

FY2016 FINANCIAL SUMMARY BY FUND

| | General Fund * | Water & Sewer Enterprise Fund | Golf Enterprise Fund | Recreation Revolving Fund | Parking Meter Fund | Cemetery Trust | Capital Project Surplus | TOTAL | % of Total |
|---|--------------------|-------------------------------|----------------------|---------------------------|--------------------|----------------|-------------------------|--------------------|------------|
| REVENUES | | | | | | | | | |
| Property Taxes | 188,609,198 | | | | | | | 188,609,198 | 68.9% |
| Local Receipts | 23,593,685 | | | | | | | 23,593,685 | 8.6% |
| State Aid | 18,484,876 | | | | | | | 18,484,876 | 6.8% |
| Parking Meter Receipts | | | | | 4,300,000 | | | 4,300,000 | 1.6% |
| Walnut Hill Cemetery Fund | | | | | | 75,000 | | 75,000 | 0.0% |
| State Aid for Libraries | | | | | | | | 0 | 0.0% |
| Golf Receipts | | | 1,376,311 | | | | | 1,376,311 | 0.5% |
| Recreation Program Revenue | | | | 2,882,651 | | | | 2,882,651 | 1.1% |
| Water and Sewer Receipts | | 28,324,905 | | | | | | 28,324,905 | 10.3% |
| Capital Project Surplus | | | | | | | 1,030,000 | 1,030,000 | 0.4% |
| Free Cash | 5,016,500 | | | | | | | 5,016,500 | 1.8% |
| TOTAL FINANCIAL PLAN REVENUE | 235,704,259 | 28,324,905 | 1,376,311 | 2,882,651 | 4,300,000 | 75,000 | 1,030,000 | 273,693,126 | |
| EXPENDITURES ** | | | | | | | | | |
| General Government | 8,142,006 | | | | | | | 8,142,006 | 3.0% |
| Public Safety | 34,344,676 | | | | 2,150,000 | | | 36,494,676 | 13.3% |
| Public Works | 11,671,525 | 23,959,123 | | | 2,150,000 | 75,000 | | 37,855,648 | 13.8% |
| Library | 3,866,386 | | | | | | | 3,866,386 | 1.4% |
| Health & Human Services | 2,454,395 | | | | | | | 2,454,395 | 0.9% |
| Recreation | 988,816 | | 1,003,745 | 2,528,527 | | | | 4,521,087 | 1.7% |
| Schools | 90,772,380 | | | | | | | 90,772,380 | 33.2% |
| Personal Services Reserve | 715,000 | | | | | | | 715,000 | 0.3% |
| Collective Bargaining (Town) | 1,850,000 | | | | | | | 1,850,000 | 0.7% |
| Personnel Benefits ** | 51,097,774 | 1,988,729 | 113,814 | 350,948 | | | | 53,551,265 | 19.6% |
| Non-Departmental ** | 2,952,995 | | 63,997 | 3,176 | | | | 3,020,168 | 1.1% |
| Debt Service | 9,478,591 | 2,377,053 | 194,755 | | | | | 12,050,399 | 4.4% |
| Revenue-Financed CIP (Special Appropriations) | 9,083,000 | | | | | | 1,030,000 | 10,113,000 | 3.7% |
| Non-Appropriated | 8,286,693 | | | | | | | 8,286,693 | 3.0% |
| TOTAL FINANCIAL PLAN EXPENDITURES | 235,704,259 | 28,324,905 | 1,376,311 | 2,882,651 | 4,300,000 | 75,000 | 1,030,000 | 273,693,126 | |
| % OF TOTAL FINANCIAL PLAN | 86.1% | 10.3% | 0.5% | 1.1% | 1.6% | 0.0% | 0.4% | | |

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

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

FY2016 FINANCIAL PLAN BY CATEGORY OF EXPENDITURE *

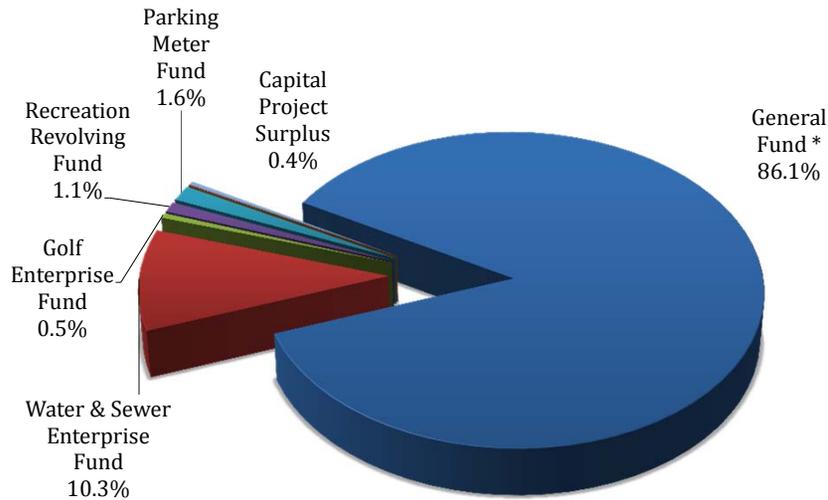
| | General Fund ** | Water & Sewer Enterprise Fund | Golf Course Enterprise Fund | Recreation Revolving Fund | Capital Project Surplus | TOTAL | % OF TOTAL |
|-------------------------------------|--------------------|-------------------------------|-----------------------------|---------------------------|-------------------------|--------------------|------------|
| Personnel | 129,617,915 | 2,521,086 | 470,099 | 1,815,917 | | 134,425,017 | 49.1% |
| Services | 16,473,496 | 353,798 | 126,648 | 365,463 | | 17,319,405 | 6.3% |
| Supplies | 4,297,556 | 123,020 | 193,950 | 193,942 | | 4,808,467 | 1.8% |
| Other *** | 1,425,327 | 10,579 | 72,077 | 46,018 | | 1,554,002 | 0.6% |
| Utilities | 4,943,256 | 102,945 | 103,919 | 102,383 | | 5,252,503 | 1.9% |
| Capital Outlay | 2,693,701 | 504,800 | 76,050 | 7,980 | | 3,282,531 | 1.2% |
| Inter-Governmental | 20,000 | 20,062,449 | | | | 20,082,449 | 7.3% |
| Benefits *** | 51,097,774 | 1,988,729 | 113,814 | 350,948 | | 53,551,265 | 19.6% |
| Reserves | 2,661,515 | 280,879 | 25,000 | | | 2,967,394 | 1.1% |
| Debt Service | 9,478,591 | 2,377,053 | 194,755 | | | 12,050,399 | 4.4% |
| Rev.-Financed CIP (Special Approp.) | 9,083,000 | | | | 1,030,000 | 10,113,000 | 3.7% |
| Non-Appropriated | 8,286,693 | | | | | 8,286,693 | 3.0% |
| TOTAL FINANCIAL PLAN | 240,078,824 | 28,324,905 | 1,376,311 | 2,882,651 | 1,030,000 | 273,693,126 | |

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

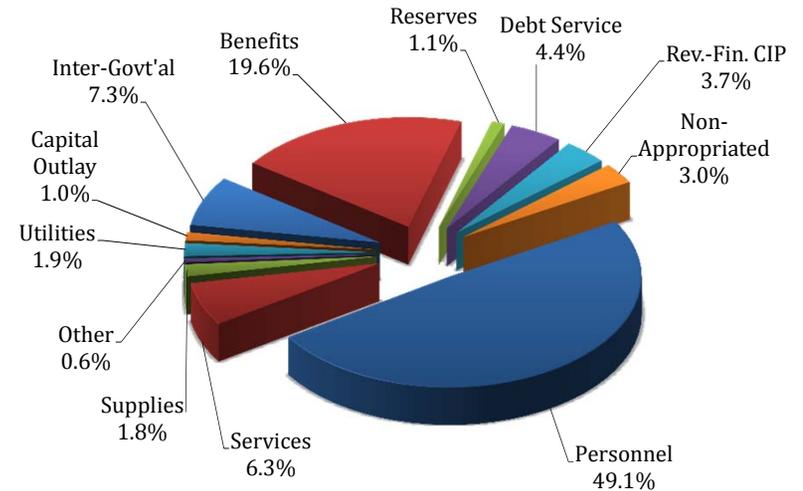
** For purposes of this analysis, the General Fund includes the funds transferred from the Parking Meter Fund and Cemetery Trust.

