

FY2015 FINANCIAL SUMMARY BY FUND

	General Fund *	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Parking Meter Fund	Cemetery Trust	State Library Aid	Tax Abatement Reserve Surplus	TOTAL	% of Total
REVENUES										
Property Taxes	181,848,174								181,848,174	68.8%
Local Receipts	22,920,225								22,920,225	8.7%
State Aid	17,476,916								17,476,916	6.6%
Parking Meter Receipts					5,150,000				5,150,000	1.9%
Walnut Hill Cemetery Fund						75,000			75,000	0.0%
State Aid for Libraries							41,555		41,555	0.0%
Golf Receipts			1,331,923						1,331,923	0.5%
Recreation Program Revenue				2,742,350					2,742,350	1.0%
Water and Sewer Receipts		26,826,419							26,826,419	10.1%
Tax Abatement Reserve Surplus								1,000,000	1,000,000	0.4%
Free Cash	5,084,152								5,084,152	1.9%
TOTAL FINANCIAL PLAN REVENUE	227,329,467	26,826,419	1,331,923	2,742,350	5,150,000	75,000	41,555	1,000,000	264,496,714	
EXPENDITURES **										
General Government	8,039,583								8,039,583	3.0%
Public Safety	32,767,836				2,575,000				35,342,836	13.4%
Public Works	11,416,549	22,713,066			2,575,000	75,000			36,779,615	13.9%
Library	3,713,173						41,555		3,754,728	1.4%
Health & Human Services	2,462,212								2,462,212	0.9%
Recreation	1,006,120		980,825	2,392,416					4,379,360	1.7%
Schools	86,750,987								86,750,987	32.8%
Personal Services Reserve	715,000								715,000	0.3%
Collective Bargaining (Town)	2,245,000								2,245,000	0.8%
Personnel Benefits **	49,082,982	1,973,970	99,534	346,758					51,503,245	19.5%
Non-Departmental **	3,017,353		63,515	3,176					3,084,044	1.2%
Debt Service	9,621,757	2,139,383	188,049						11,949,188	4.5%
Revenue-Financed CIP (Special Appropriations)	8,415,000							1,000,000	9,415,000	3.6%
Non-Appropriated	8,075,913								8,075,913	3.1%
TOTAL FINANCIAL PLAN EXPENDITURES	227,329,467	26,826,419	1,331,923	2,742,350	5,150,000	75,000	41,555	1,000,000	264,496,714	
% OF TOTAL FINANCIAL PLAN	85.9%	10.1%	0.5%	1.0%	1.9%	0.0%	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.

FY2015 FINANCIAL PLAN BY CATEGORY OF EXPENDITURE *

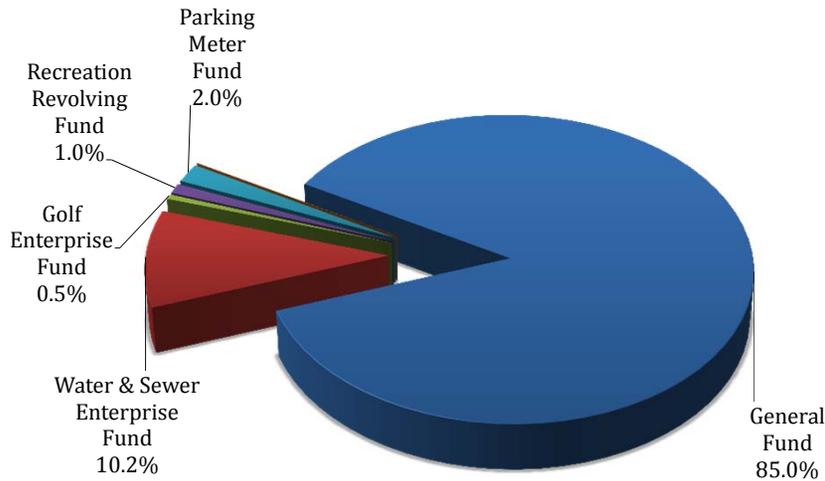
	General Fund **	Water & Sewer Enterprise Fund	Golf Course Enterprise Fund	Recreation Revolving Fund	Tax Abatement Reserve Surplus	TOTAL	% OF TOTAL
Personnel	123,142,700	2,465,212	464,599	1,765,427		127,837,938	48.3%
Services	18,731,243	341,798	132,218	287,430		19,492,689	7.4%
Supplies	4,024,867	123,020	169,950	181,259		4,499,095	1.7%
Other ***	1,402,783	8,900	67,615	50,888		1,530,186	0.6%
Utilities	5,236,503	135,854	98,538	103,608		5,574,502	2.1%
Capital Outlay	2,099,706	313,300	86,420	6,980		2,506,406	0.9%
Inter-Governmental	20,000	19,059,375				19,079,375	7.2%
Benefits ***	49,082,982	1,973,970	99,534	346,758		51,503,245	19.5%
Reserves	2,742,565	265,608	25,000			3,033,173	1.1%
Debt Service	9,621,757	2,139,383	188,049			11,949,188	4.5%
Rev.-Financed CIP (Special Approp.)	8,415,000				1,000,000	9,415,000	3.6%
Non-Appropriated	8,075,913					8,075,913	3.1%
TOTAL FINANCIAL PLAN	232,596,019	26,826,419	1,331,923	2,742,350	1,000,000	264,496,714	

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

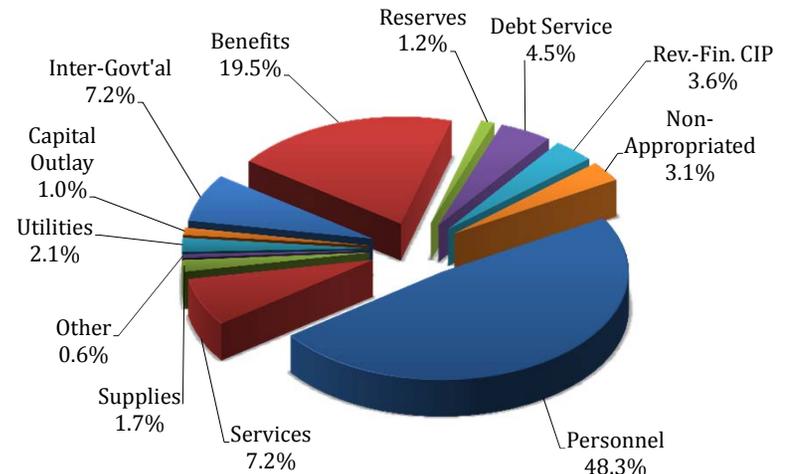
** For purposes of this analysis, the General Fund includes the funds transferred from the Parking Meter Fund, Cemetery Trust, and State Library Aid Fund.

