

FUND ACCOUNTING

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**TOWN OF BROOKLINE
FY2020 PROGRAM BUDGET**

FUND BALANCE

Fund balance is the difference between assets and liabilities in a governmental fund. It is a key measure of financial health that credit rating agencies carefully review as part of their evaluation of a government's continued creditworthiness. The table below and on the following pages show the Combined Summary of Revenues and Expenditures, on a budgetary basis, for the Town for fiscal years 2014-2018. It shows the beginning and year-end fund balances for the Town's funds.

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY14								
	Governmental General Fund	Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Trust Funds	Agency Funds	Total All Funds
Revenues								
Real & Personal Property Taxes, net of refunds	174,869,775							\$ 174,869,775
Motor Vehicle & other Excise Taxes	5,808,435							\$ 5,808,435
Hotel/Motel Tax	1,484,588							\$ 1,484,588
Meals Tax	1,092,031							\$ 1,092,031
Charges for Services	4,617,788	13,821,769	26,328,023	1,104,283		77,093	2,926,993	\$ 48,875,949
Penalties & Interest on Taxes	540,505		80,858					\$ 621,363
PILOT	1,198,180							\$ 1,198,180
Licenses and Permits	4,034,079							\$ 4,034,079
Fines & forfeitures	4,317,013	29,575						\$ 4,346,588
Intergovernmental	16,618,615	11,376,394			631,043	6,167		\$ 28,632,219
Departmental & other	1,427,579	636,117	20,724	131,040	(61,671)	2,977,874	1,017,888	\$ 6,149,551
Contributions		1,681,486				374,782		\$ 2,056,268
Investment Income	233,380	10,212		3,030	136	915,566	1,971	\$ 1,164,295
Total Revenues	\$ 216,241,968	\$ 27,555,553	\$ 26,429,605	\$ 1,238,353	\$ 569,508	\$ 4,351,482	\$ 3,946,852	\$ 280,333,321
Expenditures:								
Current:								
General Government	9,873,847	522,216	24,125,334		1,160,273	826,431		\$ 36,508,101
Public Safety	35,053,798	795,909			4,136,573	30,992	2,829,996	\$ 42,847,268
Education	82,249,488	14,495,635			1,725,922	209,585	983,676	\$ 99,664,306
Public Works	14,965,286	3,494,207			6,936,803	99,710		\$ 25,496,006
CDBG		1,934,420						\$ 1,934,420
Human Services	2,435,879	493,919				38,550		\$ 2,968,348
Leisure Services	4,789,399	2,375,887		1,048,181	190,653	183,160		\$ 8,587,280
Pension benefits	17,407,868					1,903,399		\$ 19,311,267
Fringe Benefits	32,321,245					135,809		\$ 32,457,054
State and county charges	6,196,321							\$ 6,196,321
Debt Service:								\$ -
Principal	7,209,938							\$ 7,209,938
Interest	2,087,932							\$ 2,087,932
Total Expenditures	\$ 214,591,001	\$ 24,112,193	\$ 24,125,334	\$ 1,048,181	\$ 14,150,224	\$ 3,427,636	\$ 3,813,672	\$ 285,268,241
Excess (deficiency) of Revenues over Expenditures	\$ 1,650,967	\$ 3,443,360	\$ 2,304,271	\$ 190,172	\$ (13,580,716)	\$ 923,846	\$ 133,180	\$ (4,934,920)
Other Financing Sources (Uses):								
Proceeds from bonds & notes			99,604	34,861	8,400,000			\$ 8,534,465
Premium from issuance of bonds	627,711							\$ 627,711
Sale of Capital Assets								\$ -
Overlay Transfer								\$ -
Transfers in	6,852,688	192,200			8,581,000	850,728		\$ 16,476,616
Transfers out	(9,386,106)	(4,720,272)	(2,125,747)	(150,416)	(6,253)	(87,822)		\$ (16,476,616)
Total Other Financing Sources (Uses):	\$ (1,905,707)	\$ (4,528,072)	\$ (2,026,143)	\$ (115,555)	\$ 16,974,747	\$ 762,906	\$ -	\$ 9,162,176
Other Adjustments to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ (254,740)	\$ (1,084,712)	\$ 278,128	\$ 74,617	\$ 3,394,031	\$ 1,686,752	\$ 133,180	\$ 4,227,256
Budgetary Fund Balance at Beginning of Year	\$ 22,539,597	\$ 12,589,696	\$ 1,943,929	\$ 268,512	\$ 25,990,484	\$ 23,137,904	\$ (254,551)	\$ 86,215,571
Budgetary Fund Balance at End of Year	\$ 22,284,857	\$ 11,504,984	\$ 2,222,057	\$ 343,129	\$ 29,384,515	\$ 24,824,656	\$ (121,371)	\$ 90,442,827