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

FY2016 FINANCIAL PLAN BY FUND



FY2016 FINANCIAL PLAN BY CATEGORY



**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

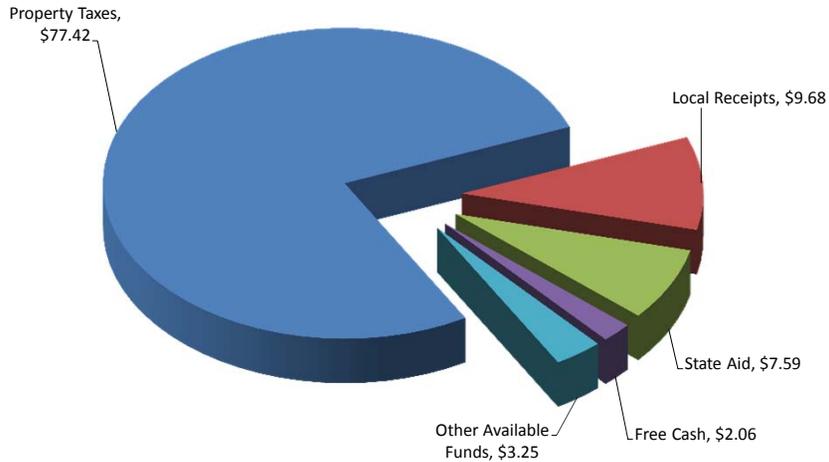
BUDGET SUMMARIES: General Fund Budget

FY2016 RECOMMENDED GENERAL FUND BUDGET SUMMARY

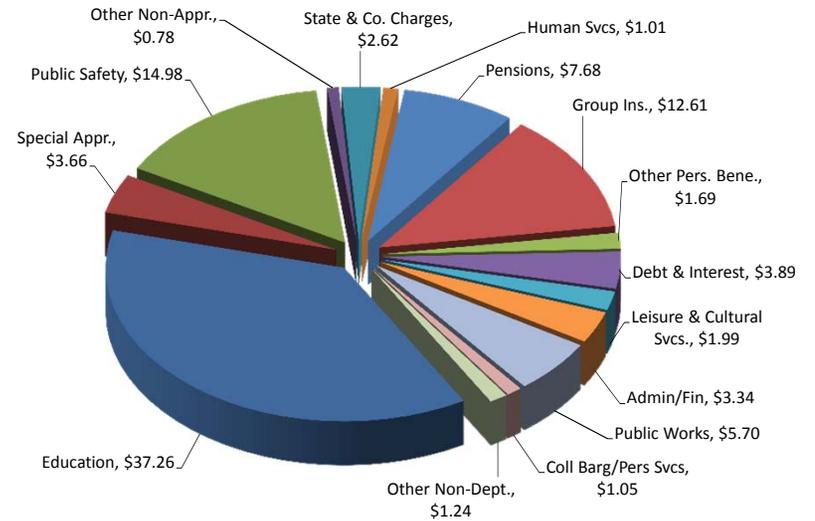
| | FY2012 ACTUAL | FY2013 ACTUAL | FY2014 ACTUAL | FY2015 BUDGET | FY2016 BUDGET | INCREASE/DECREASE | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------|
| | | | | | | \$ | % |
| REVENUE | | | | | | | |
| Property Tax | 162,674,174 | 169,029,414 | 174,869,775 | 182,239,297 | 188,609,198 | 6,369,901 | 3.5% |
| Local Receipts | 23,849,795 | 24,480,797 | 25,522,496 | 22,770,225 | 23,593,685 | 823,460 | 3.6% |
| State Aid | 13,796,975 | 15,125,059 | 16,633,741 | 17,634,876 | 18,484,876 | 850,000 | 4.8% |
| Free Cash | 5,380,264 | 5,336,413 | 7,655,155 | 5,084,152 | 5,016,500 | (67,653) | -1.3% |
| Other Available Funds | 6,618,966 | 11,894,344 | 6,852,688 | 7,903,508 | 7,925,643 | 22,135 | 0.3% |
| TOTAL REVENUE | 212,320,174 | 225,866,027 | 231,533,856 | 235,632,058 | 243,629,902 | 7,997,844 | 3.4% |
| (LESS) NON-APPROPRIATED EXPENSES | | | | | | | |
| State & County Charges | 5,671,508 | 6,105,553 | 6,196,321 | 6,201,541 | 6,385,250 | 183,709 | 3.0% |
| Tax Abatement Overlay | 1,910,493 | 1,958,780 | 1,726,503 | 2,080,721 | 1,750,000 | (330,721) | -15.9% |
| Deficits & Judgments | 7,374 | 16,784 | 3,049 | 25,000 | 25,000 | 0 | 0.0% |
| Cherry Sheet Offsets | 106,839 | 109,160 | 111,026 | 126,443 | 126,443 | 0 | 0.0% |
| TOTAL NON-APPROPRIATED EXPENSES | 7,696,214 | 8,190,277 | 8,036,899 | 8,433,705 | 8,286,693 | (147,012) | -1.7% |
| AMOUNT AVAILABLE FOR APPROPRIATION | | | | 227,198,354 | 235,343,209 | 8,144,854 | 3.6% |
| APPROPRIATIONS | | | | | | | |
| Town Departments | 62,444,693 | 64,244,598 | 65,964,139 | 67,734,861 | 68,407,803 | 672,942 | 1.0% |
| School Department | 75,387,189 | 79,079,823 | 82,780,770 | 86,842,577 | 90,772,380 | 3,929,803 | 4.5% |
| Non-Departmental Total | 52,808,923 | 56,022,030 | 60,329,975 | 63,205,918 | 66,050,024 | 2,844,106 | 4.5% |
| General Fund Non-Departmental | 50,481,512 | 53,729,242 | 57,700,095 | 60,718,965 | 63,529,381 | 2,810,417 | 4.6% |
| Water & Sewer Enterprise Fund Overhead * | 1,867,647 | 1,855,987 | 2,125,747 | 1,973,970 | 1,988,729 | 14,758 | 0.7% |
| Golf Enterprise Fund Overhead * | 163,852 | 155,037 | 150,416 | 163,049 | 177,791 | 14,742 | 9.0% |
| Recreation Revolving Fund Overhead * | 295,912 | 281,764 | 353,717 | 349,934 | 354,124 | 4,190 | 1.2% |
| OPERATING BUDGET SUBTOTAL | 190,640,805 | 199,346,451 | 209,074,884 | 217,783,354 | 225,230,209 | 7,446,855 | 3.4% |
| Revenue-Financed CIP (Special Appropriations) | 7,379,001 | 12,933,500 | 8,581,000 | 9,415,000 | 10,113,000 | 698,000 | 7.4% |
| TOTAL APPROPRIATIONS | 198,019,806 | 212,279,951 | 217,655,884 | 227,198,354 | 235,343,209 | 8,144,856 | 3.6% |
| BALANCE | | | | 0 | 0 | 0 | |

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

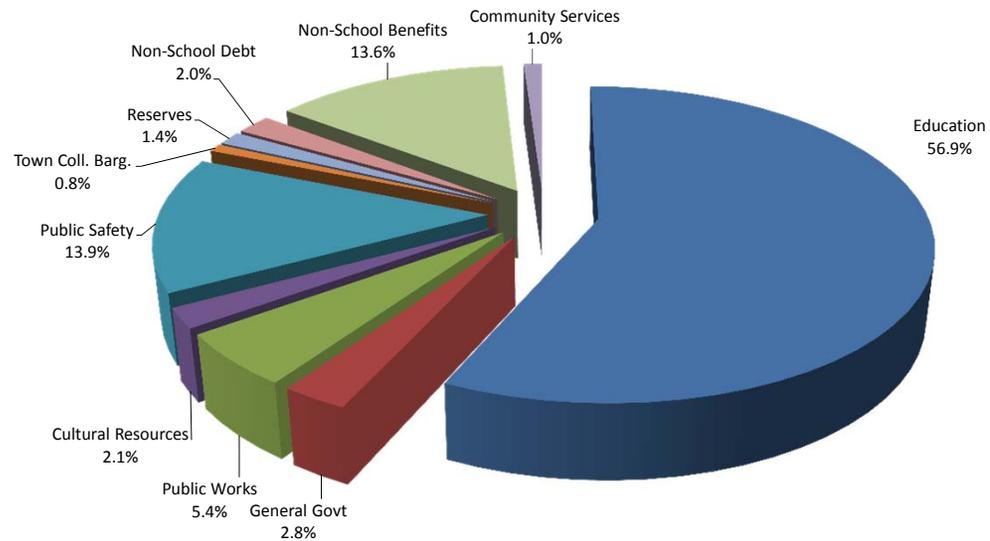
How Each \$100 Will Be Received



How Each \$100 Will Be Spent



FULLY ALLOCATED FY2016 GENERAL FUND OPERATING BUDGET



FY2016 RECOMMENDED OPERATING BUDGET SUMMARY - TOTALS BY EXPENDITURE CLASSIFICATION

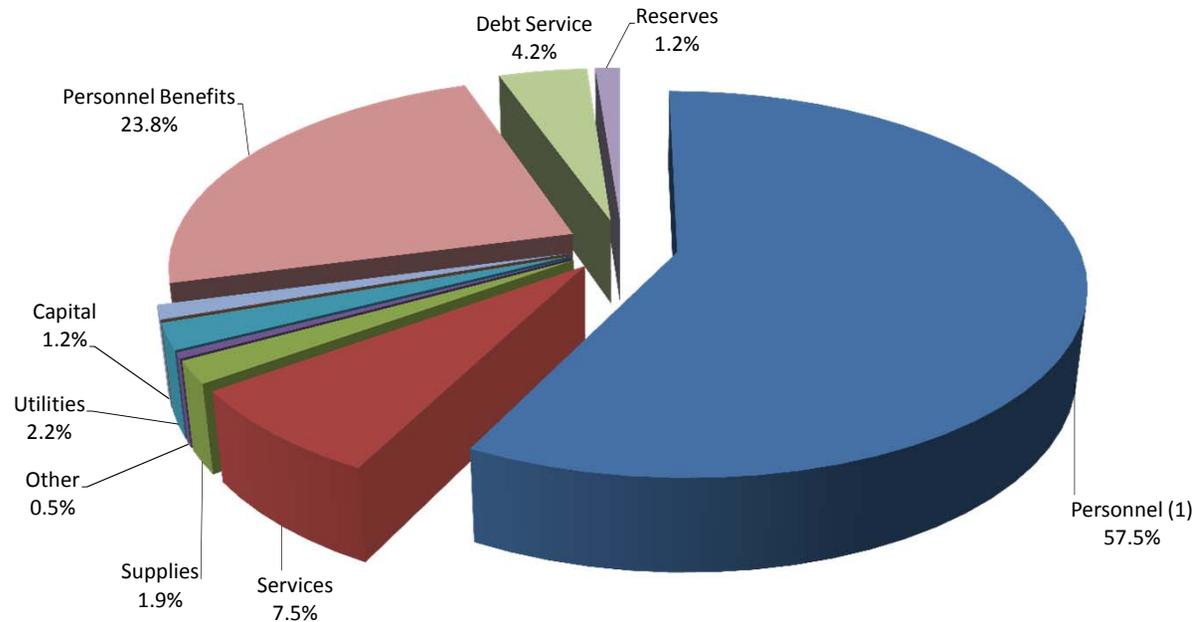
| <u>CLASS OF EXPENDITURE</u> | <u>FY2012 ACTUAL</u> | <u>FY2013 ACTUAL</u> | <u>FY2014 ACTUAL</u> | <u>FY2015 BUDGET</u> | <u>FY2016 BUDGET</u> | <u>INCREASE/ DECREASE</u> | <u>% INCREASE/ DECREASE</u> |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|---------------------------------|
| Personnel (1) | 110,023,968 | 114,513,341 | 119,306,115 | 125,274,177 | 129,597,915 | 4,323,738 | 3.5% |
| Services | 16,524,652 | 17,069,246 | 16,978,291 | 16,591,906 | 16,907,641 | 315,736 | 1.9% |
| Supplies | 3,958,987 | 4,162,788 | 4,658,909 | 4,202,221 | 4,266,056 | 63,835 | 1.5% |
| Other | 904,322 | 799,690 | 873,363 | 1,058,526 | 1,095,267 | 36,741 | 3.5% |
| Utilities | 4,925,165 | 5,021,550 | 5,226,743 | 5,236,503 | 4,943,256 | (293,247) | -5.6% |
| Intergovernmental | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 0 | 0.0% |
| Capital Outlay | 1,879,392 | 2,164,841 | 2,163,563 | 2,538,337 | 2,693,701 | 155,364 | 6.1% |
| Personnel Benefits | 41,529,043 | 45,240,975 | 49,570,654 | 50,500,117 | 53,551,265 | 3,051,148 | 6.0% |
| Debt Service | 10,112,066 | 9,834,605 | 9,304,647 | 9,621,757 | 9,478,591 | (143,166) | -1.5% |
| Reserves (2) | 763,210 | 519,415 | 972,598 | 2,739,812 | 2,676,515 | (63,297) | -2.3% |
| TOTAL OPERATING BUDGET | 190,640,804 | 199,346,452 | 209,074,884 | 217,783,356 | 225,230,209 | 7,446,853 | 3.4% |

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

(2) The FY12-FY14 Actuals do not include the Operating Budget Reserve Fund, as those monies were transferred to departmental budgets for expenditure.

