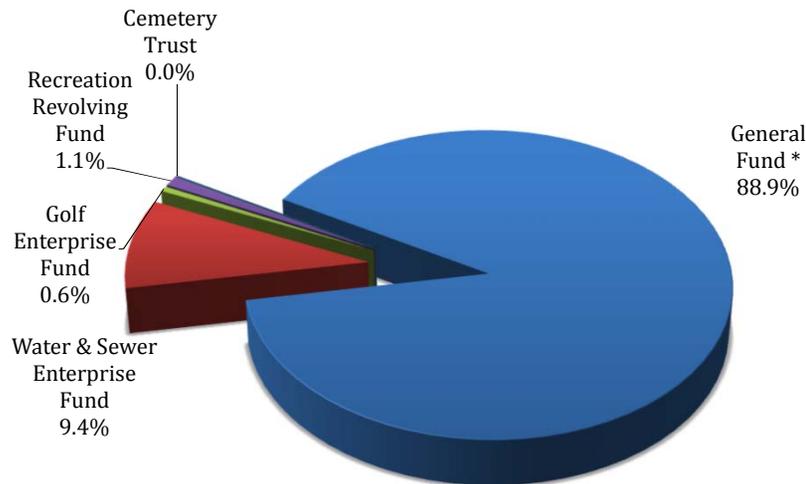
|                                     | General Fund **    | Water & Sewer Enterprise Fund | Golf Course Enterprise Fund | Recreation Revolving Fund | TOTAL              | % OF TOTAL |
|-------------------------------------|--------------------|-------------------------------|-----------------------------|---------------------------|--------------------|--------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

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

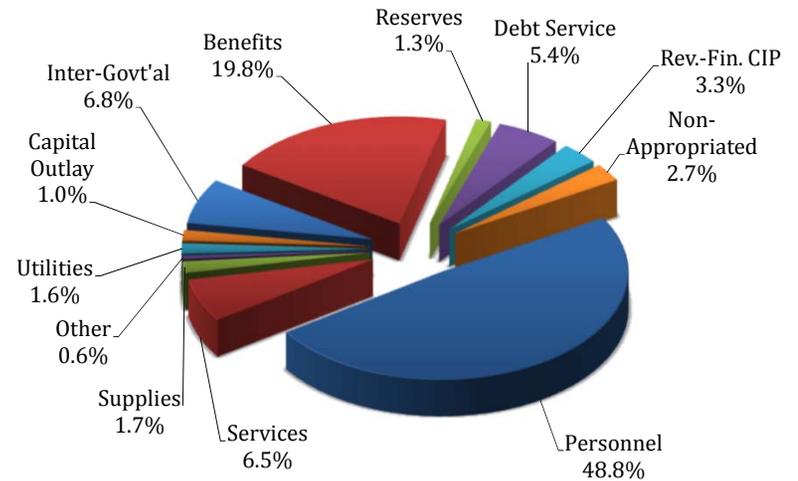
\*\* For purposes of this analysis, the General Fund includes the funds transferred from the Parking Meter Fund and Cemetery Trust.

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

**FY2019 FINANCIAL PLAN BY FUND**



**FY2019 FINANCIAL PLAN BY CATEGORY**

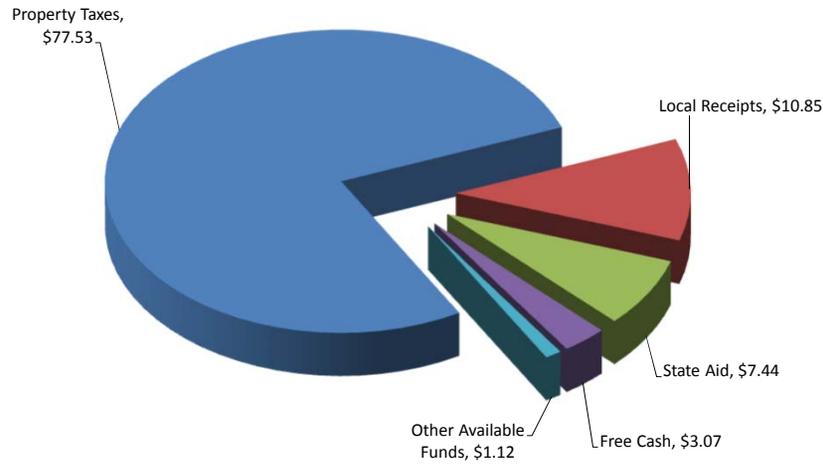


**FY2019 RECOMMENDED GENERAL FUND BUDGET SUMMARY**

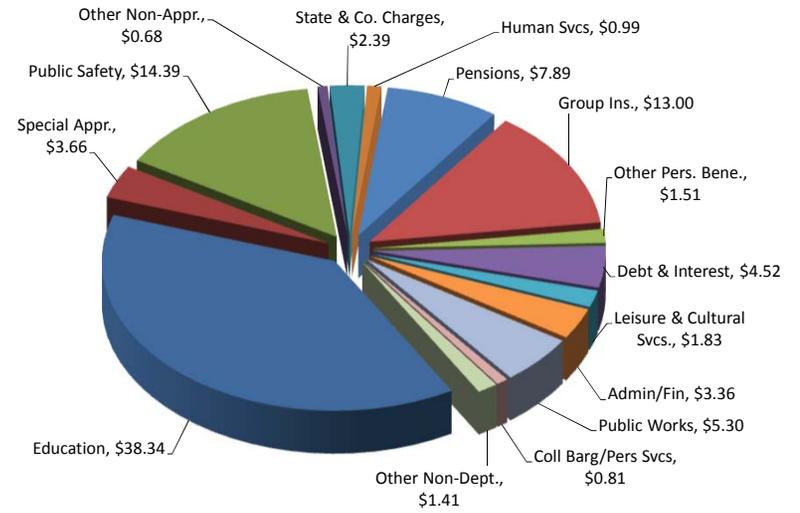
|   | FY2015<br>ACTUAL   | FY2016<br>ACTUAL   | FY2017<br>ACTUAL   | FY2018<br>BUDGET   | FY2019<br>BUDGET   | INCREASE/DECREASE |             |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------|
|   |                    |                    |                    |                    |                    | \$                | %           |
| <b>REVENUE</b>                                |                    |                    |                    |                    |                    |                   |             |
| Property Tax                                  | 182,239,297        | 195,049,924        | 204,064,199        | 211,374,488        | 223,057,097        | 11,682,609        | 5.5%        |
| Local Receipts                                | 25,847,019         | 29,377,154         | 28,648,804         | 29,456,650         | 29,703,588         | 246,938           | 0.8%        |
| State Aid                                     | 17,675,450         | 18,837,306         | 19,705,394         | 20,352,973         | 21,642,592         | 1,289,619         | 6.3%        |
| Free Cash                                     | 5,084,152          | 5,016,501          | 5,311,538          | 8,354,017          | 8,551,363          | 197,346           | 2.4%        |
| Other Available Funds                         | 9,003,508          | 6,895,644          | 7,840,067          | 3,481,070          | 2,972,678          | (508,392)         | -14.6%      |
| <b>TOTAL REVENUE</b>                          | <b>239,849,426</b> | <b>255,176,529</b> | <b>265,570,002</b> | <b>273,019,198</b> | <b>285,927,319</b> | <b>12,908,120</b> | <b>4.7%</b> |
| <b>(LESS) NON-APPROPRIATED EXPENSES</b>       |                    |                    |                    |                    |                    |                   |             |
| State & County Charges                        | 6,201,541          | 6,319,715          | 6,393,642          | 6,492,524          | 6,633,122          | 140,598           | 2.2%        |
| Tax Abatement Overlay                         | 2,080,721          | 1,965,726          | 1,840,899          | 1,722,221          | 1,750,000          | 27,779            | 1.6%        |
| Deficits & Judgments                          | 25,000             | 25,000             | 13,583             | 25,000             | 25,000             | 0                 | 0.0%        |
| Cherry Sheet Offsets                          | 126,443            | 91,451             | 89,197             | 86,983             | 87,355             | 372               | 0.4%        |
| <b>TOTAL NON-APPROPRIATED EXPENSES</b>        | <b>8,433,705</b>   | <b>8,401,892</b>   | <b>8,337,321</b>   | <b>8,326,728</b>   | <b>8,495,477</b>   | <b>168,749</b>    | <b>2.0%</b> |
| <b>AMOUNT AVAILABLE FOR APPROPRIATION</b>     |                    |                    |                    | <b>264,692,475</b> | <b>277,431,841</b> | <b>12,739,367</b> | <b>4.8%</b> |
| <b>APPROPRIATIONS</b>                         |                    |                    |                    |                    |                    |                   |             |
| Town Departments                              | 68,477,847         | 68,442,342         | 71,730,451         | 73,050,331         | 76,029,524         | 2,979,193         | 4.1%        |
| School Department                             | 82,780,770         | 95,916,093         | 101,118,780        | 104,758,343        | 108,402,430        | 3,644,087         | 3.5%        |
| Non-Departmental Total                        | 60,749,287         | 63,465,863         | 69,097,820         | 77,162,935         | 85,150,555         | 7,987,620         | 10.4%       |
| General Fund Non-Departmental                 | 58,262,334         | 60,945,219         | 66,482,753         | 74,373,527         | 82,277,877         | 7,904,349         | 10.6%       |
| Water & Sewer Enterprise Fund Overhead *      | 1,973,970          | 1,988,729          | 2,057,070          | 2,233,725          | 2,314,117          | 80,392            | 3.6%        |
| Golf Enterprise Fund Overhead *               | 163,049            | 177,791            | 182,097            | 179,992            | 207,013            | 27,021            | 15.0%       |
| Recreation Revolving Fund Overhead *          | 349,934            | 354,124            | 375,900            | 375,690            | 351,549            | (24,141)          | -6.4%       |
| <b>OPERATING BUDGET SUBTOTAL</b>              | <b>212,007,904</b> | <b>227,824,298</b> | <b>241,947,051</b> | <b>254,971,609</b> | <b>269,582,511</b> | <b>14,610,902</b> | <b>5.7%</b> |
| Revenue-Financed CIP (Special Appropriations) | 9,415,000          | 10,113,000         | 8,879,374          | 9,720,862          | 10,479,868         | 759,006           | 7.8%        |
| <b>TOTAL APPROPRIATIONS</b>                   | <b>221,422,904</b> | <b>237,937,298</b> | <b>250,826,425</b> | <b>264,692,475</b> | <b>280,062,381</b> | <b>15,369,906</b> | <b>5.8%</b> |
| <b>BALANCE</b>                                |                    |                    |                    | <b>0</b>           | <b>-2,630,540</b>  | <b>-2,630,541</b> |             |

