

**FUND ACCOUNTING**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**TOWN OF BROOKLINE  
FY2016 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 2011-2014. It shows the beginning and year-end fund balances for the Town's funds.

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY11										
	Governmental General Fund	Special Revenue - Recreation Revolving Fund	Other Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Agency Funds	Private Purpose Trust Funds	Internal Service Funds	Total All Funds
<b>Revenues</b>										
Real & Personal Property Taxes, net of refunds	155,898,463									\$ 155,898,463
Motor Vehicle & other Excise Taxes	5,178,153									\$ 5,178,153
Hotel/Motel Tax	1,244,887									\$ 1,244,887
Charges for Services	4,776,101	2,133,252	3,934,352	24,217,159	1,047,275		2,082,380			\$ 38,190,520
Penalties & Interest on Taxes	498,405									\$ 498,405
PILOT	908,270									\$ 908,270
Licenses and Permits	3,586,851									\$ 3,586,851
Fines & forfeitures	4,274,494									\$ 4,274,494
Intergovernmental	14,225,080		11,524,683	2,366,648		912,112				\$ 29,028,523
Departmental & other	1,238,807		5,154,576					86,405		\$ 6,479,788
Contributions			1,336,952					272,583	4,291,874	\$ 5,901,409
Other Revenue		21,046	222,695	1,776	75,579			104,812	1,200	\$ 427,108
Investment Income	400,352	243	2,709	2,789	516			854,320	1,602,226	\$ 2,863,155
<b>Total Revenues</b>	<b>\$ 192,229,863</b>	<b>\$ 2,154,541</b>	<b>\$ 22,175,967</b>	<b>\$ 26,588,372</b>	<b>\$ 1,123,370</b>	<b>\$ 912,112</b>	<b>\$ 2,082,380</b>	<b>\$ 1,318,121</b>	<b>\$ 5,895,300</b>	<b>\$ 254,480,026</b>
<b>Expenditures:</b>										
<b>Current:</b>										
General Government	8,327,032		678,264			386,950		589,762	563,899	\$ 10,545,907
Public Safety	33,804,706		1,372,172			1,283,723	2,067,880	19,368		\$ 38,547,849
Education	72,095,304		14,702,957			4,525,555		224,091		\$ 91,547,908
Public Works	14,399,923		1,012,784	5,748,977		5,506,807		58,886		\$ 26,727,377
CDBG			1,304,724							\$ 1,304,724
Human Services	2,294,869		353,868					47,711		\$ 2,696,448
Leisure Services	4,444,419	1,745,442	111,301		836,923	435,826		100,662		\$ 7,674,572
Pension benefits	13,977,375									\$ 13,977,375
Fringe Benefits	26,087,430								1,747,089	\$ 27,834,519
State and county charges	5,576,032			16,606,543						\$ 22,182,575
Debt Service:										\$ -
Principal	7,105,400			2,032,851	155,000					\$ 9,293,251
Interest	2,109,205			462,347	34,130					\$ 2,605,682
<b>Total Expenditures</b>	<b>\$ 190,221,695</b>	<b>\$ 1,745,442</b>	<b>\$ 19,536,070</b>	<b>\$ 24,850,718</b>	<b>\$ 1,026,053</b>	<b>\$ 12,138,862</b>	<b>\$ 2,067,880</b>	<b>\$ 1,040,479</b>	<b>\$ 2,310,989</b>	<b>\$ 254,938,188</b>
<b>Excess (deficiency) of Revenues over Expenditures</b>	<b>\$ 2,008,168</b>	<b>\$ 409,099</b>	<b>\$ 2,639,896</b>	<b>\$ 1,737,654</b>	<b>\$ 97,317</b>	<b>\$ (11,226,750)</b>	<b>\$ 14,499</b>	<b>\$ 277,642</b>	<b>\$ 3,584,311</b>	<b>\$ (458,162)</b>
<b>Other Financing Sources (Uses):</b>										
Proceeds from bonds & notes				1,000,000	375,000	11,025,000				\$ 12,400,000
Premium from issuance of bonds										\$ -
Premium from issuance of refunding bonds, net of expenses	14,507									\$ 14,507
Sale of Capital Assets			737,980							\$ 737,980
Payments to current refunding fund										\$ -
Overlay Transfer										\$ -
Insurance recovery			1,139,753					9,144		\$ 1,148,897
Transfers in	4,829,278		27,200			7,102,000		90	251,157	\$ 12,209,725
Transfers out	(7,173,868)	(257,205)	(2,741,555)	(1,797,470)	(191,161)	(21,176)		(27,290)		\$ (12,209,725)
<b>Total Other Financing Sources (Uses):</b>	<b>\$ (2,330,083)</b>	<b>\$ (257,205)</b>	<b>\$ (836,622)</b>	<b>\$ (797,470)</b>	<b>\$ 183,839</b>	<b>\$ 18,105,824</b>	<b>\$ -</b>	<b>\$ (18,056)</b>	<b>\$ 251,157</b>	<b>\$ 14,301,384</b>
<b>Other Adjustments to Fund Balance</b>	<b>\$ -</b>									<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>(\$321,915)</b>	<b>\$151,894</b>	<b>\$1,803,274</b>	<b>\$940,184</b>	<b>\$281,156</b>	<b>\$6,879,074</b>	<b>\$14,499</b>	<b>\$259,586</b>	<b>\$3,835,468</b>	<b>\$ 13,843,222</b>
<b>Budgetary Fund Balance at Beginning of Year</b>	<b>\$19,472,365</b>	<b>\$312,509</b>	<b>\$8,750,664</b>	<b>\$1,619,360</b>	<b>\$215,430</b>	<b>\$14,645,575</b>	<b>(\$540,145)</b>	<b>\$11,910,574</b>	<b>\$11,413,862</b>	<b>\$ 67,800,195</b>
<b>Budgetary Fund Balance at End of Year</b>	<b>19,150,450</b>	<b>464,403</b>	<b>10,553,939</b>	<b>2,559,544</b>	<b>496,586</b>	<b>21,524,650</b>	<b>(525,646)</b>	<b>12,170,160</b>	<b>15,249,331</b>	<b>\$ 81,643,417</b>