*** 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.

FY2015 FINANCIAL PLAN BY FUND



FY2015 FINANCIAL PLAN BY CATEGORY



**TOWN OF BROOKLINE
FY2015 PROGRAM BUDGET**

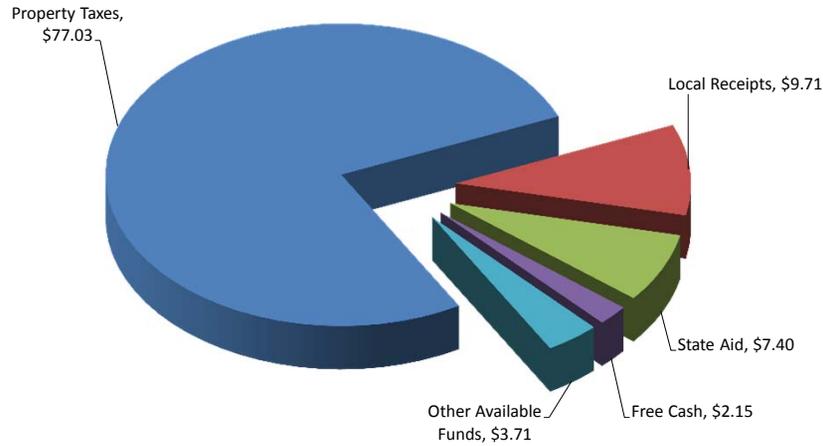
BUDGET SUMMARIES: General Fund Budget

FY2015 RECOMMENDED GENERAL FUND BUDGET SUMMARY

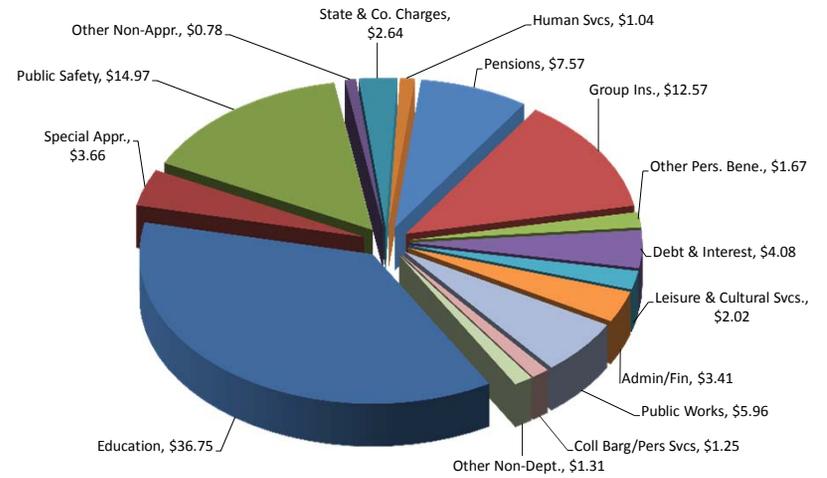
	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Property Tax	155,898,463	162,674,174	169,029,414	175,783,902	181,848,174	6,064,272	3.4%
Local Receipts	22,611,569	23,849,795	24,480,797	22,119,366	22,920,225	800,859	3.6%
State Aid	13,808,845	13,796,975	15,125,059	16,659,162	17,476,916	817,754	4.9%
Free Cash	4,590,079	5,380,264	5,336,413	7,655,155	5,084,152	(2,571,002)	-33.6%
Other Available Funds	5,080,435	6,618,966	11,894,344	6,846,435	8,753,508	1,907,073	27.9%
TOTAL REVENUE	201,989,391	212,320,174	225,866,027	229,064,019	236,082,975	7,018,956	3.1%
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	5,576,032	5,671,508	6,105,553	6,199,912	6,238,854	38,942	0.6%
Tax Abatement Overlay	1,795,169	1,910,493	1,958,780	1,726,503	1,700,000	(26,503)	-1.5%
Deficits & Judgments	8,615	7,374	16,784	25,000	25,000	0	0.0%
Cherry Sheet Offsets	102,036	106,839	109,160	111,026	112,059	1,033	0.9%
TOTAL NON-APPROPRIATED EXPENSES	7,481,852	7,696,214	8,190,277	8,062,441	8,075,913	13,472	0.2%
AMOUNT AVAILABLE FOR APPROPRIATION				221,001,580	228,007,062	7,005,482	3.2%
APPROPRIATIONS							
Town Departments	62,463,090	62,444,693	64,244,599	66,315,742	67,632,027	1,316,286	2.0%
School Department	72,043,133	75,387,189	79,079,823	82,780,770	86,750,987	3,970,217	4.8%
Non-Departmental Total	50,059,905	52,808,923	56,022,030	63,324,068	64,209,046	884,978	1.4%
General Fund Non-Departmental	47,742,201	50,481,512	53,729,242	60,694,188	61,722,092	1,027,904	1.7%
Water & Sewer Enterprise Fund Overhead *	1,869,338	1,867,647	1,855,987	2,125,747	1,973,970	(151,776)	-7.1%
Golf Enterprise Fund Overhead *	191,161	163,852	155,037	150,416	163,049	12,633	8.4%
Recreation Revolving Fund Overhead *	257,205	295,912	281,764	353,717	349,934	(3,783)	-1.1%
OPERATING BUDGET SUBTOTAL	184,566,128	190,640,805	199,346,452	212,420,580	218,592,062	6,171,483	2.9%
Revenue-Financed CIP (Special Appropriations)	7,102,000	7,379,001	12,933,500	8,581,000	9,415,000	834,000	9.7%
TOTAL APPROPRIATIONS	191,668,128	198,019,806	212,279,952	221,001,580	228,007,062	7,005,482	3.2%
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.

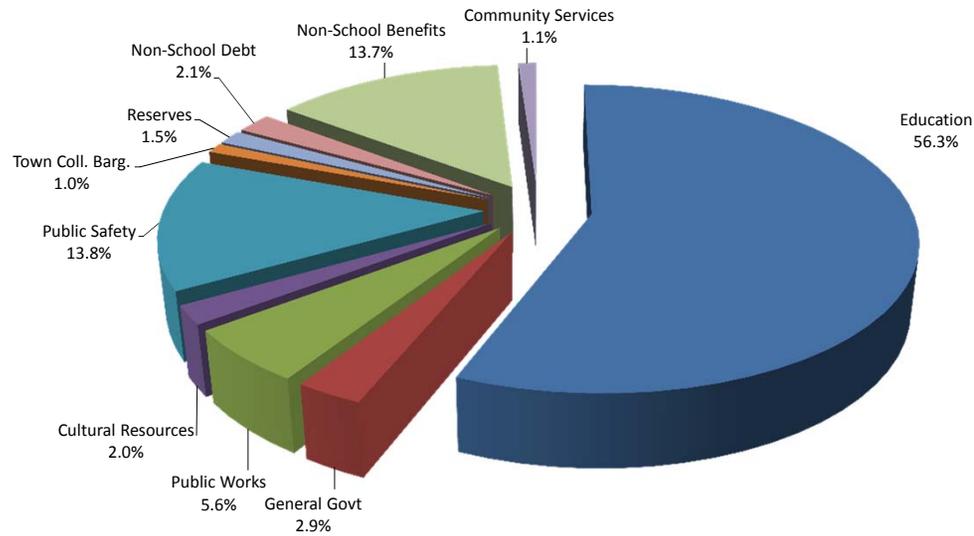
How Each \$100 Will Be Received



How Each \$100 Will Be Spent



FULLY ALLOCATED FY2015 GENERAL FUND OPERATING BUDGET



FY2015 RECOMMENDED OPERATING BUDGET SUMMARY - TOTALS BY EXPENDITURE CLASSIFICATION

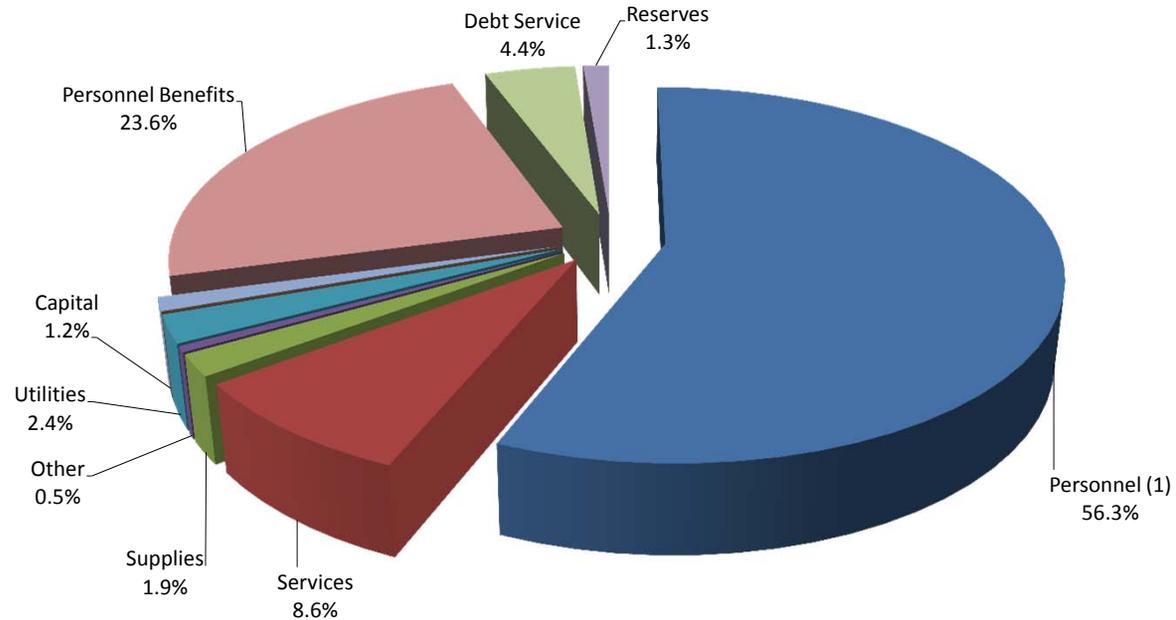
<u>CLASS OF EXPENDITURE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>	<u>INCREASE/ DECREASE</u>	<u>% INCREASE/ DECREASE</u>
Personnel (1)	106,005,128	110,023,968	114,513,342	118,314,112	122,975,930	4,661,818	3.9%
Services	17,296,084	16,524,652	17,069,246	18,546,479	18,695,343	148,864	0.8%
Supplies	4,064,542	3,958,987	4,162,788	3,977,027	4,096,917	119,889	3.0%
Other	764,487	904,322	799,689	1,066,581	1,098,424	31,843	3.0%
Utilities	4,988,427	4,925,165	5,021,550	5,392,006	5,236,503	(155,503)	-2.9%
Intergovernmental	20,000	20,000	20,000	20,000	20,000	0	0.0%
Capital Outlay	1,788,263	1,879,392	2,164,841	2,065,722	2,582,106	516,384	25.0%
Personnel Benefits	39,606,017	41,529,043	45,240,975	50,100,251	51,503,245	1,402,994	2.8%
Debt Service	9,491,021	10,112,066	9,834,605	9,583,111	9,621,757	38,646	0.4%
Reserves (2)	542,159	763,210	519,415	3,355,290	2,761,835	(593,455)	-17.7%
TOTAL OPERATING BUDGET	184,566,128	190,640,805	199,346,452	212,420,580	218,592,062	6,171,483	2.9%

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

(2) The FY11-FY13 Actuals do not include the Operating Budget Reserve Fund, as those monies were transferred to departmental budgets for expenditure.