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE
FY2020 PROGRAM BUDGET**

FUND BALANCE

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

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

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE
FY2020 PROGRAM BUDGET**

FUND BALANCE

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

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

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE
FY2020 PROGRAM BUDGET**

FUND BALANCE

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY17

	Governmental General Fund	Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Trust Funds	Agency Funds	Total All Funds
Revenues								
Real & Personal Property Taxes, net of refunds	202,978,672							\$ 202,978,672
Motor Vehicle & other Excise Taxes	6,211,079							\$ 6,211,079
Hotel/Motel Tax	1,755,279							\$ 1,755,279
Meals Tax	1,149,091							\$ 1,149,091
Charges for Services	5,203,142	16,590,792	29,478,851	1,149,851		46,620	3,805,891	\$ 56,275,147
Penalties & Interest on Taxes	634,706		101,805					\$ 736,511
PILOT	1,407,085							\$ 1,407,085
Licenses and Permits	6,182,662							\$ 6,182,662
Fines & forfeitures	3,946,159	7,405						\$ 3,953,564
Intergovernmental	19,621,565	10,115,203			5,137,890			\$ 34,874,658
Departmental & other	1,854,169	2,404,882	9,363	143,476		36,751,944		\$ 41,163,834
Investment Income	302,106	7,281		824	5,773	4,792,866		\$ 5,108,850
Total Revenues	\$ 251,245,715	\$ 29,125,563	\$ 29,590,019	\$ 1,294,151	\$ 5,143,663	\$ 41,591,430	\$ 3,805,891	\$ 361,796,432
Expenditures:								
Current:								
General Government	10,615,748	921,356	25,452,439		353,139			\$ 37,342,682
Public Safety	39,012,850	1,086,635			6,781,501	4,771	3,955,633	\$ 50,841,390
Education	101,346,286	15,935,947			35,156,361	301,674		\$ 152,740,268
Public Works	15,289,971	2,789,023			7,624,689	57,638		\$ 25,761,321
Human Services	2,644,495	1,668,322				46,147		\$ 4,358,964
Leisure Services	5,079,973	2,578,677		1,043,545	580,020	165,049		\$ 9,447,264
Pension benefits	19,720,540					2,517,125		\$ 22,237,665
Fringe Benefits	36,064,565					235,673		\$ 36,300,238
State and county charges	6,423,594							\$ 6,423,594
Debt Service:								\$ -
Principal	7,859,250							\$ 7,859,250
Interest	2,384,901							\$ 2,384,901
Total Expenditures	\$ 246,442,173	\$ 24,979,960	\$ 25,452,439	\$ 1,043,545	\$ 50,495,710	\$ 3,328,077	\$ 3,955,633	\$ 355,697,537
Excess (deficiency) of Revenues over Expenditures	\$ 4,803,542	\$ 4,145,603	\$ 4,137,580	\$ 250,606	\$ (45,352,047)	\$ 38,263,353	\$ (149,742)	\$ 6,098,895
Other Financing Sources (Uses):								
Proceeds from bonds & notes					36,925,000			\$ 36,925,000
Premium from issuance of bonds		2,621,736						\$ 2,621,736
Sale of Capital Assets								\$ -
Overlay Transfer								\$ -
Transfers in	8,849,072	42,200			9,744,764	158,539		\$ 18,794,575
Transfers out	(9,032,579)	(5,600,900)	(2,057,070)	(182,098)	(9,004)	(42,200)		\$ (16,923,851)
Total Other Financing Sources (Uses):	\$ (183,507)	\$ (2,936,964)	\$ (2,057,070)	\$ (182,098)	\$ 46,660,760	\$ 116,339	\$ -	\$ 41,417,460
Other Adjustments to Fund Balance	\$ -							\$ -
Net Change in Fund Balances	\$ 4,620,035	\$ 1,208,639	\$ 2,080,510	\$ 68,508	\$ 1,308,713	\$ 38,379,692	\$ (149,742)	\$ 47,516,355
Budgetary Fund Balance at Beginning of Year	\$ 27,120,524	\$ 12,140,333	\$ 2,794,525	\$ 180,696	\$ 31,078,913	\$ 24,867,542	\$ (113,542)	\$ 98,068,991
Budgetary Fund Balance at End of Year	\$ 31,740,559	\$ 13,348,972	\$ 4,875,035	\$ 249,204	\$ 32,387,626	\$ 63,247,234	\$ (263,284)	\$ 145,585,346

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE
FY2020 PROGRAM BUDGET**

FUND BALANCE

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY18								
	Governmental General Fund	Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Trust Funds	Agency Funds	Total All Funds
Revenues								
Real & Personal Property Taxes, net of refunds	210,228,561							\$ 210,228,561
Motor Vehicle & other Excise Taxes	6,544,129							\$ 6,544,129
Hotel/Motel Tax	2,110,505							\$ 2,110,505
Meals Tax	1,200,334							\$ 1,200,334
Charges for Services	11,050,654	11,460,833	26,978,915	1,227,310		66,965	4,533,468	\$ 55,318,145
Penalties & Interest on Taxes	646,949		92,494					\$ 739,443
PILOT	1,090,649							\$ 1,090,649
Licenses and Permits	7,988,083							\$ 7,988,083
Fines & forfeitures	3,471,240	13,400						\$ 3,484,640
Intergovernmental	20,286,542	10,712,553			8,833,485			\$ 39,832,580
Departmental & other	1,532,678	2,418,372	5,291	136,218	1,800	8,330,461		\$ 12,424,820
Investment Income	620,634	31,285		3,163	5,662	4,083,328		\$ 4,744,072
Total Revenues	\$ 266,770,958	\$ 24,636,443	\$ 27,076,700	\$ 1,366,691	\$ 8,840,947	\$ 12,480,754	\$ 4,533,468	\$ 345,705,961
Expenditures:								
Current:								
General Government	10,696,950	845,139	25,549,357		16,528,788	379,000		\$ 53,999,234
Public Safety	38,455,147	1,378,115			5,143,161	10,899	4,967,552	\$ 49,954,874
Education	105,196,458	16,448,608			55,618,951	337,921		\$ 177,601,938
Public Works	16,274,326	942,055			8,257,493	47,385		\$ 25,521,259
Human Services	2,613,190	1,895,323				34,508		\$ 4,543,021
Leisure Services	5,177,760	2,757,978		1,123,111	371,924	195,823		\$ 9,626,596
Pension benefits	21,519,358					2,711,709		\$ 24,231,067
Fringe Benefits	38,001,571					184,308		\$ 38,185,879
State and county charges	6,480,817							\$ 6,480,817
Debt Service:								\$ -
Principal	9,007,500					50,565		\$ 9,058,065
Interest	3,566,569							\$ 3,566,569
Total Expenditures	\$ 256,989,646	\$ 24,267,218	\$ 25,549,357	\$ 1,123,111	\$ 85,920,317	\$ 3,952,118	\$ 4,967,552	\$ 402,769,319
Excess (deficiency) of Revenues over Expenditures	\$ 9,781,312	\$ 369,225	\$ 1,527,343	\$ 243,580	\$ (77,079,370)	\$ 8,528,636	\$ (434,084)	\$ (57,063,358)
Other Financing Sources (Uses):								
Proceeds from bonds & notes					43,985,000			\$ 43,985,000
Premium from issuance of bonds		377,661			2,580,000			\$ 2,957,661
Sale of Capital Assets								\$ -
Overlay Transfer								\$ -
Transfers in	3,074,754	68,413			10,020,862	576,803		\$ 13,740,832
Transfers out	(9,706,001)	(746,983)	(2,533,725)	(179,991)	(531,932)	(42,200)		\$ (13,740,832)
Total Other Financing Sources (Uses):	\$ (6,631,247)	\$ (300,909)	\$ (2,533,725)	\$ (179,991)	\$ 56,053,930	\$ 534,603	\$ -	\$ 46,942,661
Other Adjustments to Fund Balance	\$ -							\$ -
Net Change in Fund Balances	\$ 3,150,065	\$ 68,316	\$ (1,006,382)	\$ 63,589	\$ (21,025,440)	\$ 9,063,239	\$ (434,084)	\$ (10,120,697)
Budgetary Fund Balance at Beginning of Year	\$ 30,740,556	\$ 13,348,971	\$ 4,875,035	\$ 249,205	\$ 32,387,625	\$ 63,247,234	\$ (263,284)	\$ 144,585,342
Budgetary Fund Balance at End of Year	\$ 33,890,621	\$ 13,417,287	\$ 3,868,653	\$ 312,794	\$ 11,362,185	\$ 72,310,473	\$ (697,368)	\$ 134,464,645