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE  
FY2016 PROGRAM BUDGET**

**FUND BALANCE**

**COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY12**

	Governmental General Fund	Special Revenue - Recreation Revolving Fund	Other Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Agency Funds	Private Purpose Trust Funds	Internal Service Funds	Total All Funds
<b>Revenues</b>										
Real & Personal Property Taxes, net of refunds	162,674,174									\$ 162,674,174
Motor Vehicle & other Excise Taxes	4,996,690									\$ 4,996,690
Hotel/Motel Tax	1,364,218									\$ 1,364,218
Meals Tax	1,003,402									\$ 1,003,402
Charges for Services	4,790,393	2,260,096	4,299,259	24,891,352	1,101,751		2,668,904			\$ 40,011,755
Penalties & Interest on Taxes	565,628									\$ 565,628
PILOT	1,022,790									\$ 1,022,790
Licenses and Permits	3,421,805									\$ 3,421,805
Fines & forfeitures	4,333,279									\$ 4,333,279
Intergovernmental	13,714,544		22,729,897			6,119,669				\$ 42,564,110
Departmental & other	1,367,423		6,315,040							\$ 7,777,389
Contributions			1,022,642				94,926			\$ 1,117,568
Other Revenue		(49,841)	309,420	11,270	88,670		125,004		3,476,004	\$ 4,763,902
Investment Income	343,841		25,159		2,089		108,103		8,631	\$ 487,823
<b>Total Revenues</b>	<b>\$ 199,598,187</b>	<b>\$ 2,210,256</b>	<b>\$ 34,701,417</b>	<b>\$ 24,902,622</b>	<b>\$ 1,192,510</b>	<b>\$ 6,119,669</b>	<b>\$ 2,668,904</b>	<b>\$ 593,288</b>	<b>\$ 3,484,635</b>	<b>\$ 274,468,087</b>
<b>Expenditures:</b>										
<b>Current:</b>										
General Government	8,188,276		841,679			381,703		741,828	871,407	\$ 11,024,893
Public Safety	34,360,256		828,498			6,106,738	2,543,787	16,124		\$ 43,855,403
Education	75,251,892		14,244,356			15,951,959		236,731		\$ 105,684,939
Public Works	13,218,118		11,360,039	2,988,567		3,393,087		34,990		\$ 30,994,802
CDBG			1,478,145							\$ 1,478,145
Human Services	2,303,134		451,438					43,312		\$ 2,797,884
Leisure Services	4,622,224	2,124,777	122,952		826,043	192,644		125,458		\$ 8,014,098
Pension benefits	14,556,225									\$ 14,556,225
Fringe Benefits	27,116,815								13,968,546	\$ 41,085,361
State and county charges	5,654,190			17,238,307						\$ 22,892,497
Debt Service:										\$ -
Principal	7,931,237			1,919,511	145,000					\$ 9,995,748
Interest	2,119,798			401,731	34,104					\$ 2,555,633
<b>Total Expenditures</b>	<b>\$ 195,322,165</b>	<b>\$ 2,124,777</b>	<b>\$ 29,327,107</b>	<b>\$ 22,548,116</b>	<b>\$ 1,005,146</b>	<b>\$ 26,026,132</b>	<b>\$ 2,543,787</b>	<b>\$ 1,198,444</b>	<b>\$ 14,839,952</b>	<b>\$ 294,935,627</b>
<b>Excess (deficiency) of Revenues over Expenditures</b>	<b>\$ 4,276,022</b>	<b>\$ 85,479</b>	<b>\$ 5,374,311</b>	<b>\$ 2,354,506</b>	<b>\$ 187,364</b>	<b>\$ (19,906,463)</b>	<b>\$ 125,117</b>	<b>\$ (605,155)</b>	<b>\$ (11,355,317)</b>	<b>\$ (20,467,539)</b>
<b>Other Financing Sources (Uses):</b>										
Proceeds from bonds & notes	4,375,500					12,855,100				\$ 17,230,600
Premium from issuance of bonds	630,808			103,604	6,433					\$ 740,845
Premium from issuance of refunding bonds, net of expenses	440,363									\$ 440,363
Sale of Capital Assets	3,668		2,512,020							\$ 2,515,688
Payments to current refunding fund	(4,815,863)									\$ (4,815,863)
Overlay Transfer										\$ -
Insurance recovery			35,299	8,389						\$ 43,688
Transfers in	6,196,316		27,200			7,401,546	355,265	253,092		\$ 14,233,419
Transfers out	(8,009,902)	(295,912)	(3,891,555)	(1,820,366)	(138,852)	(49,631)	(27,201)			\$ (14,233,419)
<b>Total Other Financing Sources (Uses):</b>	<b>\$ (1,179,110)</b>	<b>\$ (295,912)</b>	<b>\$ (1,317,036)</b>	<b>\$ (1,708,373)</b>	<b>\$ (132,419)</b>	<b>\$ 20,207,015</b>	<b>\$ -</b>	<b>\$ 328,064</b>	<b>\$ 253,092</b>	<b>\$ 16,155,321</b>
<b>Other Adjustments to Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ 3,096,912</b>	<b>\$ (210,433)</b>	<b>\$ 4,057,275</b>	<b>\$ 646,133</b>	<b>\$ 54,944</b>	<b>\$ 300,552</b>	<b>\$ 125,117</b>	<b>\$ (277,091)</b>	<b>\$ (11,102,225)</b>	<b>\$ (3,308,817)</b>
<b>Budgetary Fund Balance at Beginning of Year</b>	<b>\$ 19,150,450</b>	<b>\$ 464,403</b>	<b>\$ 12,445,073</b>	<b>\$ 338,605</b>	<b>\$ 149,695</b>	<b>\$ 21,087,392</b>	<b>\$ (525,646)</b>	<b>\$ 12,170,160</b>	<b>\$ 15,249,331</b>	<b>\$ 80,529,463</b>
<b>Budgetary Fund Balance at End of Year</b>	<b>\$ 22,247,362</b>	<b>\$ 253,970</b>	<b>\$ 16,502,348</b>	<b>\$ 984,738</b>	<b>\$ 204,639</b>	<b>\$ 21,387,944</b>	<b>\$ (400,529)</b>	<b>\$ 11,893,068</b>	<b>\$ 4,147,106</b>	<b>\$ 77,220,647</b>