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

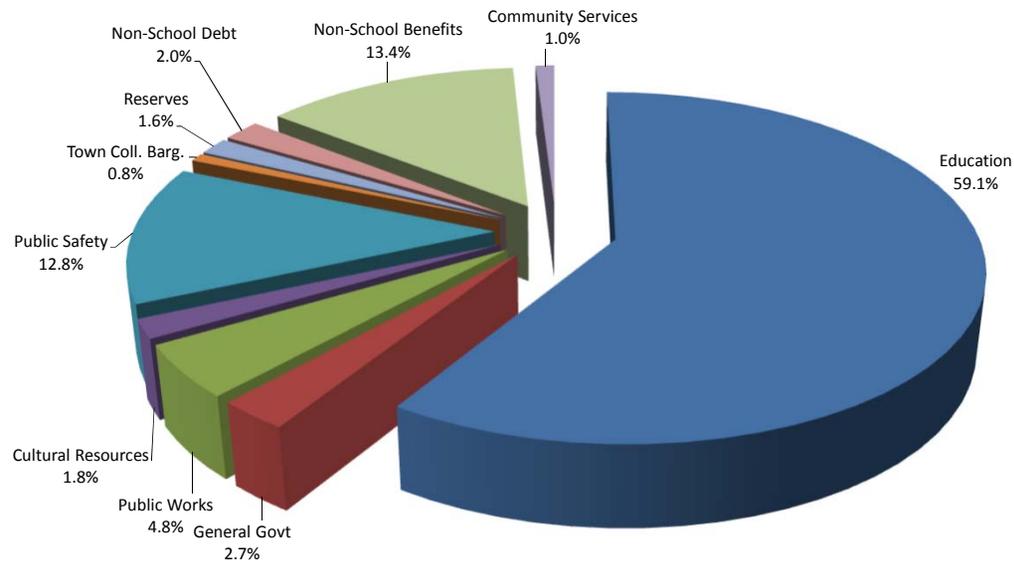
**How Each \$100 Will Be Received**



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



**FULLY ALLOCATED FY2019 GENERAL FUND OPERATING BUDGET**



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

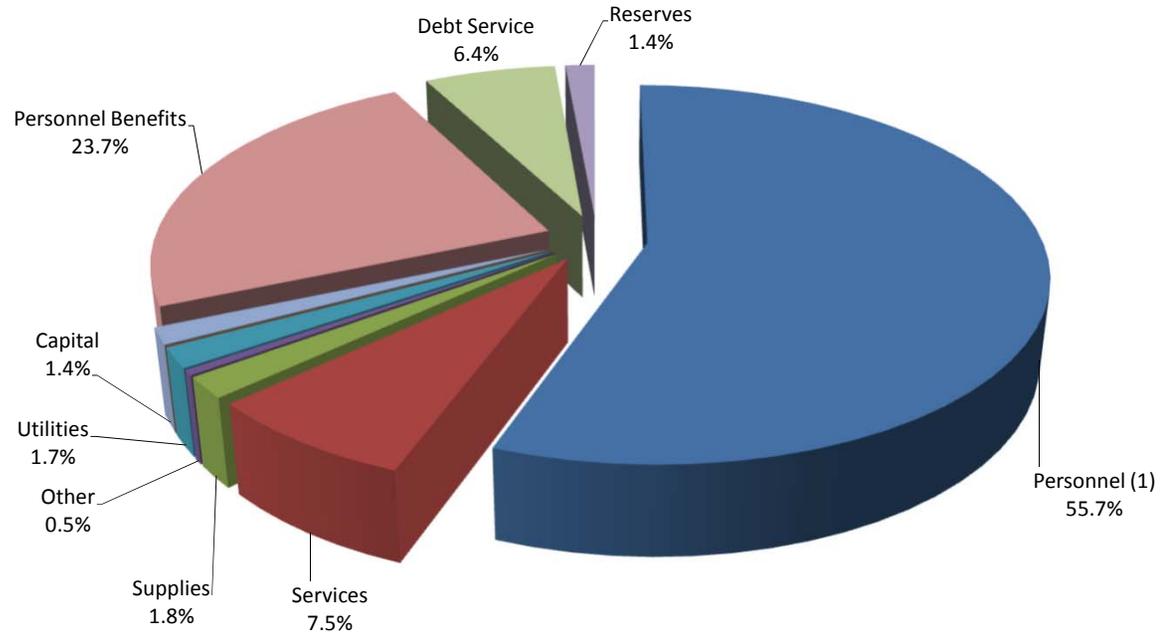
| <u>CLASS OF EXPENDITURE</u>   | <u>FY2015<br/>ACTUAL</u> | <u>FY2016<br/>ACTUAL</u> | <u>FY2017<br/>ACTUAL</u> | <u>FY2018<br/>BUDGET</u> | <u>FY2019<br/>BUDGET</u> | <u>INCREASE/<br/>DECREASE</u> | <u>% INCREASE/<br/>DECREASE</u> |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|---------------------------------|
| Personnel (1)                 | 121,057,081              | 132,917,454              | 139,383,882              | 145,367,882              | 150,113,616              | 4,745,734                     | 3.3%                            |
| Services                      | 17,479,270               | 18,130,675               | 20,240,226               | 19,001,026               | 20,161,096               | 1,160,070                     | 6.1%                            |
| Supplies                      | 4,811,326                | 4,704,206                | 4,621,674                | 4,719,993                | 4,880,914                | 160,921                       | 3.4%                            |
| Other                         | 937,081                  | 1,181,593                | 1,367,684                | 1,203,773                | 1,233,854                | 30,081                        | 2.5%                            |
| Utilities                     | 5,117,633                | 4,752,138                | 4,284,239                | 4,818,754                | 4,658,032                | (160,721)                     | -3.3%                           |
| Intergovernmental             | 0                        | 0                        | 0                        | 20,000                   | 20,000                   | 0                             | 0.0%                            |
| Capital Outlay                | 2,350,329                | 2,942,702                | 3,240,704                | 3,126,074                | 3,820,174                | 694,100                       | 22.2%                           |
| Personnel Benefits            | 49,570,654               | 53,243,663               | 54,682,308               | 60,454,519               | 63,763,500               | 3,308,982                     | 5.5%                            |
| Debt Service                  | 9,304,647                | 9,478,591                | 10,255,515               | 12,766,192               | 17,119,364               | 4,353,172                     | 34.1%                           |
| Reserves (2)                  | 972,598                  | 255,421                  | 316,235                  | 3,493,397                | 3,811,960                | 318,563                       | 9.1%                            |
| <b>TOTAL OPERATING BUDGET</b> | <b>211,600,619</b>       | <b>227,606,442</b>       | <b>238,392,467</b>       | <b>254,971,609</b>       | <b>269,582,511</b>       | <b>14,610,902</b>             | <b>5.7%</b>                     |

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

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

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

**FY19 OPERATING BUDGET BY CLASS OF EXPENDITURE**



**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**BUDGET SUMMARIES: Operating Budget**

**FY2019 RECOMMENDED OPERATING BUDGET SUMMARY**

| SERVICE PROGRAMS                               | FY2015<br>ACTUAL | FY2016<br>ACTUAL | FY2017<br>ACTUAL | FY2018<br>BUDGET | FY2019<br>BUDGET | INCREASE/<br>DECREASE | % INCREASE/<br>DECREASE |
|--|------------------|------------------|------------------|------------------|------------------|-----------------------|-------------------------|
| <b>ADMINISTRATION AND FINANCE</b>              |                  |                  |                  |                  |                  |                       |                         |
| <b>Select Board</b>                            | <b>685,876</b>   | <b>684,191</b>   | <b>710,634</b>   | <b>714,335</b>   | <b>718,814</b>   | <b>4,479</b>          | <b>0.6%</b>             |
| Personnel                                      | 664,865          | 653,842          | 683,280          | 683,950          | 687,929          | 3,979                 | 0.6%                    |
| Services                                       | 9,032            | 6,995            | 5,692            | 6,580            | 7,080            | 500                   | 7.6%                    |
| Supplies                                       | 3,996            | 3,991            | 3,885            | 4,000            | 4,000            | 0                     | 0.0%                    |
| Other  | 5,853            | 17,232           | 15,694           | 17,600           | 17,600           | 0                     | 0.0%                    |
| Capital  | 2,130            | 2,130            | 2,083            | 2,205            | 2,205            | 0                     | 0.0%                    |
| <b>Human Resources Department</b>              | <b>676,217</b>   | <b>728,432</b>   | <b>734,670</b>   | <b>665,591</b>   | <b>673,873</b>   | <b>8,282</b>          | <b>1.2%</b>             |
| Personnel                                      | 295,016          | 302,781          | 310,863          | 308,242          | 309,024          | 782                   | 0.3%                    |
| Services                                       | 356,476          | 408,165          | 399,963          | 305,709          | 311,809          | 6,100                 | 2.0%                    |
| Supplies                                       | 7,714            | 8,366            | 7,242            | 19,000           | 20,400           | 1,400                 | 7.4%                    |
| Other  | 15,625           | 7,538            | 15,019           | 31,000           | 31,000           | 0                     | 0.0%                    |
| Capital  | 1,385            | 1,583            | 1,583            | 1,640            | 1,640            | 0                     | 0.0%                    |
| <b>Information Technology Department</b>       | <b>1,783,823</b> | <b>1,843,320</b> | <b>1,953,280</b> | <b>1,926,237</b> | <b>1,997,981</b> | <b>71,743</b>         | <b>3.7%</b>             |
| Personnel                                      | 1,092,177        | 1,117,714        | 1,156,733        | 1,160,965        | 1,156,208        | (4,757)               | -0.4%                   |
| Services                                       | 585,914          | 643,556          | 528,113          | 469,272          | 545,773          | 76,501                | 16.3%                   |
| Supplies                                       | 33,843           | 10,263           | 10,301           | 10,350           | 10,350           | 0                     | 0.0%                    |
| Other  | 31,592           | 31,082           | 17,298           | 17,550           | 17,550           | 0                     | 0.0%                    |
| Capital  | 40,296           | 40,705           | 240,835          | 268,100          | 268,100          | 0                     | 0.0%                    |
| <b>Finance Department</b>                      | <b>2,869,581</b> | <b>2,985,840</b> | <b>3,174,052</b> | <b>3,431,924</b> | <b>3,170,879</b> | <b>(261,045)</b>      | <b>-7.6%</b>            |
| Personnel                                      | 2,135,964        | 2,210,292        | 2,145,580        | 2,257,215        | 2,255,730        | (1,485)               | -0.1%                   |
| Services                                       | 652,522          | 691,091          | 961,120          | 1,095,267        | 816,857          | (278,410)             | -25.4%                  |
| Supplies                                       | 40,676           | 41,696           | 42,760           | 48,760           | 46,960           | (1,800)               | -3.7%                   |
| Other  | 17,295           | 18,706           | 16,392           | 22,057           | 25,707           | 3,650                 | 16.5%                   |
| Utilities                                      | 1,924            | 1,332            | 1,332            | 1,375            | 1,375            | 0                     | 0.0%                    |
| Capital  | 21,199           | 22,724           | 6,868            | 7,250            | 24,250           | 17,000                | 234.5%                  |
| <b>Legal Services</b>                          | <b>889,317</b>   | <b>989,752</b>   | <b>1,052,847</b> | <b>1,007,686</b> | <b>1,011,329</b> | <b>3,643</b>          | <b>0.4%</b>             |
| Personnel                                      | 501,367          | 609,283          | 644,894          | 640,177          | 643,820          | 3,643                 | 0.6%                    |
| Services                                       | 283,031          | 263,929          | 312,261          | 250,309          | 250,309          | 0                     | 0.0%                    |
| Supplies                                       | 3,466            | 3,500            | 3,499            | 3,500            | 3,500            | 0                     | 0.0%                    |
| Other  | 98,634           | 111,446          | 90,615           | 112,000          | 112,000          | 0                     | 0.0%                    |
| Capital  | 2,819            | 1,594            | 1,578            | 1,700            | 1,700            | 0                     | 0.0%                    |
| <b>Advisory Committee</b>                      | <b>13,020</b>    | <b>13,704</b>    | <b>21,196</b>    | <b>26,232</b>    | <b>26,341</b>    | <b>109</b>            | <b>0.4%</b>             |
| Personnel                                      | 10,314           | 11,687           | 18,024           | 23,092           | 23,201           | 109                   | 0.5%                    |
| Services                                       | 0                | 0                | 0                | 0                | 0                | 0                     | 0.0%                    |
| Supplies                                       | 2,049            | 1,404            | 2,559            | 2,275            | 2,275            | 0                     | 0.0%                    |
| Other  | 378              | 333              | 333              | 570              | 570              | 0                     | 0.0%                    |
| Capital  | 279              | 279              | 279              | 295              | 295              | 0                     | 0.0%                    |
| <b>Town Clerk</b>                              | <b>645,464</b>   | <b>613,440</b>   | <b>761,507</b>   | <b>559,913</b>   | <b>788,467</b>   | <b>228,554</b>        | <b>40.8%</b>            |
| Personnel                                      | 546,898          | 508,778          | 646,122          | 461,961          | 651,815          | 189,854               | 41.1%                   |
| Services                                       | 77,887           | 88,516           | 91,392           | 83,072           | 110,172          | 27,100                | 32.6%                   |
| Supplies                                       | 11,830           | 13,564           | 21,204           | 11,150           | 22,750           | 11,600                | 104.0%                  |
| Other  | 1,361            | 1,382            | 1,605            | 2,450            | 2,450            | 0                     | 0.0%                    |
| Capital  | 7,487            | 1,200            | 1,184            | 1,280            | 1,280            | 0                     | 0.0%                    |
| <b>Dept. of Planning and Cmtv. Development</b> | <b>851,250</b>   | <b>874,057</b>   | <b>975,267</b>   | <b>998,192</b>   | <b>1,140,547</b> | <b>142,354</b>        | <b>14.3%</b>            |
| Personnel                                      | 758,244          | 843,567          | 936,301          | 961,857          | 1,078,652        | 116,794               | 12.1%                   |
| Services                                       | 83,568           | 17,185           | 24,650           | 18,633           | 43,633           | 25,000                | 134.2%                  |
| Supplies                                       | 5,149            | 8,700            | 9,449            | 9,712            | 9,712            | 0                     | 0.0%                    |
| Other  | 1,851            | 1,710            | 2,047            | 4,550            | 4,550            | 0                     | 0.0%                    |
| Capital  | 2,437            | 2,895            | 2,821            | 3,440            | 4,000            | 560                   | 16.3%                   |