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE
FY2020 PROGRAM BUDGET**

FUND BALANCE - GENERAL FUND

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

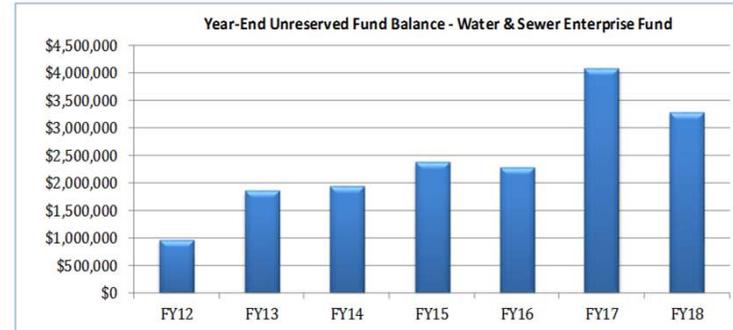
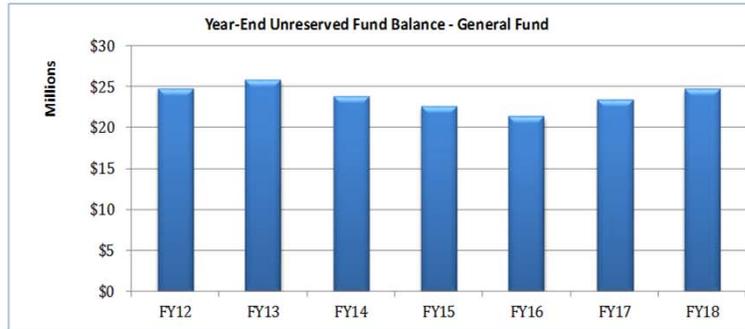
GENERAL FUND

	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Beginning Unreserved Fund Balance	22,555,076	24,801,047	25,833,833	23,869,182	22,575,235	21,345,882	23,389,047
Net Change in Unreserved Fund Balance ¹	2,245,971	1,032,786	(1,964,651)	(1,293,947)	(1,229,353)	2,043,165	1,338,200
Year-End Unreserved Fund Balance	24,801,047	25,833,833	23,869,182	22,575,235	21,345,882	23,389,047	24,727,247

WATER & SEWER ENTERPRISE FUND (exclusive of bonded capital accounts)

	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Beginning Unreserved Fund Balance	322,324	966,046	1,862,276	1,949,529	2,377,367	2,280,410	4,082,582
Net Change in Unreserved Fund Balance	643,722	896,230	87,253	427,838	(96,957)	1,802,172	(797,710)
Year-End Unreserved Fund Balance	966,046	1,862,276	1,949,529	2,377,367	2,280,410	4,082,582	3,284,872

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

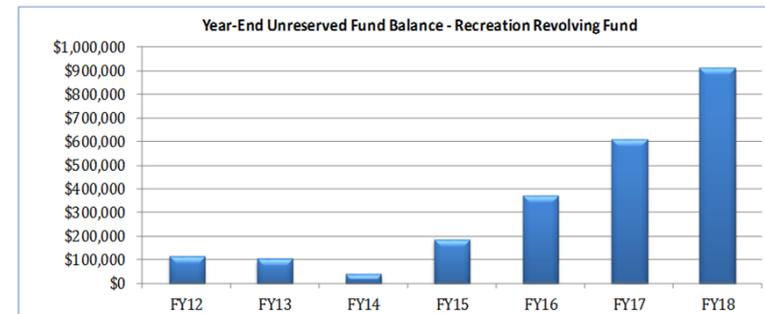
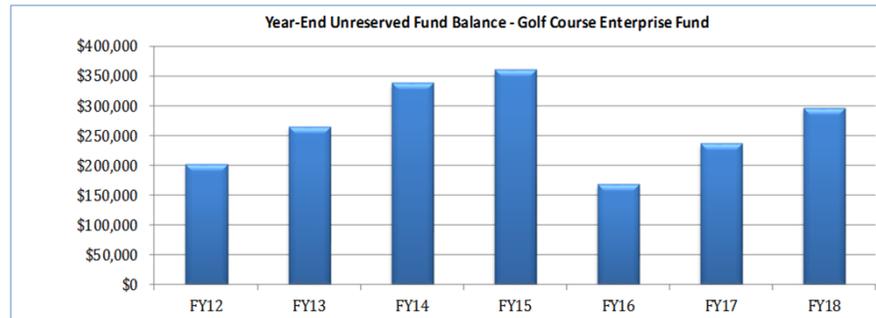


GOLF COURSE ENTERPRISE FUND (exclusive of bonded capital accounts)

	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Beginning Fund Balance	148,737	202,811	265,150	338,400	359,800	168,308	236,834
Net Change in Unreserved Fund Balance	54,074	62,339	73,250	21,400	(191,492)	68,526	59,738
Year-End Unreserved Fund Balance	202,811	265,150	338,400	359,800	168,308	236,834	296,572

RECREATION REVOLVING FUND

	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Beginning Fund Balance	464,403	115,871	104,087	40,231	187,623	369,823	610,734
Net Change in Unreserved Fund Balance	(348,532)	(11,784)	(63,856)	147,392	182,200	240,911	302,075
Year-End Unreserved Fund Balance	115,871	104,087	40,231	187,623	369,823	610,734	912,809



**TOWN OF BROOKLINE
FY2020 PROGRAM BUDGET**

SPECIAL REVENUE FUNDS

Outside of the General Fund, there exist particular revenues that are earmarked for and restricted to expenditure for specified purposes, including receipts reserved for appropriation, revolving funds, trust and agency funds, enterprise funds, special purpose funds, and grants. Generally referred to as Special Revenue Funds, these external funds augment the General Fund to support departmental operations. While some are one-time in nature (e.g., grants), others have annual inflows and outflows (e.g., parking meter receipts, cemetery lot sales). Below is a list of all Town special revenue funds, their FY17 year-end fund balance, fund balance as of January 1, 2018 and a brief description of each fund.