Note: The FY15 and FY16 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

FY16 OPERATING BUDGET BY CLASS OF EXPENDITURE



**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2016 RECOMMENDED OPERATING BUDGET SUMMARY

| SERVICE PROGRAMS | FY2012 ACTUAL | FY2013 ACTUAL | FY2014 ACTUAL | FY2015 BUDGET | FY2016 BUDGET | INCREASE/ DECREASE | % INCREASE/ DECREASE |
|--|------------------|------------------|------------------|------------------|------------------|-----------------------|-------------------------|
| ADMINISTRATION AND FINANCE | | | | | | | |
| Selectmen | 633,912 | 644,074 | 670,358 | 650,023 | 652,312 | 2,289 | 0.4% |
| Personnel | 617,042 | 625,277 | 650,537 | 622,175 | 627,482 | 5,307 | 0.9% |
| Services | 6,257 | 6,745 | 7,917 | 14,118 | 11,100 | (3,018) | -21.4% |
| Supplies | 3,446 | 3,604 | 3,807 | 4,000 | 4,000 | 0 | 0.0% |
| Other | 5,626 | 6,559 | 6,017 | 7,600 | 7,600 | 0 | 0.0% |
| Capital | 1,542 | 1,890 | 2,080 | 2,130 | 2,130 | 0 | 0.0% |
| Human Resources Department | 503,323 | 574,019 | 615,662 | 528,952 | 533,746 | 4,794 | 0.9% |
| Personnel | 276,033 | 272,368 | 284,408 | 287,059 | 291,603 | 4,544 | 1.6% |
| Services | 193,704 | 267,548 | 309,115 | 200,503 | 200,503 | 0 | 0.0% |
| Supplies | 8,287 | 8,490 | 8,827 | 9,000 | 9,000 | 0 | 0.0% |
| Other | 23,971 | 22,785 | 11,955 | 31,000 | 31,000 | 0 | 0.0% |
| Capital | 1,328 | 2,828 | 1,357 | 1,390 | 1,640 | 250 | 18.0% |
| Information Technology Department | 1,399,122 | 1,472,035 | 1,705,110 | 1,775,260 | 1,793,980 | 18,720 | 1.1% |
| Personnel | 928,960 | 950,398 | 984,622 | 1,068,438 | 1,064,659 | (3,780) | -0.4% |
| Services | 415,465 | 441,162 | 613,792 | 599,322 | 645,322 | 46,000 | 7.7% |
| Supplies | 20,943 | 15,825 | 33,408 | 33,850 | 10,350 | (23,500) | -69.4% |
| Other | 26,587 | 31,363 | 32,550 | 32,550 | 32,550 | 0 | 0.0% |
| Capital | 7,166 | 33,287 | 40,738 | 41,100 | 41,100 | 0 | 0.0% |
| Finance Department | 2,986,280 | 2,991,976 | 2,933,343 | 2,879,299 | 2,895,236 | 15,937 | 0.6% |
| Personnel | 1,986,907 | 2,030,012 | 2,096,011 | 2,075,000 | 2,115,357 | 40,356 | 1.9% |
| Services | 934,330 | 898,222 | 732,663 | 717,294 | 698,560 | (18,734) | -2.6% |
| Supplies | 37,504 | 34,846 | 42,823 | 43,697 | 50,310 | 6,613 | 15.1% |
| Other | 16,147 | 15,483 | 17,926 | 18,865 | 20,957 | 2,092 | 11.1% |
| Utilities | 2,329 | 1,848 | 1,965 | 2,143 | 1,332 | (811) | -37.8% |
| Capital | 9,061 | 11,565 | 41,955 | 22,300 | 8,720 | (13,580) | -60.9% |
| Legal Services | 842,312 | 821,872 | 888,936 | 824,973 | 833,934 | 8,960 | 1.1% |
| Personnel | 570,098 | 583,342 | 512,112 | 579,414 | 586,025 | 6,610 | 1.1% |
| Services | 169,843 | 102,969 | 269,970 | 127,559 | 129,409 | 1,850 | 1.5% |
| Supplies | 3,690 | 4,206 | 2,788 | 3,500 | 3,500 | 0 | 0.0% |
| Other | 97,605 | 128,474 | 101,066 | 111,500 | 112,000 | 500 | 0.4% |
| Capital | 1,075 | 2,881 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| Advisory Committee | 22,120 | 14,974 | 13,129 | 24,797 | 24,900 | 103 | 0.4% |
| Personnel | 20,035 | 12,303 | 10,314 | 21,657 | 21,760 | 103 | 0.5% |
| Services | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Supplies | 1,467 | 2,052 | 2,189 | 2,275 | 2,275 | 0 | 0.0% |
| Other | 326 | 326 | 333 | 570 | 570 | 0 | 0.0% |
| Capital | 293 | 293 | 293 | 295 | 295 | 0 | 0.0% |
| Town Clerk | 577,161 | 775,342 | 557,591 | 632,689 | 611,324 | (21,364) | -3.4% |
| Personnel | 485,487 | 683,552 | 474,985 | 532,142 | 502,952 | (29,190) | -5.5% |
| Services | 77,206 | 75,682 | 71,348 | 77,887 | 90,172 | 12,285 | 15.8% |
| Supplies | 11,968 | 13,214 | 8,791 | 13,750 | 14,550 | 800 | 5.8% |
| Other | 1,356 | 1,400 | 1,278 | 1,400 | 2,450 | 1,050 | 75.0% |
| Capital | 1,143 | 1,495 | 1,189 | 7,510 | 1,200 | (6,310) | -84.0% |
| Dept. of Planning and Cmty. Development | 634,155 | 620,598 | 757,716 | 781,942 | 796,574 | 14,631 | 1.9% |
| Personnel | 605,418 | 578,012 | 681,397 | 748,035 | 756,419 | 8,383 | 1.1% |
| Services | 16,541 | 23,830 | 63,076 | 16,945 | 20,193 | 3,248 | 19.2% |
| Supplies | 5,279 | 7,704 | 7,649 | 9,212 | 9,712 | 500 | 5.4% |
| Other | 3,933 | 3,455 | 2,567 | 4,550 | 4,550 | 0 | 0.0% |
| Capital | 2,983 | 7,597 | 3,027 | 3,200 | 5,700 | 2,500 | 78.1% |

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2016 RECOMMENDED OPERATING BUDGET SUMMARY

| SERVICE PROGRAMS | FY2012 ACTUAL | FY2013 ACTUAL | FY2014 ACTUAL | FY2015 BUDGET | FY2016 BUDGET | INCREASE/ DECREASE | % INCREASE/ DECREASE |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|---------------------------------|
| <u>ADMINISTRATION AND FINANCE TOTAL</u> | <u>7,598,383</u> | <u>7,914,891</u> | <u>8,141,844</u> | <u>8,097,937</u> | <u>8,142,006</u> | <u>44,070</u> | <u>0.5%</u> |
| Personnel | 5,489,979 | 5,735,264 | 5,694,386 | 5,933,922 | 5,966,257 | 32,334 | 0.5% |
| Services | 1,813,346 | 1,816,158 | 2,067,881 | 1,753,628 | 1,795,259 | 41,631 | 2.4% |
| Supplies | 92,585 | 89,940 | 110,280 | 119,284 | 103,697 | (15,587) | -13.1% |
| Other | 175,551 | 209,845 | 173,692 | 208,035 | 211,677 | 3,642 | 1.8% |
| Utilities | 2,329 | 1,848 | 1,965 | 2,143 | 1,332 | (811) | -37.8% |
| Capital | 24,593 | 61,836 | 93,640 | 80,925 | 63,785 | (17,140) | -21.2% |
| <u>PUBLIC SAFETY</u> | | | | | | | |
| <u>Police Department</u> | <u>14,947,823</u> | <u>14,954,651</u> | <u>15,258,118</u> | <u>16,429,221</u> | <u>16,358,001</u> | <u>(71,220)</u> | <u>-0.4%</u> |
| Personnel | 13,500,519 | 13,516,008 | 13,794,897 | 14,731,735 | 14,814,426 | 82,691 | 0.6% |
| Services | 366,579 | 351,552 | 478,162 | 505,169 | 515,744 | 10,575 | 2.1% |
| Supplies | 208,095 | 202,220 | 217,650 | 221,750 | 221,750 | 0 | 0.0% |
| Other | 67,999 | 58,873 | 90,412 | 64,000 | 69,000 | 5,000 | 7.8% |
| Utilities | 404,016 | 373,720 | 379,032 | 425,423 | 342,137 | (83,286) | -19.6% |
| Capital | 400,614 | 452,278 | 297,966 | 481,144 | 394,944 | (86,200) | -17.9% |
| <u>Fire Department</u> | <u>12,855,469</u> | <u>12,844,259</u> | <u>12,886,490</u> | <u>12,945,375</u> | <u>12,878,455</u> | <u>(66,920)</u> | <u>-0.5%</u> |
| Personnel | 12,203,204 | 12,147,057 | 12,104,081 | 12,156,799 | 12,170,860 | 14,062 | 0.1% |
| Services | 152,633 | 155,187 | 147,343 | 160,755 | 163,755 | 3,000 | 1.9% |
| Supplies | 105,981 | 130,847 | 133,198 | 146,260 | 149,560 | 3,300 | 2.3% |
| Other | 25,269 | 32,605 | 27,550 | 27,650 | 31,350 | 3,700 | 13.4% |
| Utilities | 240,794 | 230,452 | 242,849 | 233,334 | 212,053 | (21,282) | -9.1% |
| Capital | 127,589 | 148,111 | 231,470 | 220,577 | 150,877 | (69,700) | -31.6% |
| <u>Building Department</u> | <u>6,823,180</u> | <u>6,854,850</u> | <u>7,163,183</u> | <u>7,068,259</u> | <u>7,258,220</u> | <u>189,961</u> | <u>2.7%</u> |
| Personnel | 1,984,568 | 2,037,550 | 2,080,322 | 2,207,042 | 2,248,758 | 41,717 | 1.9% |
| Services | 1,861,172 | 2,107,030 | 2,213,679 | 2,118,980 | 2,170,462 | 51,482 | 2.4% |
| Supplies | 294,270 | 22,633 | 22,946 | 23,170 | 28,950 | 5,780 | 24.9% |
| Other | 4,020 | 5,201 | 5,350 | 5,350 | 10,100 | 4,750 | 88.8% |
| Utilities | 2,535,782 | 2,627,973 | 2,777,786 | 2,657,117 | 2,683,949 | 26,832 | 1.0% |
| Capital | 143,367 | 54,464 | 63,100 | 56,600 | 116,000 | 59,400 | 104.9% |
| <u>PUBLIC SAFETY TOTAL</u> | <u>34,626,472</u> | <u>34,653,760</u> | <u>35,307,791</u> | <u>36,442,855</u> | <u>36,494,676</u> | <u>51,820</u> | <u>0.1%</u> |
| Personnel | 27,688,291 | 27,700,615 | 27,979,301 | 29,095,576 | 29,234,045 | 138,469 | 0.5% |
| Services | 2,380,384 | 2,613,769 | 2,839,183 | 2,784,904 | 2,849,961 | 65,057 | 2.3% |
| Supplies | 608,346 | 355,699 | 373,794 | 391,180 | 400,260 | 9,080 | 2.3% |
| Other | 97,289 | 96,679 | 123,311 | 97,000 | 110,450 | 13,450 | 13.9% |
| Utilities | 3,180,592 | 3,232,145 | 3,399,667 | 3,315,874 | 3,238,139 | (77,736) | -2.3% |
| Capital | 671,571 | 654,853 | 592,536 | 758,321 | 661,821 | (96,500) | -12.7% |
| <u>PUBLIC WORKS</u> | | | | | | | |
| <u>Department of Public Works</u> | <u>13,283,955</u> | <u>14,480,045</u> | <u>15,220,418</u> | <u>14,198,548</u> | <u>13,896,525</u> | <u>(302,023)</u> | <u>-2.1%</u> |
| Personnel | 7,104,392 | 7,668,446 | 7,852,981 | 7,759,971 | 7,630,596 | (129,375) | -1.7% |
| Services | 3,316,303 | 3,728,317 | 3,875,248 | 3,430,752 | 3,188,274 | (242,477) | -7.1% |
| Supplies | 918,943 | 1,129,991 | 1,396,738 | 915,750 | 895,750 | (20,000) | -2.2% |
| Other | 34,391 | 25,555 | 28,913 | 40,900 | 53,500 | 12,600 | 30.8% |
| Utilities | 1,205,569 | 1,231,470 | 1,218,979 | 1,331,175 | 1,117,300 | (213,875) | -16.1% |
| Intergovernmental | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 0 | 0.0% |
| Capital | 684,358 | 676,267 | 827,559 | 700,000 | 991,104 | 291,104 | 41.6% |

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2016 RECOMMENDED OPERATING BUDGET SUMMARY

| SERVICE PROGRAMS | FY2012 ACTUAL | FY2013 ACTUAL | FY2014 ACTUAL | FY2015 BUDGET | FY2016 BUDGET | INCREASE/ DECREASE | % INCREASE/ DECREASE |
|--|------------------|------------------|------------------|------------------|------------------|-----------------------|-------------------------|
| CULTURAL SERVICES | | | | | | | |
| Library | 3,621,074 | 3,742,982 | 3,827,172 | 3,806,118 | 3,866,386 | 60,268 | 1.6% |
| Personnel | 2,554,582 | 2,669,323 | 2,754,771 | 2,715,222 | 2,761,946 | 46,724 | 1.7% |
| Services | 157,631 | 169,477 | 180,241 | 181,641 | 185,141 | 3,500 | 1.9% |
| Supplies | 551,929 | 542,519 | 534,330 | 562,600 | 572,942 | 10,342 | 1.8% |
| Other | 5,148 | 3,601 | 3,938 | 3,700 | 4,700 | 1,000 | 27.0% |
| Utilities | 322,796 | 318,539 | 332,859 | 316,955 | 315,657 | (1,298) | -0.4% |
| Capital | 28,987 | 39,522 | 21,033 | 26,000 | 26,000 | 0 | 0.0% |
| HUMAN SERVICES | | | | | | | |
| Health and Human Services Department | 1,158,084 | 1,152,529 | 1,280,036 | 1,169,273 | 1,083,695 | (85,578) | -7.3% |
| Personnel | 888,408 | 901,247 | 1,014,554 | 881,727 | 859,822 | (21,905) | -2.5% |
| Services | 186,221 | 191,137 | 196,937 | 199,751 | 160,546 | (39,205) | -19.6% |
| Supplies | 16,815 | 15,068 | 19,669 | 15,100 | 15,100 | 0 | 0.0% |
| Other | 4,096 | 4,111 | 4,564 | 4,120 | 4,120 | 0 | 0.0% |
| Utilities | 37,420 | 37,380 | 40,896 | 40,855 | 40,087 | (768) | -1.9% |
| Capital | 25,124 | 3,586 | 3,416 | 27,720 | 4,020 | (23,700) | -85.5% |
| Veterans' Services | 273,858 | 294,085 | 327,315 | 323,511 | 329,662 | 6,151 | 1.9% |
| Personnel | 131,225 | 157,823 | 161,773 | 161,557 | 162,029 | 472 | 0.3% |
| Services | 2,599 | 2,599 | 2,527 | 2,609 | 2,538 | (71) | -2.7% |
| Supplies | 613 | 561 | 629 | 650 | 650 | 0 | 0.0% |
| Other | 138,914 | 132,594 | 161,878 | 158,185 | 163,935 | 5,750 | 3.6% |
| Capital | 508 | 508 | 508 | 510 | 510 | 0 | 0.0% |
| Council on Aging | 770,862 | 872,570 | 837,172 | 852,490 | 865,211 | 12,721 | 1.5% |
| Personnel | 636,371 | 681,552 | 704,826 | 719,168 | 727,643 | 8,474 | 1.2% |
| Services | 46,757 | 36,743 | 34,489 | 44,083 | 44,083 | 0 | 0.0% |
| Supplies | 17,137 | 17,648 | 18,297 | 18,000 | 18,000 | 0 | 0.0% |
| Other | 2,258 | 1,851 | 1,808 | 2,900 | 2,900 | 0 | 0.0% |
| Utilities | 63,964 | 65,597 | 72,650 | 63,139 | 66,385 | 3,246 | 5.1% |
| Capital | 4,376 | 69,179 | 5,101 | 5,200 | 6,200 | 1,000 | 19.2% |
| Diversity, Inclusion and Community Relations* | 108,596 | 117,064 | 0 | 172,899 | 175,827 | 2,928 | 1.7% |
| Personnel | 106,005 | 113,573 | 0 | 163,499 | 165,827 | 2,328 | 1.4% |
| Services | 505 | 524 | 0 | 0 | 0 | 0 | - |
| Supplies | 1,585 | 2,597 | 0 | 9,000 | 9,000 | 0 | 0.0% |
| Other | 124 | 123 | 0 | 150 | 150 | 0 | 0.0% |
| Capital | 376 | 247 | 0 | 250 | 850 | 600 | 240.0% |
| HUMAN SERVICES TOTAL | 2,311,401 | 2,436,248 | 2,444,523 | 2,518,173 | 2,454,395 | (63,778) | -2.5% |
| Personnel | 1,762,009 | 1,854,195 | 1,881,155 | 1,925,951 | 1,915,320 | (10,630) | -0.6% |
| Services | 236,082 | 231,003 | 233,953 | 246,443 | 207,167 | (39,276) | -15.9% |
| Supplies | 36,150 | 35,874 | 38,595 | 42,750 | 42,750 | 0 | 0.0% |
| Other | 145,392 | 138,679 | 168,249 | 165,355 | 171,105 | 5,750 | 3.5% |
| Utilities | 101,384 | 102,977 | 113,546 | 103,994 | 106,472 | 2,478 | 2.4% |
| Capital | 30,385 | 73,520 | 9,025 | 33,680 | 11,580 | (22,100) | -65.6% |