Note: The FY14 and FY15 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

FY15 OPERATING BUDGET BY CLASS OF EXPENDITURE



**TOWN OF BROOKLINE
FY2015 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2015 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
ADMINISTRATION AND FINANCE							
Selectmen	637,940	633,912	644,074	666,294	671,197	4,904	0.7%
Personnel	619,555	617,042	625,277	638,446	643,349	4,904	0.8%
Services	6,613	6,257	6,745	14,118	14,118	0	0.0%
Supplies	3,600	3,446	3,604	4,000	4,000	0	0.0%
Other	5,621	5,626	6,559	7,600	7,600	0	0.0%
Capital	2,551	1,542	1,890	2,130	2,130	0	0.0%
Human Resources Department	485,181	503,323	574,019	517,681	523,365	5,683	1.1%
Personnel	274,552	276,033	272,368	275,788	281,472	5,683	2.1%
Services	173,354	193,704	267,548	200,503	200,503	0	0.0%
Supplies	8,500	8,287	8,490	9,000	9,000	0	0.0%
Other	27,008	23,971	22,785	31,000	31,000	0	0.0%
Capital	1,766	1,328	2,828	1,390	1,390	0	0.0%
Information Technology Department	1,399,699	1,399,122	1,472,035	1,691,245	1,773,159	81,914	4.8%
Personnel	892,833	928,960	950,398	969,755	976,338	6,583	0.7%
Services	449,573	415,465	441,162	614,322	689,322	75,000	12.2%
Supplies	22,093	20,943	15,825	33,850	33,850	0	0.0%
Other	19,935	26,587	31,363	32,550	32,550	0	0.0%
Capital	15,266	7,166	33,287	40,769	41,100	331	0.8%
Finance Department	2,959,442	2,986,280	2,991,976	2,883,755	2,845,778	(37,977)	-1.3%
Personnel	1,949,523	1,986,907	2,030,012	2,021,326	2,041,479	20,153	1.0%
Services	941,789	934,330	898,222	754,949	717,294	(37,655)	-5.0%
Supplies	36,473	37,504	34,846	43,697	43,247	(450)	-1.0%
Other	15,027	16,147	15,483	18,865	19,315	450	2.4%
Utilities	1,879	2,329	1,848	2,318	2,143	(175)	-7.5%
Capital	14,750	9,061	11,565	42,600	22,300	(20,300)	-47.7%
Legal Services	752,925	842,312	821,872	815,521	832,893	17,372	2.1%
Personnel	544,269	570,098	583,342	576,762	587,334	10,572	1.8%
Services	100,394	169,843	102,969	127,559	127,559	0	0.0%
Supplies	2,198	3,690	4,206	2,800	3,500	700	25.0%
Other	102,826	97,605	128,474	105,400	111,500	6,100	5.8%
Capital	3,237	1,075	2,881	3,000	3,000	0	0.0%
Advisory Committee	19,064	22,120	14,974	24,156	24,372	216	0.9%
Personnel	17,303	20,035	12,303	21,016	21,232	216	1.0%
Services	0	0	0	0	0	0	0.0%
Supplies	1,145	1,467	2,052	2,275	2,275	0	0.0%
Other	326	326	326	570	570	0	0.0%
Capital	291	293	293	295	295	0	0.0%
Town Clerk	613,979	577,161	775,342	545,728	614,607	68,879	12.6%
Personnel	523,586	485,487	683,552	455,491	514,061	58,569	12.9%
Services	73,909	77,206	75,682	77,887	77,887	0	0.0%
Supplies	12,454	11,968	13,214	9,750	13,750	4,000	41.0%
Other	479	1,356	1,400	1,400	1,400	0	0.0%
Capital	3,549	1,143	1,495	1,200	7,510	6,310	525.8%
Dept. of Planning and Cmtv. Development	642,152	634,155	620,598	666,450	754,210	87,760	13.2%
Personnel	608,324	605,418	578,012	633,463	720,303	86,840	13.7%
Services	14,597	16,541	23,830	16,025	16,945	920	5.7%
Supplies	8,980	5,279	7,704	9,212	9,212	0	0.0%
Other	3,934	3,933	3,455	4,550	4,550	0	0.0%
Capital	6,317	2,983	7,597	3,200	3,200	0	0.0%

**TOWN OF BROOKLINE
FY2015 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2015 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<u>ADMINISTRATION AND FINANCE TOTAL</u>	<u>7,510,378</u>	<u>7,598,383</u>	<u>7,914,891</u>	<u>7,810,831</u>	<u>8,039,583</u>	<u>228,752</u>	<u>2.9%</u>
Personnel	5,429,945	5,489,979	5,735,264	5,592,048	5,785,568	193,521	3.5%
Services	1,760,229	1,813,346	1,816,158	1,805,363	1,843,628	38,265	2.1%
Supplies	95,443	92,585	89,940	114,584	118,834	4,250	3.7%
Other	175,156	175,551	209,845	201,935	208,485	6,550	3.2%
Utilities	1,879	2,329	1,848	2,318	2,143	(175)	-7.5%
Capital	47,726	24,593	61,836	94,584	80,925	(13,659)	-14.4%
<u>PUBLIC SAFETY</u>							
<u>Police Department</u>	<u>14,812,958</u>	<u>14,947,823</u>	<u>14,954,651</u>	<u>15,211,679</u>	<u>15,312,691</u>	<u>101,012</u>	<u>0.7%</u>
Personnel	13,375,772	13,500,519	13,516,008	13,589,078	13,615,205	26,126	0.2%
Services	365,875	366,579	351,552	457,669	505,169	47,500	10.4%
Supplies	219,390	208,095	202,220	221,750	221,750	0	0.0%
Other	62,752	67,999	58,873	64,000	64,000	0	0.0%
Utilities	375,695	404,016	373,720	438,897	425,423	(13,474)	-3.1%
Capital	413,473	400,614	452,278	440,284	481,144	40,860	9.3%
<u>Fire Department</u>	<u>12,192,327</u>	<u>12,855,469</u>	<u>12,844,259</u>	<u>12,959,959</u>	<u>13,005,941</u>	<u>45,982</u>	<u>0.4%</u>
Personnel	11,555,654	12,203,204	12,147,057	12,157,135	12,217,365	60,230	0.5%
Services	129,583	152,633	155,187	154,755	160,755	6,000	3.9%
Supplies	121,023	105,981	130,847	146,260	146,260	0	0.0%
Other	22,838	25,269	32,605	27,650	27,650	0	0.0%
Utilities	241,048	240,794	230,452	242,024	233,334	(8,690)	-3.6%
Capital	122,180	127,589	148,111	232,134	220,577	(11,557)	-5.0%
<u>Building Department</u>	<u>6,868,280</u>	<u>6,823,180</u>	<u>6,854,850</u>	<u>7,080,776</u>	<u>7,024,204</u>	<u>(56,572)</u>	<u>-0.8%</u>
Personnel	1,914,625	1,984,568	2,037,550	2,047,600	2,162,987	115,387	5.6%
Services	1,859,894	1,861,172	2,107,030	2,213,679	2,118,980	(94,699)	-4.3%
Supplies	261,270	294,270	22,633	23,170	23,170	0	0.0%
Other	12,762	4,020	5,201	5,350	5,350	0	0.0%
Utilities	2,766,559	2,535,782	2,627,973	2,727,878	2,657,117	(70,761)	-2.6%
Capital	53,172	143,367	54,464	63,100	56,600	(6,500)	-10.3%
<u>PUBLIC SAFETY TOTAL</u>	<u>33,873,565</u>	<u>34,626,472</u>	<u>34,653,760</u>	<u>35,252,414</u>	<u>35,342,836</u>	<u>90,422</u>	<u>0.3%</u>
Personnel	26,846,050	27,688,291	27,700,615	27,793,813	27,995,557	201,743	0.7%
Services	2,355,352	2,380,384	2,613,769	2,826,103	2,784,904	(41,199)	-1.5%
Supplies	601,683	608,346	355,699	391,180	391,180	0	0.0%
Other	98,352	97,289	96,679	97,000	97,000	0	0.0%
Utilities	3,383,303	3,180,592	3,232,145	3,408,799	3,315,874	(92,925)	-2.7%
Capital	588,825	671,571	654,853	735,518	758,321	22,803	3.1%
<u>PUBLIC WORKS</u>							
<u>Department of Public Works</u>	<u>14,369,186</u>	<u>13,283,955</u>	<u>14,480,045</u>	<u>14,051,437</u>	<u>14,066,549</u>	<u>15,112</u>	<u>0.1%</u>
Personnel	7,575,878	7,104,392	7,668,446	7,594,441	7,627,972	33,531	0.4%
Services	3,740,289	3,316,303	3,728,317	3,391,940	3,430,752	38,812	1.1%
Supplies	1,236,319	918,943	1,129,991	915,750	915,750	0	0.0%
Other	56,386	34,391	25,555	40,900	40,900	0	0.0%
Utilities	1,054,628	1,205,569	1,231,470	1,388,406	1,331,175	(57,231)	-4.1%
Intergovernmental	20,000	20,000	20,000	20,000	20,000	0	0.0%
Capital	685,687	684,358	676,267	700,000	700,000	0	0.0%