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

<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY18 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/19</u>	<u>DESCRIPTION</u>
Building	SP19	Local Grant	KEYSPAN ENERGY GRANT	339	8,089	Funds from KeySpan used for energy conservation projects
Building	SP20	Local Grant	NSTAR GRANT/REBATE	3,506	103,914	Funds from NStar used for energy conservation projects
Building	SP25	Revolving Fund (B)	TOWN PROPERTIES REVOLVING FUND	234,541	153,974	Proceeds from rental properties to support maintenance of those facilities
BUILDING SUB-TOTAL				238,386	265,977	
COA	SH01	State Grant	COA SPENDING PLAN FORMULA GRANT	0	(67,198)	Used to support personnel
COA	SH24	Local Grant	SENIOR CENTER GIFT	743	1,576	Private Grants to support special projects
COA	SH33	Local Grant	COUNCIL ON AGING GIFT-VAN EXPENSES	2,497	7,038	Donations to support the Senior Center van
COA	SH35	Federal Grant	SPRINGWELL ALZHEIMER'S RESPITE	87	87	Federal Grant for Respite Workers
COA	SH49	Local Grant	PILOT PROP TAX WORK-OFF FOR RENTERS	4,161	4,161	Donation to fund a pilot project of the renters property tax workoff
COA	SH50	State Grant	ENHANCED MOBILITY FOR SENIORS	(5,349)	12,992	Funds transit/service improvements for seniors and disabled
COA	SH55	State Grant	EARMARK ALZHEIMER'S RESPITE	0	15,000	Provides respite care to families
COA	TH04	Trust	COUNCIL ON AGING EXPENDABLE FUND	15,514	9,482	Supports the Elderbus
COUNCIL ON AGING SUB-TOTAL				17,653	(16,862)	
Fire	SG19	Revolving Fund (A)	PRIVATE DETAILS	(70,746)	(218,341)	Fire Details account
Fire	SP14	State Grant	SAFE GRANT	9,382	1,717	For the Student Awareness of Fire Education (SAFE) program
Fire	SP55	Local Grant	FIRE SAFETY/PREVENTION GIFT	501	1	Local gifts to support fire safety efforts
Fire	SP74	State Grant	MASS DECONTAMINATION UNIT DEPLOYMENT	1,174	1,174	Maintain/replace supplies/equipment for Mass Decontamination Trailer
FIRE SUB-TOTAL				(59,689)	(215,449)	
Health/Human Svcs	SG20	Local Grant	HOLOCAUST MEMORIAL GIFTS	164	164	Supports Holocaust Witness Project
Health/Human Svcs	SG22	Local Grant	MARTIN LUTHER KING DAY	171	171	Supports MLK and Black History programs
Health/Human Svcs	SH03	Local Grant	TUBERCULOSIS GRANT	26,221	8,637	Supports public health nursing
Health/Human Svcs	SH04	Local Grant	ALCOHOLIC BEVERAGE SERVER TRAINING	0	0	Supports training of bartenders
Health/Human Svcs	SH07	Local Grant	ASIAN-AMERICAN HERITAGE PROGRAM	3,066	55	Supports Asian-American programs
Health/Human Svcs	SH11	State Grant	SEPTIC MANAGEMENT PROGRAM	4,071	4,071	Supports environmental health projects
Health/Human Svcs	SH12	Local Grant	VIOLENCE PREVENTION	8,071	5,451	Supports violence and substance abuse prevention
Health/Human Svcs	SH13	Local Grant	CHILDREN'S INSURANCE	513	708	Supports children's health programs
Health/Human Svcs	SH15	Local Grant	ELDER HEALTH	9,122	8,663	Supports elder health programs (with COA)
Health/Human Svcs	SH16	Federal Grant	MLK SERVICE DAY	100	100	Supports MLK and Black History programs
Health/Human Svcs	SH17	Local Grant	CHILDREN'S INJURY PREVENTION	156	156	Supports injury prevention programs
Health/Human Svcs	SH19	Local Grant	CLINIC BOOKS	10,705	10,705	Supports dental health programs and outreach