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**BUDGET SUMMARIES: Operating Budget**

**FY2019 RECOMMENDED OPERATING BUDGET SUMMARY**

| <b>SERVICE PROGRAMS</b>                        | <b>FY2015<br/>ACTUAL</b> | <b>FY2016<br/>ACTUAL</b> | <b>FY2017<br/>ACTUAL</b> | <b>FY2018<br/>BUDGET</b> | <b>FY2019<br/>BUDGET</b> | <b>INCREASE/<br/>DECREASE</b> | <b>% INCREASE/<br/>DECREASE</b> |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|---------------------------------|
| <b><u>ADMINISTRATION AND FINANCE TOTAL</u></b> | <b><u>8,414,546</u></b>  | <b><u>8,732,736</u></b>  | <b><u>9,383,452</u></b>  | <b><u>9,330,109</u></b>  | <b><u>9,528,229</u></b>  | <b><u>198,120</u></b>         | <b><u>2.1%</u></b>              |
| Personnel                                      | 6,004,845                | 6,257,945                | 6,541,796                | 6,497,458                | 6,806,378                | 308,920                       | 4.8%                            |
| Services                                       | 2,048,431                | 2,119,437                | 2,323,191                | 2,228,842                | 2,085,633                | (143,210)                     | -6.4%                           |
| Supplies                                       | 108,724                  | 91,485                   | 100,901                  | 108,747                  | 119,947                  | 11,200                        | 10.3%                           |
| Other  | 172,589                  | 189,429                  | 159,002                  | 207,777                  | 211,427                  | 3,650                         | 1.8%                            |
| Utilities                                      | 1,924                    | 1,332                    | 1,332                    | 1,375                    | 1,375                    | 0                             | 0.0%                            |
| Capital  | 78,034                   | 73,109                   | 257,230                  | 285,910                  | 303,470                  | 17,560                        | 6.1%                            |
| <b><u>PUBLIC SAFETY</u></b>                    |                          |                          |                          |                          |                          |                               |                                 |
| <b><u>Police Department</u></b>                | <b><u>16,260,030</u></b> | <b><u>16,732,901</u></b> | <b><u>16,478,636</u></b> | <b><u>16,871,332</u></b> | <b><u>16,730,555</u></b> | <b><u>(140,778)</u></b>       | <b><u>-0.8%</u></b>             |
| Personnel                                      | 14,653,304               | 14,958,414               | 14,907,671               | 15,288,451               | 15,078,231               | (210,221)                     | -1.4%                           |
| Services                                       | 492,675                  | 649,820                  | 556,684                  | 574,743                  | 601,243                  | 26,500                        | 4.6%                            |
| Supplies                                       | 209,459                  | 241,943                  | 192,767                  | 219,900                  | 259,900                  | 40,000                        | 18.2%                           |
| Other  | 61,045                   | 113,476                  | 89,104                   | 74,000                   | 74,000                   | 0                             | 0.0%                            |
| Utilities                                      | 378,004                  | 300,325                  | 284,766                  | 281,611                  | 282,373                  | 762                           | 0.3%                            |
| Capital  | 465,540                  | 468,924                  | 447,644                  | 432,627                  | 434,808                  | 2,181                         | 0.5%                            |
| <b><u>Fire Department</u></b>                  | <b><u>12,960,394</u></b> | <b><u>12,961,446</u></b> | <b><u>15,007,729</u></b> | <b><u>15,256,175</u></b> | <b><u>15,377,759</u></b> | <b><u>121,585</u></b>         | <b><u>0.8%</u></b>              |
| Personnel                                      | 12,233,065               | 12,267,352               | 14,312,004               | 14,574,812               | 14,504,987               | (69,824)                      | -0.5%                           |
| Services                                       | 191,026                  | 144,362                  | 214,747                  | 166,240                  | 166,240                  | 0                             | 0.0%                            |
| Supplies                                       | 115,458                  | 147,997                  | 138,175                  | 167,488                  | 167,488                  | 0                             | 0.0%                            |
| Other  | 17,764                   | 25,269                   | 29,223                   | 31,350                   | 31,350                   | 0                             | 0.0%                            |
| Utilities                                      | 237,527                  | 202,918                  | 195,196                  | 193,809                  | 185,223                  | (8,586)                       | -4.4%                           |
| Capital  | 165,554                  | 173,549                  | 118,384                  | 122,476                  | 322,471                  | 199,995                       | 163.3%                          |
| <b><u>Building Department</u></b>              | <b><u>7,029,407</u></b>  | <b><u>7,321,190</u></b>  | <b><u>7,554,334</u></b>  | <b><u>7,751,557</u></b>  | <b><u>8,294,340</u></b>  | <b><u>542,783</u></b>         | <b><u>7.0%</u></b>              |
| Personnel                                      | 2,178,194                | 2,266,598                | 2,386,444                | 2,495,627                | 2,550,206                | 54,578                        | 2.2%                            |
| Services                                       | 2,111,836                | 2,325,593                | 2,707,066                | 2,361,802                | 3,022,378                | 660,576                       | 28.0%                           |
| Supplies                                       | 22,859                   | 27,427                   | 27,775                   | 29,750                   | 29,750                   | 0                             | 0.0%                            |
| Other  | 5,350                    | 9,992                    | 11,963                   | 10,400                   | 10,400                   | 0                             | 0.0%                            |
| Utilities                                      | 2,654,568                | 2,550,579                | 2,292,145                | 2,731,607                | 2,586,236                | (145,371)                     | -5.3%                           |
| Capital  | 56,600                   | 141,000                  | 128,941                  | 122,370                  | 95,370                   | (27,000)                      | -22.1%                          |
| <b><u>PUBLIC SAFETY TOTAL</u></b>              | <b><u>36,249,830</u></b> | <b><u>37,015,537</u></b> | <b><u>39,040,699</u></b> | <b><u>39,879,064</u></b> | <b><u>40,402,655</u></b> | <b><u>523,591</u></b>         | <b><u>1.3%</u></b>              |
| Personnel                                      | 29,064,563               | 29,492,364               | 31,606,119               | 32,358,891               | 32,133,424               | (225,467)                     | -0.7%                           |
| Services                                       | 2,795,538                | 3,119,775                | 3,478,497                | 3,102,785                | 3,789,861                | 687,076                       | 22.1%                           |
| Supplies                                       | 347,776                  | 417,367                  | 358,717                  | 417,138                  | 457,138                  | 40,000                        | 9.6%                            |
| Other  | 84,159                   | 148,737                  | 130,290                  | 115,750                  | 115,750                  | 0                             | 0.0%                            |
| Utilities                                      | 3,270,099                | 3,053,822                | 2,772,107                | 3,207,027                | 3,053,832                | (153,195)                     | -4.8%                           |
| Capital  | 687,694                  | 783,473                  | 694,969                  | 677,473                  | 852,649                  | 175,176                       | 25.9%                           |
| <b><u>PUBLIC WORKS</u></b>                     |                          |                          |                          |                          |                          |                               |                                 |
| <b><u>Department of Public Works</u></b>       | <b><u>16,330,565</u></b> | <b><u>14,970,796</u></b> | <b><u>15,497,836</u></b> | <b><u>14,572,047</u></b> | <b><u>15,326,361</u></b> | <b><u>754,314</u></b>         | <b><u>5.2%</u></b>              |
| Personnel                                      | 8,137,831                | 8,035,084                | 8,186,079                | 8,134,618                | 8,152,083                | 17,464                        | 0.2%                            |
| Services                                       | 4,322,738                | 3,543,963                | 3,827,137                | 3,336,524                | 3,582,008                | 245,484                       | 7.4%                            |
| Supplies                                       | 1,536,620                | 1,205,409                | 1,467,396                | 960,750                  | 970,750                  | 10,000                        | 1.0%                            |
| Other  | 123,269                  | 68,087                   | 58,793                   | 53,500                   | 53,500                   | 0                             | 0.0%                            |
| Utilities                                      | 1,297,419                | 1,134,757                | 927,502                  | 1,073,453                | 1,102,000                | 28,547                        | 2.7%                            |
| Intergovernmental                              | 0                        | 0                        | 0                        | 20,000                   | 20,000                   | 0                             | 0.0%                            |
| Capital  | 912,687                  | 983,497                  | 1,030,929                | 993,202                  | 1,446,021                | 452,819                       | 45.6%                           |