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE  
FY2016 PROGRAM BUDGET**

**FUND BALANCE**

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY13										
	Governmental General Fund	Special Revenue - Recreation Revolving Fund	Other Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Agency Funds	Private Purpose Trust Funds	Internal Service Funds	Total All Funds
<b>Revenues</b>										
Real & Personal Property Taxes, net of refunds	169,029,415									\$ 169,029,415
Motor Vehicle & other Excise Taxes	5,334,089									\$ 5,334,089
Hotel/Motel Tax	1,443,781									\$ 1,443,781
Meals Tax	928,255									\$ 928,255
Charges for Services	4,766,177	2,533,576	4,208,193	26,340,857	1,106,991		3,859,196			\$ 42,814,990
Penalties & Interest on Taxes	621,541									\$ 621,541
PILOT	1,174,370									\$ 1,174,370
Licenses and Permits	3,546,094									\$ 3,546,094
Fines & forfeitures	4,275,535									\$ 4,275,535
Intergovernmental	15,405,300		15,513,128			6,608,833				\$ 37,527,261
Departmental & other	1,316,500		6,134,603					73,020		\$ 7,524,123
Contributions			1,216,269					300,264	2,877,981	\$ 4,394,514
Other Revenue		(52,719)	404,525		114,185	75,383		317,867		\$ 859,241
Investment Income	255,765		19,667		3,992		2,413	559,696	7,894	\$ 849,426
<b>Total Revenues</b>	<b>\$ 208,096,822</b>	<b>\$ 2,480,857</b>	<b>\$ 27,496,386</b>	<b>\$ 26,340,857</b>	<b>\$ 1,225,167</b>	<b>\$ 6,684,216</b>	<b>\$ 3,861,609</b>	<b>\$ 1,250,846</b>	<b>\$ 2,885,875</b>	<b>\$ 279,394,381</b>
<b>Expenditures:</b>										
Current:										
General Government	9,030,670		827,297			475,907		199,990	883,574	\$ 11,417,438
Public Safety	34,642,993		837,669			5,458,778	3,715,632	14,362		\$ 44,669,433
Education	78,700,364		14,216,330			8,817,885		277,301		\$ 102,011,880
Public Works	14,361,458		6,180,834	3,145,177		5,232,554		43,751		\$ 28,963,773
CDBG			1,890,327							\$ 1,890,327
Human Services	2,433,878		447,782					46,664		\$ 2,928,324
Leisure Services	4,752,525	2,323,957	24,478		814,759	54,149		137,902		\$ 8,107,770
Pension benefits	15,839,921									\$ 15,839,921
Fringe Benefits	29,704,926								1,058,078	\$ 30,763,004
State and county charges	6,105,553			18,057,800						\$ 24,163,353
Debt Service:										\$ -
Principal	7,404,634			1,993,137	155,000					\$ 9,552,771
Interest	2,353,079			382,267	36,499					\$ 2,771,844
<b>Total Expenditures</b>	<b>\$ 205,330,001</b>	<b>\$ 2,323,957</b>	<b>\$ 24,424,717</b>	<b>\$ 23,578,380</b>	<b>\$ 1,006,258</b>	<b>\$ 20,039,273</b>	<b>\$ 3,715,632</b>	<b>\$ 719,968</b>	<b>\$ 1,941,652</b>	<b>\$ 283,079,837</b>
<b>Excess (deficiency) of Revenues over Expenditures</b>	<b>\$ 2,766,821</b>	<b>\$ 156,900</b>	<b>\$ 3,071,669</b>	<b>\$ 2,762,477</b>	<b>\$ 218,910</b>	<b>\$ (13,355,057)</b>	<b>\$ 145,977</b>	<b>\$ 530,878</b>	<b>\$ 944,224</b>	<b>\$ (3,685,456)</b>
<b>Other Financing Sources (Uses):</b>										
Proceeds from bonds & notes						5,832,810				\$ 5,832,810
Premium from issuance of bonds	454,502			52,340						\$ 506,842
Premium from issuance of refunding bonds, net of expenses										\$ -
Sale of Capital Assets										\$ -
Payments to current refunding fund										\$ -
Overlay Transfer										\$ -
Insurance recovery			65,928	361						\$ 66,289
Transfers in	9,699,735		112,200			12,872,460		251,363		\$ 22,935,758
Transfers out	(12,128,823)	(281,764)	(7,291,555)	(1,855,987)	(155,037)	(747,673)		(47,200)	(427,719)	\$ (22,935,758)
<b>Total Other Financing Sources (Uses):</b>	<b>\$ (1,974,586)</b>	<b>\$ (281,764)</b>	<b>\$ (7,113,427)</b>	<b>\$ (1,803,286)</b>	<b>\$ (155,037)</b>	<b>\$ 17,957,597</b>	<b>\$ -</b>	<b>\$ 204,163</b>	<b>\$ (427,719)</b>	<b>\$ 6,405,941</b>
<b>Other Adjustments to Fund Balance</b>	<b>\$ -</b>									<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ 792,235</b>	<b>\$ (124,864)</b>	<b>\$ (4,041,758)</b>	<b>\$ 959,191</b>	<b>\$ 63,873</b>	<b>\$ 4,602,540</b>	<b>\$ 145,977</b>	<b>\$ 735,041</b>	<b>\$ 516,505</b>	<b>\$ 3,648,739</b>
<b>Budgetary Fund Balance at Beginning of Year</b>	<b>\$ 22,247,362</b>	<b>\$ 253,970</b>	<b>\$ 16,502,348</b>	<b>\$ 984,738</b>	<b>\$ 204,639</b>	<b>\$ 21,387,944</b>	<b>\$ (400,529)</b>	<b>\$ 11,893,068</b>	<b>\$ 4,147,106</b>	<b>\$ 77,220,647</b>
<b>Budgetary Fund Balance at End of Year</b>	<b>\$ 23,039,597</b>	<b>\$ 129,106</b>	<b>\$ 12,460,590</b>	<b>\$ 1,943,929</b>	<b>\$ 268,512</b>	<b>\$ 25,990,484</b>	<b>\$ (254,551)</b>	<b>\$ 12,628,109</b>	<b>\$ 4,663,610</b>	<b>\$ 80,869,387</b>

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE  
FY2016 PROGRAM BUDGET**

**FUND BALANCE**

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY14								
	Governmental General Fund	Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Trust Funds	Agency Funds	Total All Funds
<b>Revenues</b>								
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
<b>Total Revenues</b>	<b>\$ 216,241,968</b>	<b>\$ 27,555,553</b>	<b>\$ 26,429,605</b>	<b>\$ 1,238,353</b>	<b>\$ 569,508</b>	<b>\$ 4,351,482</b>	<b>\$ 3,946,852</b>	<b>\$ 280,333,321</b>
<b>Expenditures:</b>								
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
<b>Total Expenditures</b>	<b>\$ 214,591,001</b>	<b>\$ 24,112,193</b>	<b>\$ 24,125,334</b>	<b>\$ 1,048,181</b>	<b>\$ 14,150,224</b>	<b>\$ 3,427,636</b>	<b>\$ 3,813,672</b>	<b>\$ 285,268,241</b>
<b>Excess (deficiency) of Revenues over Expenditures</b>	<b>\$ 1,650,967</b>	<b>\$ 3,443,360</b>	<b>\$ 2,304,271</b>	<b>\$ 190,172</b>	<b>\$ (13,580,716)</b>	<b>\$ 923,846</b>	<b>\$ 133,180</b>	<b>\$ (4,934,920)</b>
<b>Other Financing Sources (Uses):</b>								
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)
<b>Total Other Financing Sources (Uses):</b>	<b>\$ (1,905,707)</b>	<b>\$ (4,528,072)</b>	<b>\$ (2,026,143)</b>	<b>\$ (115,555)</b>	<b>\$ 16,974,747</b>	<b>\$ 762,906</b>	<b>\$ -</b>	<b>\$ 9,162,176</b>
<b>Other Adjustments to Fund Balance</b>	<b>\$ -</b>							<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ (254,740)</b>	<b>\$ (1,084,712)</b>	<b>\$ 278,128</b>	<b>\$ 74,617</b>	<b>\$ 3,394,031</b>	<b>\$ 1,686,752</b>	<b>\$ 133,180</b>	<b>\$ 4,227,256</b>
<b>Budgetary Fund Balance at Beginning of Year</b>	<b>\$ 22,539,597</b>	<b>\$ 12,589,696</b>	<b>\$ 1,943,929</b>	<b>\$ 268,512</b>	<b>\$ 25,990,484</b>	<b>\$ 23,137,904</b>	<b>\$ (254,551)</b>	<b>\$ 86,215,571</b>
<b>Budgetary Fund Balance at End of Year</b>	<b>\$ 22,284,857</b>	<b>\$ 11,504,984</b>	<b>\$ 2,222,057</b>	<b>\$ 343,129</b>	<b>\$ 29,384,515</b>	<b>\$ 24,824,656</b>	<b>\$ (121,371)</b>	<b>\$ 90,442,827</b>

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE  
FY2016 PROGRAM BUDGET**

**FUND BALANCE**

The table below shows General Fund fund balance histories and projections.