**TOWN OF BROOKLINE
FY2015 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2015 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
CULTURAL SERVICES							
Library	3,550,657	3,621,074	3,742,982	3,720,993	3,754,728	33,735	0.9%
Personnel	2,545,841	2,554,582	2,669,323	2,644,364	2,663,832	19,467	0.7%
Services	129,892	157,631	169,477	173,834	181,641	7,807	4.5%
Supplies	521,933	551,929	542,519	552,460	562,600	10,139	1.8%
Other	3,246	5,148	3,601	3,700	3,700	0	0.0%
Utilities	324,590	322,796	318,539	320,634	316,955	(3,679)	-1.1%
Capital	25,156	28,987	39,522	26,000	26,000	0	0.0%
HUMAN SERVICES							
Health and Human Services Department	1,100,297	1,158,084	1,152,529	1,263,418	1,300,189	36,771	2.9%
Personnel	815,411	888,408	901,247	997,739	1,004,803	7,064	0.7%
Services	219,349	186,221	191,137	196,963	202,291	5,328	2.7%
Supplies	15,406	16,815	15,068	19,700	19,700	0	0.0%
Other	4,092	4,096	4,111	4,570	4,570	0	0.0%
Utilities	41,967	37,420	37,380	40,896	40,855	(40)	-0.1%
Capital	4,071	25,124	3,586	3,550	27,970	24,420	687.9%
Veterans' Services	281,169	273,858	294,085	295,993	321,818	25,825	8.7%
Personnel	126,145	131,225	157,823	159,039	159,864	825	0.5%
Services	2,718	2,599	2,599	2,609	2,609	0	0.0%
Supplies	612	613	561	650	650	0	0.0%
Other	151,013	138,914	132,594	133,185	158,185	25,000	18.8%
Capital	682	508	508	510	510	0	0.0%
Council on Aging	775,730	770,862	872,570	840,951	840,206	(745)	-0.1%
Personnel	628,386	636,371	681,552	703,397	706,884	3,487	0.5%
Services	51,117	46,757	36,743	42,732	44,083	1,351	3.2%
Supplies	17,781	17,137	17,648	18,000	18,000	0	0.0%
Other	2,062	2,258	1,851	2,900	2,900	0	0.0%
Utilities	69,593	63,964	65,597	68,722	63,139	(5,583)	-8.1%
Capital	6,792	4,376	69,179	5,200	5,200	0	0.0%
Human Relations-Youth Resources	106,203	108,596	117,064	0	0	0	-
Personnel	101,991	106,005	113,573	0	0	0	-
Services	1,559	505	524	0	0	0	-
Supplies	1,819	1,585	2,597	0	0	0	-
Other	309	124	123	0	0	0	-
Capital	526	376	247	0	0	0	-
HUMAN SERVICES TOTAL	2,263,401	2,311,401	2,436,248	2,400,361	2,462,212	61,851	2.6%
Personnel	1,671,933	1,762,009	1,854,196	1,860,175	1,871,550	11,376	0.6%
Services	274,743	236,082	231,003	242,304	248,983	6,679	2.8%
Supplies	35,618	36,150	35,874	38,350	38,350	0	0.0%
Other	157,476	145,392	138,678	140,655	165,655	25,000	17.8%
Utilities	111,560	101,384	102,977	109,618	103,994	(5,624)	-5.1%
Capital	12,070	30,385	73,520	9,260	33,680	24,420	263.7%

**TOWN OF BROOKLINE
FY2015 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2015 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
LEISURE SERVICES							
Recreation Department	895,905	1,003,410	1,016,673	1,050,192	1,006,120	(44,072)	-4.2%
Personnel	625,032	687,310	723,472	725,999	674,976	(51,023)	-7.0%
Services	85,038	140,566	72,817	74,982	56,882	(18,100)	-24.1%
Supplies	39,585	44,259	67,755	70,980	91,480	20,500	28.9%
Other	2,400	12,400	11,954	12,400	12,400	0	0.0%
Utilities	112,468	112,495	134,572	162,231	166,362	4,130	2.5%
Capital	31,380	6,380	6,102	3,600	4,020	420	11.7%
Personnel Services Reserve ¹				784,514	715,000	(69,514)	-8.9%
FY12 Collective Bargaining Reserve ²				160,000	160,000	0	
FY13+FY14 Collective Bargaining Reserve ³				1,085,000	1,085,000	0	
FY15 Collective Bargaining Reserve					1,000,000	1,000,000	
DEPARTMENTAL SUB-TOTAL	62,463,091	62,444,693	64,244,599	66,315,742	67,632,027	1,316,286	2.0%
¹ The amounts shown for FY11 - FY13 are \$0 because these funds were transferred to departments during the fiscal year.							
² Contracts for all unions except Police are settled for FY12.							
³ FY13 + FY14 contracts are not in place for the following unions: Police, Fire, School Traffic Supervisors, and Teamsters.							
SCHOOLS ⁴	72,043,133	75,387,189	79,079,823	82,780,770	86,750,987	3,970,217	4.8%
Personnel	61,310,448	64,737,406	68,162,026	70,073,758	73,396,475	3,322,717	4.7%
Services	8,541,250	8,088,317	8,024,389	9,541,954	9,622,054	80,100	0.8%
Supplies	1,533,961	1,706,776	1,941,010	1,893,723	1,978,723	85,000	4.5%
Other	260,055	421,571	299,657	555,305	555,305	0	0.0%
Capital	397,419	433,119	652,741	496,760	979,160	482,400	97.1%
Reserve ¹	0	0	0	219,270	219,270	0	0.0%
NON-DEPARTMENTAL							
Personnel Benefits	39,606,017	41,529,043	45,240,975	50,100,251	51,503,245	1,402,994	2.8%
Pensions	13,975,800	14,556,225	15,801,983	17,385,688	17,882,573	496,885	2.9%
Group Health	19,906,659	21,546,572	22,865,804	24,618,704	26,114,812	1,496,109	6.1%
Health Reimbursement Account (HRA)	0	0	50,876	70,000	70,000	0	0.0%
Retiree Group Health Trust Fund (OPEB's) ⁵	2,012,531	1,801,527	2,601,927	3,514,360	3,311,860	(202,500)	-5.8%
Employee Assistance Program (EAP)	25,282	25,180	27,400	28,000	28,000	0	0.0%
Group Life	129,218	129,889	132,118	132,500	140,000	7,500	5.7%
Disability Insurance	13,206	13,279	13,376	16,000	16,000	0	0.0%
Workers Comp ⁵	1,350,000	1,250,000	1,200,000	1,720,000	1,450,000	(270,000)	-15.7%
Public Safety IOD Medical Expenses ⁵	325,000	300,000	560,660	400,000	325,000	(75,000)	-18.8%
Unemployment Comp ⁵	400,000	350,000	350,000	450,000	325,000	(125,000)	-27.8%
Medical Disabilities	20,248	26,989	18,421	40,000	40,000	0	0.0%
Medicare Payroll Tax	1,448,073	1,529,382	1,618,410	1,725,000	1,800,000	75,000	4.3%
Debt Service	9,491,021	10,112,066	9,834,605	9,583,111	9,621,757	38,646	0.4%
Principal	7,264,649	7,955,436	7,428,882	7,207,338	7,246,544	39,206	0.5%
Interest	2,176,113	2,142,824	2,376,113	2,215,772	2,215,213	(560)	0.0%
Bond Anticipation Notes (BANs)	0	0	0	100,000	100,000	0	0.0%
Abatement Interest and Income	50,259	13,806	29,610	60,000	60,000	0	0.0%

⁴ The FY14 and FY15 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

⁵ The FY11-FY13 Actuals represent amounts transferred into the fund from General Fund revenues, not actual expenditures from the fund.

**TOWN OF BROOKLINE
FY2015 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2015 RECOMMENDED OPERATING BUDGET SUMMARY

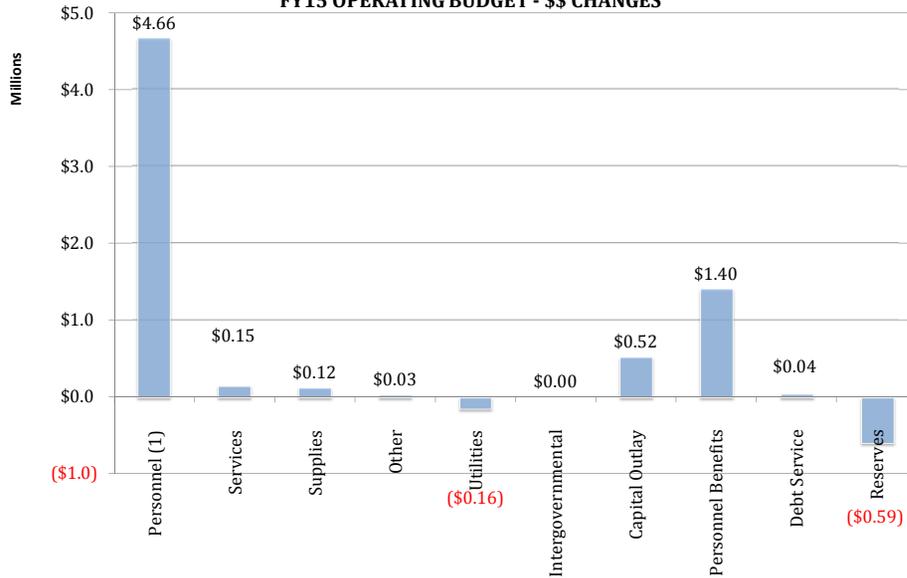
SERVICE PROGRAMS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
NON-DEPARTMENTAL (con't.)							
Unclassified	962,867	1,167,814	946,450	3,640,706	3,084,044	(556,662)	-15.3%
Reserve Fund ⁶	1,603,475	605,103	1,250,621	2,161,799	2,122,336	(39,463)	-1.8%
Liability/Catastrophe Fund	455,500	141,959	253,669	154,115	234,839	80,724	52.4%
Stabilization Fund	71,868	253,092	0	250,000	0	(250,000)	-100.0%
Affordable Housing Trust Fund	0	355,264	251,363	555,106	170,390	(384,716)	-69.3%
General Insurance	251,526	248,469	263,478	335,000	371,500	36,500	10.9%
Audit & Professional Services	138,560	129,335	130,000	130,000	130,000	0	0.0%
Contingency	14,791	12,895	14,383	15,000	15,000	0	0.0%
Out of State Travel	0	1,403	2,374	3,000	3,000	0	0.0%
Printing of Reports / Town Meeting Costs	19,205	14,219	19,837	25,000	25,000	0	0.0%
MMA Dues	11,417	11,178	11,346	11,686	11,979	293	2.5%
NON-DEPARTMENTAL TOTAL	50,059,905	52,808,923	56,022,030	63,324,068	64,209,046	884,978	1.4%
TOTAL OPERATING BUDGET	184,566,128	190,640,805	199,346,452	212,420,580	218,592,062	6,171,483	2.9%