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**BUDGET SUMMARIES: Operating Budget**

**FY2019 RECOMMENDED OPERATING BUDGET SUMMARY**

| <b>SERVICE PROGRAMS</b>                             | <b>FY2015<br/>ACTUAL</b> | <b>FY2016<br/>ACTUAL</b> | <b>FY2017<br/>ACTUAL</b> | <b>FY2018<br/>BUDGET</b> | <b>FY2019<br/>BUDGET</b> | <b>INCREASE/<br/>DECREASE</b> | <b>% INCREASE/<br/>DECREASE</b> |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|---------------------------------|
| <b>CULTURAL SERVICES</b>                            |                          |                          |                          |                          |                          |                               |                                 |
| <b>Library</b>                                      | <b>3,894,348</b>         | <b>3,993,161</b>         | <b>4,129,662</b>         | <b>4,045,570</b>         | <b>4,155,019</b>         | <b>109,449</b>                | <b>2.7%</b>                     |
| Personnel   | 2,731,042                | 2,916,037                | 3,042,282                | 2,947,156                | 3,056,639                | 109,484                       | 3.7%                            |
| Services  | 290,689                  | 180,352                  | 185,437                  | 186,559                  | 204,169                  | 17,610                        | 9.4%                            |
| Supplies  | 568,884                  | 566,724                  | 565,364                  | 594,250                  | 605,225                  | 10,975                        | 1.8%                            |
| Other   | 4,103                    | 4,097                    | 1,182                    | 4,700                    | 4,700                    | 0                             | 0.0%                            |
| Utilities   | 280,542                  | 300,824                  | 310,224                  | 286,906                  | 266,492                  | (20,414)                      | -7.1%                           |
| Capital   | 19,088                   | 25,128                   | 25,174                   | 26,000                   | 17,794                   | (8,206)                       | -31.6%                          |
| <b>HUMAN SERVICES</b>                               |                          |                          |                          |                          |                          |                               |                                 |
| <b>Health and Human Services Department</b>         | <b>1,184,308</b>         | <b>1,193,045</b>         | <b>1,201,816</b>         | <b>1,200,237</b>         | <b>1,228,331</b>         | <b>28,094</b>                 | <b>2.3%</b>                     |
| Personnel   | 898,052                  | 926,793                  | 931,698                  | 932,821                  | 941,807                  | 8,986                         | 1.0%                            |
| Services  | 199,245                  | 203,037                  | 199,464                  | 205,490                  | 208,962                  | 3,471                         | 1.7%                            |
| Supplies  | 15,059                   | 15,099                   | 17,353                   | 15,100                   | 15,100                   | 0                             | 0.0%                            |
| Other   | 3,754                    | 4,105                    | 9,518                    | 4,120                    | 4,120                    | 0                             | 0.0%                            |
| Utilities   | 40,479                   | 39,991                   | 40,794                   | 38,686                   | 36,823                   | (1,863)                       | -4.8%                           |
| Capital   | 27,720                   | 4,020                    | 2,989                    | 4,020                    | 21,520                   | 17,500                        | 435.3%                          |
| <b>Veterans' Services</b>                           | <b>361,217</b>           | <b>326,172</b>           | <b>308,507</b>           | <b>338,343</b>           | <b>338,654</b>           | <b>311</b>                    | <b>0.1%</b>                     |
| Personnel   | 185,677                  | 160,977                  | 157,911                  | 171,260                  | 171,571                  | 311                           | 0.2%                            |
| Services  | 2,527                    | 1,975                    | 2,525                    | 1,988                    | 2,388                    | 400                           | 20.1%                           |
| Supplies  | 611                      | 562                      | 588                      | 650                      | 650                      | 0                             | 0.0%                            |
| Other   | 171,893                  | 162,147                  | 146,973                  | 163,935                  | 163,535                  | (400)                         | -0.2%                           |
| Capital   | 510                      | 510                      | 510                      | 510                      | 510                      | 0                             | 0.0%                            |
| <b>Council on Aging</b>                             | <b>855,130</b>           | <b>883,926</b>           | <b>916,512</b>           | <b>929,758</b>           | <b>957,812</b>           | <b>28,054</b>                 | <b>3.0%</b>                     |
| Personnel   | 723,008                  | 752,246                  | 777,303                  | 786,418                  | 822,520                  | 36,102                        | 4.6%                            |
| Services  | 38,318                   | 39,031                   | 39,320                   | 43,583                   | 43,583                   | 0                             | 0.0%                            |
| Supplies  | 19,481                   | 21,296                   | 19,432                   | 19,763                   | 19,763                   | 0                             | 0.0%                            |
| Other   | 2,054                    | 2,019                    | 4,066                    | 2,900                    | 4,250                    | 1,350                         | 46.6%                           |
| Utilities   | 67,443                   | 63,719                   | 70,144                   | 71,394                   | 61,996                   | (9,398)                       | -13.2%                          |
| Capital   | 4,826                    | 5,614                    | 6,246                    | 5,700                    | 5,700                    | 0                             | 0.0%                            |
| <b>Diversity, Inclusion and Community Relations</b> | <b>177,539</b>           | <b>202,210</b>           | <b>231,634</b>           | <b>246,639</b>           | <b>268,778</b>           | <b>22,139</b>                 | <b>9.0%</b>                     |
| Personnel   | 168,541                  | 172,994                  | 209,765                  | 216,614                  | 218,753                  | 2,139                         | 1.0%                            |
| Services  | 0                        | 20,000                   | 12,509                   | 20,000                   | 35,000                   | 15,000                        | -                               |
| Supplies  | 8,998                    | 8,682                    | 8,665                    | 9,000                    | 10,500                   | 1,500                         | 16.7%                           |
| Other   | 0                        | 140                      | 300                      | 150                      | 3,650                    | 3,500                         | 2333.3%                         |
| Capital   | 0                        | 394                      | 394                      | 875                      | 875                      | 0                             | 0.0%                            |
| <b>HUMAN SERVICES TOTAL</b>                         | <b>2,578,196</b>         | <b>2,605,353</b>         | <b>2,658,469</b>         | <b>2,714,977</b>         | <b>2,793,575</b>         | <b>78,598</b>                 | <b>2.9%</b>                     |
| Personnel   | 1,975,277                | 2,013,010                | 2,076,678                | 2,107,113                | 2,154,651                | 47,538                        | 2.3%                            |
| Services  | 240,090                  | 264,043                  | 253,818                  | 271,061                  | 289,932                  | 18,871                        | 7.0%                            |
| Supplies  | 44,150                   | 45,639                   | 46,039                   | 44,513                   | 46,013                   | 1,500                         | 3.4%                            |
| Other   | 177,702                  | 168,412                  | 160,856                  | 171,105                  | 175,555                  | 4,450                         | 2.6%                            |
| Utilities   | 107,921                  | 103,710                  | 110,938                  | 110,080                  | 98,819                   | (11,261)                      | -10.2%                          |
| Capital   | 33,056                   | 10,538                   | 10,140                   | 11,105                   | 28,605                   | 17,500                        | 157.6%                          |

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**BUDGET SUMMARIES: Operating Budget**