* In FY12 + FY13, this was the Human Relations/Youth Resources Commission. Actual FY14 expenditures are accounted for in the Dept. of Health and Human Services.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2016 RECOMMENDED OPERATING BUDGET SUMMARY

| SERVICE PROGRAMS | FY2012 ACTUAL | FY2013 ACTUAL | FY2014 ACTUAL | FY2015 BUDGET | FY2016 BUDGET | INCREASE/ DECREASE | % INCREASE/ DECREASE |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------|
| LEISURE SERVICES | | | | | | | |
| Recreation Department | 1,003,410 | 1,016,673 | 1,022,391 | 1,021,631 | 988,816 | (32,816) | -3.2% |
| Personnel | 687,310 | 723,472 | 714,908 | 690,487 | 698,523 | 8,035 | 1.2% |
| Services | 140,566 | 72,817 | 66,441 | 56,882 | 23,037 | (33,845) | -59.5% |
| Supplies | 44,259 | 67,755 | 65,683 | 91,480 | 86,480 | (5,000) | -5.5% |
| Other | 12,400 | 11,954 | 12,220 | 12,400 | 12,400 | 0 | 0.0% |
| Utilities | 112,495 | 134,572 | 159,728 | 166,362 | 164,356 | (2,006) | -1.2% |
| Capital | 6,380 | 6,102 | 3,411 | 4,020 | 4,020 | 0 | 0.0% |
| Personnel Services Reserve ¹ | | | | 899,599 | 715,000 | (184,599) | -20.5% |
| FY13-FY15 Collective Bargaining Reserve ² | | | | 750,000 | 750,000 | 0 | |
| FY16 Collective Bargaining Reserve | | | | | 1,100,000 | 1,100,000 | |
| DEPARTMENTAL SUB-TOTAL | 62,444,693 | 64,244,598 | 65,964,139 | 67,734,861 | 68,407,803 | 672,942 | 1.0% |
| ¹ The amounts shown for FY12 - FY14 are \$0 because these funds were transferred to departments during the fiscal year. | | | | | | | |
| ² FY13 - FY15 contracts are not in place for the Fire Union. | | | | | | | |
| SCHOOLS ³ | | | | | | | |
| Personnel | 75,387,189 | 79,079,823 | 82,780,770 | 86,842,577 | 90,772,380 | 3,929,803 | 4.5% |
| Personnel | 64,737,406 | 68,162,026 | 72,428,615 | 75,503,448 | 78,826,228 | 3,322,780 | 4.4% |
| Services | 8,088,317 | 8,024,389 | 7,247,489 | 7,611,157 | 8,111,157 | 500,000 | 6.6% |
| Supplies | 1,706,776 | 1,941,010 | 2,139,489 | 2,079,177 | 2,164,177 | 85,000 | 4.1% |
| Other | 421,571 | 299,657 | 348,819 | 516,157 | 516,157 | 0 | 0.0% |
| Capital | 433,119 | 652,741 | 616,358 | 935,391 | 935,391 | 0 | 0.0% |
| Reserve ¹ | 0 | 0 | 0 | 197,247 | 219,270 | 22,023 | 11.2% |
| NON-DEPARTMENTAL | | | | | | | |
| Personnel Benefits | 41,529,043 | 45,240,975 | 49,570,654 | 50,500,117 | 53,551,265 | 3,051,148 | 6.0% |
| Pensions | 14,556,225 | 15,801,983 | 17,409,988 | 17,882,573 | 18,707,021 | 824,448 | 4.6% |
| Group Health | 21,546,572 | 22,865,804 | 24,090,743 | 25,136,109 | 26,971,125 | 1,835,016 | 7.3% |
| Health Reimbursement Account (HRA) | 0 | 50,876 | 55,880 | 70,000 | 70,000 | 0 | 0.0% |
| Retiree Group Health Trust Fund (OPEB's) ⁴ | 1,801,527 | 2,601,927 | 3,514,360 | 3,311,860 | 3,499,119 | 187,259 | 5.7% |
| Employee Assistance Program (EAP) | 25,180 | 27,400 | 24,900 | 28,000 | 28,000 | 0 | 0.0% |
| Group Life | 129,889 | 132,118 | 137,555 | 140,000 | 145,000 | 5,000 | 3.6% |
| Disability Insurance | 13,279 | 13,376 | 12,367 | 16,000 | 16,000 | 0 | 0.0% |
| Workers Comp ⁴ | 1,250,000 | 1,200,000 | 1,720,000 | 1,450,000 | 1,550,000 | 100,000 | 6.9% |
| Public Safety IOD Medical Expenses ⁴ | 300,000 | 560,660 | 400,000 | 300,575 | 250,000 | (50,575) | -16.8% |
| Unemployment Comp ⁴ | 350,000 | 350,000 | 450,000 | 325,000 | 300,000 | (25,000) | -7.7% |
| Medical Disabilities | 26,989 | 18,421 | 20,543 | 40,000 | 40,000 | 0 | 0.0% |
| Medicare Payroll Tax | 1,529,382 | 1,618,410 | 1,734,318 | 1,800,000 | 1,975,000 | 175,000 | 9.7% |
| Debt Service | 10,112,066 | 9,834,605 | 9,304,647 | 9,621,757 | 9,478,591 | (143,166) | -1.5% |
| Principal | 7,955,436 | 7,428,882 | 7,209,938 | 7,246,544 | 7,183,044 | (63,500) | -0.9% |
| Interest | 2,142,824 | 2,376,113 | 2,083,707 | 2,215,213 | 2,135,547 | (79,666) | -3.6% |
| Bond Anticipation Notes (BANs) | 0 | 0 | 4,225 | 100,000 | 100,000 | 0 | 0.0% |
| Abatement Interest and Income | 13,806 | 29,610 | 6,777 | 60,000 | 60,000 | 0 | 0.0% |

³ The FY15 and FY16 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

⁴ The FY12-FY14 Actuals represent amounts transferred into the fund from General Fund revenues, not actual expenditures from the fund.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2016 RECOMMENDED OPERATING BUDGET SUMMARY

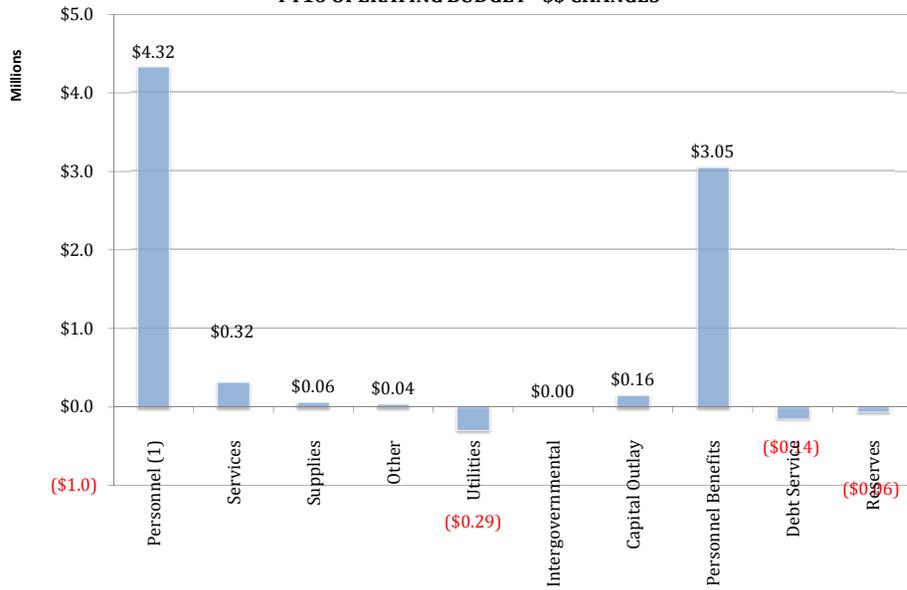
| SERVICE PROGRAMS | FY2012 ACTUAL | FY2013 ACTUAL | FY2014 ACTUAL | FY2015 BUDGET | FY2016 BUDGET | INCREASE/ DECREASE | % INCREASE/ DECREASE |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|-------------------------|
| <i>NON-DEPARTMENTAL (con't.)</i> | | | | | | | |
| Unclassified | 1,167,814 | 946,450 | 1,454,674 | 3,084,044 | 3,020,168 | (63,876) | -2.1% |
| Reserve Fund ⁵ | 605,103 | 1,250,621 | 1,615,626 | 2,122,336 | 2,200,198 | 77,862 | 3.7% |
| Liability/Catastrophe Fund | 141,959 | 253,669 | 154,115 | 234,839 | 78,969 | (155,869) | -66.4% |
| Stabilization Fund | 253,092 | 0 | 250,000 | 0 | 0 | 0 | 0.0% |
| Affordable Housing Trust Fund | 355,264 | 251,363 | 555,106 | 170,390 | 163,078 | (7,312) | -4.3% |
| General Insurance | 248,469 | 263,478 | 325,017 | 371,500 | 382,645 | 11,145 | 3.0% |
| Audit & Professional Services | 129,335 | 130,000 | 115,649 | 130,000 | 130,000 | 0 | 0.0% |
| Contingency | 12,895 | 14,383 | 13,377 | 15,000 | 15,000 | 0 | 0.0% |
| Out of State Travel | 1,403 | 2,374 | 2,704 | 3,000 | 3,000 | 0 | 0.0% |
| Printing of Reports / Town Meeting Costs | 14,219 | 19,837 | 27,190 | 25,000 | 35,000 | 10,000 | 40.0% |
| MMA Dues | 11,178 | 11,346 | 11,516 | 11,979 | 12,278 | 299 | 2.5% |
| <i>NON-DEPARTMENTAL TOTAL</i> | 52,808,923 | 56,022,030 | 60,329,975 | 63,205,918 | 66,050,024 | 2,844,106 | 4.5% |
| TOTAL OPERATING BUDGET | 190,640,805 | 199,346,451 | 209,074,884 | 217,783,356 | 225,230,209 | 7,446,853 | 3.4% |