TOWN OF BROOKLINE FY2020 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY18 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/19</u>	<u>DESCRIPTION</u>
Health/Human Svcs	SH22	Local Grant	CHINESE HEALTH	15,131	15,131	Supports programs targeting Chinese speakers and translation services
Health/Human Svcs	SH23	Local Grant	RUSSIAN AMERICAN FESTIVAL	1,723	1,723	Supports outreach efforts to Russian immigrant community
Health/Human Svcs	SH27	Special Purpose	COMMISSION FOR THE DISABLED	30,363	28,163	From handicapped parking violations to support Commission
Health/Human Svcs	SH37	Local Grant	MEDICAL RESERVE CORPS	1,246	206	Supports activities of the Medical Reserve Corps
Health/Human Svcs	SH38	State Grant	EMERGENCY PREPARATION	26,458	27,646	From State DPH for emergency preparation planning
Health/Human Svcs	SH39	Local Grant	DIVERSE THE CURSE GIFT	1,366	1,366	For Hidden Brookline projects
Health/Human Svcs	SH40	Local Grant	WELLNESS IN THE COMMUNITY	1,054	1,054	Supports wellness initiatives including "Brookline On the Move"
Health/Human Svcs	SH47	State Grant	TOBACCO AND ALCOHOL AWARENESS	10,404	1,087	Tobacco control program for Brookline and four other communities
Health/Human Svcs	TH01	Trust	STEPHEN TRAIN EXPENDABLE FUND	3,957	5,422	Supports Health Center expenditures
Health/Human Svcs	TH02	Trust	STEPHEN TRAIN NON-EXPENDABLE FUND	101,117	101,117	Cannot be spent
Health/Human Svcs	TH05	Trust	FRIENDS OF BROOKLINE HEALTH	2,458	1,326	Supports Friends' activities
HEALTH AND HUMAN SERVICES SUB-TOTAL				206,238	195,202	
Human Resources	TI02	Special Purpose	GROUP HEALTH TRUST FUND	622,636	587,431	Fund from when Town was self-insured
Human Resources	TI03	Special Purpose	WORKERS COMPENSATION TRUST FUND	829,744	1,350,230	Worker's comp trust fund
Human Resources	TI05	Special Purpose	RETIREE GROUP HEALTH TRUST	46,036,209	49,655,147	OPEB Trust balance
Human Resources	TI06	Special Purpose	UNEMPLOYMENT COMPENSATION TRUST FUND	891,323	745,263	Unemployment trust fund
Human Resources	TI07	Special Purpose	PUBLIC SAFETY INJURED ON DUTY TRUST FUND	1,036,571	1,182,807	Trust fund for Sec. 100 medical payments for public safety employees
HUMAN RESOURCES SUB-TOTAL				49,416,483	53,520,878	
Library	SL01	State Grant	STATE LIBRARY AID	120,306	153,047	State aid for Library operations
Library	SL14	Local Grant	LIBRARY FOUNDATION GIFT	9,829	9,829	Library Foundation gift for Coolidge Corner Library
Library	SL16	Local Grant	MAIN LIBRARY GIFT	24,650	24,650	Library Trustee and Foundation gift for Main Library landscaping project
Library	SL17	Local Grant	LIBRARY ANNUAL APPEAL	35,139	35,139	Proceeds from Annual Appeal to be spent on library materials
Library	SL22	Local Grant	LIBRARY TRUSTEES GIFT	963,047	8,703	Library Trustees gift for Coolidge Corner Library
Library	SL23	Local Grant	LIBRARY TRUSTEES GIFT -TECHNO	7,057	2,255	Library Trustees gift for technology
Library	SL29	Special Purpose	LIBRARY DAMAGE RECOVERY	58,823	58,149	Funds recovered to replace/repair lost or damaged library materials
Library	TL01	Trust	A.W. BANCROFT FUND	0	(45)	Restricted to purchase of books on to animals, particularly domestic animals.
Library	TL10	Trust	LOUISE HOOPER FUND	0	(24)	For history and economics books
Library	TL12	Trust	LIBRARY GENERAL CONTRIBUTION FUND	0	(1,235)	Donations, usually "in lieu of flowers", for books or other materials
Library	TL14	Trust	PRESERVATION OF HISTORIC RECORDS FUND	3,253	0	For the preservation of historical records and preservation of library materials
Library	TL22	Trust	DOROTHY CLEMENS FUND	7,957	(4,423)	Restricted to books and other library materials on travel and home repair
Library	TL23	Trust	FIFE FOUNDATION FUND	0	(968)	For books and materials on house repair, sewing, architecture and travel.
Library	TL25	Trust	PUTTERHAM CIVIC ASSOCIATION	0	(68)	For the purchase of new books for the Putterham branch
Library	TL25	Trust	ESTHER KAHN FUND	0	(29)	Restricted to books on biography, autobiography and American history
Library	TL27	Trust	HOESLY-SCHNEIDER FUND	0	(1,218)	Children's books; at least 50% for the Coolidge Corner Library.
Library	TL34	Trust	SARITA TISSER FUND	0	(34)	Purchase of materials on science/nature/Brookline history/health/aging.
Library	TL35	Trust	EDWARD J KINGSBURY FUND	0	(23)	Restricted to the purchase of materials on cinema and the arts
Library	TL37	Trust	RAYMOND AND JOAN GREEN FUND	0	(102)	Purchase of books; at least 50% must be for seniors
Library	TL39	Trust	CHILDREN'S FUND	0	(62)	For the purposes of improving children's services
Library	TL42	Trust	DANIEL C LEVEY MEMORIAL FUND	0	(105)	Restricted to the purchase of materials on photography and nature.
Library	TL44	Trust	BERNICE B GODINE FUND	0	(303)	Purchase of books and other materials for the Putterham branch library
Library	TL45	Trust	FRIENDS OF THE LIBRARY	0	(646)	Materials and services to enhance the patron experiences
Library	TL46	Trust	ALBERT GERTE FUND	0	(757)	Purchase of nonfiction materials for the Putterham branch library
Library	TL47	Trust	DAVID S WEINSTEIN FUND	0	(474)	For the purchase of materials for children
Library	TL50	Trust	LIBRARY UNRESTRICTED TRUST FUND	900	(9,101)	Unrestricted trust fund.