**FY2019 RECOMMENDED OPERATING BUDGET SUMMARY**

| <b>SERVICE PROGRAMS</b>  | <b>FY2015<br/>ACTUAL</b> | <b>FY2016<br/>ACTUAL</b> | <b>FY2017<br/>ACTUAL</b> | <b>FY2018<br/>BUDGET</b> | <b>FY2019<br/>BUDGET</b> | <b>INCREASE/<br/>DECREASE</b> | <b>% INCREASE/<br/>DECREASE</b> |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|---------------------------------|
| <b>LEISURE SERVICES</b>  |                          |                          |                          |                          |                          |                               |                                 |
| <b>Recreation Department</b>   | <b>1,022,392</b>         | <b>1,124,759</b>         | <b>1,020,333</b>         | <b>1,009,246</b>         | <b>1,063,047</b>         | <b>53,801</b>                 | <b>5.3%</b>                     |
| Personnel  | 714,908                  | 810,788                  | 743,010                  | 743,396                  | 801,595                  | 58,199                        | 7.8%                            |
| Services   | 66,441                   | 22,717                   | 23,008                   | 23,037                   | 23,037                   | 0                             | 0.0%                            |
| Supplies   | 65,683                   | 81,169                   | 68,410                   | 86,480                   | 86,480                   | 0                             | 0.0%                            |
| Other  | 12,220                   | 18,557                   | 12,395                   | 12,400                   | 12,400                   | 0                             | 0.0%                            |
| Utilities  | 159,728                  | 157,693                  | 162,136                  | 139,913                  | 135,515                  | (4,398)                       | -3.1%                           |
| Capital  | 3,411                    | 33,835                   | 11,373                   | 4,020                    | 4,020                    | 0                             | 0.0%                            |
| Personnel Services Reserve <sup>1</sup>  |                          |                          |                          | 1,499,317                | 715,000                  | (784,317)                     | -52.3%                          |
| Collective Bargaining Reserve <sup>2</sup>   |                          |                          |                          |                          | 2,045,639                | 2,045,639                     |                                 |
| <b>DEPARTMENTAL SUB-TOTAL</b>  | <b>68,489,875</b>        | <b>68,442,341</b>        | <b>71,730,451</b>        | <b>73,050,331</b>        | <b>76,029,524</b>        | <b>2,979,193</b>              | <b>4.1%</b>                     |
| <sup>1</sup> The amounts shown for FY15 - FY17 are \$0 because these funds were transferred to departments during the fiscal year. |                          |                          |                          |                          |                          |                               |                                 |
| <sup>2</sup> FY17 and FY18 is unsettled for Police. FY18 is unsettled for Engineers.   |                          |                          |                          |                          |                          |                               |                                 |
| <b>SCHOOLS <sup>3</sup></b>  |                          |                          |                          |                          |                          |                               |                                 |
|  | <b>82,780,770</b>        | <b>95,916,093</b>        | <b>101,118,780</b>       | <b>104,758,343</b>       | <b>108,402,430</b>       | <b>3,644,087</b>              | <b>3.5%</b>                     |
| Personnel  | 72,428,615               | 83,392,225               | 87,187,917               | 91,079,933               | 94,248,208               | 3,168,275                     | 3.5%                            |
| Services   | 7,247,489                | 8,406,389                | 9,668,432                | 9,181,351                | 9,500,730                | 319,379                       | 3.5%                            |
| Supplies   | 2,139,489                | 2,296,414                | 2,014,848                | 2,508,115                | 2,595,361                | 87,246                        | 3.5%                            |
| Other  | 348,819                  | 570,086                  | 830,846                  | 622,641                  | 644,300                  | 21,659                        | 3.5%                            |
| Capital  | 616,358                  | 1,033,123                | 1,210,889                | 1,128,364                | 1,167,615                | 39,251                        | 3.5%                            |
| Reserve <sup>1</sup>   | 0                        | 217,856                  | 205,848                  | 237,939                  | 246,216                  | 8,277                         | 3.5%                            |
| <b>NON-DEPARTMENTAL</b>  |                          |                          |                          |                          |                          |                               |                                 |
| <b>Personnel Benefits</b>  | <b>49,570,654</b>        | <b>53,243,663</b>        | <b>54,682,308</b>        | <b>60,454,519</b>        | <b>63,763,500</b>        | <b>3,308,982</b>              | <b>5.5%</b>                     |
| Pensions   | 17,409,988               | 18,724,804               | 19,720,540               | 21,499,185               | 23,174,765               | 1,675,580                     | 7.8%                            |
| Group Health   | 24,090,743               | 26,701,439               | 26,821,422               | 30,173,026               | 31,463,720               | 1,290,694                     | 4.3%                            |
| Health Reimbursement Account (HRA)   | 55,880                   | 49,550                   | 0                        | 0                        | 0                        | 0                             | 0.0%                            |
| Retiree Group Health Trust Fund (OPEB's) <sup>4</sup>  | 3,514,360                | 3,499,119                | 3,774,838                | 4,480,080                | 4,570,465                | 90,385                        | 2.0%                            |
| Employee Assistance Program (EAP)  | 24,900                   | 24,900                   | 24,900                   | 28,000                   | 28,000                   | 0                             | 0.0%                            |
| Group Life   | 137,555                  | 132,265                  | 131,381                  | 145,000                  | 145,000                  | 0                             | 0.0%                            |
| Disability Insurance   | 12,367                   | 11,439                   | 11,076                   | 16,000                   | 46,000                   | 30,000                        | 187.5%                          |
| Workers Comp <sup>4</sup>  | 1,720,000                | 1,550,000                | 1,450,000                | 1,450,000                | 1,450,000                | 0                             | 0.0%                            |
| Public Safety IOD Medical Expenses <sup>4</sup>  | 400,000                  | 250,000                  | 250,000                  | 200,000                  | 200,000                  | 0                             | 0.0%                            |
| Unemployment Comp <sup>4</sup>   | 450,000                  | 300,000                  | 300,000                  | 200,000                  | 200,000                  | 0                             | 0.0%                            |
| Medical Disabilities   | 20,543                   | 19,534                   | 19,810                   | 40,000                   | 40,000                   | 0                             | 0.0%                            |
| Medicare Payroll Tax   | 1,734,318                | 1,980,613                | 2,178,341                | 2,223,228                | 2,445,551                | 222,323                       | 10.0%                           |
| <b>Debt Service</b>  | <b>9,304,647</b>         | <b>9,478,591</b>         | <b>10,255,515</b>        | <b>12,766,192</b>        | <b>17,119,364</b>        | <b>4,353,172</b>              | <b>34.1%</b>                    |
| Principal  | 7,209,938                | 7,183,044                | 7,859,250                | 9,031,750                | 10,469,489               | 1,437,739                     | 15.9%                           |
| Interest   | 2,083,707                | 2,135,547                | 2,381,652                | 3,574,442                | 6,452,875                | 2,878,433                     | 80.5%                           |
| Bond Anticipation Notes (BANs)   | 4,225                    | 100,000                  | 3,250                    | 100,000                  | 137,000                  | 37,000                        | 37.0%                           |
| Abatement Interest and Income  | 6,777                    | 60,000                   | 11,363                   | 60,000                   | 60,000                   | 0                             | 0.0%                            |

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

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

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**BUDGET SUMMARIES: Operating Budget**

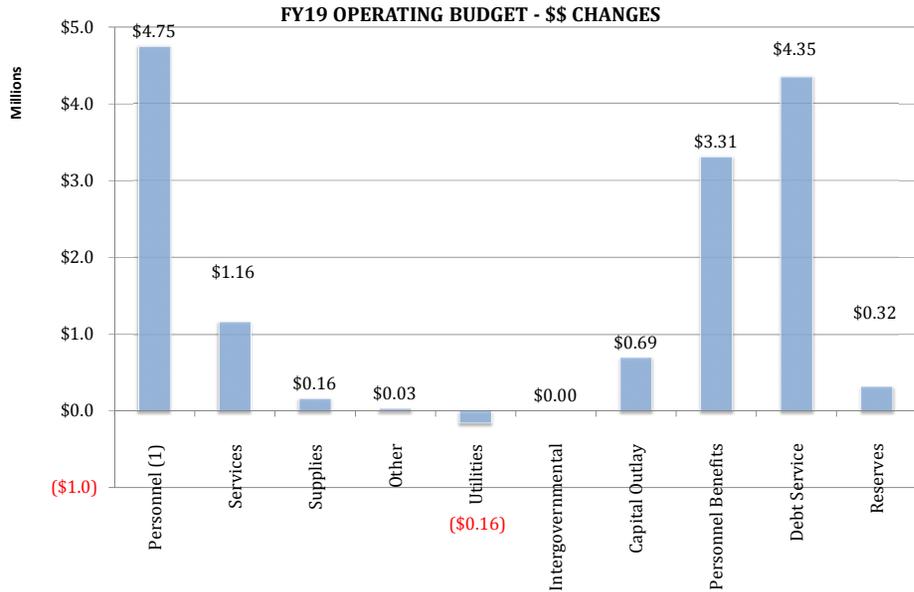
**FY2019 RECOMMENDED OPERATING BUDGET SUMMARY**

| <b>SERVICE PROGRAMS</b>                  | <b>FY2015<br/>ACTUAL</b> | <b>FY2016<br/>ACTUAL</b> | <b>FY2017<br/>ACTUAL</b> | <b>FY2018<br/>BUDGET</b> | <b>FY2019<br/>BUDGET</b> | <b>INCREASE/<br/>DECREASE</b> | <b>% INCREASE/<br/>DECREASE</b> |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|---------------------------------|
| <i>NON-DEPARTMENTAL (con't.)</i>         |                          |                          |                          |                          |                          |                               |                                 |
| <b>Unclassified</b>                      | <b>3,070,300</b>         | <b>2,943,807</b>         | <b>4,159,998</b>         | <b>3,942,225</b>         | <b>4,267,691</b>         | <b>325,466</b>                | <b>8.3%</b>                     |
| Reserve Fund <sup>5</sup>                | 1,615,626                | 2,200,198                | 3,348,737                | 2,460,011                | 2,548,870                | 88,860                        | 3.6%                            |
| Liability/Catastrophe Fund               | 154,115                  | 78,969                   | 144,322                  | 203,644                  | 456,762                  | 253,118                       | 124.3%                          |
| Stabilization Fund                       | 250,000                  | 0                        | 0                        | 0                        | 0                        | 0                             | 0.0%                            |
| Affordable Housing Trust Fund            | 555,106                  | 163,078                  | 158,539                  | 576,803                  | 545,112                  | (31,691)                      | -5.5%                           |
| General Insurance                        | 325,017                  | 316,595                  | 316,595                  | 405,972                  | 420,830                  | 14,858                        | 3.7%                            |
| Audit & Professional Services            | 115,649                  | 129,632                  | 129,632                  | 137,000                  | 137,000                  | 0                             | 0.0%                            |
| Contingency                              | 13,377                   | 13,374                   | 13,374                   | 15,000                   | 15,000                   | 0                             | 0.0%                            |
| Out of State Travel                      | 2,704                    | 1,908                    | 2,039                    | 3,000                    | 3,000                    | 0                             | 0.0%                            |
| Printing of Reports / Town Meeting Costs | 27,190                   | 27,772                   | 34,479                   | 35,000                   | 35,000                   | 0                             | 0.0%                            |
| MMA Dues                                 | 11,516                   | 12,281                   | 12,281                   | 12,900                   | 13,222                   | 322                           | 2.5%                            |
| Vocational Technical                     | 0                        | 0                        | 0                        | 92,895                   | 92,895                   | 0                             | 0.0%                            |
| <i>NON-DEPARTMENTAL TOTAL</i>            | 63,465,863               | 63,465,863               | 69,097,820               | 77,162,935               | 85,150,555               | 7,987,620                     | 10.4%                           |
| <b>TOTAL OPERATING BUDGET</b>            | <b>214,736,507</b>       | <b>227,824,297</b>       | <b>241,947,051</b>       | <b>254,971,609</b>       | <b>269,582,511</b>       | <b>14,610,902</b>             | <b>5.7%</b>                     |

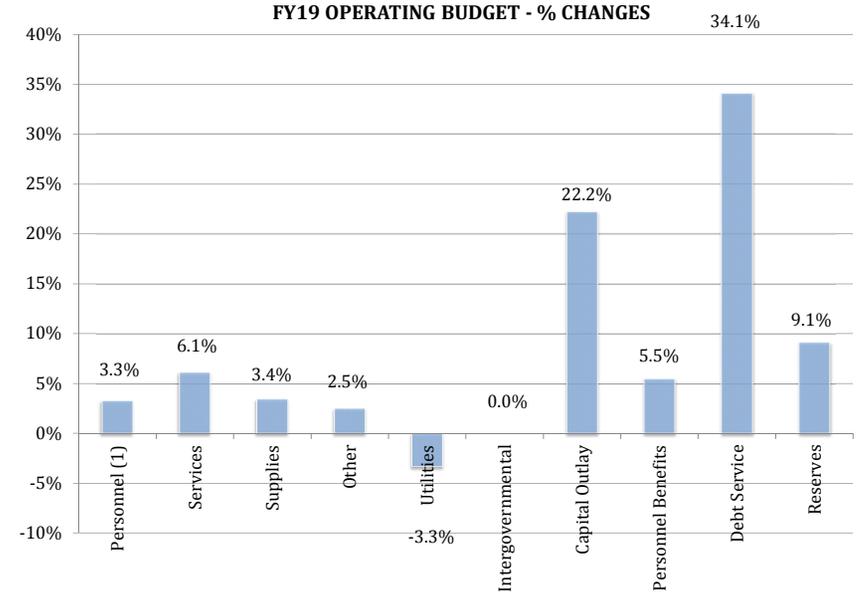
<sup>5</sup> The amounts shown for FY15 -FY17 are for information purposes only, as these funds are transferred to departments during the fiscal year and accounted for in their expenditure total.