⁶ The amounts shown for FY11 -FY13 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
FY2015 PROGRAM BUDGET**

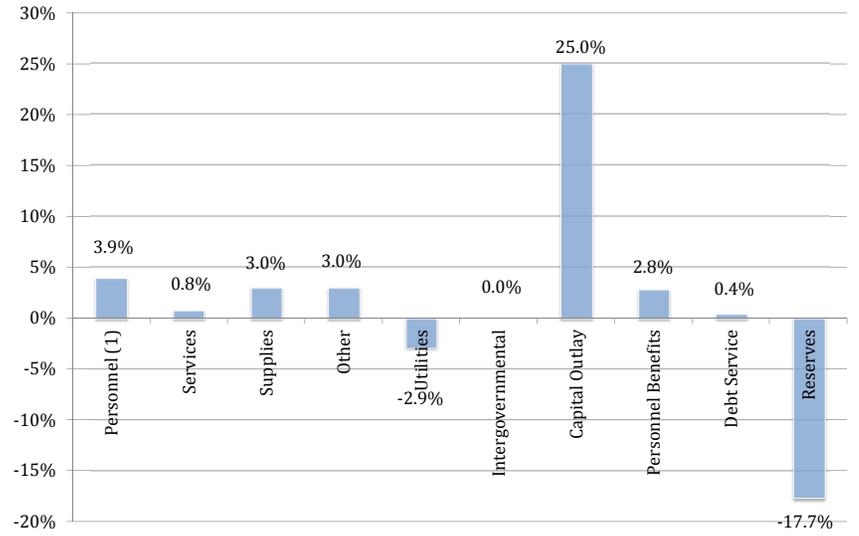
BUDGET SUMMARIES: Operating Budget

FY15 OPERATING BUDGET - \$\$ CHANGES



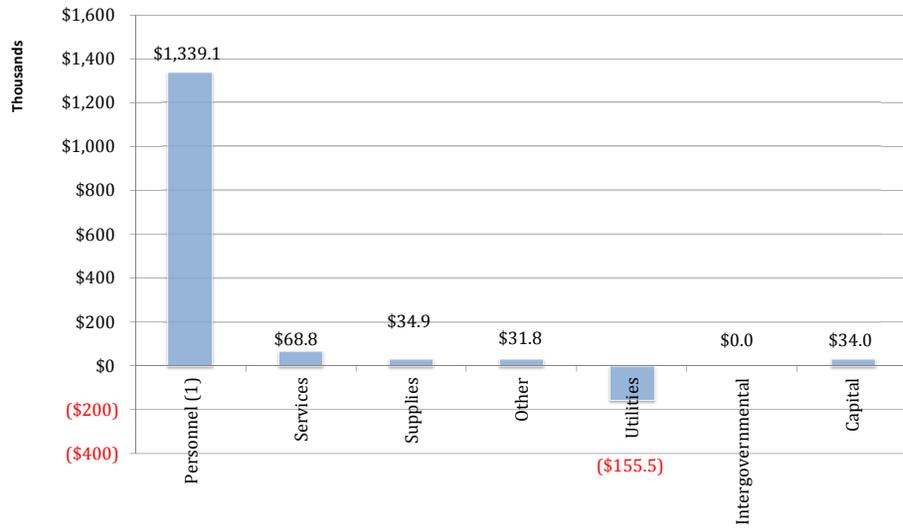
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

FY15 OPERATING BUDGET - % CHANGES



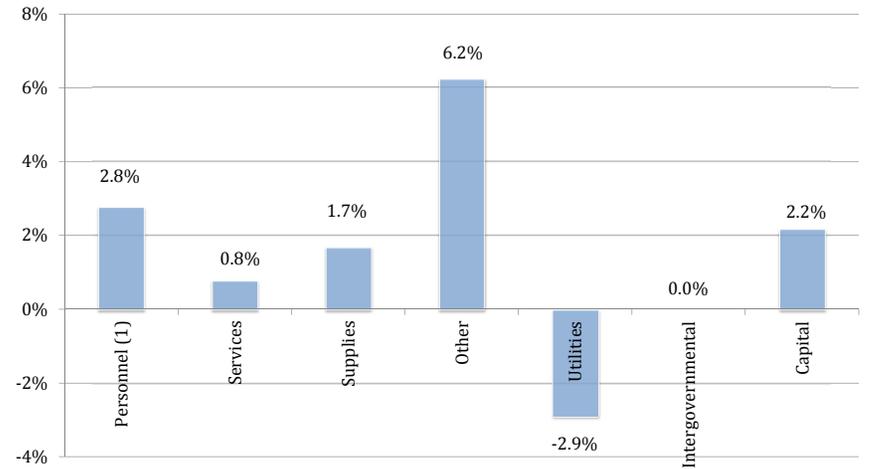
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

FY15 TOWN DEPARTMENTAL BUDGETS - \$\$ CHANGES



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

FY15 TOWN DEPARTMENTAL BUDGETS - % CHANGES



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

SUMMARY OF FY2015 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Selectmen	4,904 0.7%	
	4,904	Personnel Fixed Costs
Human Resources Department	5,683 1.1%	
	3,763	Personnel Fixed Costs
	45,951	Add Administrative Assistant (C-8) - 1 FTE
	(44,031)	Eliminate Staff Assistant (C-6) - 1 FTE
	42,933	Add 2 Part-Time Staff Assistants (C-6) -- 0.98 FTE, non-benefitted
	(42,933)	Charge-Off to Group Health Trust Fund
Information Technology Department	81,914 4.8%	
	6,583	Personnel Fixed Costs
	75,000	Data Processing Equipment Repair and Maintenance (School Network Infrastructure)
	331	Capital Outlay
Finance Department	(37,976) -1.3%	
<i>Comptroller</i>	35,755 6.7%	
	1,990	Personnel Fixed Costs
	785	Reclassification of Senior Office Asst (C-5) to Senior Audit Clerk (C-6)
	34,980	Computer Software Repair and Maintenance (MUNIS)
	(450)	Office Supplies
	450	Education/Training/Conferences
	(2,000)	Capital Outlay
<i>Purchasing</i>	(3,002) -0.5%	
	3,831	Personnel Fixed Costs
	342	Reclassification of Senior Office Asst (C-5) to Senior Office Asst/CT (C-6)
	(175)	Gasoline
	(7,000)	Capital Outlay
<i>Assessors</i>	2,913 0.4%	
	1,788	Personnel Fixed Costs
	1,125	Software Service Contract
<i>Treasurer</i>	(73,643) -6.9%	
	6,417	Personnel Fixed Costs
	5,000	Senior Office Assistant (C-5) (Payroll) increase from 0.31 FTE to 0.43 FTE
	(54,760)	Financial Services (Payroll moved in-house)
	(20,000)	Banking Services

SUMMARY OF FY2015 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<i>Treasurer (con't.)</i>	1,000 (11,300)	Printing Services Capital Outlay
Legal Services	17,372 2.1%	
	572	Personnel Fixed Costs
	10,000	Elimination of the Worker's Compensation Charge-off
	700	Office Supplies
	1,100	Education/Training/Conferences
	5,000	Claims and Settlement
Advisory Committee	216 0.9%	
	216	Personnel Fixed Costs
Town Clerk	68,879 12.6%	
	1,019	Personnel Fixed Costs
	104,400	Election Workers - 3 Elections in FY15 versus 1 in FY14
	(44,850)	Eliminate Senior Clerk Typist - ZBA (C-6) - 1 FTE
	(2,000)	Eliminate Town Clerk ZBA stipend
	4,000	Meals and Receptions - 3 Elections in FY15 versus 1 in FY14
	6,310	Capital Outlay
Dept. of Planning & Cmty. Devel.	87,761 13.2%	
	6,724	Personnel Fixed Costs
	45,951	Add Zoning Administrative Assistant (Grade TBD) - 1 FTE
	1,447	Reclassified CD Secretary from C-4 to C-5
	25,436	Add CD Fiscal Assistant (C-10) - 0.49 FTE
	(80,845)	Elimination of Housing Development Manager (T-9) - 1 FTE
	13,705	Housing Project Planner (GN-11) increase from 0.8 FTE to 1 FTE
	5,000	Elimination of Green Community Charge-off
	4,555	Reduction in CD Admin funding
	62,350	Reduction in CD Housing funding
	2,518	Reduction in HOME funds
	920	Subscriptions
Police Department	101,012 0.7%	
	26,126	Personnel Fixed Costs
	(4,000)	Subscriptions
	(3,000)	Laundry Services
	(2,500)	Public Safety Equipment Repair and Maintenance
	(600)	Data Processing Equipment Repair and Maintenance
	100	Office Equipment Rental/Lease
	1,000	Printing Services
	1,200	Bottled Water