<b>GENERAL FUND</b>				
	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015 (BUDGET)</b>	<b>FY2016 (PROJ.)</b>
<b>Revenues</b>				
Real & Personal Property Taxes, net of refunds	169,029,415	174,869,775	180,158,576	186,859,198
Motor Vehicle & other Excise Taxes	5,334,089	5,808,435	5,150,000	5,350,000
Hotel/Motel Tax	1,443,781	1,484,588	1,350,000	1,450,000
Meals Tax	928,255	1,092,031	925,000	1,025,000
Charges for Services	4,766,177	4,617,788	4,590,500	4,605,220
Penalties & Interest on Taxes	621,541	540,505	490,000	490,000
PILOT	1,174,370	1,198,180	1,165,000	1,335,000
Licenses and Permits	3,546,094	4,034,079	3,325,975	3,521,275
Fines & forfeitures	4,275,535	4,317,013	4,200,000	4,200,000
Intergovernmental	15,405,300	16,618,615	17,634,876	18,484,876
Departmental & other	1,316,500	1,427,579	1,323,750	1,347,190
Investment Income	255,765	233,380	250,000	250,000
Free Cash (as Certified by DOR)			7,084,861	7,569,881
<b>Total Revenues</b>	<b>\$ 208,096,822</b>	<b>\$ 216,241,968</b>	<b>\$ 227,648,538</b>	<b>\$ 236,487,640</b>
<b>Expenditures:</b>				
Current:				
General Government	9,030,670	9,873,847	11,301,890	11,247,174
Public Safety	34,642,993	35,053,798	36,442,855	36,494,676
Education	78,700,364	82,249,488	86,842,576	90,772,380
Public Works	14,361,458	14,965,286	14,198,548	13,896,525
Human Services	2,433,878	2,435,879	2,518,173	2,454,395
Leisure Services	4,752,525	4,789,399	4,824,424	4,855,201
Pension benefits	15,839,921	17,407,868	17,882,573	18,707,021
Fringe Benefits	29,704,926	32,321,245	32,617,544	34,694,244
Personnel Reserves			1,618,015	2,715,000
State and county charges	6,105,553	6,196,321	6,327,984	6,511,693
Debt Service:				
Principal	7,404,634	7,209,938	7,246,544	7,183,044
Interest	2,353,079	2,087,932	2,315,213	2,235,547
<b>Total Expenditures</b>	<b>\$ 205,330,001</b>	<b>\$ 214,591,001</b>	<b>\$ 224,136,338</b>	<b>\$ 231,766,899</b>
<b>Excess (deficiency) of Revenues over Expenditures</b>	<b>\$ 2,766,821</b>	<b>\$ 1,650,967</b>	<b>\$ 3,512,199</b>	<b>\$ 4,720,739</b>
<b>Other Financing Sources (Uses):</b>				
Premium from issuance of bonds	454,502	627,711	-	-
Overlay Transfer			1,000,000	
Transfers in	9,699,735	6,852,688	6,903,508	7,925,643
Transfers out	(12,128,823)	(9,386,106)	(9,415,000)	(10,113,000)
<b>Total Other Financing Sources (Uses):</b>	<b>\$ (1,974,586)</b>	<b>\$ (1,905,707)</b>	<b>\$ (1,511,492)</b>	<b>\$ (2,187,357)</b>
<b>Other Adjustments to Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Change in Fund Balances</b>	<b>\$792,235</b>	<b>(\$254,740)</b>	<b>\$2,000,707</b>	<b>\$2,533,382</b>
<b>Budgetary Fund Balance at Beginning of Year</b>	<b>\$22,247,362</b>	<b>\$23,039,597</b>	<b>\$22,284,857</b>	<b>\$24,285,564</b>
<b>Budgetary Fund Balance at End of Year</b>	<b>\$23,039,597</b>	<b>\$22,284,857</b>	<b>\$24,285,564</b>	<b>\$26,818,946</b>

**SOURCE:** Office of the Comptroller

**TOWN OF BROOKLINE  
FY2016 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.

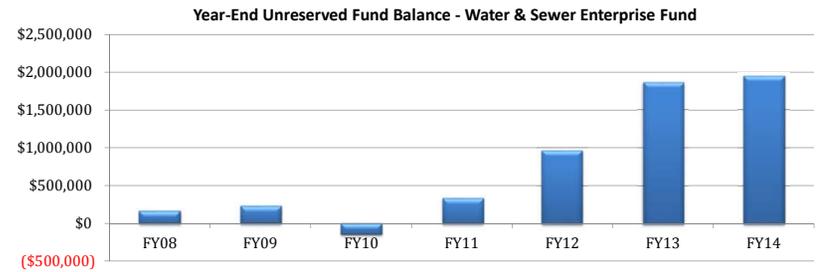
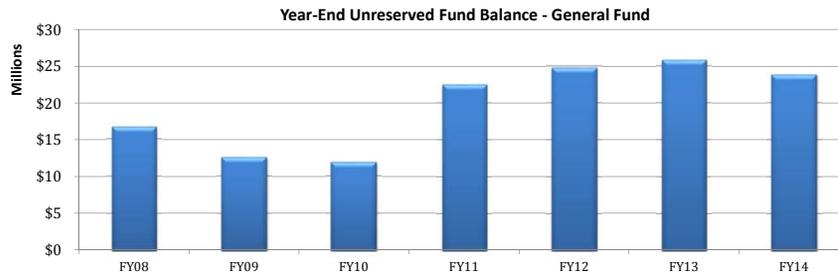
**GENERAL FUND**

	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Beginning Unreserved Fund Balance	13,823,065	16,688,414	12,604,133	11,883,429	22,555,076	24,801,047	25,833,833
Net Change in Unreserved Fund Balance <sup>1</sup>	2,865,349	(4,084,281)	(720,704)	na	2,245,971	1,032,786	(1,964,651)
Year-End Unreserved Fund Balance	16,688,414	12,604,133	11,883,429	22,555,076	24,801,047	25,833,833	23,869,182

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

	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Beginning Unreserved Fund Balance	(190,622)	161,895	223,195	(137,879)	322,324	966,046	1,862,276
Net Change in Unreserved Fund Balance	352,517	61,300	(361,074)	460,203	643,722	896,230	87,253
Year-End Unreserved Fund Balance	161,895	223,195	(137,879)	322,324	966,046	1,862,276	1,949,529

<sup>1</sup> 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.

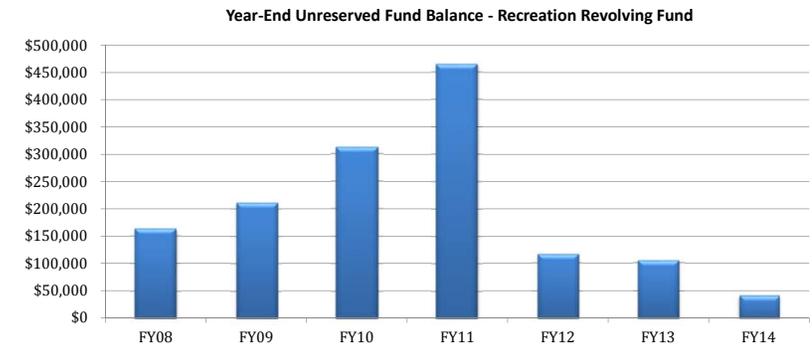
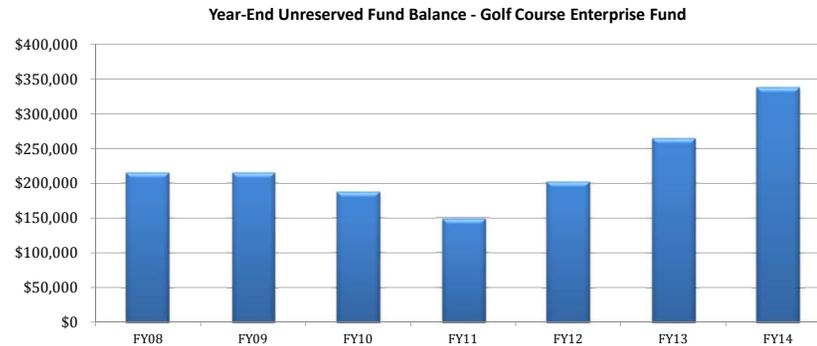