⁵ The amounts shown for FY12 -FY14 are for information purposes only, as these funds are transferred to departments during the fiscal year and accounted for in their expenditure total.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

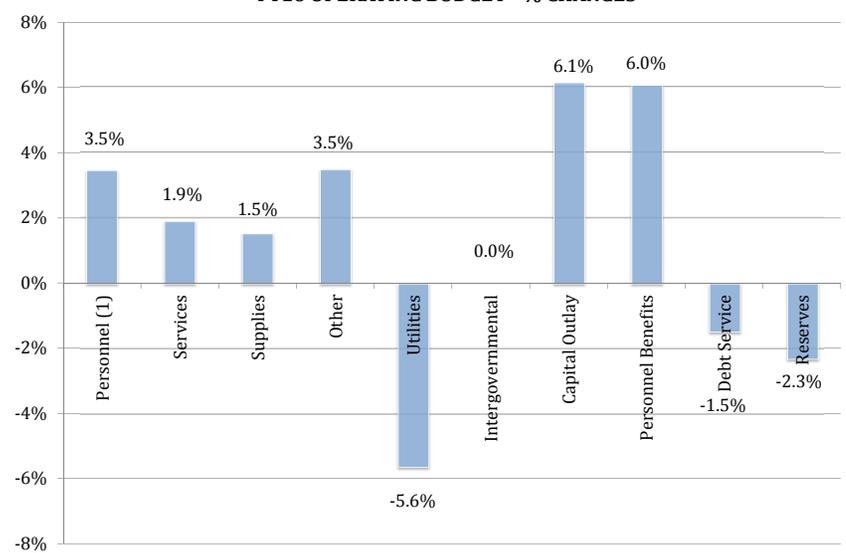
BUDGET SUMMARIES: Operating Budget

FY16 OPERATING BUDGET - \$\$ CHANGES



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

FY16 OPERATING BUDGET - % CHANGES



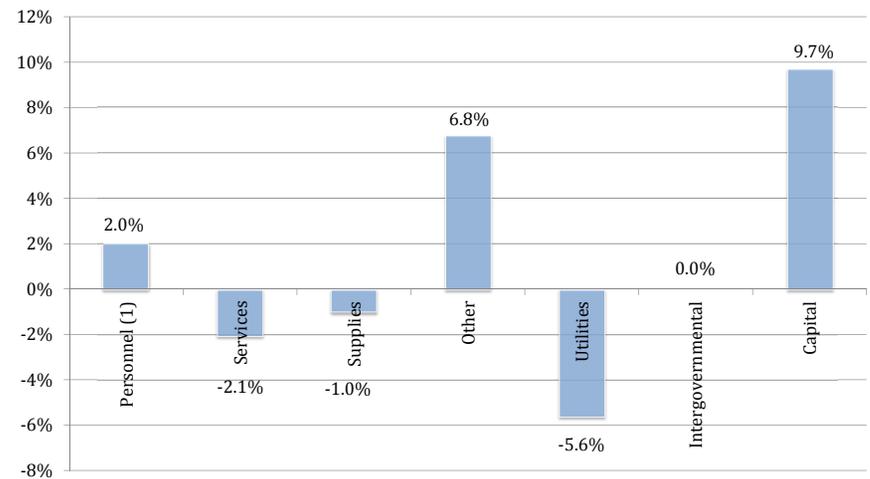
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

FY16 TOWN DEPARTMENTAL BUDGETS - \$\$ CHANGES



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

FY16 TOWN DEPARTMENTAL BUDGETS - % CHANGES



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

SUMMARY OF FY2016 OPERATING BUDGET CHANGES

| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|--|------------------------------|---|
| Selectmen | 2,289 0.4% | |
| | 5,307 | Personnel Fixed Costs |
| | (250) | Wireless Communication |
| | (2,500) | Credit Card Service Charges |
| | (268) | Copy Equipment Lease |
| Human Resources Department | 4,794 0.9% | |
| | 4,544 | Personnel Fixed Costs |
| | 250 | Capital |
| Information Technology Department | 18,720 1.1% | |
| | 7,965 | Personnel Fixed Costs |
| | (11,745) | GIS Interns --- Cut if no Override |
| | 46,000 | Data Processing Software Maintenance |
| | (23,500) | Date Processing Supplies |
| Finance Department | 15,938 0.6% | |
| <i>Comptroller</i> | 2,764 0.5% | |
| | 3,471 | Personnel Fixed Costs |
| | (642) | Computer Software Repair and Maintenance (MUNIS) |
| | (707) | Copier Lease |
| | (450) | Office Supplies |
| | 1,092 | Education/Training/Conferences |
| <i>Purchasing</i> | 2,797 0.4% | |
| | 3,607 | Personnel Fixed Costs |
| | 15,000 | Postage |
| | (811) | Gasoline |
| | (15,000) | Capital |
| <i>Assessors</i> | 633 0.1% | |
| | (85,761) | Eliminate Assessor - Commercial Valuation Director (T-10) |
| | 61,053 | Add Assistant Assessor / Field Appraiser (GN-10) |
| | 20,740 | Add Part-Time Office Assistant (C-5) |
| | (200) | Office Equipment Repair and Maintenance |
| | 4,700 | Appraisal Services |
| | (300) | Deed and ATB Transfer Fees |
| | 400 | Capital |

SUMMARY OF FY2016 OPERATING BUDGET CHANGES

| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|---|---------------------------------|---|
| <i>Treasurer</i> | 9,743 1.0% | |
| | 6,631 | Personnel Fixed Costs |
| | (19,035) | Eliminate Part-Time Senior Office Assistant |
| | 42,327 | Add Senior Office Assistant Full-Time (C-5) |
| | 7,322 | Overtime |
| | 1,225 | Office Equipment Repair and Maintenance |
| | (3,510) | Data Processing Software Maintenance |
| | 700 | Financial Services |
| | (35,000) | Banking Services |
| | 5,263 | Office Supplies |
| | 1,800 | Books and Periodicals |
| | 1,000 | Education/Training/Conferences |
| | 1,020 | Capital |
| Legal Services | 8,960 1.1% | |
| | 6,610 | Personnel Fixed Costs |
| | 250 | Data Processing Software Maintenance |
| | 600 | Wireless Communications |
| | 1,000 | Subscriptions |
| | 500 | Professional Dues and Membership |
| Advisory Committee | 103 0.4% | |
| | 103 | Personnel Fixed Costs |
| Town Clerk | (21,365) -3.4% | |
| | (1,590) | Personnel Fixed Costs |
| | (16,600) | Election Workers |
| | (11,000) | Chargeoff to State Grant |
| | (600) | Office Equipment Rental/Lease |
| | 202 | Copier Lease |
| | 600 | Motor Vehicle/Equipment Rental |
| | 2,100 | Professional/Technical Services |
| | 10,000 | Postage |
| | (167) | Printing Services |
| | (100) | Delivery Services |
| | 250 | Credit Card Service Costs |
| | 800 | Meals and Receptions |
| | 950 | Other Travel |
| | 100 | Professional Dues/Memberships |
| | (6,310) | Capital |
| Dept. of Planning & Cmty. Devel. | 14,632 1.9% | |
| | 8,384 | Personnel Fixed Costs |

SUMMARY OF FY2016 OPERATING BUDGET CHANGES

| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|---|---|---|
| Dept. of Planning & Cmty. Devel. (con't.) | (252) | Leased Copier |
| | 2,500 | Advertising |
| | 1,000 | Credit Card Service Charges |
| | 500 | Special Program Supplies |
| | 2,500 | Capital Outlay |
| Police Department | (71,221) | |
| | -0.4% | |
| | 64,737 | Personnel Fixed Costs |
| | 60,523 | Violence Prevention Coordinator (T-4) - Grant funding expired |
| | (30,262) | Chargeoff to Schools for Violence Prevention Coordinator |
| | (81,783) | Reduction of 1 Police Officer --- Cut if no Override |
| | (29,052) | Reduction of Park Security Officers --- Cut if no Override |
| | (31,190) | Quinn Educational Incentive |
| | 129,717 | Education Incentive |
| | 300 | Bottled Water |
| | 600 | Office Equipment Repair and Maintenance |
| | 9,290 | Data Processing Equipment Repair and Maintenance |
| | (8,338) | Computer Software Repair and Maintenance |
| | (7,159) | Communications Equipment Repair |
| | 2,832 | Public Safety Equipment Repair and Maintenance |
| | 2,500 | Building Maintenance |
| | 250 | Office Equipment Rental/Lease |
| | 725 | Copy Equipment Lease |
| | (725) | Copier Service |
| | 1,000 | Professional/Tech Service |
| | 300 | Delivery Services |
| | (13,000) | Credit Card Service Charges |
| | (1,000) | Veterinary Service |
| | 23,000 | Online Transaction Convenience Fees |
| | 5,000 | Education/Training/Conferences |
| | (1,165) | Electricity |
| | (1,832) | Natural Gas |
| (79,436) | Gasoline | |
| (424) | Diesel Fuel | |
| (430) | Water and Sewer | |
| (86,200) | Capital --- Cut if no Override (\$68,000) | |
| Fire Department | (66,920) | |
| | -0.5% | |
| | 80,155 | Personnel Fixed Costs |
| | (66,093) | Reduction of 1 Firefighter ---Cut if no Override |
| | 414 | Data Processing Equipment Repair and Maintenance |
| | 3,000 | Public Safety Equipment Repair and Maintenance |
| | (414) | Photocopy Service Contract |
| | (8,000) | Motor Vehicle Supplies |
| 1,300 | Books and Periodicals | |
| 10,000 | Uniforms and Protective Clothing | |

SUMMARY OF FY2016 OPERATING BUDGET CHANGES

| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|-----------------------------------|----------------------------|--|
| Fire Department (con't.) | | |
| | 2,200 | Education/Training/Conferences |
| | 1,500 | Professional Dues and Membership |
| | 22 | Electricity |
| | 55 | Natural Gas |
| | (7,203) | Gasoline |
| | (14,949) | Diesel Fuel |
| | 793 | Water and Sewer |
| | (69,700) | Capital --- Cut if no Override (\$50,000) |
| Building Department | 189,961 2.7% | |
| | 9,301 | Personnel Fixed Costs |
| | 22,516 | Part-Time Inspectors (11.25 additional hours per week) |
| | 9,900 | Overtime |
| | 67,313 | Building Repair and Maintenance-Town |
| | 45,169 | Building Repair and Maintenance-Schools |
| | 4,000 | Wireless Services |
| | (65,000) | Hazardous Materials Services |
| | (270) | Office Supplies-Town |
| | 1,200 | Data Processing Software |
| | 3,000 | Custodial Supplies-Town |
| | 925 | Uniforms-Town |
| | 925 | Uniforms-Schools |
| | 4,750 | Education/Training |
| | 3,731 | Electricity - Town |
| | 10,006 | Electricity - Schools |
| | 527 | Natural Gas - Town |
| | 2,976 | Natural Gas - Schools |
| | (5,239) | Gasoline - Town |
| | (5,239) | Gasoline - Schools |
| | 1,474 | Water and Sewer - Town |
| | 18,596 | Water and Sewer - School |
| | 59,400 | Capital --- Cut if no Override (\$25,000) |
| Department of Public Works | (302,023) -2.1% | |
| | 22,337 | Personnel Fixed Costs |
| | (11,995) | Overtime |
| | (45,914) | Eliminate a Gardner Laborer (LN-2) |
| | 53,420 | Addition of an MEO3 (LN-3) |
| | (91,828) | Eliminate two Gardner Laborers (LN-2) --- Cut if no Override |
| | (55,397) | Eliminate Part-Time Park Rangers (1FTE) --- Cut if no Override |
| | 25,000 | Motor Vehicle/Equipment Repair |
| | 2,059 | Copier Lease |
| | (272,984) | Solid Waste Disposal/Recycling Contract |
| | (22,500) | Traffic Control Painting --- Cut if no Override |
| | 22,248 | Landscaping Services |