SUMMARY OF FY2015 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Police Department (con't.)	2,000	Postage
	2,500	Motor Vehicle Repair and Maintenance
	25,000	Credit Card Service Charges
	25,800	Wireless Communications
	(717)	Electricity
	4,277	Natural Gas
	(17,059)	Gasoline
	382	Diesel Fuel
	(357)	Water and Sewer
	40,860	Capital Outlay
Fire Department	45,982 0.4%	
	60,230	Personnel Fixed Costs
	6,000	Wireless Communications
	3,888	Gasoline
	599	Water and Sewer
	(1,181)	Electricity
	(1,892)	Diesel Fuel
	(10,105)	Natural Gas
	(11,557)	Capital Outlay
	Building Department	(56,572) -0.8%
6,681		Personnel Fixed Costs
108,708		Add 2 Senior Maintenance Craftsperson (MN-5) - HVAC Maintenance
(18,866)		Building Repair and Maintenance - Town
(78,323)		Building Repair and Maintenance - Schools
2,490		Computer Software Repair and Maintenance
1,599		Electricity - Town
14,489		Electricity - Schools
(8,677)		Natural Gas - Town
(64,093)		Natural Gas - Schools
926		Gasoline - Town
(74)		Gasoline - Schools
(6,511)		Water and Sewer - Town
(8,420)		Water and Sewer - School
(6,500)		Capital Outlay
Department of Public Works	15,112 0.1%	
	33,531	Personnel Fixed Costs
	4,550	Data Processing Software Maintenance (Cartegraph)
	(6,000)	Street Lighting Repair and Maintenance
	16,000	Data Storage Services (Parking Meters)
	36,191	Solid Waste Disposal / Recycling Contract
	7,071	Landscaping Services
	(40,000)	Professional/Technical Services (Taxi Consultant)

SUMMARY OF FY2015 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Department of Public Works (con't.)	21,000	Credit Card Service Charges
	(20,000)	Recycling Supplies
	20,000	Construction Supplies
	4,268	Electricity
	(10,674)	Natural Gas
	7,547	Gasoline
	(17,197)	Diesel Fuel
	(41,174)	Water and Sewer
Library	33,735	
	0.9%	
	19,467	Personnel Fixed Costs
	4,000	Office Equipment Repair and Maintenance
	6,590	Data Processing Software Maintenance
	1,445	Photocopy Service Contract
	1,572	Postage
	(500)	Printing Services
	(5,300)	Binding Services
	10,139	Library Materials
	(6,751)	Electricity
	(148)	Natural Gas
	3,220	Water and Sewer
Health Department	36,771	
	2.9%	
	7,063	Personnel Fixed Costs
	516	Professional/Technical Services
	2,466	Mental Health Contract
	1,000	Credit Card Service Charges
	1,346	Wireless Communications
	1,323	Electricity
	(1,003)	Natural Gas
	(379)	Gasoline
	18	Water and Sewer
	24,420	Capital Outlay
	Veterans' Services	25,825
8.7%		
	825	Data Processing Equipment Repair and Maintenance
	25,000	Veterans' Benefits
Council on Aging	(745)	
	-0.1%	
	3,487	Personnel Fixed Costs
	1,351	Building Cleaning
	(3,071)	Electricity
(2,287)	Natural Gas	
	(225)	Water and Sewer

SUMMARY OF FY2014 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Recreation Department	(44,073) -4.2%	
	5,184	Personnel Fixed Costs
	(33,697)	Eliminate Facilities Assistant
	(62,868)	Transfer Director of Early Learning Center (GN-10) to Rec Revolving Fund
	40,358	Move of the Office Assistant (C-4) from the Revolving Fund
	(5,000)	Software Service Contract
	26	Other Rentals and Leases
	245	Office/Clerical Services
	(8,000)	General Consulting Services
	(100)	Printing Services
	(5,271)	Advertising
	500	Office Supplies
	1,000	Medical Supplies
	19,000	Equipment Maintenance Supplies
	206	Electricity
	(12,799)	Natural Gas
	(21)	Gasoline
	(516)	Diesel
	17,261	Water and Sewer
	420	Capital Outlay
Schools	3,970,217 4.8%	
	3,970,217	School Budget
Personnel Benefits	1,402,994 2.8%	
	496,885	Pensions
	1,496,109	Group Health Insurance
	(202,500)	Retiree Group Health Trust Fund (OPEB's)
	7,500	Group Life Insurance
	(270,000)	Workers Compensation
	(125,000)	Unemployment Compensation
	(75,000)	Public Safety IOD Medical Expenses
	75,000	Medicare Payroll Tax
Debt and Interest	38,646 0.4%	
	39,206	Principal
	(560)	Interest
Unclassified	(556,662) -15.3%	
	(39,463)	Reserve Fund
	80,724	Liability/Catastrophe Fund
	(384,716)	Affordable Housing Trust Fund
	(250,000)	Stabilization Fund
	36,500	General Insurance
	293	MMA Dues

SUMMARY OF FY2015 OPERATING BUDGET CHANGES

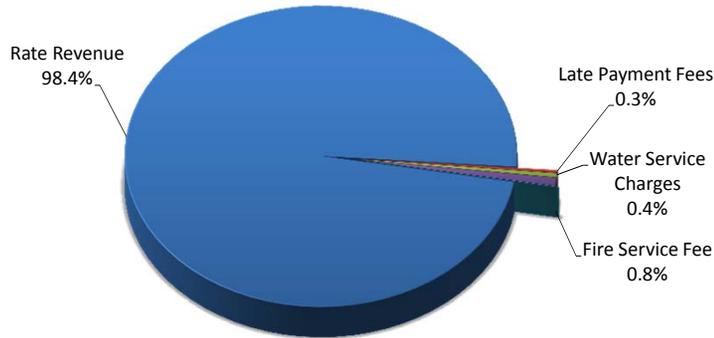
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Personnel Reserves	930,486	
	(69,514)	Personnel Services Reserve
	1,000,000	Collective Bargaining Reserve
OPERATING BUDGET GRAND TOTAL	6,171,483 2.9%	

FY2015 RECOMMENDED WATER & SEWER ENTERPRISE FUND SUMMARY

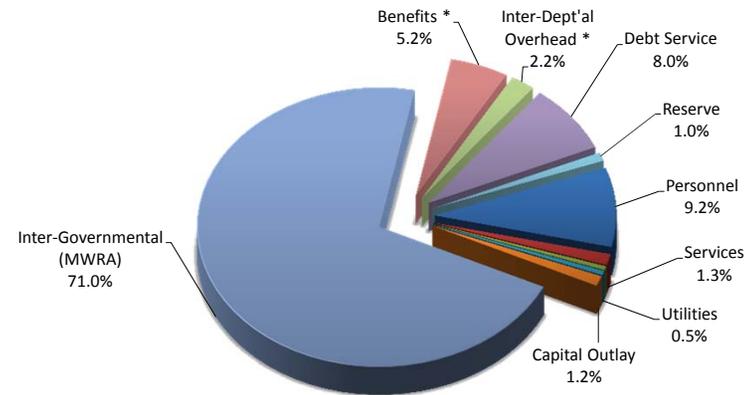
	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Rate Revenue	24,008,193	24,485,212	25,850,955	26,491,495	26,389,419	(102,076)	-0.4%
Late Payment Fees	80,953	79,727	89,197	80,000	80,000	0	0.0%
Water Service Charges	113,253	92,059	130,600	115,500	115,500	0	0.0%
Fire Service Fee	0	219,792	237,977	225,000	225,000	0	0.0%
Other	64,030	137,825	85,061	16,500	16,500	0	0.0%
TOTAL REVENUE	24,266,429	25,014,615	26,393,790	26,928,495	26,826,419	(102,076)	-0.4%
EXPENDITURES							
Personnel	2,198,119	2,244,604	2,267,812	2,421,524	2,465,212	43,687	1.8%
Services	254,251	248,768	214,601	311,089	341,798	30,709	9.9%
Supplies	108,421	89,428	115,134	123,020	123,020	0	0.0%
Other	4,878	9,649	8,617	8,900	8,900	0	0.0%
Utilities	141,109	129,714	118,254	159,123	135,854	(23,269)	-14.6%
Capital Outlay	124,214	218,302	427,259	581,800	313,300	(268,500)	-46.1%
Inter-Governmental (MWRA)	16,606,543	17,254,508	18,073,729	18,600,348	19,059,375	459,027	2.5%
Benefits *	1,324,325	1,304,915	1,293,255	1,563,015	1,392,648	(170,367)	-10.9%
Inter-Departmental Overhead *	545,013	562,732	562,732	562,732	581,322	18,590	3.3%
Debt Service	2,495,198	2,321,242	2,375,404	2,365,461	2,139,383	(226,078)	-9.6%
Reserve	0	0	0	231,483	265,608	34,125	14.7%
TOTAL EXPENDITURE	23,802,072	24,383,862	25,456,798	26,928,495	26,826,419	(102,076)	-0.4%
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.