**GOLF COURSE ENTERPRISE FUND (exclusive of bonded capital accounts)**

	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Beginning Fund Balance	116,871	215,334	215,613	187,413	148,737	202,811	265,150
Net Change in Unreserved Fund Balance	98,463	279	(28,200)	(38,676)	54,074	62,339	73,250
Year-End Unreserved Fund Balance	215,334	215,613	187,413	148,737	202,811	265,150	338,400

**RECREATION REVOLVING FUND**

	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Beginning Fund Balance	148,400	163,360	211,415	312,137	464,403	115,871	104,087
Net Change in Unreserved Fund Balance	14,960	48,055	100,722	152,266	(348,532)	(11,784)	(63,856)
Year-End Unreserved Fund Balance	163,360	211,415	312,137	464,403	115,871	104,087	40,231



**TOWN OF BROOKLINE  
FY2016 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 FY14 year-end fund balance, fund balance as of January 1, 2015 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>FY14 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/15</u>	<u>DESCRIPTION</u>
Building	SP19	Local Grant	KEYSPAN ENERGY GRANT	1,742	16,535	Funds from KeySpan used for energy conservation projects
Building	SP20	Local Grant	NSTAR GRANT/REBATE	55,314	3,364	Funds from NStar used for energy conservation projects
Building	SP23	Local Grant	ICLEI TRAVEL SPONSORSHIP GRANT	335	335	Funding for professional development in the Building Dept.
Building	SP25	Revolving Fund (B)	TOWN PROPERTIES REVOLVING FUND	142,796	147,978	Proceeds from rental properties to support maintenance of those facilities
<b>BUILDING SUB-TOTAL</b>				<b>200,187</b>	<b>168,212</b>	
COA	SH01	State Grant	COA SPENDING PLAN FORMULA GRANT	0	(40,762)	Used to support personnel
COA	SH02	Federal Grant	OLDER AMERICANS ACT	0	(54)	Used to provide outreach to Hispanic, Asian and Russian elders
COA	SH24	Local Grant	SENIOR CENTER GIFT	4,683	1,434	Private Grants to support special projects
COA	SH29	Local Grant	ASIAN ELDER OUTREACH PROGRAM	534	534	Grant for Asian/Russian Outreach
COA	SH31	Local Grant	ARTHRITIS PROGRAMMING	175	175	Community Fund grant for Arthritis programs
COA	SH33	Local Grant	COUNCIL ON AGING GIFT-VAN EXPENSES	1,440	(824)	Donations to support the Senior Center van
COA	SH35	Federal Grant	SPRINGWELL ALZHEIMER'S RESPITE	1,287	87	Federal Grant for Respite Workers
COA	SH49	Local Grant	PILOT PROP TAX WORK-OFF FOR RENTERS	0	5,000	Donation to fund a pilot project of the renters property tax workoff
COA	TH04	Trust	COUNCIL ON AGING EXPENDABLE FUND	14,872	5,049	Supports the Elderbus
<b>COUNCIL ON AGING SUB-TOTAL</b>				<b>22,991</b>	<b>(29,361)</b>	
Fire	SG19	Revolving Fund (A)	PRIVATE DETAILS	(8,571)	(5,933)	Fire Details account
Fire	SP14	State Grant	SAFE GRANT	6,740	84	For the Student Awareness of Fire Education (SAFE) program
Fire	SP55	Local Grant	FIRE SAFETY/PREVENTION GIFT	2,845	2,446	Local gifts to support fire safety efforts
Fire	SP74	State Grant	MASS DECONTAMINATION UNIT DEPLOYMENT	2,068	4,068	Maintain/replace supplies/equipment for Mass Decontamination Trailer
Fire	SPG2	Federal Grant	FY13 ASSISTANCE TO FIREFIGHTERS	2,068	4,068	For training of firefighters to obtain Firefighter 1 and 2 certifications
<b>FIRE SUB-TOTAL</b>				<b>5,150</b>	<b>4,733</b>	
Health/Human Svcs	SG20	Local Grant	HOLOCAUST MEMORIAL GIFTS	11,314	8,814	Supports Holocaust Witness Project
Health/Human Svcs	SG22	Local Grant	MARTIN LUTHER KING DAY	365	365	Supports MLK and Black History programs
Health/Human Svcs	SH03	Local Grant	TUBERCULOSIS GRANT	102,411	106,665	Supports public health nursing
Health/Human Svcs	SH04	Local Grant	ALCOHOLIC BEVERAGE SERVER TRAINING	35,020	18,667	Supports training of bartenders
Health/Human Svcs	SH07	Local Grant	ASIAN-AMERICAN HERITAGE PROGRAM	1,535	1,535	Supports Asian-American programs
Health/Human Svcs	SH11	State Grant	SEPTIC MANAGEMENT PROGRAM	4,871	4,871	Supports environmental health projects
Health/Human Svcs	SH12	Local Grant	VIOLENCE PREVENTION	39,027	26,312	Supports violence and substance abuse prevention
Health/Human Svcs	SH13	Local Grant	CHILDREN'S INSURANCE	22,403	20,953	Supports children's health programs
Health/Human Svcs	SH14	Local Grant	WOMEN'S HEALTH	8,411	948	Supports women's health programs