TOWN OF BROOKLINE FY2020 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
DEPT	FUND	FUND TYPE	FUND NAME	FY18 YEAR- END FUND BALANCE	FUND BALANCE AS OF 1/1/19	DESCRIPTION
Library	TL51	Trust	EDITH SPERBER FUND	0	(258)	Materials for children and to fund library programming for children.
Library	TL51	Trust	LINDA Z ARDREY MEMORIAL FUND	0	(35)	Materials on women's history and biographies of notable women
Library	TL51	Trust	BROOKLINE FOUNDATION	0	(28,541)	Books and materials and to support programs for library patrons
LIBRARY SUB-TOTAL				1,230,961	271,897	
Planning	SG01	Federal Grant	COMMUNITY DEVEL BLOCK GRANT (CDBG)	(3,395)	(256,487)	CDBG program
Planning	SG02	Federal Grant	HOUSING REHAB LOAN PROGRAM	37,224	36,783	Match for homebuyer assistance for CDBG program
Planning	SG03	Federal Grant	RENTAL REHAB PROGRAM	25,363	25,363	Funding for housing program outreach
Planning	SG15	Federal Grant	HOME PROGRAM	8,145	8,145	HOME Grant
Planning	SG30	Local Grant	TOWN WIDE CELEBRATIONS/PROMOTION	257	257	Funds for the First Light Festival
Planning	SG36	Revolving Fund (B)	FACADE IMPROVEMENT LOAN PROGRAM	18,754	16,279	Loans to businesses for facade improvements
Planning	SG43	Special Purpose	GATEWAY EAST PROJECT GIFT	21,565	2,858	Payment from 1 Brookline Place
Planning	SG47	Revolving Fund (A)	PLANNING BOARD OUTSIDE CONSULTANTS	3,888	3,944	Funds from prospective developers to be used for Town studies
Planning	SG48	Federal Grant	HOMELESS PREVENTION/RAPID REHOUSING	1,501	1,501	Federal stimulus funds for homeless prevention
Planning	SG56	Various	HUBWAY REGIONAL BICYCLE SHARING	48,940	48,940	Gifts and grants for the Hubway regional bike share program
Planning	SG59	State Grant	GREEN COMMUNITY GRANT	11,426	11,426	Funds from becoming a Green Community
Planning	SG60	State Grant	SOLARIZE MASS PROGRAM	1,225	1,225	Provides education and outreach efforts for the Solarize Mass program
Planning	SG61	State Grant	DOER SOLAR OWNERS AGENT	0	0	Consultant support for negotiating solar power purchases for Town
Planning	SG62	Revolving Fund (A)	CH. 44, SEC 53G ZBA HANCOCK VILLAGE	1,704	1,720	Peer review consulting services for Comprehensive Permit Application
Planning	SG65	State Grant	FISHER HILL GATEHOUSE MPPF GRANT	20,000	20,000	Mass Historic grant: to assist with work on the Gatehouse
Planning	SG67	Special Purpose	GATEWAY EAST PROJECT GIFT	750,000	750,000	Payment from Children's Hospital for work on the Gateway East Project
Planning	SG62	Revolving Fund (A)	CH. 44, SEC 53G GERRY RD	19,172	167	Peer review consulting services for Comprehensive Permit Application
Planning	SG70	State Grant	COMMUNITY COMPACT JOB CREATION	10,000	1,000	State grant for job creation program.
Planning	SG72	Revolving Fund (A)	CH. 44, SEC 53G 1180 BOYLSTON	203	108	Peer review consulting services for Comprehensive Permit Application
Planning	SG73	Revolving Fund (A)	CH. 44, SEC 53G 40 CENTRE	114	143	Peer review consulting services for Comprehensive Permit Application
Planning	SG74	Revolving Fund (A)	CH. 44, SEC 53G 420 HARVARD	77	97	Peer review consulting services for Comprehensive Permit Application
Planning	SG76	State Grant	GREEN COMMUNITY GRANT	130	130	Competitive grant award from the Green Community Program
Planning	SG79	Revolving Fund (A)	CH. 44, SEC 53G 384 HARVARD	59	77	Peer review consulting services for Comprehensive Permit Application
Planning	SG80	Revolving Fund (A)	CH. 44, SEC 53G 111 CYPRESS	20,102	80	Peer review consulting services for Comprehensive Permit Application
Planning	SG81	Revolving Fund (A)	CH. 44, SEC 53G 455 HARVARD	4,792	95	Peer review consulting services for Comprehensive Permit Application
Planning	SG82	Revolving Fund (A)	CH. 44, SEC 53G 134 BABCOCK	3,944	81	Peer review consulting services for Comprehensive Permit Application
Planning	SG83	State Grant	GREEN COMMUNITY GRANT	(173,440)	1,495	Competitive grant award from the Green Community Program
Planning	SG85	State Grant	MHC SURVEY AND PLANNING	(20,000)	(20,000)	State grant for Aspinwall Hill Study
Planning	SG74	Revolving Fund (A)	CH. 44, SEC 53G 10 WALDO	18,671	25	Peer review consulting services for Comprehensive Permit Application
Planning	SG74	Revolving Fund (A)	CH. 44, SEC 53G 1299 BEACON	23,211	36	Peer review consulting services for Comprehensive Permit Application
Planning	TG05	Trust	HOUSING TRUST	4,770,005	5,137,088	For affordable housing projects
PLANNING SUB-TOTAL				6,854,598	6,035,639	
Police	SA07	Special Purpose	PARKING METER FUND	3,243,046	1,343,046	Parking Meter receipts (transferred to General Fund)
Police	SP06	Local Grant	WALK & TALK	22,224	29,410	BHA grant for the Walk & Talk program
Police	SP82	Federal Grant	URBAN AREAS SECURITY INITIATIVE (UASI)	(82,470)	(54,207)	For regional training and equipment
Police	SPK2	Federal Grant	SHSP CCP FFY2015	(5,207)	(5,207)	Training for Community Emergency Response Teams (CERT)
Police	SPK3	State Grant	EDWARD BYRNE JUSTICE ASSISTANCE	0	(80,000)	For technological advancements in Police Department
Police	SPK8	State Grant	DIVERTING JUVENILES	2,970	2,970	Supports proactive prevention strategies for juveniles.
Police	TA05	Revolving Fund (A)	PRIVATE DETAILS - POLICE	(697,368)	(806,985)	Police Details account
Police	TP02	Trust	LAW ENFORCEMENT EXPENDABLE FUND	182,838	181,742	Proceeds from drug forfeitures
Police	TP03	Trust	BROOKLINE CITIZEN POLICE ACADEMY	1,501	1,501	Supports the Citizen Police Academy