FY2015 WATER & SEWER ENTERPRISE FUND - REVENUES



FY2015 WATER & SEWER ENTERPRISE FUND - EXPENDITURES



SUMMARY OF FY2015 WATER & SEWER ENTERPRISE FUND CHANGES

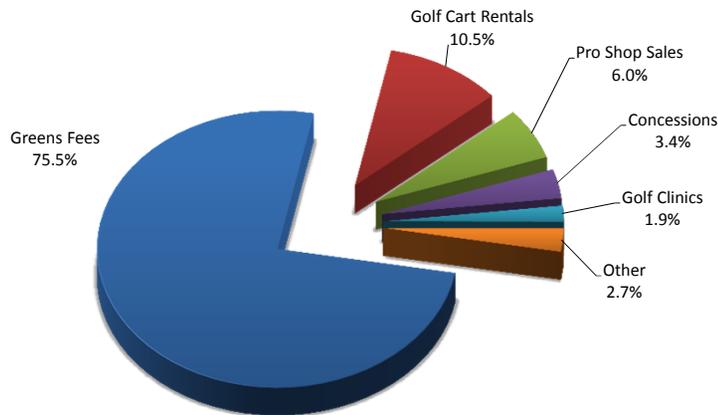
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Water and Sewer Enterprise Fund	(102,076) -0.4%	
	(2,819)	Personnel Fixed Costs
	46,506	Collective Bargaining
	10,709	Data Processing Software Maintenance
	20,000	E-Commerce
	(968)	Electricity
	(3,926)	Natural Gas
	(13,146)	Gasoline
	(5,363)	Diesel Fuel
	134	Water and Sewer
	148,125	MWRA Assessment - Water
	316,250	MWRA Assessment - Sewer
	(5,348)	DEP Assessment
	(151,776)	Reimbursement to the General Fund
	34,125	Reserve
	(226,078)	Debt Service
	(268,500)	Capital Outlay
WATER & SEWER ENTERPRISE FUND TOTAL	(102,076) -0.4%	

FY2015 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY

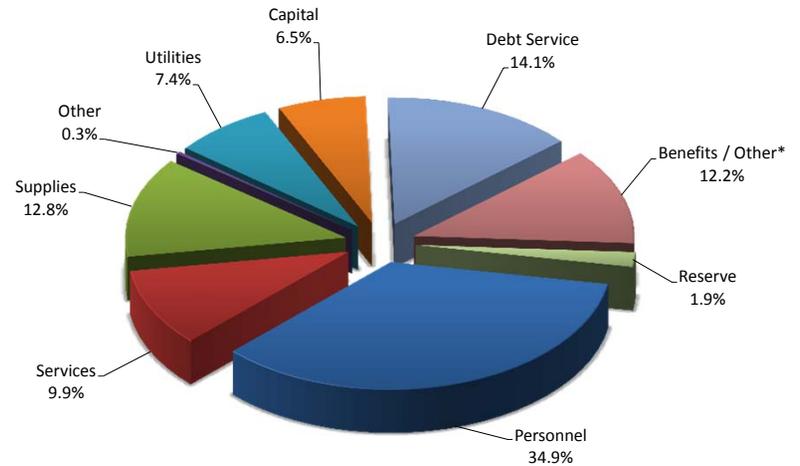
	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Greens Fees	915,530	970,239	914,792	985,000	1,005,000	20,000	2.0%
Golf Cart Rentals	79,033	83,282	140,679	80,000	140,000	60,000	75.0%
Pro Shop Sales	45,148	49,891	72,132	47,740	80,000	32,260	67.6%
Concessions	30,431	36,785	42,000	43,260	45,423	2,163	5.0%
Golf Clinics	24,499	21,386	22,230	25,000	25,000	0	0.0%
Other	28,729	37,361	33,335	29,000	36,500	7,500	25.9%
TOTAL REVENUE	1,123,370	1,198,944	1,225,168	1,210,000	1,331,923	121,923	10.1%
EXPENDITURES							
Personnel	400,678	360,433	358,284	393,169	464,599	71,430	18.2%
Services	109,206	135,097	126,354	129,978	132,218	2,240	1.7%
Supplies	90,967	153,469	158,764	148,200	169,950	21,750	14.7%
Other	2,427	2,205	3,363	4,100	4,100	0	0.0%
Utilities	84,295	75,775	85,098	98,462	98,538	76	0.1%
Capital Outlay	94,235	74,936	84,656	81,300	86,420	5,120	6.3%
Debt Service	189,130	179,104	191,499	179,374	188,049	8,675	4.8%
Benefits / Other*	138,164	131,152	124,991	150,416	163,049	12,633	8.4%
Town Fee (Transfer to Town for general use) *	52,997	32,700	30,046	0	0	0	0%
Reserve	0	0	0	25,000	25,000	0	0.0%
TOTAL EXPENDITURE	1,162,099	1,144,871	1,163,054	1,210,000	1,331,923	121,923	10.1%
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.

FY2015 GOLF COURSE ENTERPRISE FUND - REVENUES



FY2015 GOLF COURSE ENTERPRISE FUND - EXPENDITURES



SUMMARY OF FY2015 GOLF COURSE ENTERPRISE FUND CHANGES

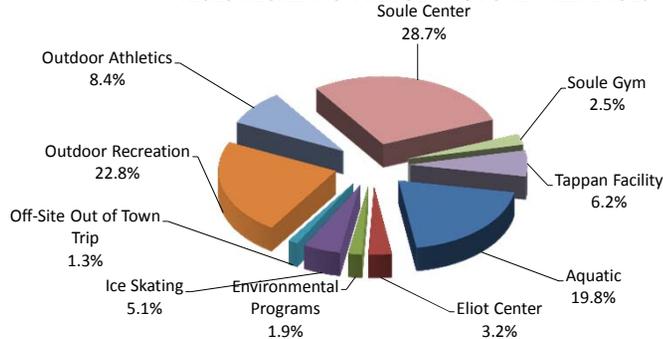
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Golf Enterprise Fund	121,923 10.1%	
	2,820	Personnel Fixed Costs
	59,610	Part-Time Salaries
	8,999	Collective Bargaining
	250	Cable TV
	250	Software Service Contract
	2,040	Other Equipment Rental/Lease
	(300)	Technical Services
	16,000	Pro Shop Supplies
	750	Meals and Receptions
	5,000	Recreation Supplies
	(859)	Electricity
	(241)	Natural Gas
	1,175	Water and Sewer
	12,633	Reimbursement to the General Fund
	8,675	Debt Service
	5,120	Capital Outlay
GOLF COURSE ENTERPRISE FUND TOTAL	121,923 10.1%	

FY2015 RECOMMENDED RECREATION REVOLVING FUND SUMMARY

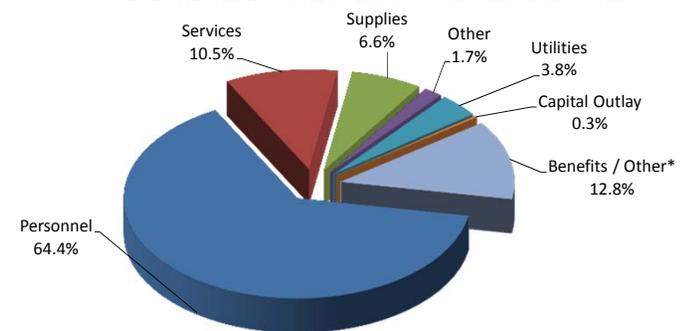
	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Adult Programs	14,745	0	0	0	0	0	-
Aquatic	489,731	524,847	564,654	535,000	542,684	7,684	1.4%
Community Programs	21,041	0	0	0	0	0	-
Eliot Center	0	149,791	131,863	149,609	88,078	(61,531)	-41.1%
Environmental Programs	47,533	49,334	52,589	52,030	52,589	559	1.1%
Ice Skating	151,207	153,113	135,302	172,724	141,086	(31,638)	-18.3%
Off-Site Out of Town Trip	0	0	28,246	63,619	36,970	(26,649)	-41.9%
Outdoor Recreation	0	535,072	636,367	563,317	624,270	60,953	10.8%
Outdoor Athletics	0	213,514	221,282	213,479	230,991	17,512	8.2%
Permits	103,695	0	0	0	0	0	-
School-Based Programs	582,567	0	0	0	0	0	-
Soule Center	0	453,534	522,528	654,735	787,184	132,449	20.2%
Soule Gym	0	39,482	52,572	34,438	69,796	35,358	102.7%
Summer Camp	310,623	0	0	0	0	0	-
Tappan Facility	0	141,410	188,173	188,923	168,702	(20,221)	-10.7%
Teen Programs	63,098	0	0	0	0	0	-
Tennis/Open Basketball Programs	22,080	0	0	0	0	0	-
Youth Programs	296,789	0	0	0	0	0	-
Misc Revenue	51,433	(49,841)	(52,719)	0	0	0	-
TOTAL REVENUE	2,154,542	2,210,256	2,480,857	2,627,874	2,742,350	114,476	4.4%
EXPENDITURES							
Personnel	1,274,503	1,535,021	1,565,833	1,623,105	1,765,427	142,322	8.8%
Services	219,113	261,819	311,550	308,245	287,430	(20,815)	-6.8%
Supplies	140,941	212,147	156,957	162,235	181,259	19,024	11.7%
Other	40,584	42,310	45,411	31,828	47,712	15,884	49.9%
Utilities	27,467	134,115	130,748	144,044	103,608	(40,437)	-28.1%
Capital Outlay	41,514	77,449	3,331	4,700	6,980	2,280	48.5%
Benefits / Other*	257,205	295,912	281,764	353,717	349,934	(3,783)	-1.1%
TOTAL EXPENDITURE	2,001,327	2,558,774	2,495,593	2,627,874	2,742,350	114,476	4.4%
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.