TOWN OF BROOKLINE FY2016 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY14 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/15</u>	<u>DESCRIPTION</u>
Health/Human Svcs	SH15	Local Grant	ELDER HEALTH	10,282	1,078	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	14,587	14,587	Supports injury prevention programs
Health/Human Svcs	SH19	Local Grant	CLINIC BOOKS	10,705	10,704	Supports dental health programs and outreach
Health/Human Svcs	SH22	Local Grant	CHINESE HEALTH	15,131	15,131	Supports programs targeting Chinese speakers and translation services
Health/Human Svcs	SH23	Local Grant	RUSSIAN AMERICAN FESTIVAL	1,723	1,723	Supports outreach efforts to Russian immigrant community
Health/Human Svcs	SH27	Special Purpose	COMMISSION FOR THE DISABLED	60,873	46,054	From handicapped parking violations to support Commission
Health/Human Svcs	SH28	Local Grant	SKIN CANCER AWARENESS	4,910	4,910	Supports sun safety awareness
Health/Human Svcs	SH36	Federal Grant	DRUG FREE COMMUNITY SUPPORT PROGRAM	0	0	Supports B-CASA and school-based violence/substance abuse prevention
Health/Human Svcs	SH37	Local Grant	MEDICAL RESERVE CORPS	8,050	9,300	Supports activities of the Medical Reserve Corps
Health/Human Svcs	SH38	State Grant	EMERGENCY PREPARATION	13,908	20,334	From State DPH for emergency preparation planning
Health/Human Svcs	SH39	Local Grant	DIVERSE THE CURSE GIFT	1,455	1,455	For Hidden Brookline projects
Health/Human Svcs	SH40	Local Grant	WELLNESS IN THE COMMUNITY	10,022	18,022	Supports wellness initiatives including "Brookline On the Move"
Health/Human Svcs	SH41	Local Grant	HEALTH INSURANCE PROJECT	1,450	1,450	Grant to educate and enroll people in health insurance
Health/Human Svcs	SH47	State Grant	TOBACCO AND ALCOHOL AWARENESS	22,901	20,023	Tobacco control program for Brookline and four other communities
Health/Human Svcs	TH01	Trust	STEPHEN TRAIN EXPENDABLE FUND	7,421	7,519	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	4,106	4,543	Supports Friends' activities
<b>HEALTH AND HUMAN SERVICES SUB-TOTAL</b>				<b>514,098</b>	<b>467,180</b>	
Human Resources	TI02	Special Purpose	GROUP HEALTH TRUST FUND	775,547	758,871	Fund from when Town was self-insured
Human Resources	TI03	Special Purpose	WORKERS COMPENSATION TRUST FUND	1,351,794	1,915,275	Worker's comp trust fund
Human Resources	TI06	Special Purpose	UNEMPLOYMENT COMPENSATION TRUST FUND	453,783	439,322	Unemployment trust fund
Human Resources	TI07	Special Purpose	PUBLIC SAFETY INJURED ON DUTY TRUST FUND	946,755	1,130,061	Trust fund for Sec. 100 medical payments for public safety employees
<b>HUMAN RESOURCES SUB-TOTAL</b>				<b>3,527,879</b>	<b>4,243,529</b>	
Library	SL01	State Grant	STATE LIBRARY AID	24,867	65,317	State aid for Library operations
Library	SL14	Local Grant	LIBRARY FOUNDATION GIFT	9,829	9,829	Library Foundation gift for Coolidge Corner Library
Library	SL16	Local Grant	MAIN LIBRARY GIFT	24,650	24,650	Library Trustee and Foundation gift for Main Library landscaping project
Library	SL17	Local Grant	LIBRARY ANNUAL APPEAL	35,139	35,139	Proceeds from Annual Appeal to be spent on library materials
Library	SL29	Special Purpose	LIBRARY DAMAGE RECOVERY	25,749	30,129	Funds recovered to replace/repair lost or damaged library materials
Library	TL09	Trust	FRANCES HUNT FUND	0	(150)	Restricted to the acquisition/maintenance of books of an educational nature
Library	TL10	Trust	LOUISE HOOPER FUND	153	153	For history and economics books
Library	TL12	Trust	LIBRARY GENERAL CONTRIBUTION FUND	228	(1,154)	Donations, usually "in lieu of flowers", for books or other materials
Library	TL22	Trust	DOROTHY CLEMENS FUND	0	(1,277)	Restricted to books and other library materials on travel and home repair
Library	TL24	Trust	CHILDREN'S CENTENNIAL FUND	2	0	For the physical plant and collections of the Children's Department
Library	TL28	Trust	MILDRED BENT LIBRARY FUND	83	0	Unrestricted trust fund
Library	TL30	Trust	ANNUAL BOOK PURCHASE FUND	0	(26,884)	Restricted to purchase of library materials
Library	TL31	Trust	BENEDICT ALPER BOOK TRUST	59	0	Restricted to the purchase of books
Library	TL35	Trust	EDWARD J KINGSBURY FUND	25	(37)	Restricted to the purchase of materials on cinema and the arts
Library	TL36	Trust	GROSS FUND - EXEPNDABLE	0	(376)	Restricted to the purchase of books and audio
Library	TL41	Trust	LIBRARY GALA TRUST FUND	0	(1,048)	Proceeds from the annual Gala, to be spent on library materials
Library	TL45	Trust	FRIENDS OF THE LIBRARY	0	(904)	Friends group use to pay for materials or services
<b>LIBRARY SUB-TOTAL</b>				<b>120,784</b>	<b>133,387</b>	

TOWN OF BROOKLINE FY2016 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
DEPT	FUND	FUND TYPE	FUND NAME	FY14 YEAR-	FUND	DESCRIPTION
				END FUND	BALANCE	
				BALANCE	1/1/15	
Planning	SA03	Escrow	CDBG ESCROW	3,189	0	Escrow for lead paint abatement program
Planning	SG01	Federal Grant	COMMUNITY DEVEL BLOCK GRANT (CDBG)	(25,725)	(590,588)	CDBG program
Planning	SG02	Federal Grant	HOUSING REHAB LOAN PROGRAM	15,522	25,629	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	28,126	24,113	Funds for the First Light Festival
Planning	SG36	Revolving Fund (B)	FACADE IMPROVEMENT LOAN PROGRAM	6,304	13,225	Loans to businesses for façade improvements
Planning	SG43	Special Purpose	GATEWAY EAST PROJECT GIFT	21,565	21,565	Payment from 1 Brookline Place
Planning	SG47	Revolving Fund (A)	PLANNING BOARD OUTSIDE CONSULTANTS	3,583	3,587	Funds from prospective developers to be used for Town studies
Planning	SG48	Federal Grant	HOMELESS PREVENTION/RAPID REHOUSING	1,501	1,501	Federal stimulus funds for homeless prevention
Planning	SG51	Federal Grant	ENERGY EFFICIENCY BLOCK GRANT	169	169	Federal stimulus funds for energy efficiency programs
Planning	SG56	Various	HUBWAY REGIONAL BICYCLE SHARING	12,715	(34,085)	Gifts and grants for the Hubway regional bike share program
Planning	SG59	State Grant	GREEN COMMUNITY GRANT	(90,282)	(40,318)	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	(1,238)	(1,238)	Consultant support for negotiating solar power purchases for Town
Planning	SG62	Revolving Fund (A)	CH. 44, SEC 53G ZBA HANCOCK VILLAGE	8,853	124	Peer review consulting services for Comprehensive Permit Application
Planning	SG63	Special Purpose	CHILDREN'S HOSPITAL (2 BROOKLINE PL.)	0	300,000	From developer of 2 Brookline Place for removal of pedestrian overpass
Planning	SG64	State Grant	FY14 MASS HISTORIC SURVEY PLANNING GRANT	0	20,000	Mass Historic grant: survey of 3 areas for possible Nat'l Register designation
Planning	TG05	Trust	HOUSING TRUST	4,675,821	4,412,541	For affordable housing projects
<b>PLANNING SUB-TOTAL</b>				<b>4,694,836</b>	<b>4,190,958</b>	
Police	SA07	Special Purpose	PARKING METER FUND	4,006,126	6,162,487	Parking Meter receipts (transferred to General Fund)
Police	SP06	Local Grant	WALK & TALK	6,984	12,684	BHA grant for the Walk & Talk program
Police	SP10	Federal Grant	POLICE VESTS	33	0	Reimbursed 50% on selected body armor
Police	SP34	Federal Grant	VIOLENCE AGAINST WOMEN ACT	(22,709)	(18,061)	Funds the Domestic Violence Advocate
Police	SP82	Federal Grant	URBAN AREAS SECURITY INITIATIVE (UASI)	(51,021)	(16,227)	For regional training and equipment
Police	SP85	State Grant	CLICK IT & TICKET	(697)	(1,409)	For mobilization units and traffic enforcement equipment
Police	SPD4	State Grant	FY11 EDWARD BYRNE JUSTICE ASSISTANCE	(7,049)	0	For technological advancements in Police Department
Police	SPD7	Federal Grant	FY12 UNDERAGE ALCOHOL ENFORCEMENT	581	0	For enforcement of underage drinking laws
Police	SPD9	Federal Grant	UASI/FEMA CRITICAL INFRASTRUCTURE	(17,154)	0	Used for security upgrades to the Public Safety Building
Police	SPE4	State Grant	FY13 911 PSAP GRANT	5,392	0	For enhanced 911 services
Police	SPE6	State Grant	FY12 SHANNON CSI GRANT	157	0	For anti-gang programs and warrant sweeps
Police	SPE9	State Grant	FY13 SHANNON CSI GRANT	2,967	0	For anti-gang programs and warrant sweeps
Police	SPF1	State Grant	FY12 MASS TRAFFIC SAFETY	(1,403)	(17,548)	Creation of automated reports from the field terminals
Police	SPF2	State Grant	FY14 STATE 911 PSAP GRANT	0	3,524	For enhanced 911 services
Police	SPF3	State Grant	FY14 STATE 911 TRAINING GRANT	(7,631)	(5,176)	For enhanced 911 services
Police	SPF4	Federal Grant	FY12 EMERGENCY MGMT PERF GRANT	(20,000)	0	To support emergency response efforts
Police	SPF5	State Grant	FY13 CERT CCP GRANT	(2,401)	(257)	CERT Program training, planning and equipment
Police	SPF6	State Grant	FY14 PEDESTRIAN & BICYCLE SAFETY	(314)	54	For traffic and bicycle safety enforcement
Police	SPF7	State Grant	FY13 EDWARD BYRNE JUSTICE ASSISTANCE	(12,770)	(17,336)	For technological advancements in Police Department
Police	SPF8	State Grant	FY14 SHANNON CSI GRANT	(5,578)	(3,101)	For anti-gang programs and warrant sweeps
Police	SPF9	Federal Grant	FY14 UNDERAGE ALCOHOL ENFORCEMENT	(1,686)	(5,598)	For enforcement of underage drinking laws
Police	SPG1	Federal Grant	FY13 SHSP GRANT	(509)	(1,566)	To support the efforts of the CERT Program
Police	SPG3	State Grant	FY15 STATE 911 PSAP GRANT	0	(3,234)	For enhanced 911 services
Police	SPG4	State Grant	FY15 STATE 911 TRAINING GRANT	0	(5,277)	For enhanced 911 services
Police	SPG5	Federal Grant	FY15 UNDERAGE ALCOHOL ENFORCEMENT	0	(680)	For enforcement of underage drinking laws
Police	TA05	Revolving Fund (A)	PRIVATE DETAILS - POLICE	(581,713)	(340,272)	Police Details account
Police	TP02	Trust	LAW ENFORCEMENT EXPENDABLE FUND	40,751	101,461	Proceeds from drug forfeitures