SUMMARY OF FY2016 OPERATING BUDGET CHANGES

| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|-------------------------------------|----------------------------|--|
| Department of Public Works (con't.) | (6,300) | Professional/Technical Services |
| | 10,000 | Wireless Communications |
| | 5,000 | Motor Vehicle Supplies |
| | (25,000) | Recycling Supplies --- Cut if no Override |
| | 12,600 | Education/Training/Conferences |
| | (34,428) | Electricity |
| | (2,359) | Natural Gas |
| | (71,712) | Gasoline |
| | (72,433) | Diesel Fuel |
| | (32,943) | Water |
| | 291,104 | Capital |
| Library | 60,268 | |
| | 1.6% | |
| | 13,131 | Personnel Fixed Costs |
| | 52,347 | Collective Bargaining |
| | (64,827) | Eliminate Librarian IV |
| | (56,474) | Eliminate Librarian II |
| | 124,547 | Add two Librarian III positions |
| | (22,000) | Part-Time Salaries --- Cut if no Override |
| | 500 | Wireless Communications |
| | 3,000 | Delivery Services |
| | 1,000 | Mileage |
| | 10,342 | Library Materials |
| | (9,446) | Electricity |
| 13,922 | Natural Gas | |
| (5,774) | Water | |
| Health Department | (85,577) | |
| | -7.3% | |
| | 3,096 | Personnel Fixed Costs |
| | (25,000) | Reduce Part-Time Daycare Inspectors --- Cut if no Override |
| | 3,336 | Mental Health Contract (annual increase) |
| | (42,541) | Mental Health Contract reduction --- Cut if no Override |
| | 124 | Electricity |
| | (854) | Natural Gas |
| | (758) | Gasoline |
| | 720 | Water and Sewer |
| (23,700) | Capital | |
| Veterans' Services | 6,151 | |
| | 1.9% | |
| | 472 | Data Processing Equipment Repair and Maintenance |
| (71) | Copier Lease | |
| 5,750 | Memorial/Veterans Day | |

SUMMARY OF FY2016 OPERATING BUDGET CHANGES

| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> | |
|--|---|--------------------|--|
| Council on Aging | <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 12,720 1.5% </div> | 4,464 | Personnel Fixed Costs |
| | | 4,010 | Clerical support |
| | | 621 | Electricity |
| | | 2,574 | Natural Gas |
| | | 51 | Water |
| | | 1,000 | Capital |
| Dept. of Diversity, Inclusion and Community Relations | <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 2,928 1.7% </div> | 2,328 | Personnel Fixed Costs |
| | | 600 | Capital |
| Recreation Department | <div style="border: 1px solid black; padding: 2px; display: inline-block;"> (32,815) -3.2% </div> | 8,035 | Personnel Fixed Costs |
| | | 1,000 | Software Service Contract |
| | | 5,980 | Wireless Communications |
| | | (40,825) | Printing Services |
| | | (5,000) | Custodial Supplies |
| | | (1,632) | Electricity |
| | | 531 | Natural Gas |
| | | (1,475) | Gasoline |
| | | (1,174) | Diesel |
| | | 1,745 | Water/Sewer |
| | | Schools | <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 3,929,805 4.5% </div> |
| | | | |
| Personnel Benefits | <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 3,051,148 6.0% </div> | 824,448 | Pensions |
| | | 1,835,016 | Group Health Insurance |
| | | 187,259 | Retiree Group Health Trust Fund (OPEB's) |
| | | 5,000 | Group Life Insurance |
| | | 100,000 | Workers Compensation |
| | | (25,000) | Unemployment Compensation |
| | | (50,575) | Public Safety IOD Medical Expenses |
| | | 175,000 | Medicare Payroll Tax |
| | | | |
| Debt and Interest | <div style="border: 1px solid black; padding: 2px; display: inline-block;"> (143,166) -1.5% </div> | (63,500) | Principal |
| | | (79,666) | Interest |

SUMMARY OF FY2016 OPERATING BUDGET CHANGES

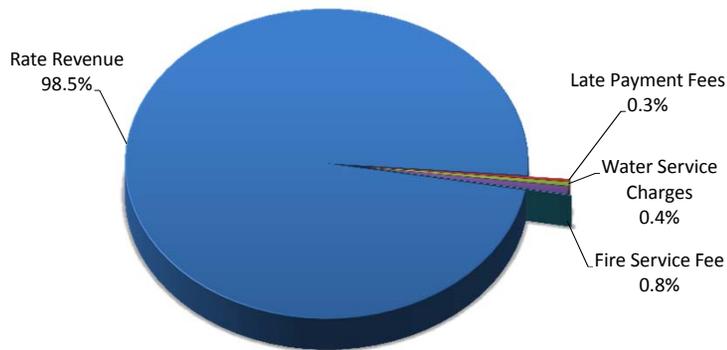
| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|-------------------------------------|----------------------------|------------------------------------|
| Unclassified | (63,876) | |
| | -2.1% | |
| | 77,862 | Reserve Fund |
| | (155,869) | Liability/Catastrophe Fund |
| | (7,312) | Affordable Housing Trust Fund |
| | 10,000 | Town Meeting / Printing of Reports |
| | 11,145 | General Insurance |
| | 299 | MMA Dues |
| Personnel Reserves | 1,065,401 | |
| | (34,599) | Personnel Services Reserve |
| | 1,100,000 | Collective Bargaining Reserve |
| OPERATING BUDGET GRAND TOTAL | | |
| | 7,596,854 | |
| | 3.4% | |

FY2016 RECOMMENDED WATER & SEWER ENTERPRISE FUND SUMMARY

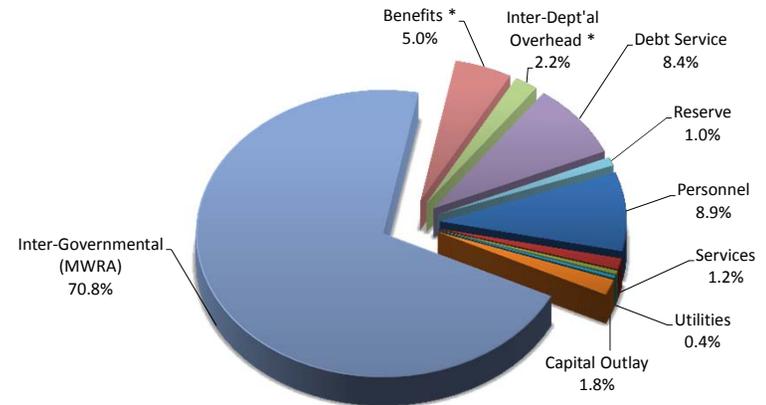
| | FY2012 ACTUAL | FY2013 ACTUAL | FY2014 ACTUAL | FY2015 BUDGET | FY2016 BUDGET | INCREASE/DECREASE | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| | | | | | | \$ | % |
| REVENUE | | | | | | | |
| Rate Revenue | 24,485,212 | 25,850,955 | 25,910,938 | 26,438,588 | 27,887,905 | 1,449,317 | 5.5% |
| Late Payment Fees | 79,727 | 89,197 | 80,858 | 80,000 | 80,000 | 0 | 0.0% |
| Water Service Charges | 92,059 | 130,600 | 165,159 | 115,500 | 115,500 | 0 | 0.0% |
| Fire Service Fee | 219,792 | 237,977 | 237,974 | 225,000 | 225,000 | 0 | 0.0% |
| Other | 137,825 | 85,061 | 134,278 | 16,500 | 16,500 | 0 | 0.0% |
| TOTAL REVENUE | 25,014,615 | 26,393,790 | 26,529,207 | 26,875,588 | 28,324,905 | 1,449,317 | 5.4% |
| EXPENDITURES | | | | | | | |
| Personnel | 2,244,604 | 2,267,812 | 2,249,429 | 2,457,185 | 2,521,086 | 63,901 | 2.6% |
| Services | 248,768 | 214,601 | 255,228 | 341,798 | 353,798 | 12,000 | 3.5% |
| Supplies | 89,428 | 115,134 | 97,917 | 123,020 | 123,020 | 0 | 0.0% |
| Other | 9,649 | 8,617 | 12,945 | 8,900 | 10,580 | 1,680 | 18.9% |
| Utilities | 129,714 | 118,254 | 139,957 | 135,854 | 102,945 | (32,908) | -24.2% |
| Capital Outlay | 218,302 | 427,259 | 379,288 | 313,300 | 504,800 | 191,500 | 61.1% |
| Inter-Governmental (MWRA) | 17,254,508 | 18,073,729 | 18,597,920 | 19,108,047 | 20,062,449 | 954,402 | 5.0% |
| Benefits * | 1,304,915 | 1,293,255 | 1,563,015 | 1,411,238 | 1,407,407 | (3,832) | -0.3% |
| Inter-Departmental Overhead * | 562,732 | 562,732 | 562,732 | 562,732 | 581,322 | 18,590 | 3.3% |
| Debt Service | 2,321,242 | 2,375,404 | 2,365,461 | 2,133,405 | 2,377,053 | 243,648 | 11.4% |
| Reserve | 0 | 0 | 0 | 280,100 | 280,445 | 345 | 0.1% |
| TOTAL EXPENDITURE | 24,383,863 | 25,456,798 | 26,223,892 | 26,875,588 | 28,324,905 | 1,449,317 | 5.4% |
| BALANCE | | | | 0 | 0 | 0 | |

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

FY2016 WATER & SEWER ENTERPRISE FUND - REVENUES



FY2016 WATER & SEWER ENTERPRISE FUND - EXPENDITURES



SUMMARY OF FY2016 WATER & SEWER ENTERPRISE FUND CHANGES

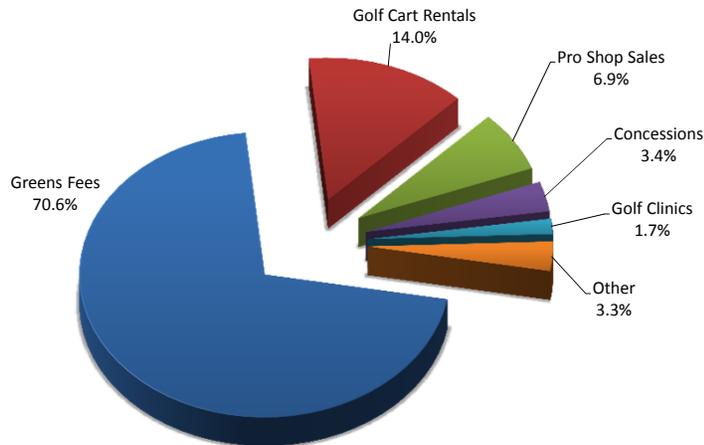
| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|--|----------------------------|--|
| Water and Sewer Enterprise Fund | 1,449,317 5.4% | |
| | 3,244 | Personnel Fixed Costs |
| | 47,653 | Collective Bargaining |
| | (47,996) | Eliminate Water Works Serviceperson (LN-3) |
| | 54,500 | Add Storekeeper (LN-6) |
| | 6,500 | Working-Out-of-Classification Pay |
| | 12,000 | Data Processing Software Maintenance |
| | 1,680 | Education/Training/Conferences |
| | (333) | Electricity |
| | 1,462 | Natural Gas |
| | (16,706) | Gasoline |
| | (17,625) | Diesel Fuel |
| | 294 | Water and Sewer |
| | 326,588 | MWRA Assessment - Water |
| | 627,814 | MWRA Assessment - Sewer |
| | 14,758 | Reimbursement to the General Fund |
| | 345 | Reserve |
| | 243,648 | Debt Service |
| | 191,500 | Capital Outlay |
| WATER & SEWER ENTERPRISE FUND TOTAL | 1,449,321 5.4% | |