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

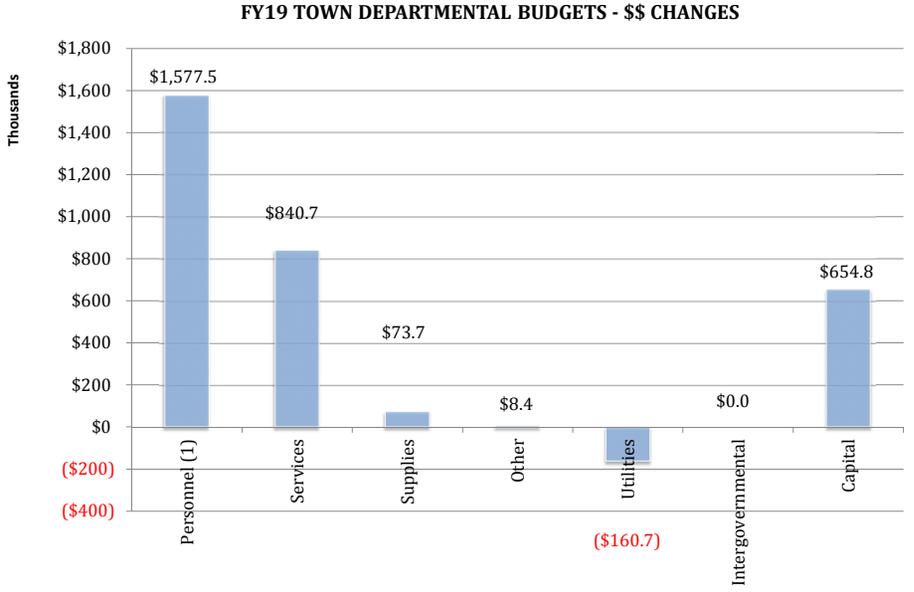
**BUDGET SUMMARIES: Operating Budget**



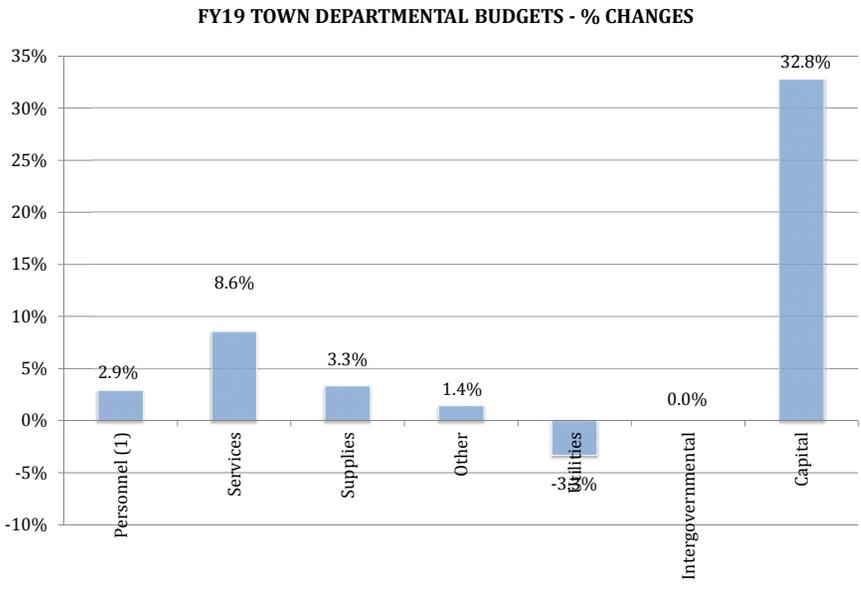
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve



(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 FY2019 OPERATING BUDGET CHANGES**

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

**SUMMARY OF FY2019 OPERATING BUDGET CHANGES**

| <u>DEPARTMENT</u>                           | <u>INCREASE/(DECREASE)</u>        | <u>EXPLANATION</u>                      |
|---|-----------------------------------|---|
| <i>Treasurer</i>                            | <b>(311,037)</b><br><b>-21.5%</b> |   |
|   | (10,469)                          | Personnel Fixed Costs                   |
|   | (1,200)                           | Office Equipment Repair and Maintenance |
|   | 40,400                            | Computer Software Maintenance           |
|   | 9,157                             | Copier Lease                            |
|   | 820                               | Copier Service                          |
|   | (60,280)                          | Financial Services                      |
|   | (13,500)                          | General Consulting Services             |
|   | (500)                             | Professional/Technical Services         |
|   | (13,962)                          | Printing Services                       |
|   | 250                               | Advertising Services                    |
|   | (261,603)                         | Credit Card Service Charges             |
|   | (2,000)                           | Subscriptions                           |
|   | (1,800)                           | Books and Periodicals                   |
|   | 2,500                             | Education/Training/Conferences          |
|   | 1,050                             | Professional Dues and Membership        |
|   | 100                               | Fidelity Insurance                      |
| <b>Legal Services</b>                       | <b>3,643</b><br><b>0.4%</b>       |   |
|   | 3,643                             | Personnel Fixed Costs                   |
| <b>Advisory Committee</b>                   | <b>109</b><br><b>0.4%</b>         |   |
|   | 109                               | Personnel Fixed Costs                   |
| <b>Town Clerk</b>                           | <b>228,554</b><br><b>40.8%</b>    |   |
|   | 211,854                           | Personnel Fixed Costs                   |
|   | (22,000)                          | Chargeoff to State Grant                |
|   | 1,700                             | Motor Vehicle/Equipment Rental          |
|   | 16,800                            | Professional/Technical Services         |
|   | 6,600                             | Printing Services                       |
|   | 2,000                             | Advertising Services                    |
|   | 11,600                            | Meals and Receptions                    |
| <b>Dept. of Planning &amp; Cmty. Devel.</b> | <b>37,590</b><br><b>14.3%</b>     |   |
|   | 12,029                            | Personnel Fixed Costs                   |
|   | 25,000                            | Planning Consultant Services            |
|   | 560                               | Capital                                 |

**SUMMARY OF FY2019 OPERATING BUDGET CHANGES**

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

**SUMMARY OF FY2019 OPERATING BUDGET CHANGES**

| <u>DEPARTMENT</u>                 | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u>                      |
|-----------------------------------|----------------------------|---|
| <b>Building Department</b>        | <b>108,588</b><br>7.0%     |   |
|                                   | 54,578                     | Personnel Fixed Costs                   |
|                                   | 120,680                    | Building Repair and Maintenance Town    |
|                                   | 94,200                     | Building Repair and Maintenance Schools |
|                                   | 11,500                     | Building Cleaning Services              |
|                                   | 426                        | Electricity-Town                        |
|                                   | 56,584                     | Electricity-Schools                     |
|                                   | (9,520)                    | Natural Gas-Town                        |
|                                   | (219,979)                  | Natural Gas-Schools                     |
|                                   | 1,847                      | Gasoline for Vehicles-Town              |
|                                   | 1,847                      | Gasoline for Vehicles-Schools           |
|                                   | 563                        | Water and Sewer- Town                   |
|                                   | 22,861                     | Water and Sewer- School                 |
|                                   | (27,000)                   | Capital                                 |
| <b>Department of Public Works</b> | <b>288,138</b><br>5.2%     |   |
|                                   | 345                        | Personnel Fixed Costs                   |
|                                   | 12,000                     | Motor Vehicle / Equipment Repair        |
|                                   | 10,000                     | Building Cleaning Services              |
|                                   | 138,679                    | Solid Waste Disposal Contract           |
|                                   | 7,805                      | Landscaping Services                    |
|                                   | 2,000                      | Financial Services                      |
|                                   | 75,000                     | Professional/Technical Services         |
|                                   | 10,000                     | Custodial Supplies                      |
|                                   | (41,579)                   | Electricity                             |
|                                   | (13,145)                   | Natural Gas                             |
|                                   | 26,017                     | Gasoline                                |
|                                   | 51,434                     | Diesel Fuel                             |
|                                   | 5,820                      | Water                                   |
|                                   | 3,762                      | Capital                                 |

**SUMMARY OF FY2019 OPERATING BUDGET CHANGES**

| <u>DEPARTMENT</u>  | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u>                   |
|--|----------------------------|--------------------------------------|
| <b>Library</b>   | <b>(22,524)</b><br>2.7%    |                                      |
|  | (22,489)                   | Personnel Fixed Costs                |
|  | 14,081                     | Data Processing Software Maintenance |
|  | 735                        | Building Repair and Maintenance      |
|  | 2,794                      | Cataloging Services                  |
|  | 10,975                     | Library Materials                    |
|  | (10,064)                   | Electricity                          |
|  | (6,824)                    | Natural Gas                          |
|  | (3,525)                    | Water                                |
|  | (8,206)                    | Capital                              |
| <b>Health Department</b>   | <b>28,095</b><br>2.3%      |                                      |
|  | 8,985                      | Personnel Fixed Costs                |
|  | 3,471                      | Mental Health                        |
|  | 268                        | Electricity                          |
|  | (2,385)                    | Natural Gas                          |
|  | 338                        | Gasoline                             |
|  | (84)                       | Water and Sewer                      |
|  | 17,500                     | Capital                              |
| <b>Veterans' Services</b>  | <b>311</b><br>0.1%         |                                      |
|  | 311                        | Personnel Fixed Costs                |
|  | 400                        | Copier Lease                         |
|  | (400)                      | Veterans' Benefits                   |
| <b>Council on Aging</b>  | <b>1,774</b><br>3.0%       |                                      |
|  | 9,822                      | Personnel Fixed Costs                |
|  | 3,000                      | Office Supplies                      |
|  | (3,000)                    | Building Maintenance Supplies        |
|  | 1,350                      | Professional Dues and Memberships    |
|  | (4,169)                    | Electricity                          |
|  | (5,456)                    | Natural Gas                          |
|  | 227                        | Water                                |
| <b>Dept. of Diversity, Inclusion and<br/>Community Relations</b> | <b>2,139</b><br>9.0%       |                                      |
|  | 2,139                      | Personnel Fixed Costs                |
|  | (5,000)                    | Professional/Technical Services      |
|  | 1,500                      | Meals and Receptions                 |
|  | 3,100                      | Education/Training/Conferences       |
|  | 400                        | Professional Dues/Memberships        |

**SUMMARY OF FY2019 OPERATING BUDGET CHANGES**

| <u>DEPARTMENT</u>            | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u>                       |
|------------------------------|----------------------------|--|
| <b>Recreation Department</b> | <b>6,651</b><br>5.3%       |  |
|                              | 11,050                     | Personnel Fixed Costs                    |
|                              | 2,828                      | Electricity                              |
|                              | (10,336)                   | Natural Gas                              |
|                              | 1,545                      | Gasoline                                 |
|                              | 715                        | Diesel                                   |
|                              | 850                        | Water                                    |
| <b>Schools</b>               | <b>3,644,087</b><br>5.8%   |  |
|                              | 3,644,087                  | School Budget                            |
| <b>Personnel Benefits</b>    | <b>3,308,983</b><br>4.3%   |  |
|                              | 1,675,580                  | Pensions                                 |
|                              | 1,290,694                  | Group Health Insurance                   |
|                              | 90,385                     | Retiree Group Health Trust Fund (OPEB's) |
|                              | 30,000                     | Disability Insurance                     |
|                              | 222,323                    | Medicare Payroll Tax                     |
| <b>Debt and Interest</b>     | <b>4,353,172</b><br>22.7%  |  |
|                              | 1,437,739                  | Principal                                |
|                              | 2,878,433                  | Interest                                 |
|                              | 37,000                     | BAN's                                    |