TOWN OF BROOKLINE FY2016 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY14 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/15</u>	<u>DESCRIPTION</u>
Police	TP03	Trust	BROOKLINE CITIZEN POLICE ACADEMY	380	(337)	Supports the Citizen Police Academy
Police	TP04	Trust	PUBLIC SAFETY MEMORIAL TRUST	4,230	4,231	Trust to construct memorial for fallen members in line of duty
<b>POLICE SUB-TOTAL</b>				<b>3,334,966</b>	<b>5,848,362</b>	
Police/Fire	SP29	Special Purpose	PUBLIC SAFETY DAMAGE RECOVERY	11,170	7,250	Funds recovered to replace/repair damaged goods
Police/Fire	SP97	Local Grant	SYDA FOUNDATION GIFT	7,751	7,751	Local gift for the Police and Fire Departments
<b>POLICE/FIRE SUB-TOTAL</b>				<b>18,921</b>	<b>15,001</b>	
DPW	EW40	Enterprise Fund	WATER/SEWER ENTERPRISE FUND	2,222,056	3,583,796	See the DPW portion of Sec. IV for a description
DPW	SW01	Special Purpose	CEMETERY LOTS/GRAVES	348,643	415,254	From sale of lots and service fees; for improvements to the cemetery
DPW	SW03	State Grant	CH90 HIGHWAY	(176,215)	(1,299,131)	For roadway reconstruction
DPW	SW08	State Grant	CH573:1985 OLMSTED PARK IMPROVEMENTS	14,115	14,115	For improvements to and management of Olmsted Park
DPW	SW16	State Grant	COMPOST BIN	4,046	3,246	For sale/purchase of compost bins
DPW	SW18	State Grant	ALLERTON-OLMSTED PARK	22,715	22,715	Improvements to and management of Allerton Overlook/Olmsted Park
DPW	SW20	Special Purpose	CYPRESS ST PLAYGROUND GIFT	12,625	12,625	Gift from the Cypress Street development for playground improvements
DPW	SW27	State Grant	RIVERWAY HISTORIC LAND PRESERVATION	25,000	25,000	DEM grant for the Riverway
DPW	SW28	Local Grant	HALL'S POND SANCTUARY GIFT (STONEMAN)	25,148	25,148	Gift for improvements to/management of Hall's Pond Nature Sanctuary
DPW	SW29	Special Purpose	DPW DAMAGE RECOVERY	22,520	30,964	Insurance proceeds recovered to replace/repair damaged goods
DPW	SW30	Local Grant	PARK/OPEN SPACE GIFT	14,529	12,118	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	168,323	172,345	"Betterment Fund" for sidewalk improvements
DPW	SW43	Local Grant	BROOKLINE IN BLOOM PROGRAM	41	41	Local grant money to support the bulb planting program
DPW	SW44	Local Grant	CONRY SQUARE GIFT	2,525	2,525	Off-site improvement fund for improvements to Conry Square
DPW	SW48	Federal Grant	RECREATIONAL TRAILS GRANT	7,500	7,500	For improvements to conservation trails
DPW	SW52	State Grant	LANDFILL CLOSURE URBAN SELF-HELP	83,539	44,439	For Skyline Park and associated trails
DPW	SW53	Local Grant	IF YOU CAN RIP IT-YOU CAN RECYCLE IT	288	2,811	Community Fund grant for recycling education
DPW	SW54	MWRA Grant	MWRA CSO CONTROL PROJECT	1,631,470	489	Sewer Separation Project in lower Beacon St. area - 100% MWRA Grant
DPW	SW58	Local Grant	LARZ ANDERSON FILM SERIES	10	10	Grant funding for outdoor films
DPW	SW61	Local Grant	PARKS SUMMER OUTDOOR MOVIE SERIES	21,536	21,536	Grants and donations for outdoor films
DPW	SW62	Special Purpose	1285 BEACON ST MITIGATION	32,518	32,518	From ZBA decision for traffic and streetscape improvements
DPW	SW63	Special Purpose	150 ST PAUL ST MITIGATION	1,771	1,771	From ZBA decision for traffic improvements
DPW	SW64	State Grant	LOST POND SANCTUARY GRANT	9,790	9,790	To improve pathways, access, and use of Lost Pond Nature Sanctuary
DPW	SW67	Local Grant	DEVOTION SCHOOL PLAYGROUND	10,000	10,000	From ZBA decision for playground improvements
DPW	SW68	Local Grant	GREEN DOG PROGRAM	410	410	Local donation to support the Green Dog program
DPW	SW70	State Grant	DCR EMERALD NECKLACE PED/BIKE CROSSING	56,787	31,656	For design development of pedestrian/bike crossings in Emerald Necklace
DPW	SW72	Local Grant	CHESTNUT HILL SQUARE-HEATH ST TRAFFIC	177,000	50,000	From developer of the Chestnut Hill Square project for traffic mitigation
DPW	SW73	Local Grant	CLEVELAND CIRCLE CINEMA DEVELOPMENT	1,741	0	From Cleveland Circle Cinema site developer for transportation consultant
DPW	SW74	State Grant	FISHER HILL RESERVOIR PARK	0	363,383	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	137,625	137,625	Donations for improvements to Fisher Hill Reservoir Park
DPW	SW77	Special Purpose	BROOKLINE PLACE PEER REVIEW	19,678	0	Engineering Consultant Review of Traffic Plans for Brookline Place
DPW	SW78	State Grant	DCR EMERALD NECKLACE PED/BIKE CROSSING	70,000	17,652	DCR Grant funds for design and construction bid documents
DPW	SW80	Special Purpose	IMPROV.TO DAVIS PATH/BOYLSTON ST PLAYG	0	142,918	Hotel Developer funds for improvements to Boylston Plgrd + Davis Path
DPW	TW03	Trust	A.W. & F.G. BLAKE EXPENDABLE TREE FUND	5,492	5,504	Purchase, planting, and maintenance of shade trees
DPW	TW04	Trust	A.W. & F.G. BLAKE NON-EXPENDABLE FUND	3,000	3,000	Interest used for the purchase, planting, and maintenance of shade trees
DPW	TW05	Trust	J. BOWDITCH EXPENDABLE TREE FUND	15,858	5,887	Care and planting of trees on the streets of the Town