FY2016 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY

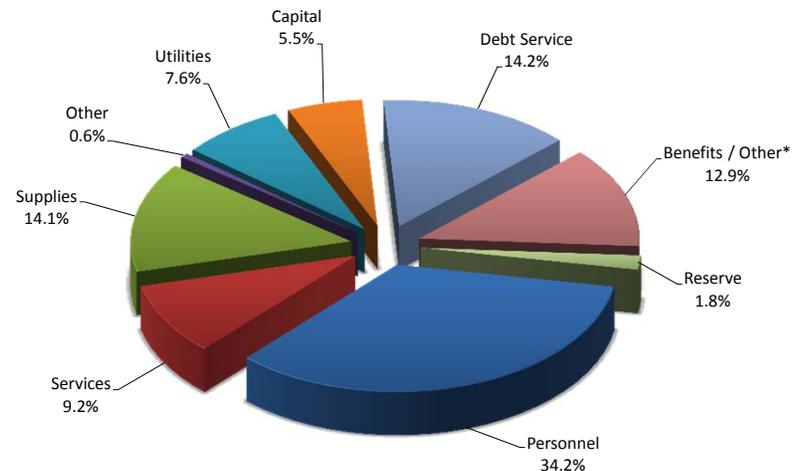
| | FY2012 ACTUAL | FY2013 ACTUAL | FY2014 ACTUAL | FY2015 BUDGET | FY2016 BUDGET | INCREASE/DECREASE | |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|-------------|
| | | | | | | \$ | % |
| REVENUE | | | | | | | |
| Greens Fees | 970,239 | 914,792 | 878,323 | 1,005,000 | 971,211 | (33,789) | -3.4% |
| Golf Cart Rentals | 83,282 | 140,679 | 178,476 | 140,000 | 193,000 | 53,000 | 37.9% |
| Pro Shop Sales | 49,891 | 72,132 | 87,936 | 80,000 | 95,314 | 15,314 | 19.1% |
| Concessions | 36,785 | 42,000 | 43,260 | 45,423 | 46,786 | 1,363 | 3.0% |
| Golf Clinics | 21,386 | 22,230 | 20,854 | 25,000 | 24,000 | (1,000) | -4.0% |
| Other | 37,361 | 33,335 | 64,365 | 36,500 | 46,000 | 9,500 | 26.0% |
| TOTAL REVENUE | 1,198,944 | 1,225,168 | 1,273,214 | 1,331,923 | 1,376,311 | 44,388 | 3.3% |
| EXPENDITURES | | | | | | | |
| Personnel | 360,433 | 358,284 | 400,039 | 459,629 | 470,099 | 10,470 | 2.3% |
| Services | 135,097 | 126,354 | 114,288 | 132,218 | 126,648 | (5,570) | -4.2% |
| Supplies | 153,469 | 158,764 | 174,352 | 169,950 | 193,950 | 24,000 | 14.1% |
| Other | 2,205 | 3,363 | 5,716 | 4,100 | 8,100 | 4,000 | 97.6% |
| Utilities | 75,775 | 85,098 | 90,685 | 98,538 | 103,919 | 5,381 | 5.5% |
| Capital Outlay | 74,936 | 84,656 | 84,656 | 86,420 | 76,050 | (10,370) | -12.0% |
| Debt Service | 179,104 | 191,499 | 179,374 | 186,476 | 194,755 | 8,279 | 4.4% |
| Benefits / Other* | 131,152 | 124,991 | 150,416 | 163,049 | 177,791 | 14,742 | 9.0% |
| Town Fee (Transfer to Town for general use) * | 32,700 | 30,046 | 0 | 0 | 0 | 0 | 0% |
| Reserve | 0 | 0 | 0 | 31,543 | 25,000 | (6,543) | -20.7% |
| TOTAL EXPENDITURE | 1,144,871 | 1,163,054 | 1,199,524 | 1,331,923 | 1,376,311 | 44,388 | 3.3% |
| BALANCE | | | | 0 | 0 | 0 | |

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

FY2016 GOLF COURSE ENTERPRISE FUND - REVENUES



FY2016 GOLF COURSE ENTERPRISE FUND - EXPENDITURES



SUMMARY OF FY2016 GOLF COURSE ENTERPRISE FUND CHANGES

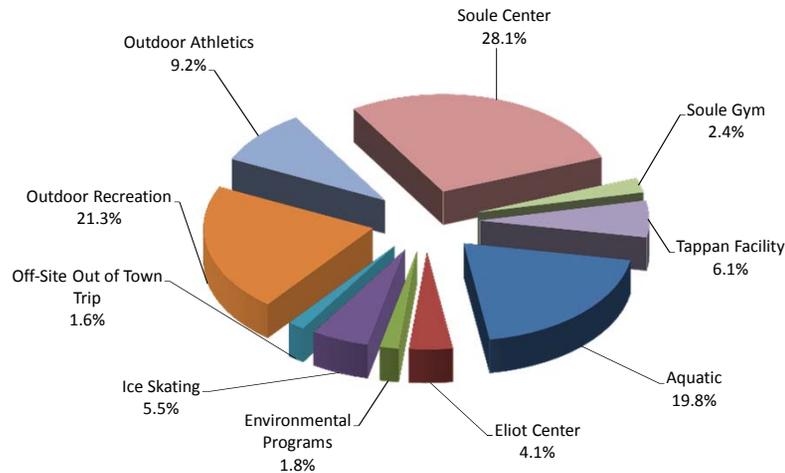
| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|--|----------------------------|-----------------------------------|
| Golf Enterprise Fund | 44,388 3.3% | |
| | 1,363 | Personnel Fixed Costs |
| | 9,107 | Collective Bargaining |
| | 2,280 | Other Equipment Rental/Lease |
| | (350) | Printing Services |
| | (2,500) | Advertising Services |
| | (5,000) | Contracted Services |
| | 10,500 | Pro Shop Supplies |
| | 5,000 | Equipment Maintenance Supplies |
| | 8,500 | Recreation Supplies |
| | 4,000 | Education/Training/Conferences |
| | 1,642 | Electricity |
| | 1,931 | Natural Gas |
| | 1,809 | Water and Sewer |
| | 14,741 | Reimbursement to the General Fund |
| | 8,279 | Debt Service |
| | (10,370) | Capital Outlay |
| | (6,543) | Reserve |
| GOLF COURSE ENTERPRISE FUND TOTAL | 44,388 3.3% | |

FY2016 RECOMMENDED RECREATION REVOLVING FUND SUMMARY

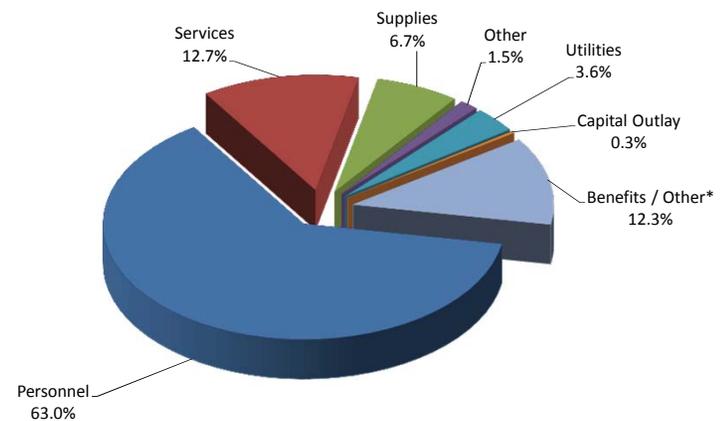
| | FY2012 ACTUAL | FY2013 ACTUAL | FY2014 ACTUAL | FY2015 BUDGET | FY2016 BUDGET | INCREASE/DECREASE | |
|---------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------|
| | | | | | | \$ | % |
| REVENUE | | | | | | | |
| Aquatic | 524,847 | 564,654 | 513,277 | 561,996 | 570,000 | 8,004 | 1.4% |
| Eliot Center | 149,791 | 131,863 | 127,840 | 98,078 | 119,500 | 21,422 | 21.8% |
| Environmental Programs | 49,334 | 52,589 | 55,700 | 52,589 | 52,589 | 0 | 0.0% |
| Ice Skating | 153,113 | 135,302 | 179,649 | 161,086 | 158,596 | (2,490) | -1.5% |
| Off-Site Out of Town Trip | 0 | 28,246 | 39,737 | 51,970 | 46,900 | (5,070) | -9.8% |
| Outdoor Recreation | 535,072 | 636,367 | 586,714 | 624,270 | 615,000 | (9,270) | -1.5% |
| Outdoor Athletics | 213,514 | 221,282 | 250,705 | 250,991 | 264,500 | 13,509 | 5.4% |
| Soule Center | 453,534 | 522,528 | 569,932 | 700,000 | 810,322 | 110,322 | 15.8% |
| Soule Gym | 39,482 | 52,572 | 43,892 | 69,796 | 69,796 | 0 | 0.0% |
| Tappan Facility | 141,410 | 188,173 | 169,796 | 178,702 | 175,448 | (3,254) | -1.8% |
| Misc Revenue | (49,841) | (52,719) | (45,166) | 0 | 0 | 0 | - |
| TOTAL REVENUE | 2,210,256 | 2,480,857 | 2,492,076 | 2,749,478 | 2,882,651 | 133,173 | 4.8% |
| EXPENDITURES | | | | | | | |
| Personnel | 1,535,021 | 1,565,833 | 1,605,918 | 1,772,554 | 1,815,917 | 43,363 | 2.4% |
| Services | 261,819 | 311,550 | 274,502 | 287,430 | 365,463 | 78,033 | 27.1% |
| Supplies | 212,147 | 156,957 | 132,534 | 181,259 | 193,942 | 12,683 | 7.0% |
| Other | 42,310 | 45,411 | 50,746 | 47,712 | 42,842 | (4,870) | -10.2% |
| Utilities | 134,115 | 130,748 | 138,150 | 103,608 | 102,383 | (1,225) | -1.2% |
| Capital Outlay | 77,449 | 3,331 | 2,340 | 6,980 | 7,980 | 1,000 | 14.3% |
| Benefits / Other* | 295,912 | 281,764 | 353,717 | 349,934 | 354,124 | 4,190 | 1.2% |
| TOTAL EXPENDITURE | 2,558,774 | 2,495,593 | 2,557,908 | 2,749,478 | 2,882,651 | 133,173 | 4.8% |
| BALANCE | | | | 0 | 0 | 0 | |

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

FY2016 RECREATION REVOLVING FUND - REVENUES



FY2016 RECREATION REVOLVING FUND - EXPENDITURES



SUMMARY OF FY2016 RECREATION REVOLVING FUND CHANGES

| <u>DEPARTMENT</u> | <u>INCREASE/(DECREASE)</u> | <u>EXPLANATION</u> |
|--|----------------------------|--|
| Recreation Revolving Fund | 133,173 4.8% | |
| | 8,233 | Personnel Fixed Costs |
| | 35,130 | Collective Bargaining |
| | 45,000 | Printing |
| | 9,818 | Professional / Technical Services |
| | 5,000 | Building Cleaning Services |
| | 4,207 | Recreation Services |
| | 3,372 | Transportation Rentals/Leases |
| | 3,302 | Field Trips |
| | 2,200 | Credit Card Service Charges (E-Commerce) |
| | 2,000 | Software Service Contract |
| | 1,084 | Athletic Event Officials |
| | 910 | Entertainers/Lecturers |
| | 750 | Licenses |
| | 600 | Credit Card Service Charges |
| | (210) | Copier Equipment Rental/Lease |
| | 5,000 | Maintenance Supplies |
| | 312 | Meals and Receptions |
| | 2,090 | Food Service Supplies |
| | 2,000 | Medical Supplies |
| | 3,281 | Recreation Supplies |
| | (6,875) | Education/Training/Conferences |
| | 2,005 | Professional Dues and Membership |
| | (84) | Electricity |
| | (1,450) | Natural Gas |
| | 309 | Water/Sewer |
| | 1,000 | Furniture |
| | 4,190 | Reimbursement to General Fund |
| RECREATION REVOLVING FUND TOTAL | 133,173 4.8% | |

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

| PROGRAM | ITEM REQUESTED | AMOUNT |
|---|---|----------------|
| Selectmen | 8 Leased PC's / 2 Laptops | 2,130 |
| | Selectmen Total | 2,130 |
| Human Resources Department | 7 Leased PC's | 1,640 |
| | Human Resources Department Total | 1,640 |
| Information Technology Department | 18 Leased PC's / Laptops | 5,100 |
| | Data Processing Equipment | 13,000 |
| | Leased Data Storage Equipment | 23,000 |
| | Information Technology Department Total | 41,100 |
| Finance Department Comptroller | 10 Leased PC's | 1,800 |
| | Purchasing | |
| | 4 Leased PC's / 1 Laptop | 1,100 |
| | Assessors | |
| | 12 Leased PC's | 2,500 |
| | Treasurer | |
| | 1 New Leased PC | 300 |
| 11 Leased PC's | 2,300 | |
| 1 Payroll Time Stamp | 720 | |
| Finance Department Total | 8,720 | |
| Legal Services | 7 Leased PC's / 1 Laptop | 3,000 |
| | Legal Services Total | 3,000 |
| Advisory Committee | 1 Leased PC | 295 |
| | Advisory Committee Total | 295 |
| Town Clerk | 6 Leased PC's | 1,200 |
| | Town Clerk Total | 1,200 |
| Planning and Community Development | 16 Leased PC's | 3,200 |
| | Folding Machine | 2,500 |
| | Planning and Community Development Dept. Total | 5,700 |
| Police Department | 9 Vehicles | 306,000 |
| | Communication Equipment | 15,000 |
| | Bullet Proof Vests | 18,000 |
| | Information Technology | 4,800 |
| | 26 Leased Rugged In-Car Laptops | 36,144 |
| | 46 Leased PC's | 15,000 |
| | Police Department Total | 394,944 |
| Fire Department | 26 Leased PC's / 2 Leased Laptops | 5,976 |
| | 10 Rugged In-Apparatus Laptops | 13,901 |
| | Ford Taurus AWD | 32,000 |
| | Ford Transit T250 | 31,000 |
| | Public Safety Equipment | 9,700 |
| | Tool Replacement Program | 12,000 |