**TOWN OF BROOKLINE
FY2020 PROGRAM BUDGET**

SPECIAL REVENUE FUNDS

<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY18 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/19</u>	<u>DESCRIPTION</u>
Police	TP04	Trust	PUBLIC SAFETY MEMORIAL TRUST	4	4	Trust to construct memorial for fallen members in line of duty
POLICE SUB-TOTAL				2,667,538	612,274	
Police/Fire	SP29	Special Purpose	PUBLIC SAFETY DAMAGE RECOVERY	34,782	42,782	Funds recovered to replace/repair damaged goods
Police/Fire	SP97	Local Grant	SYDA FOUNDATION GIFT	13,376	13,376	Local gift for the Police and Fire Departments
POLICE/FIRE SUB-TOTAL				48,158	56,158	
DPW	EW40	Enterprise Fund	WATER/SEWER ENTERPRISE FUND	3,284,872	3,868,654	See the DPW portion of Sec. IV for a description
DPW	SW01	Special Purpose	CEMETERY LOTS/GRAVES	567,128	495,528	From sale of lots and service fees; for improvements to the cemetery
DPW	SW03	State Grant	CH90 HIGHWAY	(616,277)	(2,722,769)	For roadway reconstruction
DPW	SW08	State Grant	CH573:1985 OLMSTED PARK IMPROVEMENTS	937	0	For improvements to and management of Olmsted Park
DPW	SW16	State Grant	COMPOST BIN	2,838	3,225	For sale/purchase of compost bins
DPW	SW18	State Grant	ALLERTON-OLMSTED PARK	22,715	22,715	Improvements to and management of Allerton Overlook/Olmsted Park
DPW	SW20	Special Purpose	CYPRESS ST PLAYGROUND GIFT	12,625	12,625	Gift from the Cypress Street development for playground improvements
DPW	SW27	State Grant	RIVERWAY HISTORIC LAND PRESERVATION	25,000	25,000	DEM grant for the Riverway
DPW	SW28	Local Grant	HALL'S POND SANCTUARY GIFT (STONEMAN)	20,402	20,450	Gift for improvements to/management of Hall's Pond Nature Sanctuary
DPW	SW29	Special Purpose	DPW DAMAGE RECOVERY	12,072	18,215	Insurance proceeds recovered to replace/repair damaged goods
DPW	SW30	Local Grant	PARK/OPEN SPACE GIFT	9,449	9,012	Gifts/donations for improvements to parks and open spaces
DPW	SW31	State Grant	RESTORATION OF HALL'S POND	22,360	22,360	Grant for improvements to and management of Halls Pond
DPW	SW39	Revolving Fund (B)	SIDEWALK AND WALKWAYS	274,400	279,384	"Betterment Fund" for sidewalk improvements
DPW	SW48	Federal Grant	RECREATIONAL TRAILS GRANT	7,500	7,500	For improvements to conservation trails
DPW	SW52	State Grant	LANDFILL CLOSURE URBAN SELF-HELP	42,847	36,187	For Skyline Park and associated trails
DPW	SW53	Local Grant	IF YOU CAN RIP IT-YOU CAN RECYCLE IT	8,496	8,496	Community Fund grant for recycling education
DPW	SW58	Local Grant	LARZ ANDERSON FILM SERIES	10	10	Grant funding for outdoor films
DPW	SW61	Local Grant	PARKS SUMMER OUTDOOR MOVIE SERIES	10,639	10,639	Grants and donations for outdoor films
DPW	SW62	Special Purpose	1285 BEACON ST MITIGATION	32,518	32,518	From ZBA decision for traffic and streetscape improvements
DPW	SW63	Special Purpose	150 ST PAUL ST MITIGATION	1,771	1,771	From ZBA decision for traffic improvements
DPW	SW64	State Grant	LOST POND SANCTUARY GRANT	9,790	9,790	To improve pathways, access, and use of Lost Pond Nature Sanctuary
DPW	SW67	Local Grant	COOLIDGE CORNER SCHOOL PLAYGROUND	10,000	10,000	From ZBA decision for playground improvements
DPW	SW68	Local Grant	GREEN DOG PROGRAM	410	410	Local donation to support the Green Dog program
DPW	SW70	State Grant	DCR EMERALD NECKLACE PED/BIKE CROSSING	29,106	29,106	For design development of pedestrian/bike crossings in Emerald Necklace
DPW	SW72	Local Grant	CHESTNUT HILL SQUARE-HEATH ST TRAFFIC	70,708	20,708	From developer of the Chestnut Hill Square project for traffic mitigation
DPW	SW73	Local Grant	CLEVELAND CIRCLE CINEMA DEVELOPMENT	1,541	0	From Cleveland Circle Cinema site developer for transportation consultant
DPW	SW74	State Grant	FISHER HILL RESERVOIR PARK	52,931	37,231	PARC Grant funds for construction
DPW	SW75	Local Grant	SIDEWALK FURNITURE GIFT	412	412	Street furniture donations such as commemorative benches
DPW	SW76	Local Grant	FISHER HILL RESERVOIR GIFT	107,126	107,126	Donations for improvements to Fisher Hill Reservoir Park
DPW	SW77	Special Purpose	BROOKLINE PLACE PEER REVIEW	9,483	0	Engineering Consultant Review of Traffic Plans for Brookline Place
DPW	SW78	State Grant	DCR EMERALD NECKLACE PED/BIKE CROSSING	47,785	42,922	DCR Grant funds for design and construction bid documents
DPW	SW80	Special Purpose	IMPROV.TO DAVIS PATH/BOYLSTON ST PLAYG	141,408	133,408	Hotel Developer funds for improvements to Boylston Plgrd + Davis Path
DPW	SW82	State Grant	DCR RT9 BICYCLE/PED CROSSING	229,333	214,002	For improved bike/pedestrian crossing across Route 9 at River Road
DPW	SW83	Special Purpose	BKLN 300 LEGACY DUKAKIS RIVERWAY	18,771	18,771	To support the Dukakis dedication and improvements to Riverway Park
DPW	SW84	Special Purpose	TARGETED SMALL SCALE INITIATIVE	1,600	1,600	Materials/services to support existing municipal waste reduction programs
DPW	SW85	State Grant	RECYCLING DIVIDENDS	5,729	5,729	To support DPW recycling programs
DPW	SW87	State Grant	MASSDEP RECYCLING GRANT	16,123	2,053	To support DPW recycling programs
DPW	SW88	Special Purpose	EVERSOUCE ENERGY REBATE	115,949	176,792	Rebates from the LED Streetlight conversion