**SUMMARY OF FY2019 OPERATING BUDGET CHANGES**

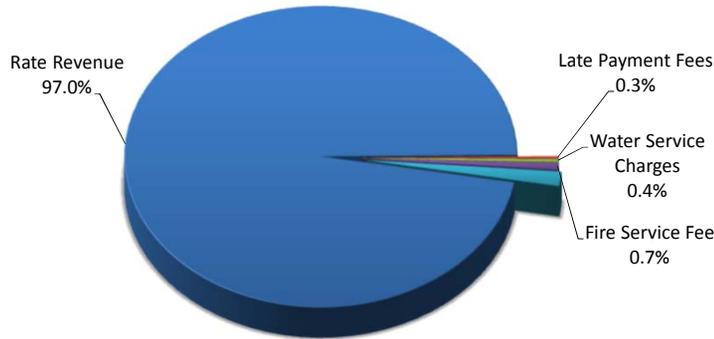
| <u>DEPARTMENT</u>                   | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u>            |
|-------------------------------------|----------------------------|-------------------------------|
| Unclassified                        | 325,468<br>8.5%            |                               |
|                                     | 88,860                     | Reserve Fund                  |
|                                     | 253,118                    | Liability/Catastrophe Fund    |
|                                     | (31,691)                   | Affordable Housing Trust Fund |
|                                     | 14,858                     | General Insurance             |
|                                     | 322                        | MMA Dues                      |
| Personnel Reserves                  | 1,261,322                  |                               |
|                                     | (784,317)                  | Personnel Services Reserve    |
|                                     | 2,045,639                  | Collective Bargaining Reserve |
| <b>OPERATING BUDGET GRAND TOTAL</b> |                            |                               |
|                                     | <b>13,380,362</b>          |                               |
|                                     | 5.8%                       |                               |

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

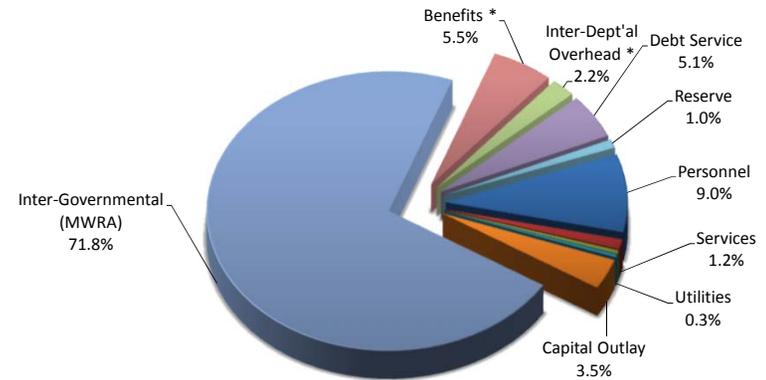
|                               | FY2015<br>ACTUAL  | FY2016<br>ACTUAL  | FY2017<br>ACTUAL  | FY2018<br>BUDGET  | FY2019<br>BUDGET  | INCREASE/DECREASE |             |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|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

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

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



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



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

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

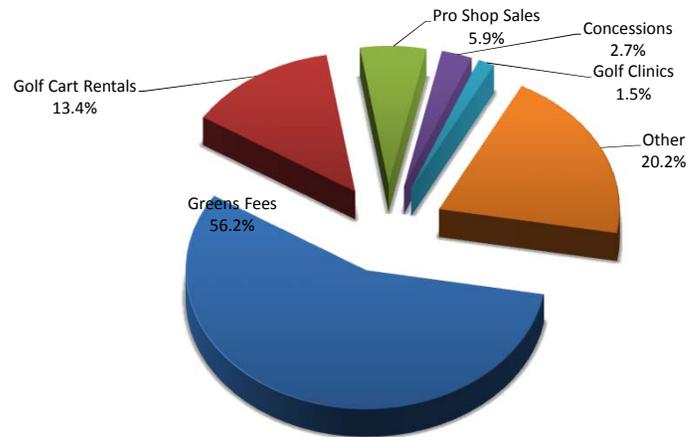
|  |                        |
|--|------------------------|
| <b>WATER &amp; SEWER ENTERPRISE FUND TOTAL</b> | <b>953,942</b><br>3.3% |
|--|------------------------|

**FY2019 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY**

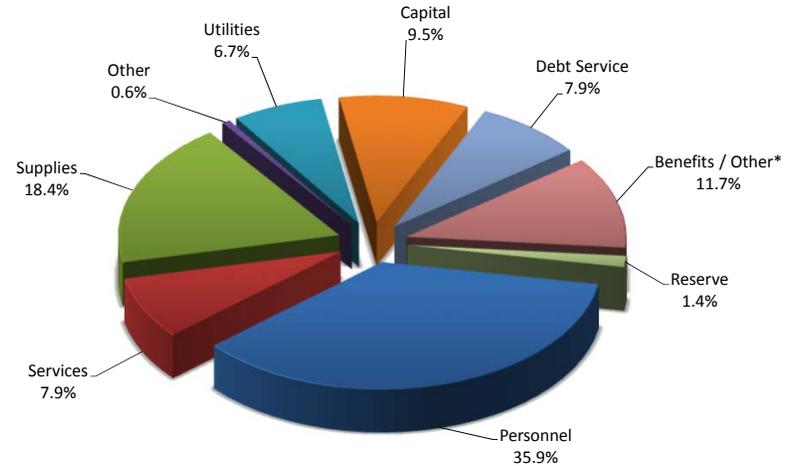
|   | FY2015<br>ACTUAL | FY2016<br>ACTUAL | FY2017<br>ACTUAL | FY2018<br>BUDGET | FY2019<br>BUDGET | INCREASE/DECREASE |             |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|-------------|
|   |                  |      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

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

**FY2019 GOLF COURSE ENTERPRISE FUND - REVENUES**



**FY2019 GOLF COURSE ENTERPRISE FUND - EXPENDITURES**



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

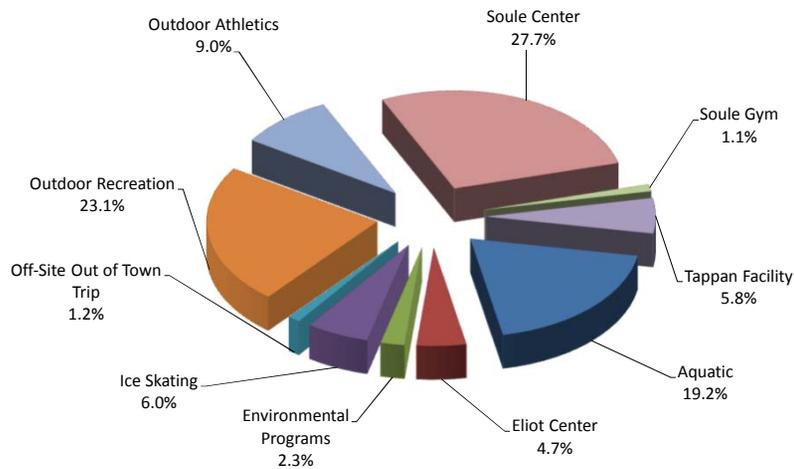
| <u>DEPARTMENT</u>                        | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u>          |
|--|----------------------------|-----------------------------|
| Golf Enterprise Fund                     | <b>125,603</b><br>7.6%     |                             |
|  | 2,128                  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

**FY2019 RECOMMENDED RECREATION REVOLVING FUND SUMMARY**

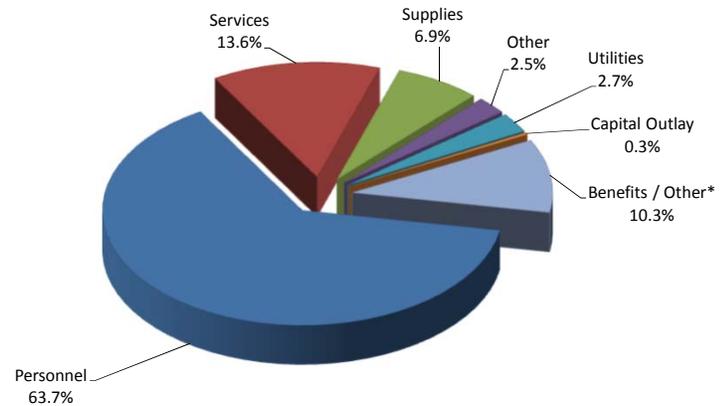
|                           | FY2015<br>ACTUAL | FY2016<br>ACTUAL | FY2017<br>ACTUAL | FY2018<br>BUDGET | FY2019<br>BUDGET | INCREASE/DECREASE |             |
|---------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------|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

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

**FY2019 RECREATION REVOLVING FUND - REVENUES**



**FY2019 RECREATION REVOLVING FUND - EXPENDITURES**



**SUMMARY OF FY2019 RECREATION REVOLVING FUND CHANGES**

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

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**CAPITAL OUTLAY SUMMARY**

| <b>PROGRAM</b>                            | <b>ITEM REQUESTED</b>                                 | <b>AMOUNT</b>            |
|---|---|--------------------------|
| <b>Select Board</b>                       | 8 Leased PC's / 2 Laptops                             | 2,205                    |
|   | <b>Select Board Total</b>                             | <b>2,205</b>             |
| <b>Human Resources Department</b>         | 7 Leased PC's   | 1,640                    |
|   | <b>Human Resources Department Total</b>               | <b>1,640</b>             |
| <b>Information Technology Department</b>  | 18 Leased PC's / Laptops                              | 5,100                    |
|   | Data Processing Equipment                             | 13,000                   |
|   | Leased Data Storage Equipment                         | 50,000                   |
|   | Leased Network Equipment and Software                 | 200,000                  |
|   | <b>Information Technology Department Total</b>        | <b>268,100</b>           |
| <b>Finance Department</b><br>Comptroller  | 10 Leased PC's  | 1,450                    |
|   | Purchasing  | 4 Leased PC's / 1 Laptop |
| 1 Vehicle                                 |   | 17,000                   |
| Assessors                                 | 12 Leased PC's  | 2,100                    |
| Treasurer                                 | 12 Leased PC's  | 2,600                    |
|   | <b>Finance Department Total</b>                       | <b>24,250</b>            |
| <b>Legal Services</b>                     | 7 Leased PC's / 1 Laptop                              | 1,700                    |
|   | <b>Legal Services Total</b>                           | <b>1,700</b>             |
| <b>Advisory Committee</b>                 | 1 Leased PC   | 295                      |
|   | <b>Advisory Committee Total</b>                       | <b>295</b>               |
| <b>Town Clerk</b>                         | 6 Leased PC's   | 1,280                    |
|   | <b>Town Clerk Total</b>                               | <b>1,280</b>             |
| <b>Planning and Community Development</b> | 18 Leased PC's  | 4,000                    |
|   | <b>Planning and Community Development Dept. Total</b> | <b>4,000</b>             |
| <b>Police Department</b>                  | 9 Vehicles  | 330,750                  |
|   | Communication Equipment                               | 31,111                   |
|   | Bullet Proof Vests                                    | 16,500                   |
|   | 26 Leased Rugged In-Car Laptops                       | 36,144                   |
|   | 46 Leased PC's  | 20,303                   |
|   | <b>Police Department Total</b>                        | <b>434,808</b>           |
| <b>Fire Department</b>                    | 29 Leased PC's / 2 Leased Laptops                     | 6,876                    |
|   | 10 Rugged In-Apparatus Laptops                        | 21,000                   |
|   | Hose Replacement                                      | 25,000                   |
|   | Rescue Tool Replacement                               | 25,000                   |
|   | Radios  | 57,192                   |
|   | Self-Contained Breathing Apparatus Cylinders          | 21,220                   |