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

| PROGRAM | ITEM REQUESTED | AMOUNT |
|--|---|----------------|
| Fire Department (con't.) | Turnout Gear | 40,000 |
| | Information Technology | 6,300 |
| | Fire Department Total | 150,877 |
| Building Department | 20 Leased PC's | 4,100 |
| | Chevy 2500 | 28,000 |
| | 2 Ford Transits | 56,000 |
| | Large format color printer | 2,400 |
| | Thermal Imaging Camera | 5,500 |
| | File Folders/Shelves System | 20,000 |
| | Building Department Total | 116,000 |
| Department of Public Works Administration | 7 Leased PC's | 2,205 |
| | Sub-Total Administration | 2,205 |
| Engineering/Transportation | 17 Leased PC's | 5,355 |
| | Sub-Total Engineering / Transportation | 5,355 |
| Sanitation | 3 Leased PC's | 945 |
| | 1 new lease PC | 315 |
| | Solid Waste Toter lease (Second year of a four-year lease) | 23,560 |
| | Big Belly lease (Second year of a four-year lease) | 80,602 |
| | 32 YD Rubbish Packer (Third year of a three-year lease) | 86,638 |
| | 4WD Pickup Truck w/Plow | 38,500 |
| | Rack Body Pickup w/Lift Gate & Plow | 58,500 |
| | 32 CY Rubbish Packer w/Side Load (First year of a three-year lease) | 93,471 |
| | 32 CY Rubbish Packer w/Side Load (First year of a three-year lease) | 93,471 |
| | Sub-Total Sanitation | 476,002 |
| Highway | 8 Leased PC's | 2,520 |
| | 3 New leased PC's | 945 |
| | Street Sweeper (Second year of a three-year lease) | 64,133 |
| | Service / Crane Truck (Second year of a three-year lease) | 39,013 |
| | Bucket Truck (Second year of a three-year lease) | 31,200 |
| | Loader Mounted Snow Thrower (First year of a three-year lease) | 42,000 |
| | Bombardier Tractor (First year of a three-year lease) | 50,000 |
| | Trackless Municipal Tractor | 14,500 |
| | 2 Four-WD Pickup Trucks w/Plow | 77,000 |
| | Misc Small Equipment | 13,000 |
| | Sub-Total Highway | 334,311 |
| Parks and Open Space | 15 Leased PC's/Laptops | 4,725 |
| | 3 New leased PC's | 945 |
| | Backhoe/Loader Refurbishment | 6,791 |
| | 1 Ton Clean Diesel Dump Truck | 52,635 |
| | 1 Ton Clean Diesel Dump w/Crew Cab | 54,635 |

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

| PROGRAM | ITEM REQUESTED | AMOUNT |
|---|---|------------------|
| Parks and Open Space (con't.) | 4WD Pickup Truck w/Plow | 38,500 |
| | Misc Small Equipment | 15,000 |
| | Sub-Total Parks and Open Space | 173,231 |
| Department of Public Works Total | | 991,104 |
| Library | 147 Leased PC's / 1 Leased Laptop | 26,000 |
| | Library Total | 26,000 |
| Health & Human Svcs Department | 15 Leased PC's | 3,520 |
| | 2 New Leased PC's | 500 |
| | Health Department Total | 4,020 |
| Veterans' Services | 2 Leased PC's | 510 |
| | Veterans' Services Total | 510 |
| Council on Aging | 23 Leased PC's | 5,200 |
| | 4 New Leased PC's | 1,000 |
| | Council on Aging Total | 6,200 |
| Diversity, Inclusion & Comm. Relations | 1 Leased PC | 250 |
| | 2 New Leased PCs | 600 |
| | Diversity, Inclusion & Comm. Relations Total | 850 |
| Recreation Department | 14 Leased PC's / Laptops | 4,020 |
| | Recreation Department Total | 4,020 |
| TOTAL GENERAL FUND | | 1,758,310 |

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

| PROGRAM | ITEM REQUESTED | AMOUNT |
|----------------------------------|---|----------------|
| | ENTERPRISE FUNDS | |
| Water | 10 Leased PC's | 2,300 |
| | Ford Fusion 4 Door Sedan w/AWD | 18,000 |
| | 4WD Pickup Truck w/Plow | 25,000 |
| | Compact Service Van w/ Tool Cabinets | 18,000 |
| | 1 Ton 4WD Cab & Chassis w/Service Body, Air Compressor & Hoist | 70,000 |
| | 40,000 GVW Cab & Chasis w/ Dump Body and Plow | 45,000 |
| | Construction Materials | 50,000 |
| | Sub-Total Water Enterprise | 228,300 |
| Sewer | 18,000 GVW Cab & Chassis w/ Service Body and PTO Compressor | 86,500 |
| | Upgrade Garage Access Control System | 25,000 |
| | Upgrade HVAC Control System | 15,000 |
| | Construction Materials | 25,000 |
| | Maintenance Equipment | 15,000 |
| | 58,000 GVW Sewer jet/Vacuum body (Third year of a three-year lease) | 110,000 |
| | Sub-Total Sewer Enterprise | 276,500 |
| | Water and Sewer Enterprise Fund Total | 504,800 |
| Golf Course | 4 Leased PCs | 3,050 |
| | Landscaping Equipment (leased) | 73,000 |
| | Golf Course Enterprise Fund Total | 76,050 |
| TOTAL ENTERPRISE FUNDS | | 580,850 |
| | RECREATION REVOLVING FUND | |
| Recreation Revolving Fund | 15 Leased PC's / Laptops | 2,980 |
| | Furniture | 5,000 |
| | Recreation Revolving Fund Total | 7,980 |
| TOTAL REVOLVING FUNDS | | 7,980 |

| TOWN OF BROOKLINE FY2016 PROGRAM BUDGET | | FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED | | | | |
|---|---------------|--|---------------|---------------|---------------|---------------|
| GENERAL FUND | FY11 | FY12 | FY13 | FY14 | FY15 | FY16 |
| Selectmen | 6.53 | 6.48 | 6.48 | 6.48 | 6.48 | 6.48 |
| Human Resources | 5.00 | 5.00 | 5.00 | 5.00 | 5.98 | 5.98 |
| Information Technology | 11.40 | 11.40 | 11.40 | 11.40 | 12.40 | 12.00 |
| Finance | 30.43 | 29.04 | 29.04 | 29.04 | 29.16 | 30.22 |
| <i>Comptroller</i> | <i>6.00</i> | <i>5.00</i> | <i>5.00</i> | <i>5.00</i> | <i>5.00</i> | <i>5.00</i> |
| <i>Purchasing</i> | <i>5.93</i> | <i>5.93</i> | <i>5.93</i> | <i>5.93</i> | <i>5.93</i> | <i>5.93</i> |
| <i>Assessor</i> | <i>7.80</i> | <i>7.80</i> | <i>7.80</i> | <i>7.80</i> | <i>7.80</i> | <i>8.29</i> |
| <i>Treasurer/ Collector</i> | <i>10.70</i> | <i>10.31</i> | <i>10.31</i> | <i>10.31</i> | <i>10.43</i> | <i>11.00</i> |
| Legal Services | 6.53 | 6.53 | 6.53 | 6.53 | 6.53 | 6.53 |
| Advisory Committee | 0.35 | 0.35 | 0.35 | 0.40 | 0.40 | 0.40 |
| Town Clerk | 6.00 | 6.00 | 6.00 | 6.00 | 5.50 | 5.50 |
| Planning and Community Development | 12.39 | 12.39 | 12.60 | 12.60 | 12.80 | 12.80 |
| Police | 178.30 | 178.30 | 178.30 | 178.30 | 178.30 | 177.30 |
| Fire | 161.00 | 161.00 | 161.00 | 161.00 | 161.00 | 160.00 |
| Building | 31.93 | 31.93 | 32.93 | 33.42 | 35.42 | 35.90 |
| Public Works | 131.86 | 131.29 | 132.58 | 133.08 | 133.08 | 130.38 |
| <i>Administration</i> | <i>8.00</i> | <i>8.00</i> | <i>8.00</i> | <i>8.00</i> | <i>8.00</i> | <i>8.00</i> |
| <i>Engineering/Transportation</i> | <i>13.00</i> | <i>13.00</i> | <i>13.50</i> | <i>14.00</i> | <i>14.00</i> | <i>14.00</i> |
| <i>Highway</i> | <i>54.00</i> | <i>53.00</i> | <i>52.00</i> | <i>52.00</i> | <i>52.00</i> | <i>52.00</i> |
| <i>Sanitation</i> | <i>17.07</i> | <i>17.07</i> | <i>17.07</i> | <i>17.07</i> | <i>17.07</i> | <i>17.07</i> |
| <i>Parks and Open Space</i> | <i>39.79</i> | <i>40.22</i> | <i>42.01</i> | <i>42.01</i> | <i>42.01</i> | <i>39.31</i> |
| Library | 51.75 | 51.75 | 51.75 | 51.75 | 51.75 | 51.16 |
| Health & Human Services | 11.83 | 12.83 | 12.83 | 14.62 | 12.62 | 12.14 |
| Veterans' Services | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Council on Aging | 12.36 | 12.16 | 12.60 | 12.77 | 12.87 | 13.04 |
| Diversity, Inclusion and Cmty Relations ¹ | 1.00 | 1.00 | 1.00 | 0.00 | 2.72 | 2.72 |
| Recreation | 12.00 | 12.00 | 12.00 | 12.00 | 11.00 | 11.00 |
| GENERAL FUND TOTAL | 672.66 | 671.45 | 674.39 | 676.39 | 680.01 | 675.55 |

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

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

| <u>NON-GENERAL FUND</u> | <u>FY11</u> | <u>FY12</u> | <u>FY13</u> | <u>FY14</u> | <u>FY15</u> | <u>FY16</u> |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|
| Water & Sewer Enterprise Fund | 41.50 | 41.50 | 41.50 | 41.50 | 41.50 | 41.50 |
| <i>Water</i> | 36.50 | 36.50 | 36.50 | 36.50 | 36.50 | 36.50 |
| <i>Sewer</i> | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Recreation Revolving Fund | 13.56 | 14.16 | 13.53 | 15.33 | 15.75 | 15.75 |
| Golf Enterprise Fund | 3.67 | 3.67 | 3.00 | 3.00 | 3.00 | 3.00 |
| Community Development Block Grant | 3.20 | 3.20 | 2.40 | 2.40 | 2.89 | 2.89 |
| Handicapped Parking Fines Fund | 0.32 | 0.32 | 0.32 | 0.32 | 0.32 | 0.32 |
| Grants / Gifts | 9.48 | 9.60 | 10.16 | 10.16 | 10.16 | 9.16 |
| <i>Police</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| <i>Health Department</i> | 5.30 | 5.42 | 6.42 | 6.42 | 6.42 | 6.42 |
| <i>Council on Aging</i> | 3.18 | 3.18 | 2.74 | 2.74 | 2.74 | 2.74 |
| NON-GENERAL FUND TOTAL | 71.73 | 72.45 | 70.91 | 72.71 | 73.62 | 72.62 |
| ALL TOWN FUNDS TOTAL | 744.39 | 743.90 | 745.30 | 749.10 | 753.63 | 748.17 |
| <u>SCHOOL DEPARTMENT</u> | | | | | | |
| General Fund | 970.66 | 988.87 | 1,017.35 | 1,030.24 | 1,061.54 | na |
| Grant / Revolving Funds | 142.72 | 146.24 | 151.47 | 150.24 | 154.79 | na |
| SCHOOL DEPARTMENT TOTAL | 1,113.38 | 1,135.11 | 1,168.82 | 1,180.48 | 1,216.33 | 0.00 |
| ALL FUNDS TOTAL | 1,857.77 | 1,879.01 | 1,914.12 | 1,929.58 | 1,969.96 | 748.17 |