TOWN OF BROOKLINE FY2020 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
DEPT	FUND	FUND TYPE	FUND NAME	FY18 YEAR- END FUND BALANCE	FUND BALANCE AS OF 1/1/19	DESCRIPTION
DPW	SW90	Local Grant	BCF LAWTON PLGD COMMUNITY GARDEN	1,500	1,500	Local grant for the Lawton Playground Community Garden
DPW	SW91	State Grant	PAYT IMPLEMENTATION GRANT	54,681	43,691	State grant to support the Pay-As-You-Throw program
DPW	SW92	Local Grant	CLAREMONT EISD IMP 1%	239,231	239,231	For improvements to the Brookline Avenue streetscape
DPW	SW93	State Grant	MASSDOT COMPLETE STREETS	(15,784)	(49,979)	State grant to support the Complete Streets program
DPW	SW94	State Grant	MASSDEP RECYCLING DIVIDENDS	33,000	33,000	State grant to support the Town's recycling program
DPW	SW95	State Grant	TRANSPORTATION NETWORK RECEIPTS	207,443	0	Ride Share revenue (transferred to the General Fund)
DPW	TW03	Trust	A.W. & F.G. BLAKE EXPENDABLE TREE FUND	5,556	5,564	Purchase, planting, and maintenance of shade trees
DPW	TW04	Trust	A.W. & F.G. BLAKE NON-EXPENDABLE TREE FUND	3,000	3,000	Interest used for the purchase, planting, and maintenance of shade trees
DPW	TW05	Trust	J. BOWDITCH EXPENDABLE TREE FUND	15,990	16,005	Care and planting of trees on the streets of the Town
DPW	TW06	Trust	J. BOWDITCH NON-EXPENDABLE TREE	4,500	4,500	Interest used for the care and planting of trees on Town streets
DPW	TW07	Trust	D.B. HOAR MEMORIAL EXPENDABLE FUND	29,508	29,603	Care of D.B Hoar Memorial Land
DPW	TW09	Trust	D.B. HOAR BIRD SANCTUARY EXPEND. FUND	100	100	Care of D.B Hoar Memorial Land
DPW	TW11	Trust	D.B. HOAR TREE EXPENDABLE FUND	237,645	242,338	Planting and caring for trees/other vegetation of the Hoar Sanctuary
DPW	TW13	Trust	J. WARREN EXPENDABLE TREE FUND	6,743	6,747	Planting trees on the streets of the Town
DPW	TW14	Trust	J. WARREN NON-EXPENDABLE TREE FUND	1,000	1,000	Interest used for the planting of trees on the streets of the Town
DPW	TW15	Trust	LONGWOOD MALL TREE EXPENDABLE FUND	7,515	9,005	Specialized care of trees, lawns and parkland on Longwood Mall
DPW	TW17	Trust	AMORY WOODS PARK EXPENDABLE FUND	26,891	26,893	Funds for improvements to Amory Woods
DPW	TW19	Trust	MINOT PARK - ROSE GARDEN EXPEND. FUND	23,438	22,985	For maintenance and management of the Minot Rose Garden
DPW	TW21	Special Purpose	CONSERVATION COMMISSION FUND	26,311	26,361	Purchase of land/other interests in real estate; other conservation purposes
DPW	TW23	Special Purpose	CEMETERY PERPETUAL CARE EXPEND. FUND	186,371	183,009	Maintenance/management/care of the Cemetery grounds
DPW	TW24	Trust	CEMETERY PERPETUAL CARE NON-EXPEND.	1,585,104	1,612,532	Interest generated from fund used by Cemetery Trustees
DPW	TW25	Trust	SPECIAL TREE PLANTING EXPENDABLE FUND	16,713	16,748	Planting of trees
DPW	TW27	Trust	BROOKLINE RESERVOIR TREE EXPEND. FUND	0	5,000	For trees at the Brookline Reservoir
DPW	TW29	Trust	BEN ALPER TREE EXPENDABLE FUND	14,317	14,342	Planting of trees
DPW	TW30	Trust	BEN ALPER TREE NON-EXPENDABLE FUND	147,294	147,320	Interest used for the planting of trees in Brookline
DPW	TW31	Trust	TANYA STARZENSKI TREE-LANDSCAPING	0	0	Planting of trees
PUBLIC WORKS SUB-TOTAL				7,468,574	5,602,075	
Recreation	E700	Enterprise Fund	GOLF COURSE ENTERPRISE FUND	312,793	(75,458)	See the Recreation portion of Sec. IV for a description
Recreation	SL04	Revolving Fund (B)	RECREATION REVOLVING FUND	923,824	213,647	See the Recreation portion of Sec. IV for a description
Recreation	SL20	Local Grant	BROOKLINE DAY	98,000	106,578	Funds the Recreation Department's annual "Brookline Day"
Recreation	TR01	Trust	ROBSON YOUTH SOCCER EXP FUND	0	0	Used for sports equipment purchases and signage
Recreation	TR02	Local Grant	BAA REC EXPENDABLE TRUST	295,973	251,185	Annual payment from the BAA for the Boston Marathon
Recreation	TR03	Trust	LYNCH RECREATION EXPENDABLE FUND	348	349	Used for playground equipment
Recreation	TR04	Trust	BROOKLINE RECREATION BOOSTER CLUB	19,873	20,166	Donations used for expenses for various Recreation programs
Recreation	TR07	Trust	CHILDREN'S CAMP EXPENDABLE FUND	17	17	Scholarships for Recreation programs
Recreation	TR08	Trust	JM NOE EXPENDABLE TRUST	1,628	1,631	Sports equipment for basketball program and maintenance of facility
Recreation	TR10	Trust	AFTER THE PROM PARTY	2,474	3,025	Donations to support the After the Prom Party
RECREATION SUB-TOTAL				1,654,930	521,140	

TOWN OF BROOKLINE FY2020 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY18 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/19</u>	<u>DESCRIPTION</u>
Select Board	SG04	State Grant	ARTS COUNCIL	32,190	21,476	Local arts grants
Select Board	SG25	Special Purpose	PREMIUM ON BONDS AND NOTES	2,771,241	371,241	Premiums received in connection with the sale of bonds or notes
Select Board	SG25	Special Purpose	RCN / COMCAST GIFT ACCOUNT	288,084	288,084	Payments for PEG/Access facilities/other cable purposes
Select Board	SG27	Local Grant	ARTS MATCHING GRANT	2,851	6,701	Covers administrative expenses of Arts Commission
Select Board	SG45	Special Purpose	SALE OF TOWN-OWNED LAND	80,000	80,000	Proceeds from the sale of Town-owned land
Select Board	SG54	Local Grant	NSTAR COMMUNITY OUTREACH GRANT	5,137	5,137	Grant to promote energy conservation awareness
Select Board	SG55	Special Purpose	PIONEER INSTITUTE AWARD (MUNI REPORT)	1,927	1,927	Award from the Pioneer Institute's Municipal Report contest
Select Board	SG58	Local Grant	POET LAUREATE OF BROOKLINE PROGRAM	7	17	Supports Brookline's Poet Laureate program
Select Board	TG02	Special Purpose	STABILIZATION FUND	6,322,876	6,418,445	General stabilization fund as allowed for under MGL, Ch. 40, Sec. 5B
Select Board	TG04	Trust	COMMISSION FOR WOMEN	13	13	Donations to support the Commission for Women
Select Board	TI04	Special Purpose	LIABILITY INSURANCE TRUST FUND	1,941,330	2,269,843	Funded from Free Cash and spent with Advisory Committee approval
SELECT BOARD SUB-TOTAL				11,445,656	9,462,884	
Town Clerk	SG05	State Grant	ELECTION HOURS REIMBURSEMENT	7,770	30,755	State grant for state election costs
TOWN CLERK SUB-TOTAL				7,770	30,755	
Veterans	SG21	Local Grant	TOWN CELEBRATIONS FUND	2,306	2,306	Flag Day and Adopt-A-Pole donations
VETERANS SUB-TOTAL				2,306	2,306	
GRAND TOTAL				80,609,781	76,223,015	