TOWN OF BROOKLINE FY2016 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY14 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/15</u>	<u>DESCRIPTION</u>
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	53,260	48,849	Care of D.B Hoar Memorial Land
DPW	TW09	Trust	D.B. HOAR BIRD SANCTUARY EXPEND. FUND	58	93	Care of D.B Hoar Memorial Land
DPW	TW11	Trust	D.B. HOAR TREE EXPENDABLE FUND	229,918	233,912	Planting and caring for trees/other vegetation of the Hoar Sanctuary
DPW	TW13	Trust	J. WARREN EXPENDABLE TREE FUND	6,705	6,711	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	35,817	10,853	Specialized care of trees, lawns and parkland on Longwood Mall
DPW	TW17	Trust	AMORY WOODS PARK EXPENDABLE FUND	31,679	31,724	Funds for improvements to Amory Woods
DPW	TW19	Trust	MINOT PARK - ROSE GARDEN EXPEND. FUND	24,745	24,773	For maintenance and management of the Minot Rose Garden
DPW	TW21	Special Purpose	CONSERVATION COMMISSION FUND	26,033	26,060	Purchase of land/other interests in real estate; other conservation purposes
DPW	TW23	Special Purpose	CEMETERY PERPETUAL CARE EXPEND. FUND	66,448	68,721	Maintenance/management/care of the Cemetery grounds
DPW	TW24	Trust	CEMETERY PERPETUAL CARE NON-EXPEND.	1,396,815	1,414,701	Interest generated from fund used by Cemetery Trustees
DPW	TW25	Trust	SPECIAL TREE PLANTING EXPENDABLE FUND	18,208	18,231	Planting of trees
DPW	TW27	Trust	BROOKLINE RESERVOIR TREE EXPEND. FUND	26	27	For trees at the Brookline Reservoir
DPW	TW29	Trust	BEN ALPER TREE EXPENDABLE FUND	13,790	13,857	Planting of trees
DPW	TW30	Trust	BEN ALPER TREE NON-EXPENDABLE FUND	146,768	146,835	Interest used for the planting of trees in Brookline
DPW	TW31	Trust	TANYA STARZENSKI TREE-LANDSCAPING	387	390	Planting of trees
<b>PUBLIC WORKS SUB-TOTAL</b>				<b>7,071,013</b>	<b>5,983,669</b>	
Recreation	E700	Enterprise Fund	GOLF COURSE ENTERPRISE FUND	343,130	391,546	See the Recreation portion of Sec. IV for a description
Recreation	SL04	Revolving Fund (B)	RECREATION REVOLVING FUND	55,758	(113,151)	See the Recreation portion of Sec. IV for a description
Recreation	SL20	Local Grant	BROOKLINE DAY	35,161	50,909	Funds the Recreation Department's annual "Brookline Day"
Recreation	TR01	Trust	ROBSON YOUTH SOCCER EXP FUND	71	73	Used for sports equipment purchases and signage
Recreation	TR02	Local Grant	BAA REC EXPENDABLE TRUST	275,054	144,563	Annual payment from the BAA for the Boston Marathon
Recreation	TR03	Trust	LYNCH RECREATION EXPENDABLE FUND	345	345	Used for playground equipment
Recreation	TR04	Trust	BROOKLINE RECREATION BOOSTER CLUB	11,477	11,181	Donations used for expenses for various Recreation programs
Recreation	TR05	Trust	KIRRANE SPECIAL NEEDS EXPENDABLE FUND	4	4	Special Olympics team equipment and supplies
Recreation	TR07	Trust	CHILDREN'S CAMP EXPENDABLE FUND	17	17	Scholarships for Recreation programs
Recreation	TR08	Trust	JM NOE EXPENDABLE TRUST	1,609	1,612	Sports equipment for basketball program and maintenance of facility
Recreation	TR09	Trust	GRIGGS PARK GARDEN GIFT	107	107	Improvements to the Solomon Memorial Garden at Griggs Park
Recreation	TR10	Trust	AFTER THE PROM PARTY	1,190	1,200	Donations to support the After the Prom Party
<b>RECREATION SUB-TOTAL</b>				<b>723,923</b>	<b>488,406</b>	
Selectmen	SG04	State Grant	ARTS COUNCIL	24,237	21,732	Local arts grants
Selectmen	SG25	Special Purpose	RCN / COMCAST GIFT ACCOUNT	434,906	355,263	Payments for PEG/Access facilities/other cable purposes
Selectmen	SG27	Local Grant	ARTS MATCHING GRANT	2,251	5,851	Covers administrative expenses of Arts Commission
Selectmen	SG45	Special Purpose	SALE OF TOWN-OWNED LAND	0	80,000	Proceeds from the sale of Town-owned land
Selectmen	SG54	Local Grant	NSTAR COMMUNITY OUTREACH GRANT	6,607	6,607	Grant to promote energy conservation awareness
Selectmen	SG55	Special Purpose	PIONEER INSTITUTE AWARD (MUNI REPORT)	2,325	2,260	Award from the Pioneer Institute's Municipal Report contest
Selectmen	SG58	Local Grant	POET LAUREATE OF BROOKLINE PROGRAM	351	1	Supports Brookline's Poet Laureate program
Selectmen	TG02	Special Purpose	STABILIZATION FUND	6,126,740	6,138,305	General stabilization fund as allowed for under MGL, Ch. 40, Sec. 5B
Selectmen	TG03	Trust	PENNY SAVINGS FUND	6,827	0	Residue from old (1948) fund related to children's savings fund
Selectmen	TG04	Trust	COMMISSION FOR WOMEN	290	181	Donations to support the Commission for Women
Selectmen	TI04	Special Purpose	LIABILITY INSURANCE TRUST FUND	1,875,824	2,112,113	Funded from Free Cash and spent with Advisory Committee approval
<b>SELECTMEN SUB-TOTAL</b>				<b>8,480,358</b>	<b>8,722,313</b>	

**TOWN OF BROOKLINE  
FY2016 PROGRAM BUDGET**

**SPECIAL REVENUE FUNDS**

<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY14 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/15</u>	<u>DESCRIPTION</u>
Town Clerk	SG05	State Grant	ELECTION HOURS REIMBURSEMENT	0	21,507	State grant for state election costs
<b>TOWN CLERK SUB-TOTAL</b>				<b>0</b>	<b>21,507</b>	
Veterans	SG21	Local Grant	TOWN CELEBRATIONS FUND	7,500	7,500	Flag Day and Adopt-A-Pole donations
<b>VETERANS SUB-TOTAL</b>				<b>7,500</b>	<b>7,500</b>	
<b>GRAND TOTAL</b>				<b>28,722,606</b>	<b>30,265,396</b>	