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**CAPITAL OUTLAY SUMMARY**

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

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**CAPITAL OUTLAY SUMMARY**

| <b>PROGRAM</b>                          | <b>ITEM REQUESTED</b>                                   | <b>AMOUNT</b>    |
|---|---|------------------|
| Parks and Open Space (con't.)           | Compact 4WD Pickup Truck w/ Cap                         | 37,994           |
|   | (3) Walker Stander 52" Mowers                           | 28,500           |
|   | Sub-Total Parks and Open Space                          | 348,647          |
| <b>Department of Public Works Total</b> |   | <b>996,964</b>   |
| Library                                 | 75 Leased PC's / 2 Leased Laptop                        | 17,794           |
|   | <b>Library Total</b>                                    | <b>17,794</b>    |
| Health & Human Svcs Department          | 17 Leased PC's  | 4,020            |
|   | Ford Fusion   | 17,500           |
|   | <b>Health Department Total</b>                          | <b>21,520</b>    |
| Veterans' Services                      | 2 Leased PC's   | 510              |
|   | <b>Veterans' Services Total</b>                         | <b>510</b>       |
| Council on Aging                        | 27 Leased PC's  | 5,700            |
|   | <b>Council on Aging Total</b>                           | <b>5,700</b>     |
| Diversity, Inclusion & Comm. Relations  | 3 Leased PC   | 875              |
|   | <b>Diversity, Inclusion &amp; Comm. Relations Total</b> | <b>875</b>       |
| Recreation Department                   | 14 Leased PC's / Laptops                                | 4,020            |
|   | <b>Recreation Department Total</b>                      | <b>4,020</b>     |
| <b>TOTAL GENERAL FUND</b>               |   | <b>2,135,402</b> |

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

**CAPITAL OUTLAY SUMMARY**

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

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

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

| <u>GENERAL FUND</u>   | <u>FY14</u>   | <u>FY15</u>   | <u>FY16</u>   | <u>FY17</u>   | <u>FY18</u>   | <u>FY19</u>   |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Select Board</b>   | <b>6.48</b>   | <b>6.48</b>   | <b>6.48</b>   | <b>6.48</b>   | <b>6.48</b>   | <b>6.48</b>   |
| <b>Human Resources</b>                                      | <b>5.00</b>   | <b>5.98</b>   | <b>5.98</b>   | <b>5.98</b>   | <b>5.98</b>   | <b>5.98</b>   |
| <b>Information Technology</b>                               | <b>11.40</b>  | <b>12.40</b>  | <b>12.00</b>  | <b>12.00</b>  | <b>12.00</b>  | <b>12.00</b>  |
| <b>Finance</b>  | <b>29.04</b>  | <b>29.16</b>  | <b>30.22</b>  | <b>30.22</b>  | <b>30.22</b>  | <b>30.22</b>  |
| <i>Comptroller</i>  | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          |
| <i>Purchasing</i>   | 5.93          | 5.93          | 5.93          | 5.93          | 5.93          | 5.93          |
| <i>Assessor</i>   | 7.80          | 7.80          | 8.29          | 8.29          | 8.29          | 8.29          |
| <i>Treasurer/ Collector</i>                                 | 10.31         | 10.43         | 11.00         | 11.00         | 11.00         | 11.00         |
| <b>Legal Services</b>                                       | <b>6.53</b>   | <b>6.53</b>   | <b>6.53</b>   | <b>6.53</b>   | <b>6.53</b>   | <b>6.53</b>   |
| <b>Advisory Committee</b>                                   | <b>0.40</b>   | <b>0.40</b>   | <b>0.40</b>   | <b>0.40</b>   | <b>0.40</b>   | <b>0.40</b>   |
| <b>Town Clerk</b>   | <b>6.00</b>   | <b>5.50</b>   | <b>5.50</b>   | <b>5.50</b>   | <b>5.50</b>   | <b>5.50</b>   |
| <b>Planning and Community Development</b>                   | <b>12.60</b>  | <b>12.80</b>  | <b>12.80</b>  | <b>11.80</b>  | <b>11.80</b>  | <b>12.80</b>  |
| <b>Police</b>   | <b>178.30</b> | <b>178.30</b> | <b>179.30</b> | <b>179.30</b> | <b>179.30</b> | <b>179.30</b> |
| <b>Fire</b>   | <b>161.00</b> | <b>161.00</b> | <b>161.00</b> | <b>160.00</b> | <b>160.00</b> | <b>160.00</b> |
| <b>Building</b>   | <b>33.42</b>  | <b>35.42</b>  | <b>35.42</b>  | <b>36.90</b>  | <b>36.90</b>  | <b>36.90</b>  |
| <b>Public Works</b>   | <b>133.08</b> | <b>133.08</b> | <b>133.38</b> | <b>130.38</b> | <b>130.38</b> | <b>130.38</b> |
| <i>Administration</i>                                       | 8.00          | 8.00          | 8.00          | 8.00          | 8.00          | 8.00          |
| <i>Engineering/Transportation</i>                           | 14.00         | 14.00         | 14.00         | 14.00         | 14.00         | 14.00         |
| <i>Highway</i>  | 52.00         | 52.00         | 52.00         | 52.00         | 52.00         | 51.00         |
| <i>Sanitation</i>   | 17.07         | 17.07         | 17.07         | 14.07         | 14.07         | 15.07         |
| <i>Parks and Open Space</i>                                 | 42.01         | 42.01         | 42.31         | 42.31         | 42.31         | 42.31         |
| <b>Library</b>  | <b>51.75</b>  | <b>51.75</b>  | <b>51.75</b>  | <b>51.75</b>  | <b>51.50</b>  | <b>53.50</b>  |
| <b>Health &amp; Human Services</b>                          | <b>14.62</b>  | <b>12.62</b>  | <b>12.62</b>  | <b>12.62</b>  | <b>12.62</b>  | <b>12.62</b>  |
| <b>Veterans' Services</b>                                   | <b>2.00</b>   | <b>2.00</b>   | <b>2.00</b>   | <b>2.00</b>   | <b>2.00</b>   | <b>2.00</b>   |
| <b>Council on Aging</b>                                     | <b>12.77</b>  | <b>12.87</b>  | <b>13.04</b>  | <b>13.04</b>  | <b>13.04</b>  | <b>13.04</b>  |
| <b>Diversity, Inclusion and Cmty Relations <sup>1</sup></b> | <b>0.00</b>   | <b>2.72</b>   | <b>2.72</b>   | <b>2.72</b>   | <b>2.72</b>   | <b>2.72</b>   |
| <b>Recreation</b>   | <b>12.00</b>  | <b>11.00</b>  | <b>11.00</b>  | <b>11.00</b>  | <b>11.00</b>  | <b>12.00</b>  |
| <b>GENERAL FUND TOTAL</b>                                   | <b>676.39</b> | <b>680.01</b> | <b>682.14</b> | <b>678.62</b> | <b>678.37</b> | <b>682.37</b> |

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

**TOWN OF BROOKLINE  
FY2019 PROGRAM BUDGET**

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

| <u>NON-GENERAL FUND</u>                  | <u>FY14</u>     | <u>FY15</u>     | <u>FY16</u>     | <u>FY17</u>     | <u>FY18</u>     | <u>FY19</u>     |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>Water &amp; Sewer Enterprise Fund</b> | <b>41.50</b>    | <b>41.50</b>    | <b>41.50</b>    | <b>41.50</b>    | <b>41.50</b>    | <b>41.50</b>    |
| <i>Water</i>                             | 36.50           | 36.50           | 36.50           | 36.50           | 36.50           | 36.50           |
| <i>Sewer</i>                             | 5.00            | 5.00            | 5.00            | 5.00            | 5.00            | 5.00            |
| <b>Recreation Revolving Fund</b>         | <b>15.33</b>    | <b>15.75</b>    | <b>15.75</b>    | <b>15.75</b>    | <b>15.50</b>    | <b>15.75</b>    |
| <b>Golf Enterprise Fund</b>              | <b>3.00</b>     | <b>3.00</b>     | <b>3.00</b>     | <b>3.00</b>     | <b>4.00</b>     | <b>4.00</b>     |
| <b>Community Development Block Grant</b> | <b>2.40</b>     | <b>2.89</b>     | <b>2.89</b>     | <b>5.20</b>     | <b>5.20</b>     | <b>5.20</b>     |
| <b>Handicapped Parking Fines Fund</b>    | <b>0.32</b>     | <b>0.32</b>     | <b>0.32</b>     | <b>0.32</b>     | <b>0.32</b>     | <b>0.32</b>     |
| <b>Grants / Gifts</b>                    | <b>10.16</b>    | <b>10.16</b>    | <b>9.16</b>     | <b>9.59</b>     | <b>9.59</b>     | <b>9.59</b>     |
| <i>Police</i>                            | 1.00            | 1.00            | 0.00            | 0.00            | 0.00            | 0.00            |
| <i>Health Department</i>                 | 6.42            | 6.42            | 6.42            | 6.42            | 6.42            | 6.42            |
| <i>Council on Aging</i>                  | 2.74            | 2.74            | 2.74            | 3.17            | 3.17            | 3.17            |
| <b>NON-GENERAL FUND TOTAL</b>            | <b>72.71</b>    | <b>73.62</b>    | <b>72.62</b>    | <b>75.36</b>    | <b>76.11</b>    | <b>76.36</b>    |
| <b>ALL TOWN FUNDS TOTAL</b>              | <b>749.10</b>   | <b>753.63</b>   | <b>754.76</b>   | <b>753.98</b>   | <b>754.48</b>   | <b>758.73</b>   |
| <b><u>SCHOOL DEPARTMENT</u></b>          |                 |                 |                 |                 |                 |                 |
| <b>General Fund</b>                      | <b>1,030.24</b> | <b>1,061.54</b> | <b>1,163.72</b> | <b>1,211.34</b> | <b>1,245.02</b> | <b>1,244.19</b> |
| <b>Grant / Revolving Funds</b>           | <b>150.24</b>   | <b>154.79</b>   | <b>161.37</b>   | <b>158.28</b>   | <b>154.27</b>   | <b>155.08</b>   |
| <b>SCHOOL DEPARTMENT TOTAL</b>           | <b>1,180.48</b> | <b>1,216.33</b> | <b>1,325.09</b> | <b>1,369.62</b> | <b>1,399.29</b> | <b>1,399.27</b> |
| <b>ALL FUNDS TOTAL</b>                   | <b>1,929.58</b> | <b>1,969.96</b> | <b>2,079.85</b> | <b>2,123.60</b> | <b>2,153.77</b> | <b>2,158.00</b> |