FY2015 RECREATION REVOLVING FUND - REVENUES



FY2015 RECREATION REVOLVING FUND - EXPENDITURES



SUMMARY OF FY2015 RECREATION REVOLVING FUND CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Recreation Revolving Fund	114,476 4.4%	
	7,751	Personnel Fixed Costs
	71,125	Part-Time Salaries
	34,141	Collective Bargaining
	62,868	Move of the Director of Early Learning Center (GN-10) from the General Fund
	43,736	Add Assistant Rec Leader (GN-5)
	(45,888)	Elimination of the Activity Specialist/Soccer - 0.93 FTE
	(31,411)	Move of the Senior Clerk Typist (C-4) to the General Fund
	(324)	Data Processing Repair and Maintenance
	(1,994)	Building Maintenance
	3,000	Skating Rink Repair and Maintenance
	88	Copier Equipment Rental/Lease
	(5,400)	Computer Hardware Rental
	8,145	Transportation Rentals/Leases
	(700)	Other Equipment Rental/Leases
	2,192	Other Rentals/Leases
	(15,244)	Building Cleaning Services
	(9,237)	General Consulting Services
	400	Internet Related Services
	(2,000)	Professional / Technical Services
	(19,059)	Field Trips
	600	Printing
	(1,245)	Advertising
	30,870	Recreation Services
	10,996	Athletic Event Officials
	(33,028)	Entertainers/Lecturers
	11,700	Credit Card Service Charges
	500	Licenses
	275	Laundry Services
	(1,350)	Subscriptions
	400	Data Processing Software
	2,500	Maintenance Supplies
	(3,124)	Special Program Supplies
	3,580	Meals and Receptions
	7,185	Food Service Supplies
	(1,500)	Food Non-Reimbursable
	(1,500)	Construction Supplies
	2,440	Medical Supplies
	9,043	Recreation Supplies
	9,973	Education/Training/Conferences/Travel
	5,911	Professional Dues and Membership
	(40,437)	Utilities
	2,280	Capital Outlay
	(3,783)	Reimbursement to the General Fund
RECREATION REVOLVING FUND TOTAL	114,476 4.4%	

**TOWN OF BROOKLINE
FY2015 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	6 Leased PC's	1,390
	Human Resources Department Total	1,390
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 Ford Focus 1,100 15,000
	Assessors	10 Leased PC's 2,100
	Treasurer	10 Leased PC's 2,300
	Finance Department Total	22,300
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
	Election Furniture	6,310
	Town Clerk Total	7,510
Planning and Community Development	16 Leased PC's	3,200
	Planning and Community Development Dept. Total	3,200
Police Department	Vehicles (10)	350,000
	Communication Equipment	55,000
	Bullet Proof Vests	25,000
	26 Leased Rugged In-Car Laptops	36,144
	46 Leased PC's	15,000
	Police Department Total	481,144
Fire Department	22 Leased PC's / 2 Leased Laptops	5,096
	10 Rugged In-Apparatus Laptops	13,901
	Ford Taurus	33,000
	Ford F250 4x4	45,000
	SCBA Replacement Program	40,000
	Public Safety Equipment	22,500
	Tool Replacement Program	12,000

**TOWN OF BROOKLINE
FY2015 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
Fire Department (con't.)	Turnout Gear	45,500
	Data Processing Equipment	3,580
	Fire Department Total	220,577
Building Department	18 Leased PC's	3,600
	Chevy Cruze	21,000
	Ford Transit	27,000
	Trailer	1,500
	Personnel Lift	3,500
	Building Department Total	56,600
Department of Public Works Administration	1 Ford Taurus	30,000
	7 Leased PC's	2,205
	Sub-Total Administration	32,205
Engineering/Transportation	17 Leased PC's	5,355
	Sub-Total Engineering / Transportation	5,355
Sanitation	3 Leased PC's	945
	32 YD Rubbish Packer (Second year of a three-year lease)	86,638
	Sub-Total Sanitation	87,583
Highway	8 Leased PC's	2,520
	Street Sweeper (Third year of a three-year lease)	48,533
	Back Hoe / Loader (Third year of a three-year lease)	38,133
	Street Sweeper (First year of a three-year lease)	64,133
	4 WD Clean Diesel Trucks (4)	197,100
	Misc Small Equipment	8,000
	Service / Crane Truck (First year of a three-year lease)	39,013
	Bucket Truck (First year of a three-year lease)	31,200
	Sub-Total Highway	428,632
Parks and Open Space	15 Leased PC's/Laptops	4,725
	Ford Fusion Hybrid	28,000
	4 WD Clean Diesel Dump Truck	59,000
	60 " Riding Mower (2)	22,500
	Misc Small Equipment	10,000
	Grounds Tractor	13,000
	Horticulture Trailer	9,000
	Sub-Total Parks and Open Space	146,225
Department of Public Works Total		700,000

**TOWN OF BROOKLINE
FY2015 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
Library	147 Leased PC's / 1 Leased Laptop	26,000
	Library Total	26,000
Health & Human Svcs Department	1 Ford Transit	24,200
	16 Leased PC's	3,770
	Health Department Total	27,970
Veterans' Services	2 Leased PC's	510
	Veterans' Services Total	510
Council on Aging	23 Leased PC's	5,200
	Council on Aging Total	5,200
Recreation Department	2 New Leased PC's	420
	11 Leased PC's / Laptops	3,600
	Recreation Department Total	4,020
TOTAL GENERAL FUND		1,602,946

**TOWN OF BROOKLINE
FY2015 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
	ENTERPRISE FUNDS	
Water	10 Leased PC's	2,300
	18,000 GVW Cab and Chassis (Service body / PTO Compressor)	81,000
	Water Meters 5/8" thru 2"	25,000
	Construction Materials and Equipment	50,000
	Sub-Total Water Enterprise	158,300
Sewer	4WD Pickup Truck w/Plow	34,000
	Construction Materials and Equipment	25,000
	Maintenance Equipment	15,000
	58,000 GVW Sewer jet/Vacuum body (Second year of a three-year lease)	81,000
	Sub-Total Sewer Enterprise	155,000
Water and Sewer Enterprise Fund Total		313,300
Golf Course	3 new Leased PCs	1,750
	2 Leased PC	1,300
	Landscaping Equipment (leased)	83,370
	Golf Course Enterprise Fund Total	86,420
	TOTAL ENTERPRISE FUNDS	
	RECREATION REVOLVING FUND	
Recreation Revolving Fund	2 New Leased Laptops	480
	13 Leased PC's / Laptops	2,500
	Furniture	4,000
	Recreation Revolving Fund Total	6,980
TOTAL REVOLVING FUNDS		6,980

**TOWN OF BROOKLINE
FY2015 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

<u>GENERAL FUND</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>
Selectmen	6.53	6.53	6.48	6.48	6.48	6.48
Human Resources	5.00	5.00	5.00	5.00	5.00	5.98
Information Technology	11.40	11.40	11.40	11.40	11.40	11.40
Finance	30.43	30.43	29.04	29.04	29.04	29.16
<i>Comptroller</i>	6.00	6.00	5.00	5.00	5.00	5.00
<i>Purchasing</i>	5.93	5.93	5.93	5.93	5.93	5.93
<i>Assessor</i>	7.80	7.80	7.80	7.80	7.80	7.80
<i>Treasurer/ Collector</i>	10.70	10.70	10.31	10.31	10.31	10.43
Legal Services	6.53	6.53	6.53	6.53	6.53	6.53
Advisory Committee	0.35	0.35	0.35	0.35	0.40	0.40
Town Clerk	6.00	6.00	6.00	6.00	6.00	5.00
Planning and Community Development	12.39	12.39	12.39	12.60	12.60	12.80
Police	177.30	178.30	178.30	178.30	178.30	178.30
Fire	161.00	161.00	161.00	161.00	161.00	161.00
Building	33.01	31.93	31.93	32.93	33.42	35.42
Public Works	134.86	131.86	131.29	132.58	133.08	133.08
<i>Administration</i>	10.00	8.00	8.00	8.00	8.00	8.00
<i>Engineering/Transportation</i>	13.00	13.00	13.00	13.50	14.00	14.00
<i>Highway</i>	55.00	54.00	53.00	52.00	52.00	52.00
<i>Sanitation</i>	17.07	17.07	17.07	17.07	17.07	17.07
<i>Parks and Open Space</i>	39.79	39.79	40.22	42.01	42.01	42.01
Library	52.75	51.75	51.75	51.75	51.75	51.75
Health & Human Services	11.83	11.83	12.83	12.83	14.62	14.62
Veterans' Services	2.00	2.00	2.00	2.00	2.00	2.00
Council on Aging	11.88	12.36	12.16	12.60	12.77	12.77
Human Relations / Youth Resources	1.00	1.00	1.00	1.00	0.00	0.00
Recreation	12.00	12.00	12.00	12.00	12.00	11.00
GENERAL FUND TOTAL	676.26	672.66	671.45	674.39	676.39	677.69

**TOWN OF BROOKLINE
FY2015 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

<u>NON-GENERAL FUND</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>
Water & Sewer Enterprise Fund	40.50	41.50	41.50	41.50	41.50	41.50
<i>Water</i>	35.50	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	13.56	14.16	13.53	15.33	15.60
Golf Enterprise Fund	3.67	3.67	3.67	3.00	3.00	3.00
Community Development Block Grant	2.90	3.20	3.20	2.40	2.40	2.89
Handicapped Parking Fines Fund	0.32	0.32	0.32	0.32	0.32	0.32
Grants / Gifts	9.48	9.48	9.60	10.16	10.16	10.16
<i>Police</i>	1.00	1.00	1.00	1.00	1.00	1.00
<i>Health Department</i>	5.30	5.30	5.42	6.42	6.42	6.42
<i>Council on Aging</i>	3.18	3.18	3.18	2.74	2.74	2.74
NON-GENERAL FUND TOTAL	70.43	71.73	72.45	70.91	72.71	73.47
ALL TOWN FUNDS TOTAL	746.69	744.39	743.90	745.30	749.10	751.16
<u>SCHOOL DEPARTMENT</u>						
General Fund	938.29	970.66	988.87	1,017.35	1,030.24	na
Grant / Revolving Funds	154.73	142.72	146.24	151.47	150.24	na
SCHOOL DEPARTMENT TOTAL	1,093.02	1,113.38	1,135.11	1,168.82	1,180.48	
ALL FUNDS TOTAL	1,839.71	1,857.77	1,879.01	1,914.12	1,929.58	